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, November 18, 2026
6:00 PM
Middle School Student Center
601 Minnesota Ave
Big Lake, MN 55309

I. **Call to Order**
Chair, Tonya Reasoner

II. **Roll Call**
Chair, Tonya Reasoner

III. **Approve Agenda**
Chair, Tonya Reasoner

IV. **Pledge of Allegiance**
Chair, Tonya Reasoner

V. **Open Forum** **3**
Chair, Tonya Reasoner

VI. **Consent Agenda**
Chair, Tonya Reasoner

A. Previous Minutes 4
Minutes from the October 28, 2026 Regular Board Meeting, the November 12, 2026 Special Meeting and the November 12, 2026 Work Session

B. Claims and Accounts 11
Claims and Accounts for the month of November

C. Credit Card Report 18

D. Personnel 23

E. Final Reading and Approval of Policy 721 Procurement 24

VII. **Donations** **44**
Chair, Tonya Reasoner

VIII. **Financial Report** **45**
Director of Business Services, Angie Manuel
October report will be presented.

IX. **Approve Amended Fiscal Year 2028 LTFM Plan** **53**
Director of Business Services, Angie Manuel

X. **Final Approval of Social Studies Curriculum**
Assistant Superintendent of Teaching and Learning, Minda Anderson

XI. **Comprehensive Achievement and Civic Readiness Report** **58**
Assistant Superintendent of Teaching and Learning, Minda Anderson

XII. **Second Reading of Policy 625 Responsible Use of Artificial Intelligence** **93**
Superintendent Truebenbach

XIII. **Schedule Organizational Meeting and Work Session for January 2027**
Superintendent Truebenbach
January 6, 2027 in the Middle School Student Center

XIV. **School Board Committee/Representative Updates**

A. Finance Committee
Board Treasurer, Amber Sixberry

B. Policy Committee
Board Clerk, Ashley Schabilion

C. Buildings and Grounds Committee
Board Chair, Tonya Reasoner
D. School Board Representatives

XV. **Superintendent Report**
Superintendent, Tim Truebenbach
A. Cabinet Department Update

XVI. **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. During Open Forum, the School Board will listen but will not try to resolve a concern at the meeting.
5. Speaker will not make negative comments regarding any employee of the District
6. The Board Chair can end the Open Forum at any time
7. 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
October 28, 2026
6:00 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 October 28, 2026 at 6:01 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. Absent: Mr. Derek Nelson.

III. APPROVE AGENDA
A motion was made by Schabilion seconded by Sixberry to approve the agenda.
The motion carried 5-0.

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

V. RETIREMENT RECOGNITION
Beth Schultz was recognized for her 27 years of service to the district.

VI. OPEN FORUM
Danielle Pedersen addressed the board on adding agriculture classes at the High School.

VII. CONSENT AGENDA
A motion was made by Schabilion seconded by Brown to approve the following:
A. PREVIOUS MINUTES from the September 23, 2026 regular meeting, the October 14, 2026 special meeting, and the October 14, 2026 work session
B. CLAIMS AND ACCOUNTS for the month of October in the amount of $1,409,739.69 checks 109287-109455
C. CREDIT CARD REPORT
D. PERSONNEL

October 2026 Personnel				
Employee (Last, First Name)	**Position**	**Building**	**Effective Date**	**Action Type**
Schultz, Elizabeth	Paraeducator	Middle School	08/24/2026	Retirement
Berg, Julie	Administrative Assistant	Middle School	12/30/2026	Retirement
Enger, Nicholas	Custodian	Liberty	10/09/2026	New Hire
Reynolds, Brianna	Building Sub Teacher	Liberty	10/05/2026	New Hire
Georgeson, Stephanie	Program Secretary	Community Ed	10/08/2026	New Hire
Sellner, Aimee	Paraeducator	Liberty	11/01/2026	Long-Term Leave of Absence
Sayler, Tiana	Paraeducator	Liberty	10/19/2026	Transfer
Zenner, Tammy	Paraeducator	Liberty	10/14/2026	New Hire
Metcalf, Kendall	LTS Paraeducator	Independence	10/26/2026	New Hire

E. MOU
Kris McDonald

F. FINAL READING AND APPROVAL 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

G. APPROVAL OF ONE READ POLICIES
508 Extended School Year for Certain Students with Individualized Education Programs; 515 Protection and Privacy of Pupil Records; 518 DNR-DNI Orders; 523 Policies Incorporated by Reference; 565 Booster Club; 807 Health and Safety

H. EXTENDED FIELD TRIP REQUEST FORMS
Volleyball and Wrestling

The motion carried 5-0.

VIII. DONATIONS

A motion was made by Schabilion seconded by Sixberry to approve the following donations:

Donor	Item	Designated Purpose (if any)
Big Lake Swim & Dive Booster Club	$5,002.00	Assistant Coach salary
Sherburne County Area United Way	$250.00	Community Connect take down crew donation Swim Dive Team
Laketown Nutrition	50 $5.00 gift cards	Staff recognition at Independence
Sherburne County Area United Way	$250.00	Community Connect set up crew Cheer Team

The motion carried 5-0.

IX. MSHSL FOUNDATION RESOLUTIONS

A motion was made by Reasoner seconded by Brown to approve the following resolution:

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING
FORM A APPLICATION TO MINNESOTA
STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of Big Lake Public Schools recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of Big Lake Public Schools supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

After a roll call vote the motion carried 5-0.

A motion was made by Hancock seconded by Schabilion to approve the following resolution:

FORM B

RESOLUTION OF SCHOOL BOARD/GOVERNING BOARD SUPPORTING

FORM B APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of Big Lake Public Schools recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools to provide seminars/training opportunities or support for specific school functions for students/faculty members/officials and others who are involved in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of Big Lake Public Schools supports the school's application to the Minnesota State High School League Foundation for a **FORM B** grant.

After a roll call vote the motion carried 5-0.

X. SCOREBOARD UPDATE

Activities Director, Mark Kuisle, gave an update on the new scoreboard.

XI. FINANCIAL REPORT

Director of Business Services, Melanie Brey, presented the financial report for September. A motion was made by Schabilion seconded by Hancock to approve the financial report and budget revisions as presented.

The motion carried 5-0.

XII. COMMUNITY EDUCATION ANNUAL REPORT

Director of Community Education and Communication Services, Stephanie Hillman, presented the annual report to the board.

XIII. DATA AND GOALS UPDATE

Assistant Superintendent of Teaching and Learning, Minda Anderson, presented the update.

XIV. SECOND READING OF POLICY 721 PROCUREMENT

XV. FIRST READING OF POLICY 625 RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

XVI. APPROVE SPECIAL MEETING TO CANVASS THE NOVEMBER 3, 2026 GENERAL ELECTION

A motion was made by Reasoner seconded by Brown to approve the Special Meeting to canvass the November 3, 2026 General Election for Thursday, November 12, 2026 at 4:00 PM with a work session to follow.

The motion carried 5-0.

XVII. SCHOOL BOARD COMMITTEE/REPRESENTATIVE UPDATES

a. Finance—no meeting
b. Policy—continue to review policies
c. Buildings and Grounds—Director of Buildings and Grounds, TJ Zerwas, updated the board on the track replacement.
d. School Board Representatives: Special Education Co-op—Reasoner; SAFF--Schabilion

XVIII. SUPERINTENDENT REPORT

Superintendent Truebenbach gave his report to the board.

XIX. ADJOURNMENT

Chair Reasoner adjourned the meeting at 7:42 PM.

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Clerk, Ashley Schabilion
Approved November 18, 2026

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Special Meeting
November 12, 2026
4:00 PM

I. CALL TO ORDER

The Special Meeting of the Board of Education of Independent School District No. 727, Big Lake Schools was called to order on November 12, 2026 at 4:06 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, and Ms. Ashley Schabilion. Absent: Ms. Chelsey Hancock and Mr. Derek Nelson.

III. CANVASS THE NOVEMBER 3, 2026 GENERAL ELECTION

A motion was made by Schabilion seconded by Brown to approve the following resolution:

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 727, State of Minnesota, as follows:

1. It is hereby found, determined, and declared that the general election of the voters of the district held on November 3, 2026, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 14,332 voters of the district voted at said election on the election of three school board members for four-year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

Ashley Schabilion 4,231
Nicole Karch 4,225
Tonya Reasoner 4,204

3. Ashley Schabilion, Nicole Karch, and Tonya Reasoner having received the highest number of votes, are elected to four-year term beginning the first Monday in January 2027.

4. The school district clerk is hereby authorized to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

After a roll call vote the motion carried 4-0.

IV. AUTHORIZE ISSUANCE OF CERTIFICATES OF ELECTION

A motion was made by Sixberry seconded by Schabilion to approve the following resolution:

RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES OF ELECTION AND DIRECTING SCHOOL DISTRICT CLERK TO PERFORM OTHER ELECTION RELATED DUTIES

WHEREAS, Minnesota Statutes, section 205A.10 provides, "After the time for contesting elections has passed, the school district clerk shall issue a certificate of election to each successful candidate. If there is a contest, the certificate of election to that office must not be issued until the outcome of the contest has been determined by the proper court. If there is a tie vote, the school board shall determine the result by lot. The clerk shall deliver the certificate of election to the successful candidate by personal service or certified mail. The successful candidate shall file an acceptance and oath of office in writing with the clerk within 30 days of the date of mailing or personal service," and

WHEREAS, the school board of Independent School District No. 727 Big Lake Schools has canvassed the general election for school board members held on November 3, 2026.

THEREFORE, BE IT RESOLVED by the school board of Independent School District No. 727 Big Lake Schools as follows:

The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 727 Big Lake Schools for the following candidates:

Ashley Schabilion

Nicole Karch

Tonya Reasoner

who have received a sufficient number of votes to be elected to fill vacancies on the school board caused by expiration of term on the first Monday in January next following the election, based on the results of the canvass.

The certificate of election shall be in substantially the form attached hereto.

After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school board is hereby directed to deliver the certificates to the persons entitled thereto personally or by certified mail.

The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

After a roll call vote the motion carried 4-0.

V. ADJOURNMENT

Chair Reasoner adjourned the meeting at 4:07 PM.

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Clerk, Ashley Schabilion
Approved November 18, 2026

BIG LAKE SCHOOLS
INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA

Minutes of the Work Session
November 12, 2026
4:00 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 November 12, 2026 at 4:07 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, and Ms. Ashley Schabilion. Absent: Ms. Chelsey Hancock and Mr. Derek Nelson.

III. TRACK AND FIELD UPDATE
Director of Buildings and Grounds, TJ Zerwas, updated the board on the track and field project and timeline.

IV. ADJOURNMENT
Chair Reasoner adjourned the meeting at 4:58 PM.

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Clerk, Ashley Schabilion
Approved November 18, 2026

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109456-2147483647 Payment Date: 06/30/2026-11/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$346.96	171462	E 01 201 810 000 000 330	#5769708-8 MS FIRM GAS SEPTEMBER
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$644.94	171462	E 01 201 810 000 000 330	#5775439-2 MS INT GAS SEPTEMBER 20
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$590.27	171462	E 01 100 810 000 000 330	#5775443-4 INDY INT GAS SEPTEMBER
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$1,739.21	171462	E 01 300 810 000 000 330	#5793404-4 HS FIRM GAS SEPTEMBER
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$106.00	171462	E 01 300 810 000 000 330	#5793464-8 HS INT GAS SEPTEMBER 20
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$21.00	171462	E 01 100 810 000 000 330	#5803273-1 INDY FIRM #2 GAS SEPTEM
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	$471.94	171462	E 01 100 810 000 000 330	#5808588-7 INDY FIRM #1 GGAS SEPTE
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	($106.00)	171462	E 01 201 810 000 000 330	#5775439-2 INVOICE REVERSAL-PREVI
001	109456	CH	1	03184	CENTERPOINT ENERGY	10/30/2026	($106.00)	171462	E 01 201 810 000 000 330	#5775443-4 INVOICE REVERSAL- PREVI
						Check Total:		**$3,708.32**		
001	109457	CH	1	06507	ACUNA, SANDRA	11/06/2026	$70.00	171589	E 01 300 219 000 339 358	INTERPRETER SERVICES 09/08, 09/22,
						Check Total:		**$70.00**		
001	109458	CH	1	03804	ALL STAR TROPHY	11/06/2026	$72.00	171587	E 11 300 293 118 000 401	COACHES PLAQUES VAL3912
						Check Total:		**$72.00**		
001	109459	CH	1	10760	AMPACT	11/06/2026	$3,000.00	171599	E 01 005 256 000 313 406	2026-2027 MATH CORPS SITE FEE
						Check Total:		**$3,000.00**		
001	109460	CH	1	05813	APPLE	11/06/2026	$49.95	171588	E 12 100 401 000 740 466	PO 35999 Apple iPad A16
001	109460	CH	1	05813	APPLE	11/06/2026	$429.00	171580	E 12 100 401 000 740 466	Apple iPad A16
						Check Total:		**$478.95**		
001	109461	CH	1	13241	BENEFIT RESOURCE LLC	11/06/2026	$231.50	171591	E 01 005 105 000 000 305	COBRA
001	109461	CH	1	13241	BENEFIT RESOURCE LLC	11/06/2026	($231.50)	171591	E 01 005 105 000 000 305	COBRA
001	109461	CH	1	13241	BENEFIT RESOURCE LLC	11/06/2026	$231.50	171591	E 01 005 107 000 000 305	COBRA
						Check Total:		**$231.50**		
001	109462	CH	1	12103	BUILDING MATERIAL SUPPLY, INC.	11/06/2026	$1,000.00	171590	E 01 300 810 359 000 520	PO 35583 INTALL 1 STALL 8 LOCKERS
						Check Total:		**$1,000.00**		
001	109463	CH	1	12411	GBR	11/06/2026	$219.04	171597	E 01 100 219 000 339 358	INTERPRETER AT INDY 10/29/2026 (PAS
						Check Total:		**$219.04**		
001	109464	CH	1	14064	M & D SPORTS SERVICES	11/06/2026	$320.00	171595	E 11 300 294 118 000 305	ASSIGNER FEE BOYS
001	109464	CH	1	14064	M & D SPORTS SERVICES	11/06/2026	$272.00	171595	E 11 300 296 188 000 305	ASSIGNER FEE GIRLS
						Check Total:		**$592.00**		
001	109465	CH	1	14487	NORTH COUNTRY CUSTOMS	11/06/2026	$1,446.00	171593	E 01 201 208 290 000 401	UNCOMMON SHORT & LONG SLEEVE S
						Check Total:		**$1,446.00**		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109456-2147483647 Payment Date: 06/30/2026-11/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109466	CH	1	04315	NOVACARE REHABILITATION	11/06/2026	$275.00	171596	E 11 300 292 000 000 305	ATHLETIC TRAINING GIRLS SOCCER 10
						Check Total:		**$275.00**		
001	109467	CH	1	14467	NOW Beyond Fitness, LLC	11/06/2026	$80.00	171594	E 04 500 565 090 321 305	YOGA SAMPLER 10/12 & 10/19
						Check Total:		**$80.00**		
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$135.00	171598	E 11 300 291 136 000 401	The Audit Script
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$25.00	171598	E 11 300 291 136 000 401	The Audit - Directors Book
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$60.00	171598	E 11 300 291 136 000 401	The Audit - First performance January 21,
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$60.00	171598	E 11 300 291 136 000 401	The Audit - Additional performance
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$19.00	171598	E 11 300 291 136 000 401	Shipping
001	109468	CH	1	04575	PIONEER DRAMA SERVICE, INC	11/06/2026	$0.00	171598	E 11 300 291 136 000 401	General Supplies
						Check Total:		**$299.00**		
001	109469	CH	1	14227	RANDY FRIEDL	11/06/2026	$300.00	171592	E 01 201 298 901 301 401	10/28/2026 ACTIVITY NIGHT
						Check Total:		**$300.00**		
001	109470	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	11/06/2026	$200.00	171600	E 01 100 810 000 000 350	MS OPEN UP LOCKED DOOR & REPAIR
						Check Total:		**$200.00**		
001	109471	CH	1	14486	STRIV AC, LLC	11/06/2026	$1,100.00	171601	E 11 300 292 000 000 305	HS FIX OES SHOT CLOCKS
						Check Total:		**$1,100.00**		
001	109472	CH	1	05314	TECH CHECK	11/06/2026	$622.00	171603	E 01 005 630 000 000 315	TECH DISPLAY, SKYL BLUE & MAC LABC
001	109472	CH	1	05314	TECH CHECK	11/06/2026	$30.00	171602	E 01 005 630 000 000 315	TECH UPPER RH CORNER REPAIR
						Check Total:		**$652.00**		
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$24,491.06	171581	E 02 201 770 000 701 530	TILTING SKILLET BRAISING PAN, GAS
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$729.50	171581	E 02 201 770 000 701 530	2" TANGENT DRAW-OFF VALVE, FRONT
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$745.29	171581	E 02 201 770 000 701 530	PAN CARRIER, FOR FLOOR MODELS
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$675.81	171581	E 02 201 770 000 701 530	DOUBLE PANTRY FAUCET, WITH 3/4" SV
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$378.17	171581	E 02 201 770 000 701 530	FOOD STRAINER, FOR SGL/SEL, 30/40 (
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$2,855.15	171581	E 02 201 770 000 701 530	INSTALLATION
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$16,181.58	171581	E 02 201 770 000 701 530	KETTLE, GAS, COUNTERROP
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$659.23	171581	E 02 201 770 000 701 530	KETTLE MARKINGS, FOR COUNTERTOF
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$577.91	171581	E 02 201 770 000 701 530	LIFT-OFF COVER HOLDER, FOR 12 GAL
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$217.11	171581	E 02 201 770 000 701 530	KETTLE LIFT-OFF COVER HOLDER, FOF
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$675.81	171581	E 02 201 770 000 701 530	DOUBLE PANTRY FAUCET AND BRACKE
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$2,067.70	171581	E 02 201 770 000 701 530	EQUIPMENT STAND, FOR SINGLE KETT
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$480.02	171581	E 02 201 770 000 701 530	RETRACTABLE SPLASH GUARD/PAN SH

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109456-2147483647 Payment Date: 06/30/2026-11/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$1,368.20	171581	E 02 201 770 000 701 530	KETTLE ACCESSORY KIT INCLUDES: CI
001	109473	CH	1	14030	THE BOELTER COMPANIES, INC.	11/06/2026	$1,181.44	171581	E 02 201 770 000 701 530	INSTALLATION
						Check Total:		**$53,283.98**		
001	109474	CH	1	06532	THE VISION COMPANIES	11/06/2026	$1,568.61	171604	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 10/25/2026
						Check Total:		**$1,568.61**		
001	109475	CH	1	07890	PTMA	11/06/2026	$628.78	171605	E 45 005 935 000 000 305	ASSETS SEPTEMBER 2026
						Check Total:		**$628.78**		
001	109476	CH	1	01840	RATWIK, ROSZAK & MALONEY, P.A.	11/06/2026	$10,003.02	171606	E 01 005 110 305 000 305	AUGUST/SEPTEMBER 2026 LEGAL
						Check Total:		**$10,003.02**		
001	109477	CH	1	01229	UNIVERSITY OF MINNESOTA	11/06/2026	$2,465.00	171607	E 01 300 211 211 000 394	FALL C1S PAYMENT
						Check Total:		**$2,465.00**		
001	109478	CH	1	01240	WRIGHT TECHNICAL CENTER	11/06/2026	$2,327.56	171608	E 01 300 740 000 374 377	FY 27 Q1 STUDENT SUPPORT PERSON
						Check Total:		**$2,327.56**		
001	109479	CH	1	08089	CENTRAL LAKES COLLEGE	11/06/2026	$9,000.00	171609	E 01 300 211 211 000 394	FALL SEMESTER 2026 CONCURRENT C
						Check Total:		**$9,000.00**		
001	109480	CH	1	09760	PREMIER LOCATING, INC.	11/06/2026	$172.50	171610	E 01 005 810 000 000 305	TICKETS RECEIVED
						Check Total:		**$172.50**		
001	109481	CH	1	01240	WRIGHT TECHNICAL CENTER	11/06/2026	$25,649.32	171611	E 01 998 211 000 303 390	WRIGHT ACADEMY HS SEPTEMBER 20
						Check Total:		**$25,649.32**		
001	109482	CH	1	01240	WRIGHT TECHNICAL CENTER	11/06/2026	$476.57	171612	E 01 786 203 000 303 390	TARGETED SERVICES 25/26 10% FEE
001	109482	CH	1	01240	WRIGHT TECHNICAL CENTER	11/06/2026	$903.00	171613	E 01 410 211 000 000 390	TARGETED SERVICES 25/26 10% FEE
						Check Total:		**$1,379.57**		
001	109483	CH	1	10132	MESSERLI & KRAMER P.A.	11/05/2026	$301.23	171630	B 12 215 079	Payroll Deductions
						Check Total:		**$301.23**		
001	109484	CH	1	04234	MN CHILD SUPPORT PYMT CENTER	11/05/2026	$129.13	171631	B 12 215 081	Child Support
						Check Total:		**$129.13**		
001	109485	CH	1	04223	MN NCPERS LIFE INSURANCE	11/05/2026	$64.00	171636	B 01 215 033	NCPR Life
						Check Total:		**$64.00**		
001	109486	CH	1	14034	NORTH DAKOTA CHILD SUPPORT DIVI	11/05/2026	$591.24	171634	B 12 215 081	Child Support
						Check Total:		**$591.24**		
001	109487	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/05/2026	$1,077.37	171638	B 01 215 040	U Due Nc
001	109487	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/05/2026	$1.71	171638	B 02 215 040	Union Dues

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109487	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/05/2026	$135.98	171638	B 04 215 040	U Dues Nc
001	109487	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/05/2026	$2,278.51	171638	B 12 215 040	U Due Nc
						Check Total:		**$3,493.57**		
001	109488	CH	1	08417	AVIBEN	11/14/2026	$437.89	171646	E 01 005 105 000 000 305	403(B) ADMIN & COMPLIANCE
						Check Total:		**$437.89**		
001	109489	CH	1	14491	Build Better Bags	11/14/2026	$146.88	171647	E 01 201 258 000 000 430	CONDUCTOR/REGULAR BOOK/HOR/PE
						Check Total:		**$146.88**		
001	109490	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	11/14/2026	$190.00	171702	E 01 005 211 000 799 305	OCTOBER 2026 BRIDGES
						Check Total:		**$190.00**		
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$16.28	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$82.36	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$19.46	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$22.75	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$7.64	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$15.37	171691	E 01 110 201 000 000 430	LIBERTY
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$9.99	171691	E 01 110 203 902 000 401	LIBERTY
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$20.90	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$41.88	171691	E 01 201 250 000 000 430	MS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$133.02	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$25.65	171691	E 01 201 250 000 000 430	MS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$23.51	171691	E 01 201 250 000 000 430	MS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$55.79	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$122.16	171691	E 01 201 250 000 000 430	MS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$108.39	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$27.61	171691	E 01 300 331 000 830 433	HS FACS
001	109491	CH	1	06130	COBORN'S INC.	11/14/2026	$63.95	171691	E 01 300 331 000 830 433	HS FACS
						Check Total:		**$796.71**		
001	109492	CH	1	14019	COMPLETE AUTO SERVICE BIG LAKE	11/14/2026	$972.30	171686	E 01 005 810 000 000 350	B&G SUPPLIES
						Check Total:		**$972.30**		
001	109493	CH	1	01475	CONNEXUS ENERGY	11/14/2026	$116.19	171648	E 01 005 810 860 000 331	#416856-237326 SOFTBALL CONCESSIC
001	109493	CH	1	01475	CONNEXUS ENERGY	11/14/2026	$7,512.08	171648	E 01 100 810 000 000 331	#416856-242663 INDY ELECTRICAL OCT
001	109493	CH	1	01475	CONNEXUS ENERGY	11/14/2026	$10,838.62	171648	E 01 110 810 000 000 331	#416856-264923 LIBERTY ELECTRICAL (
001	109493	CH	1	01475	CONNEXUS ENERGY	11/14/2026	$278.58	171648	E 01 005 810 860 000 331	#416856-310758 BASEBALL FIELD LIGHT

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001	109493	CH	1	01475	CONNEXUS ENERGY	11/14/2026	$1,150.97	171648	E 01 005 810 860 000 331	#416856-310759 SOFTBALL FIELD LIGHT
						Check Total:		**$19,896.44**		
001	109494	CH	1	14223	CROSSTOWN MECHANICAL, INC.	11/14/2026	$466.76	171687	E 01 300 810 000 000 350	HS B&G REPAIRS
						Check Total:		**$466.76**		
001	109495	CH	1	13003	CURRICULUM ASSOCIATES	11/14/2026	$243.00	171649	E 01 005 211 602 000 460	phonics for reading level A
001	109495	CH	1	13003	CURRICULUM ASSOCIATES	11/14/2026	$513.00	171649	E 01 005 211 602 000 460	phonics for reading level B
001	109495	CH	1	13003	CURRICULUM ASSOCIATES	11/14/2026	$1,039.50	171649	E 01 005 211 602 000 460	phonics for reading level C
001	109495	CH	1	13003	CURRICULUM ASSOCIATES	11/14/2026	$179.55	171649	E 01 005 211 602 000 460	shipping
						Check Total:		**$1,975.05**		
001	109496	CH	1	13688	DASH SPORTS LLC	11/14/2026	$974.00	171652	E 04 500 560 000 321 305	AFTERSCHOOL FLAG FB/FLAG FOOTBA
						Check Total:		**$974.00**		
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$47.21	171685	E 01 201 258 000 000 430	MS MUSIC SUPPLIES
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$26.95	171679	E 01 300 258 000 000 430	JCR0135 JUNO CLARINET REEDS 3.5
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$35.59	171680	E 01 300 258 000 000 430	JSR613 JUNO ALTO SAXOPHONE REED
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$35.59	171680	E 01 300 258 000 000 430	JSR6125 JUNO ALTO SAXOPHONE REE
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$17.48	171680	E 01 300 258 000 000 430	YACROX YAMAHA ROTOR OIL SYNTHET
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$51.16	171680	E 01 300 258 000 000 430	SD1HT VIC FIRTH DRUM STICKS GENE
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$34.00	171681	E 01 300 258 000 000 350	SRL#1005074 SAXOPHONE ALTO SERVI
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$7.00	171681	E 01 300 258 000 000 350	PARTS AND MATERIALS
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$10.00	171681	E 01 300 258 000 000 350	SHOP FEE
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$357.00	171692	E 01 201 208 951 000 350	MS MUSIC SUPPLIES
001	109498	CH	1	02579	ECKROTH MUSIC CO	11/14/2026	$63.64	171678	E 01 300 258 000 000 430	EXL165 STRINGS BASS GUI ROUND WC
						Check Total:		**$685.62**		
001	109499	CH	1	09755	FALLS INDUSTRIAL FOAM	11/14/2026	$180.98	171694	E 04 500 560 122 321 530	2" x 80" x 100" S/C 25565
001	109499	CH	1	09755	FALLS INDUSTRIAL FOAM	11/14/2026	$910.00	171694	E 04 500 560 122 321 530	6' x 12' x 8" Skill Cushion Cover, 18 oz. Blu
						Check Total:		**$1,090.98**		
001	109500	CH	1	06230	GOPHER STATE ONE-CALL	11/14/2026	$10.80	171688	E 01 005 810 000 000 350	TICKETS RECEIVED
						Check Total:		**$10.80**		
001	109501	CH	1	06539	H & B SPECIALIZED PROD., INC.	11/14/2026	$1,500.00	171663	E 05 300 865 000 347 350	PM TO THE BASKETS, CURTAINS & BLE
						Check Total:		**$1,500.00**		
001	109502	CH	1	12635	JAKE W LARSON	11/14/2026	$170.00	171653	E 01 300 259 000 000 350	A-440 TUNING KAWAI GX-2
001	109502	CH	1	12635	JAKE W LARSON	11/14/2026	$10.00	171653	E 01 300 259 000 000 350	REPLACE DAMPP CHASER PADS
						Check Total:		**$180.00**		

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109503	CH	1	08228	KIDCREATE STUDIO-NORTH METRO	11/14/2026	$189.00	171695	E 04 500 585 000 332 305	STARRY NIGHT AT LIBERTY 11/06/2026
						Check Total:		**$189.00**		
001	109505	CH	1	04410	MINNESOTA DEPARTMENT OF HEALTH	11/14/2026	$1,210.00	171699	E 01 005 810 000 000 305	2027 LICENSE RENEWAL
						Check Total:		**$1,210.00**		
001	109506	CH	1	01333	MINNESOTA EQUIPMENT	11/14/2026	$154.35	171689	E 01 005 810 000 000 401	B&G AIR FILTERS
						Check Total:		**$154.35**		
001	109507	CH	1	12605	MRI SOFTWARE LLC	11/14/2026	$652.00	171683	E 01 005 105 170 000 305	BACKGROUND SCREENING OCTOBER
						Check Total:		**$652.00**		
001	109508	CH	1	10455	NORTH SHORE GYM SALES LLC	11/14/2026	$3,360.00	171655	E 11 300 295 122 000 401	5'x10'x1-3/8" V2 Panel Mat Royal Blue TT
						Check Total:		**$3,360.00**		
001	109509	CH	1	10768	NORTHEAST SERVICE COOPERATIVE	11/14/2026	$3,600.00	171654	E 01 300 211 228 000 390	MSC ONLINE FY 27-FALL 2026
001	109509	CH	1	10768	NORTHEAST SERVICE COOPERATIVE	11/14/2026	$450.00	171654	E 01 300 211 228 320 305	MSC ONLINE FY 27-FALL 2026
						Check Total:		**$4,050.00**		
001	109510	CH	1	13016	NORTHLAND REFRIGERATION INCORP	11/14/2026	$824.00	171657	E 01 110 810 000 000 350	LIBERTY B&G SUPPLIES
						Check Total:		**$824.00**		
001	109511	CH	1	04315	NOVACARE REHABILITATION	11/14/2026	$123.75	171656	E 11 300 292 000 000 305	ATHLETIC TRAINING COVERAGE-SECTI
						Check Total:		**$123.75**		
001	109512	CH	1	09760	PREMIER LOCATING, INC.	11/14/2026	$328.75	171700	E 01 005 810 000 000 305	TICKETS RECEIVED
						Check Total:		**$328.75**		
001	109513	CH	1	01187	SCHMITT MUSIC BLT REPAIR SHOP	11/14/2026	$147.00	171659	E 01 201 208 951 000 350	MAINT AGREEMENT
001	109513	CH	1	01187	SCHMITT MUSIC BLT REPAIR SHOP	11/14/2026	$150.00	171658	E 01 201 208 951 000 350	MAINT AGREEMENT
						Check Total:		**$297.00**		
001	109514	CH	1	13995	SECURITY & SOUND CO	11/14/2026	$8,445.00	171701	E 04 500 505 000 321 350	REPLACEMENT OF PROJECTION SCRE
						Check Total:		**$8,445.00**		
001	109515	CH	1	13642	SOCIAL CLUB SIMPLE	11/14/2026	$60.00	171660	E 04 500 565 090 321 305	ONLINE CLASSES (CANVA)
						Check Total:		**$60.00**		
001	109516	CH	1	14192	STEVE'O'SEPTIC	11/14/2026	$1,390.00	171696	E 04 500 505 000 321 335	SPORTS EVENT KINGS OF THE GRIDIR
						Check Total:		**$1,390.00**		
001	109517	CH	1	12845	SYSCO-MINNESOTA INC	11/14/2026	$268.41	171684	E 02 300 770 000 701 490	HS KITCHEN SUPPLIES
						Check Total:		**$268.41**		
001	109518	CH	1	06532	THE VISION COMPANIES	11/14/2026	$758.36	171662	E 01 005 810 356 000 305	GROUNDS WEEK OF 11/01/2026
						Check Total:		**$758.36**		

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109519	CH	1	13212	THREE SONS HARDWARE LLC	11/14/2026	$33.98	171690	E 01 300 810 000 000 401	OCTOBER 2026 B&G SUPPLIES
001	109519	CH	1	13212	THREE SONS HARDWARE LLC	11/14/2026	$112.39	171690	E 01 300 361 000 830 433	OCTOBER 2026 B&G SUPPLIES
001	109519	CH	1	13212	THREE SONS HARDWARE LLC	11/14/2026	$40.64	171690	E 01 100 810 000 000 401	OCTOBER 2026 B&G SUPPLIES
						Check Total:		**$187.01**		
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250714 Studio 49 AG/SG-01 51D4
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$27.00	171661	E 01 100 259 000 000 350	350723 STUDIO 49 AG/SG-01 54F4
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250707 STUDIO 49 AG/SG-01 37C3
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250722 STUDIO 49 AG/SG-01 42F3
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250706 STUDIO 49 AG/SG-01 25C2
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250716 STUDIO 49 AG/SG-01 41E3
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250712 STUDIO 49 AG/SG-01 27D2
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250713 STUDIO 49 AG/SG-01 39D3
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$13.50	171661	E 01 100 259 000 000 350	250728 STUDIO 49 AG/SG-01 44G3
001	109520	CH	1	03003	WEST MUSIC COMPANY	11/14/2026	$9.95	171661	E 01 100 259 000 000 350	SHIPPING
						Check Total:		**$144.95**		
001	109521	CH	1	14492	ZASTROW, JOHN	11/14/2026	$157.00	171673	E 11 300 296 188 000 305	JV & V GIRLS SOCCER
						Check Total:		**$157.00**		
001	109522	CH	1	14491	Build Better Bags	11/14/2026	$221.82	171705	E 01 201 258 000 000 430	CONDUCTGOR, REGULAR BOOK, HORN
						Check Total:		**$221.82**		
						Bank 001 Total:		**$176,926.15**		
						Report Total:		**$176,926.15**		

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	11/06/2026	$440.00	171476	E 01 005 105 000 000 366	PO 35977: ESS banquet
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$53.79	171559	E 01 005 810 000 000 332	Admissions Water/Sewer 09.04.2
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$1,356.40	171564	E 01 110 810 000 000 332	Liberty Water/Sewer 09.04.2026
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$1,801.05	171561	E 01 300 810 000 000 332	HS Water/Sewer 09.04.2026-10.0
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$1,203.27	171562	E 01 201 810 000 000 332	MS Water/sewer 094/26-10/5/26
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$1,196.60	171563	E 01 100 810 000 000 332	Indy Water/Sewer 09.04.2026-10
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$100.00	171498	E 01 110 810 000 000 305	17901-205th Ave N W sign (#202
001		CC	1	01038	CITY OF BIG LAKE	11/06/2026	$34.43	171560	E 01 005 810 000 000 332	Bathrooms Water/Sewer 09.04.20
001		CC	1	01065	HILLYARD FLOOR CARE	11/06/2026	$1,136.10	171543	E 02 201 770 000 701 401	PO 35961 MS KITCHEN CLEANING C
001		CC	1	01065	HILLYARD FLOOR CARE	11/06/2026	$2,127.80	171551	E 01 300 810 000 000 401	PO 36009 HS Cleaning Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	11/06/2026	$2,133.50	171544	E 01 100 810 000 000 401	PO 35966 Indy CLEAING SUPPLIES
001		CC	1	01065	HILLYARD FLOOR CARE	11/06/2026	$903.99	171545	E 02 110 770 000 701 401	PO 35958: Liberty KITCHEN CLEA
001		CC	1	01065	HILLYARD FLOOR CARE	11/06/2026	$2,852.02	171542	E 01 201 810 000 000 401	PO 35974 MS MISC CLEANING SUPP
001		CC	1	01594	DEPT OF LABOR & INDUSTRY	11/06/2026	$145.00	171536	E 01 300 810 000 000 305	HS Elevator Annual Operation
001		CC	1	01594	DEPT OF LABOR & INDUSTRY	11/06/2026	$145.00	171535	E 01 300 810 000 000 305	HS Elevator Annual Operation
001		CC	1	02097	BIG LAKE CHAMBER OF COMMERCE	11/06/2026	$25.00	171526	E 01 005 020 000 000 366	NBC Chamber of Commerce Fraud
001		CC	1	02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2026	$79.99	171553	E 01 300 258 000 000 430	PO 35990 Music Supplies
001		CC	1	02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2026	$65.00	171554	E 01 300 258 000 000 430	PO 35990 Music Supplies
001		CC	1	03102	METRO SALES INC	11/06/2026	$1,065.95	171530	E 01 100 050 000 000 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$354.02	171530	E 01 110 050 000 000 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$24.23	171530	E 01 100 203 000 000 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$698.49	171530	E 04 500 570 000 321 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$48.40	171530	R 01 000 000 000 000 099	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$135.62	171530	E 02 005 770 000 701 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$467.95	171530	E 01 005 110 000 000 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$9.68	171530	E 01 005 640 000 316 305	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$242.65	171530	E 04 500 505 000 321 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$1,225.77	171530	E 01 110 203 304 000 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$3.58	171530	E 04 500 580 000 325 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$285.42	171530	E 04 500 590 000 321 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$416.21	171530	E 04 500 596 000 344 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$66.21	171530	E 12 110 412 000 740 350	Quarterly Maint Billing
001		CC	1	03102	METRO SALES INC	11/06/2026	$789.29	171530	E 01 300 211 000 000 350	Quarterly Maint Billing
001		CC	1	03455	GRAINGER	11/06/2026	$100.98	171557	E 01 005 810 000 000 401	PO 36039 Eye Wash Tags

Big Lake Public Schools, ISD #727

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Check Number: 0-2147483647 Payment Date: 11/01/2026-11/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1	03455	GRAINGER	11/06/2026	$322.42	171550	E 01 201 810 000 000 401	PO 36008 MS REPAIR/MAINTENANCE
001		CC	1	03455	GRAINGER	11/06/2026	$1,961.80	171541	E 01 100 810 000 000 401	PO 35968 INDY REPAIRS SUPPLIES
001		CC	1	03455	GRAINGER	11/06/2026	$260.25	171522	E 01 100 810 000 000 401	PO 35968 Indy Repair Supplies
001		CC	1	03455	GRAINGER	11/06/2026	$70.56	171558	E 01 005 810 000 000 401	PO 36039: Saftey Signs
001		CC	1	03455	GRAINGER	11/06/2026	$142.59	171523	E 01 110 810 000 000 401	PO 35969 Liberty B&G Supplies
001		CC	1	04336	MASBO	11/06/2026	$119.00	171488	E 01 005 110 000 000 820	Membership (Gary S)
001		CC	1	04762	CHRIS LOMMEL PHOTOGRAPHY	11/06/2026	$375.00	171519	E 11 300 295 188 000 401	PO 35918: G Soccer Team Banner
001		CC	1	04944	DOMINO'S PIZZA	11/06/2026	$100.00	171515	E 11 300 295 126 000 401	Swimming Fundraiser (Platinum
001		CC	1	05136	CASEY'S GENERAL STORE	11/06/2026	$100.40	171480	E 01 005 810 000 000 490	B&G Training
001		CC	1	05264	BSN SPORTS	11/06/2026	$995.33	171517	E 11 300 293 118 000 401	PO 35840 ROYAL RELENTLESS FULL
001		CC	1	05264	BSN SPORTS	11/06/2026	$216.00	171525	E 11 300 294 118 000 434	PO 35841 WHITE-DRY PARK III SH
001		CC	1	05351	HOME DEPOT	11/06/2026	$184.60	171499	E 01 100 810 000 000 401	Indy B&G Supplies
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$97.45	171565	E 01 110 810 000 000 401	Softener Salt
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$86.95	171565	E 01 300 810 000 000 401	Softener Salt
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$55.45	171565	E 01 201 810 000 000 401	Softener Salt
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$34.75	171547	E 01 005 810 000 000 332	Drinking Water
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$34.75	171566	E 01 005 810 000 000 332	Drinking Water and Softener Sa
001		CC	1	06051	FINKEN WATER CENTERS	11/06/2026	$65.95	171566	E 01 100 810 000 000 401	Drinking Water and Softener Sa
001		CC	1	06130	COBORN'S INC.	11/06/2026	$24.07	171495	E 11 300 298 000 000 401	HS Concessions
001		CC	1	06130	COBORN'S INC.	11/06/2026	$69.99	171471	E 01 300 211 000 320 490	HS Leadership Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$83.96	171465	E 01 005 790 000 320 490	AIPAC Family Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$84.93	171468	E 01 201 208 000 320 490	MS Leadership Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$86.98	171464	E 01 005 790 000 320 490	AIPAC Family Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$31.52	171466	E 01 110 203 000 320 490	Liberty Leadership Meeting Foo
001		CC	1	06130	COBORN'S INC.	11/06/2026	$20.98	171467	E 01 100 203 000 320 490	Indy Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$11.95	171494	E 11 300 295 188 000 401	Girls Soccer JV Celebration
001		CC	1	06130	COBORN'S INC.	11/06/2026	$8.58	171470	E 01 100 203 000 320 490	Indy Leadership Meeting Food
001		CC	1	06130	COBORN'S INC.	11/06/2026	$52.95	171469	E 01 300 211 000 320 490	HS Leadership Meeting Food
001		CC	1	06186	MNGWL	11/06/2026	$207.50	171506	E 11 300 294 115 000 369	MN 9th Grade and Under Wrestli
001		CC	1	06947	MINNETESOL	11/06/2026	$1,835.14	171479	E 01 200 205 011 417 366	PO 36018 MinneTESOL conference
001		CC	1	08066	TARGET	11/06/2026	$40.00	171510	E 01 110 203 100 000 401	1st grade math storage
001		CC	1	08066	TARGET	11/06/2026	$40.00	171511	E 01 110 203 100 000 401	1st grade math storage
001		CC	1	08066	TARGET	11/06/2026	$35.64	171513	E 01 110 203 312 000 430	Steam supplies
001		CC	1	08066	TARGET	11/06/2026	$40.00	171509	E 01 110 203 100 000 401	1st grade math storage

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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		CC	1	08347	WALMART	11/06/2026	$41.15	171512	E 01 110 201 000 000 430	Kindergarten 5 senses unit
001		CC	1	08881	GREAT RIVER SPINE AND SPORT	11/06/2026	$110.00	171548	E 11 300 292 000 000 305	DOT Exam (Czech)
001		CC	1	09044	MENARDS - ELK RIVER	11/06/2026	$117.26	171546	E 01 005 810 000 000 401	B&G Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	11/06/2026	$1,744.86	171531	E 01 300 810 000 000 404	HS B&G Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	11/06/2026	$1,573.00	171532	E 01 300 810 000 000 404	HS B&G Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	11/06/2026	$1,470.29	171533	E 01 300 810 000 000 404	HS B&G Supplies
001		CC	1	09728	FEDERATED CO-OPS	11/06/2026	$1,069.57	171555	E 01 005 810 000 000 440	B&G Fuel
001		CC	1	09728	FEDERATED CO-OPS	11/06/2026	$1,200.67	171556	E 01 005 810 000 000 440	B&G Fuel
001		CC	1	09728	FEDERATED CO-OPS	11/06/2026	$1,407.87	171524	E 01 005 810 000 000 440	B&G Fuel
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	11/06/2026	$173.63	171538	E 01 300 810 000 000 305	HS Prevention Ants
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	11/06/2026	$173.63	171539	E 01 100 810 000 000 305	Indy Prevention Ants
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	11/06/2026	$165.36	171540	E 01 110 810 000 000 305	Liberty Prevention Ants
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	11/06/2026	$173.63	171537	E 01 201 810 000 000 305	MS Prevention Ants
001		CC	1	10586	AUSCO DESIGN &MARKETING	11/06/2026	$220.50	171528	E 04 500 560 000 321 401	PO 35880 Gymnastics Tshirts
001		CC	1	10586	AUSCO DESIGN &MARKETING	11/06/2026	$2,670.00	171518	E 01 005 810 350 000 401	PO 35885 B&G Shirts
001		CC	1	10659	MATBOSSAPP.COM	11/06/2026	$699.00	171507	E 11 300 294 115 000 406	HS Wrestling VideoStat Subscri
001		CC	1	12027	GODADDY.COM	11/06/2026	$48.18	171493	E 01 005 630 000 000 405	Domain Renewal FY27
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$39.50	171481	E 01 110 219 000 339 358	Interpreter at Liberty 10.14.2
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$15.80	171482	E 01 100 219 000 339 358	Interpreter at Indy 10.14.2026
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$15.80	171483	E 01 100 219 000 339 358	Interpreter at Indy 10.13.2026
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$19.75	171484	E 01 100 219 000 339 358	Interpreter at Indy 10.19.2026
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$19.75	171474	E 01 100 219 000 339 358	Interpreter at Indy 09.29.2026
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$15.80	171485	E 01 110 219 000 339 358	Interpreter at Liberty 10.14.2
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$7.90	171486	E 01 100 219 000 339 358	Interpreter at Indy 10.13.2026
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$19.75	171487	E 01 110 219 000 339 358	Interpreter at Liberty 10.22.2
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$207.90	171475	E 01 110 219 000 339 358	Interpreter at Liberty 09.30.2
001		CC	1	12031	LANGUAGELINE Solutions	11/06/2026	$19.75	171478	E 01 110 219 000 339 358	Interpreter at Liberty 10.06.2
001		CC	1	12185	ST. OLAF COLLEGE	11/06/2026	$150.00	171497	E 11 300 291 128 000 369	2026 Festival of Bands
001		CC	1	12304	SAM'S CLUB	11/06/2026	$79.50	171496	E 11 300 298 000 000 490	HS Concessions
001		CC	1	12412	HILTON	11/06/2026	$335.93	171491	E 04 500 560 122 321 366	CE Gymnastics
001		CC	1	12418	USPS	11/06/2026	$8.40	171477	E 01 005 110 000 000 329	Postage
001		CC	1	12760	CARLY AND ADAM	11/06/2026	$288.00	171514	E 01 110 203 312 000 406	PO 35913: CARLY & ADAM- STEM T
001		CC	1	13072	CINTAS CORPORATION NO 2	11/06/2026	$130.20	171534	E 01 300 810 350 000 305	Uniform Services September 202
001		CC	1	13072	CINTAS CORPORATION NO 2	11/06/2026	$130.17	171534	E 01 100 810 350 000 305	Uniform Services September 202

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Big Lake Public Schools, ISD #727

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001		CC	1	13072	CINTAS CORPORATION NO 2	11/06/2026	$130.16	171534	E 01 201 810 350 000 305	Uniform Services September 202
001		CC	1	13072	CINTAS CORPORATION NO 2	11/06/2026	$130.16	171534	E 01 110 810 350 000 305	Uniform Services September 202
001		CC	1	13185	PATRIOT NEWS MN	11/06/2026	$216.00	171529	E 01 005 010 000 000 305	Oct 3, Legal Week 1 Meeting Hi
001		CC	1	13185	PATRIOT NEWS MN	11/06/2026	$125.00	171508	E 01 005 107 000 000 305	District Communications
001		CC	1	13185	PATRIOT NEWS MN	11/06/2026	$120.00	171521	E 01 005 010 000 000 305	Sept 26, Legal Week 1 Session
001		CC	1	13226	NINJA ANYWHERE LLC	11/06/2026	$1,095.00	171490	E 04 500 505 000 321 305	CE Summer Kick Off Event
001		CC	1	13254	IMAGINE LEARNING LLC	11/06/2026	$35,600.00	171549	E 01 400 203 000 000 406	PO 35659: ELEM LICENSE/INTEGRA
001		CC	1	13254	IMAGINE LEARNING LLC	11/06/2026	$77,733.33	171549	E 01 410 211 000 000 406	PO 35659: ELEM LICENSE/INTEGRA
001		CC	1	13254	IMAGINE LEARNING LLC	11/06/2026	$9,166.67	171549	E 01 300 399 000 830 406	PO 35659: ELEM LICENSE/INTEGRA
001		CC	1	13254	IMAGINE LEARNING LLC	11/06/2026	$3,200.00	171520	E 01 400 203 000 000 460	PO 35801 IS Elementary Course
001		CC	1	13690	PROTRAININGS LLC	11/06/2026	$239.70	171516	E 04 500 570 000 321 305	ProFirstAid Certificate (6)
001		CC	1	13699	FORK FARMS	11/06/2026	$179.90	171473	E 01 100 203 000 000 430	PO 35943
001		CC	1	14210	JUMP CITY	11/06/2026	$1,731.62	171489	E 01 201 298 901 301 401	MS Activity Night
001		CC	1	14261	BUSWHERE LLC	11/06/2026	$2,150.00	171527	E 01 005 760 000 720 405	School Bus Tracking October 20
001		CC	1	14406	LAKETOWN NUTRITION LLC	11/06/2026	$406.70	171502	E 01 300 298 918 000 490	Java Hive monthly Herbalife Oc
001		CC	1	14406	LAKETOWN NUTRITION LLC	11/06/2026	$18.13	171503	E 01 300 298 918 000 490	Java Hive
001		CC	1	14406	LAKETOWN NUTRITION LLC	11/06/2026	$1,840.90	171504	E 01 300 298 918 000 490	JAVA Hive Supplies for the yea
001		CC	1	14422	MOSYLE CO	11/06/2026	$653.20	171492	E 01 005 630 000 000 405	Mosyle Monthly Overage Charge
001		CC	1	14471	PRO SPORTS EQUIP	11/06/2026	$159.96	171505	E 11 300 296 124 000 401	VB supplies
001		CC	1	14485	LEDandDRIVER	11/06/2026	$569.00	171501	E 01 300 810 000 000 401	Constant Current LED Driver x
001		CC	1	14488	LEEANN CHIN	11/06/2026	$35.79	171472	E 01 005 640 000 316 366	MDE Training (Minda, Teresa)
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$102.83	171500	E 01 201 810 000 000 401	MS B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$73.45	171500	E 01 201 810 000 000 401	MS B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$44.44	171500	E 01 100 810 000 000 401	Indy & MS B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$57.14	171500	E 01 201 810 000 000 401	Indy & MS B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$86.89	171500	E 01 100 810 000 000 401	Indy B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$86.89	171500	E 01 100 810 000 000 401	Indy B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$86.89	171500	E 01 100 810 000 000 401	Indy B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$86.89	171500	E 01 100 810 000 000 401	Indy B&G Supplies
001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$160.34	171500	E 01 201 810 000 000 401	MS B&G Supplies

Big Lake Public Schools, ISD #727

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001		CC	1	14489	SUPPLYHOUSE.COM	11/06/2026	$86.89	171500	E 01 201 810 000 000 401	MS B&G Supplies
						Check Total:		**$180,567.20**		
						Bank 001 Total:		**$180,567.20**		
						Report Total:		**$180,567.20**		

November 2026 Personnel				
Employee (Last, First Name)	**Position**	**Building**	**Effective Date**	**Action Type**
Hagberg, Jean	Teacher	Independence	05/28/2026	Retirement
Rieck, Christina	Building Sub Teacher	Independence	11/13/2026	Resignation
Graham, Suzanne	Teacher	Middle School	08/23/2027	Long-Term Leave of Absence
Christian, Krystal	Office Specialist- Media	High School	12/04/2026	Resignation
Spaeth, Angela	Administrative Assistant	Middle School	12/07/2026	Transfer
Noble, Christian	Head C - Girls Track & Field	Athletics/Activities	03/15/2026	Transfer

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

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 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 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:

1. a. The federal financial assistance that the school district 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; or
   b. The cost-reimbursement contract under the federal Acquisition Regulations that the school district 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.
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance

covered in paragraph (2) of the definition of Federal financial assistance in 2 Code of Federal Regulations 200.1, 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. "Severance pay" is a payment in addition to regular salaries and wages by the school district to workers whose employment is being terminated.

K. "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 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, 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.

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

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;
    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 used in procurement transactions are current and include enough qualified sources to ensure maximum open competition. When establishing or amending prequalified lists, the school district must consider objective factors that evaluate price and cost to maximize competition. The school must not preclude potential bidders from qualifying during the solicitation period.

E. 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. 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

tracking expenditures adequate to establish that funds have been used in accordance with 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 the school district must be limited to the minimum amounts needed and be timed 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 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 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 agency or passthrough entity makes by any appropriate payment mechanism and payment method

before the 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).
4. "Omni Circular" (also known as 2 Code of Federal Regulations Part 200, 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, 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. Compensation-personal services;
6. Compensation-fringe benefits;
7. Conferences;
8. Contingency provisions;
9. Depreciation;
10. Employee health and welfare costs;
11. Equipment and other capital expenditures;
12. Gains and losses on disposition of depreciable assets;
13. Insurance and indemnification;
14. Intellectual property;
15. Maintenance and repairs costs;
16. Materials and supplies costs, including costs of computing devices;
17. Memberships, subscriptions, and professional activity costs;
18. Organization cost;
19. Participant costs;
20. Plant and security costs;
21. Pre-award costs;
22. Professional service costs;
23. Proposal costs;
24. Publication and printing costs;
25. Rearrangement and ~~alteration~~ reconversion costs;
26. Recruiting costs;
27. Relocation costs of employees;
28. Rental costs of buildings and equipment;
29. Scholarships, student aid costs, and tuition remission;
30. Specialized service facilities;

31. Taxes;
32. Telecommunication and video surveillance costs;
33. Termination and standard closeout costs
34. Training and education costs; ~~and~~
35. Transportation costs; and
36. Travel costs.

D. Costs Forbidden by Federal Law.
2 Code of Federal Regulations Part 200 and EDGAR identify certain costs that may never be paid with federal funds. The 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; thus, the following list is not exhaustive:
1. Alcoholic beverages;
2. Bad debts;
3. Contingency provisions (with limited exceptions);
4. Contributions and donations
5. Entertainment (with limited exception);
6. Fines, penalties, damages, and other settlements;
7. Fundraising and investment management costs (with limited exceptions);
8. General costs of government (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
9. Goods or services for personal use;
10. Interest (except interest specifically stated in 2 Code of Federal Regulations section 200.449 as allowable);
11. Lobbying;
12. Losses on other Federal awards or contracts;
13. Selling and marketing;
14. Student activity costs;
15. Religious use;
16. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
17. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
18. 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 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 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, the MDE Office of Inspector General (if applicable). School districts are also required to report matters related to school district integrity and performance in accordance with Appendix XII of 2 Code of Federal Regulations, part 200. 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 consistently applied to both federal and non-federal activities; and
   2. Follows an appointment made in accordance with 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, 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.
   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.
   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. 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 , 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. The method used must be consistent with those normally allowed in like circumstances in the school district's other activities and in accordance with the school district's established written 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 the school district's written policy.

In addition, when costs are charged directly to the federal award, documentation must justify that:

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 written policy.

Temporary dependent care costs above and beyond regular dependent care 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 established written policy for all school district travel; and
3. Only temporary during the travel period.

X. SUBRECIPIENT MONITORING

The school district will:

A. Verify that the subrecipient 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 subrecipient 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) Subrecipient's name (must match the name associated with is unique entity identifier);
        2) Subrecipient'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
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, 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, 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, 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, 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, the school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

D. Disclosing Conflicts of Interest.
The school district will disclose in writing any potential conflict of interest to MDE in accordance with established federal 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)

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)
Big Lake Spud Fest	$5,000.00	Premier Sports Phycology
Big Lake Spud Fest	$5,000.00	High School prom
Big Lake Gymnastics	$3,360.00	Gymnastic panel mats
Big Lake Spud Fest	$5,000.00	Band and Choir equally
Big Lake Gymnastics	$2,549.38	Auxiliary gym equipment
Bill Hannay	Books, stuffed items, coffee beans value at $200.00	To continue the book and message started at the Veteran's Day Celebration

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on November 18, 2026.

ISD #727 Revised 2026-2027 Budget

October 2026

		Budgeted Fund Balance June 30,2026	Revenue Budget 26-27	Expenditure Budget 26-27	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2027
General:							
Restricted -							
Long Term Facilities Maintenance		$ (695,694)	$ 385,883	$ 305,260	$ 80,623	$ -	$ (615,071)
Operating Capital		$ 601,524	$ 751,506	$ 1,271,367	$ (519,861)	$ -	$ 81,663
Capital Projects Levy		$ 327,370	$ 930,860	$ 717,357	$ 213,503	$ -	$ 540,873
Staff Development		$ 259,131	$ 511,012	$ 549,074	$ (38,062)	$ -	$ 221,069
Basic Skills		$ 555,504	$ 1,852,028	$ 1,855,074	$ (3,046)	$ -	$ 552,458
Q Comp		$ 85,887	$ 810,340	$ 847,913	$ (37,573)	$ -	$ 48,314
School Library Aid		$ 28,170	$ 33,812	$ 49,023	$ (15,211)	$ -	$ 12,959
Literacy Incentive Aid		$ 38,276	$ 135,000	$ 130,513	$ 4,487	$ -	$ 42,763
Literacy Aid (READ Act)		$ 102,844	$ -	$ 50,876	$ (50,876)	$ -	$ 51,968
American Indian Education Aid		$ -	$ 63,500	$ 63,500	$ -	$ -	$ -
Third Party/Medical Assistance		$ 645,670	$ 200,000	$ 305,303	$ (105,303)	$ -	$ 540,367
Area Learning Center (ALC)		$ 109,212	$ 352,169	$ 406,648	$ (54,479)	$ -	$ 54,733
Scholarships		$ 29,354	$ -	$ 23,000	$ (23,000)	$ -	$ 6,354
Student Activities		$ 18,887	$ 9,400	$ 14,972	$ (5,572)	$ -	$ 13,315
Committed for Severance		$ 897,635	$ -	$ 264,769	$ (264,769)	$ -	$ 632,866
Assigned for Athletics and Activities		$ 102,520	$ 1,399,189	$ 1,520,539	$ (121,350)	$ -	$ (18,830)
Assigned for Building Level Activities		$ 131,021	$ 28,200	$ 24,694	$ 3,506	$ -	$ 134,527
Other Assigned Fund Balances		$ 2,566,537	$ 5,000	$ 697,447	$ (692,447)	$ -	$ 1,874,090
Nonspendable for Prepaid Items		$ 57,354	$ -	$ -	$ -	$ -	$ 57,354
Unassigned Fund Balance		$ 7,726,239	$ 42,038,564	$ 42,996,040	$ (957,476)	$ -	$ 6,768,763
	Subtotal	$ 13,587,441	$ 49,506,463	$ 52,093,369	$ (2,586,906)	$ -	$ 11,000,535
Food Service:							
Restricted		$ 736,601	$ 2,613,414	$ 2,757,459	$ (144,045)	$ -	$ 592,556
Nonspendable for Inventory		$ 34,186	$ -	$ -	$ -	$ -	$ 34,186
	Subtotal	$ 770,787	$ 2,613,414	$ 2,757,459	$ (144,045)	$ -	$ 626,742
Community Service:							
Nonspendable for Prepaid Items		$ 11,600	$ -	$ -	$ -	$ -	$ 11,600
Restricted -							
Community Education		$ 1,204,127	$ 2,723,789	$ 2,752,131	$ (28,342)	$ -	$ 1,175,785
ECFE		$ 193,707	$ 287,472	$ 299,915	$ (12,443)	$ -	$ 181,264
School Readiness		$ (78,194)	$ 505,762	$ 560,580	$ (54,818)	$ -	$ (133,012)
Preschool Screening		$ 14,962	$ 18,000	$ 17,141	$ 859	$ -	$ 15,821
	Subtotal	$ 1,346,202	$ 3,535,023	$ 3,629,767	$ (94,744)	$ -	$ 1,251,458
Building Construction Fund							
Restricted -							
Long-Term Facilities Maintenance		$ -	$ 2,410,000	$ 2,410,000	$ -	$ -	$ -
Referendum Projects		$ 400,190	$ 7,500	$ 407,690	$ (400,190)	$ -	$ -
		$ 400,190	$ 2,417,500	$ 2,817,690	$ (400,190)	$ -	$ -
Debt Service - Restricted		$ 2,406,791	$ 4,250,323	$ 4,429,825	$ (179,502)	$ -	$ 2,227,289
OPEB Irrevocable Trust Fund		$ 1,369,191	$ 100,000	$ 223,732	$ (123,732)	$ -	$ 1,245,459
	Total	$ 19,880,602	$ 62,422,723	$ 65,951,842	$ (3,529,119)	$ -	$ 16,351,483

SUMMARY OF YTD 26-27 BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
GENERAL FUND:			
REVENUE:			
Original Budget	$49,491,463	*	Jun-26
-Add budget for CPR grant: revenues=expenditures	$15,000		
NET CURRENT REVENUE BUDGET	$49,506,463		

	AMOUNT		DATE
GENERAL FUND:			
EXPENSE:			
Original Budget	$52,053,165	*	Jun-26
-Add expenditure budgets for athletics fundraising balances	$25,204	*	Oct-26
-Add budget for CPR grant: revenues=expenditures	$15,000		
NET CURRENT EXPENSE BUDGET	$52,093,369		

* Approved by School Board

SUMMARY OF YTD 26-27 BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
FOOD SERVICE FUND:			
REVENUE:			
Original Budget	$2,613,414	*	Jun-26
NET CURRENT REVENUE BUDGET	$2,613,414		
EXPENSE:			
Original Budget	$2,757,459	*	Jun-26
NET CURRENT EXPENSE BUDGET	$2,757,459		

	AMOUNT		DATE
COMMUNITY SERVICE FUND:			
REVENUE:			
Original Budget	$3,535,023	*	Jun-26
NET CURRENT REVENUE BUDGET	$3,535,023		
EXPENSE:			
Original Budget	$3,629,767	*	Jun-26
NET CURRENT EXPENSE BUDGET	$3,629,767		

	AMOUNT		DATE
BUILDING CONSTRUCTION FUND			
REVENUE:			
Original Budget	$2,417,500	*	Jun-26
NET CURRENT REVENUE BUDGET	$2,417,500		
EXPENSE:			
Original Budget	$2,817,690	*	Jun-26
NET CURRENT EXPENSE BUDGET	$2,817,690		

* Approved by School Board

SUMMARY OF YTD 26-27 BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
DEBT SERVICE FUND			
REVENUE:			
Original Budget	$4,250,323	*	Jun-26
NET CURRENT REVENUE BUDGET	$4,250,323		
EXPENSE:			
Original Budget	$4,429,825	*	Jun-26
NET CURRENT EXPENSE BUDGET	$4,429,825		

	AMOUNT		DATE
OPEB Irrevocable Trust Fund			
REVENUE:			
Original Budget	100,000	*	Jun-26
NET CURRENT REVENUE BUDGET	100,000		
EXPENSE:			
Original Budget	$223,732	*	Jun-26
NET CURRENT EXPENSE BUDGET	$223,732		

* Approved by School Board

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

Big Lake School District #727
Respectfully Submitted at the 11/18/2026 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 Budget	REVENUE Actual $ YTD	*(Calculated)* Actual % YTD	EXPENDITURES Budget	EXPENDITURES Actual $ YTD	*(Calculated)* Actual % YTD	
General Fund (01,05,11 &12)	$ 49,506,463	$ 5,668,728	11%	$ 52,093,369	$ 10,710,391	21%	*See Notes*
Food Service (02)	$ 2,613,414	$ 372,604	14%	$ 2,757,459	$ 529,637	19%	
Community Service (04)	$ 3,535,023	$ 1,018,851	29%	$ 3,629,767	$ 1,116,666	31%	
Building Construction (06)	$ 2,417,500	$ 1,696,642	70%	$ 2,817,690	$ 2,293,313	81%	
Debt Service (07)	$ 4,250,323	$ 397,392	9%	$ 4,429,825	$ 1,628,987	37%	
OPEB Irrevocable Trust Fund (45)	$ 100,000	$ (3,911)	-4%	$ 223,732	$ 1,271	1%	

2) ADM Monitor - *Principals' monthly reporting*

	Original	**Adjusted**
Budgeted Seated ADM	2992	
Tuition ADM	65	
Budgeted ADM	3057	0

NOTES

See budget revisions

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS

Independent School District # 727

for month: Oct 2026

101 - CASH ACCOUNTS

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	$ 2,545,520	$ 5,905,877	$ (5,765,149)		$ 2,686,248
Food Service	($1,916,463)	22,125	(264,518)		($2,158,856)
Community Service	($780,254)	249,930	(360,434)		($890,758)
Building Fund	($458,170)	474,047	(454,096)		($438,219)
Debt Service	$1,018,612	-	-		$1,018,612
OPEB Trust Fund	($1,907)	-	-		($1,907)
TOTAL PER BOOKS	407,338	6,651,979.00	($6,844,197)	$0	215,120

General Checking Account	$215,120
TOTAL PER BANK	**$215,120**

102 - PETTY CASH ACCOUNT

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	$2,000	-	($38)	-	$1,962

Petty Cash Checking Account	$1,962
TOTAL PER BANK	**$1,962**

104 - INVESTMENT ACCOUNTS

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	($3,262,908)	$ 5,446,817	$ (4,900,000)		($2,716,091)
General Fd Operating Investments	$19,254,546	22,868	(1,278,259)		$17,999,155
Food Service	$2,544,200	251,714	-		$2,795,914
Community Service	$2,490,616	85,406	-		$2,576,022
Debt Service	$1,830,054	893,813	-		$2,723,867
Facilities Investments 2022A (Fd 06)	$458,170	834	(20,785)		$438,219
OPEB Trust Equities	$1,509,070	11,480	-		$1,520,550
TOTAL PER BOOKS	$24,823,748	$6,712,932	($6,199,044)	$0	$25,337,636

MN Trust	$5,379,713
Operating Investments	$17,999,154
Building Fund Investments	$438,219
OPEB Trust	$1,520,550
TOTAL PER BANK	**$25,337,636**

CASH AND INVESTMENT BALANCE SUMMARY BY FUND

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	$ 18,539,158	$ 11,375,562	$ (11,943,446)	$ -	$ 17,971,274
Food Service	$627,737	273,839	(264,518)	-	$637,058
Community Service	$1,710,362	335,336	(360,434)	-	$1,685,264
Debt Service	2,848,666	893,813	-	-	3,742,479
Bond Account Investments (fund 06)	$0	$474,881	($474,881)	$0	$0
OPEB Trust Fund	($1,907)	-	-	-	(1,907)
OPEB Trust Equities	$1,509,070	11,480	-	-	$1,520,550
TOTAL PER BOOKS	**25,233,086**	**$13,364,911**	**($13,043,279)**	**$0**	**25,554,718**

Cash	$215,120
Petty Cash	$1,962
Investments	$25,337,636
TOTAL PER BANK	**$25,554,718**

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

DATE	FROM	TO	AMOUNT	PURPOSE
10/1/2026	MN Trust-PMA	Old National-Checking	$ 1,900,000.00	Payroll and Payables AP
10/1/2026	Old National-Checking	Heartland Pmt System	$ 664.05	Myschoolbucks Credit Card Fees
10/2/2026	Old National-Checking	SipTrunk	$ 74.87	Phone Backup
10/2/2026	Old National-Checking	Health Equity	$ 216.82	Health Equity Flex
10/2/2026	Old National-Checking	USS MINNESOTA ONE MT	$ 36,575.04	Solar Contract
10/2/2026	Old National-Checking	SSI MN TRANCHE 2 LLC	$ 8,197.80	Solar Contract
10/2/2026	Old National-Checking	Quadient	$ 201.00	DO Postage
10/2/2026	Old National-Checking	United Way	$ 49.00	United Way EE elections
10/5/2026	Old National-Checking	Amazon	$ 1,034.26	Invoice Payments
10/5/2026	Old National-Checking	Trustmark	$ 1,086.08	Insurance Coverage
10/6/2026	Old National-Checking	WEX	$ 16.00	Wright express fleet
10/6/2026	Bound	Old National-Checking	$ 31,406.00	Ticket Sales
10/6/2026	Old National-Checking	EYEMED	$ 1,891.67	Insurance Coverage
10/6/2026	Old National-Checking	Delta Dental	$ 30,534.80	Dental Insurance
10/6/2026	Old National-Checking	EBC	$ 84,165.83	403b & 457 contributions
10/6/2026	Old National-Checking	Health Equity	$ 45,420.39	H.S.A Contributions
10/7/2026	Old National-Checking	Amazon	$ 2,476.07	Invoice Payments
10/7/2026	Old National-Checking	Health Equity	$ 154.80	Health Equity Fee
10/7/2026	Old National-Checking	United Way	$ 49.00	United Way EE elections
10/8/2026	Old National-Checking	Quadient	$ 201.00	DO Postage
10/9/2026	Old National-Checking	Health Equity	$ 1,668.42	Health Equity Flex
10/13/2026	Old National-Checking	Transfirst/TSYS	$ 551.80	Affinety Credit Card fees
10/13/2026	Old National-Checking	Amazon	$ 217.83	Invoice Payments
10/16/2026	Old National-Checking	Old National Bank	$ 524.26	Old National Service Charge
10/16/2026	MN Trust-PMA	Old National-Checking	$ 2,500,000.00	Payroll and Payables AP
10/16/2026	Old National-Checking	Vision Transportation	$ 450,444.29	Transportation billing
10/16/2026	Old National-Checking	Health Equity	$ 60.00	Health Equity Flex
10/19/2026	Old National-Checking	FleetCor	$ 223.32	Kwik Trip Billing
10/19/2026	Old National-Checking	MN Dept of Rev	$ 212.00	Quarterly Sales Tax - Q3 2026
10/21/2026	Old National-Checking	Amazon	$ 3,518.84	Invoice Payments
10/21/2026	Old National-Checking	United Way	$ 49.00	United Way EE elections
10/21/2026	Old National-Checking	Health Equity	$ 45,682.51	H.S.A Contributions
10/21/2026	Old National-Checking	EBC	$ 81,496.21	403b & 457 contributions
10/21/2026	Old National-Checking	BLEM	$ 9,018.90	Teacher Unions Dues
10/22/2026	Greater Twin City	Old National-Checking	$ 7,236.00	Pathway I
10/22/2026	Old National-Checking	Quadient	$ 250.00	DO Postage
10/23/2026	Old National-Checking	Health Equity	$ 118.49	Health Equity Flex
10/23/2026	MN Trust-PMA	Old National-Checking	$ 500,000.00	Payables AP
10/23/2026	Old National-Checking	Compass Group	$ 245,950.16	Chartwells
10/26/2026	Old National-Checking	Verizon	$ 920.19	Verizon billing
10/26/2026	Old National-Checking	Windstream	$ 1,633.00	Windstream billing
10/26/2026	Old National-Checking	New York Life	$ 16,320.85	Life & LTD Insurance & suppl. Life
10/27/2026	Old National-Checking	Amazon	$ 1,896.45	Invoice Payments
10/30/2026	MN Trust-PMA	Old National-Checking	$ 20,785.10	Bond Draw 2022A
10/30/2026	Old National-Checking	Health Equity	$ 1,932.15	Health Equity Flex

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

Date	Ck #	Vendor	Description	Amount
10/08/26	20746	Mara Stringer	Meal refund	$ 37.60
				$ 37.60

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		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
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		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
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	55 -
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													

DEPARTMENT OF EDUCATION	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.

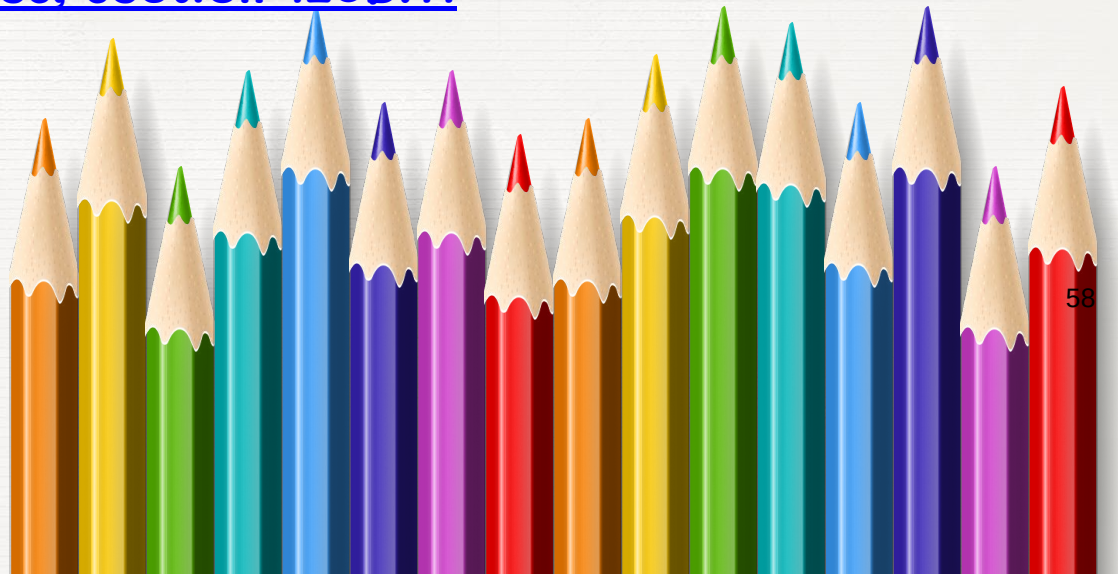
District Info.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	Big Lake	Date:	9/16/2026
District Number:	0727-01	Email:	a.manuel@biglakeschools.org
District Contact Name:	Angie Manuel		
Contact Phone #	763-262-5185		

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

Comprehensive Achievement and Civic Readiness Goals

Minnesota Statutes, section 120B.11*



The Comprehensive Achievement and Civic Readiness Plan was passed in 2024 to replace the World's Best Workforce (2013) (Minnesota Statutes, section 120B.11). Both plans were created to ensure that school districts in Minnesota enhance student achievement through teaching and learning supports. School boards that govern districts are required to develop comprehensive, long-term strategic plans that address the following goals:

- All children are ready for school.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.
- All students are prepared for life-long learning.

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Districts and charter schools are required to hold an annual public stakeholder meeting on the progress made toward the CACR goals. The meeting is designed to empower stakeholders (teachers, parents/guardians, support staff, students and other community residents) to provide feedback on the data in the report.

All children are ready for school (2025-2026 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal**: The percentage of four year olds (K-eligible Fall 2026) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **literacy** domain as measured by Teaching Strategies GOLD will reach 75% by Spring of 2026.
- **Results:** 90% of four year olds (K-eligible Fall 2026) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **literacy** domain as measured by Teaching Strategies GOLD. **Goal met**



All children are ready for school (2025-2026 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal**: The percentage of children age 4 years olds (K-eligible Fall 2026) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **social emotional** domain as measured by Teaching Strategies GOLD will reach 75% proficient by Spring of 2026.
- **Results:** 84% of children age 4 years olds (K-eligible Fall 2026) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **social emotional** domain as measured by Teaching Strategies GOLD. **Goal met**



All children are ready for school (2026-2027 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal**: The percentage of four year olds (K-eligible Fall 2027) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **literacy** domain as measured by Teaching Strategies GOLD will reach 75% by Spring of 2027.



All children are ready for school (2026-2027 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal**: The percentage of children age 4 years olds (K-eligible Fall 2027) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the **social emotional** domain as measured by Teaching Strategies GOLD will reach 75% proficient by Spring of 2027.



Ready for School Strategies

- Ensure staff have an understanding of the expectations and support to implement targeted strategies.
- Partner with families through increased communication and at-home learning opportunities.
- Share resources and strategies with other childcare providers and families who elect not/are unable to attend Little Learners.
- Monitor progress prior to and at screenings in preparation for K.
- Participate in strategic planning, SIP/Data, and MTSS to support alignment between EC and K-12.
- Implement Creative Curriculum for whole child development, including literacy and SEL



All racial and economic achievement gaps between students are closed. (2025-2026 Goal)

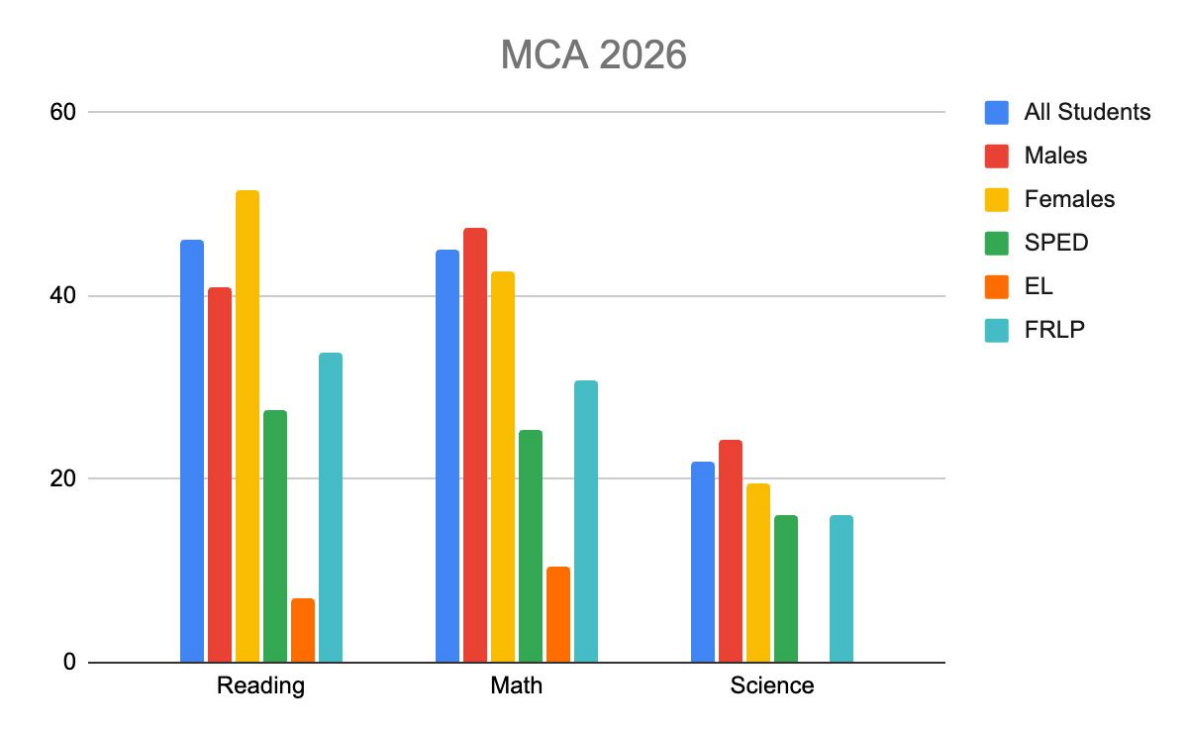
- **Goal:** By the end of 2025-2026, BLS will reduce the achievement gap on MCA reading**, math, and science** assessments for all student groups while increasing the score for all students.

- **Results:** See charts - **Goal not met**.

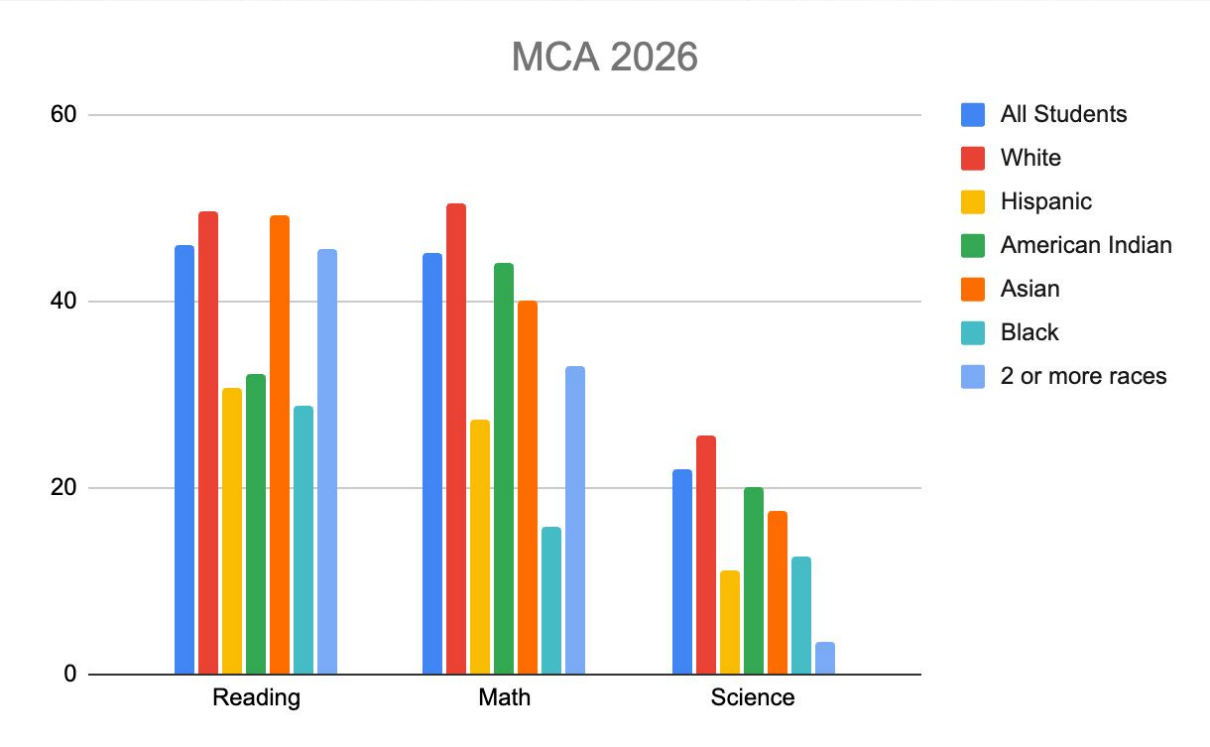
- Note: Data will be disaggregated by race, gender, English Learners, *Special Education, and Free/Reduced
- **Reading and Science MCA IV and Alt MCA IV



	All Students	Males	Females	SPED	EL	FRLP
Reading	**46.1**	41.0	51.5	27.6	7.1	33.8
Math	**45.1**	47.4	42.7	25.4	10.5	30.8
Science	**22.0**	24.4	19.5	16.0	0	16.1



	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Reading	**46.1**	49.7	30.8	32.1	49.2	28.7	45.5
Math	**45.1**	50.4	27.2	44.1	40.0	15.9	33.0
Science	**22.0**	25.5	11.1	20.0	17.4	12.5	3.4

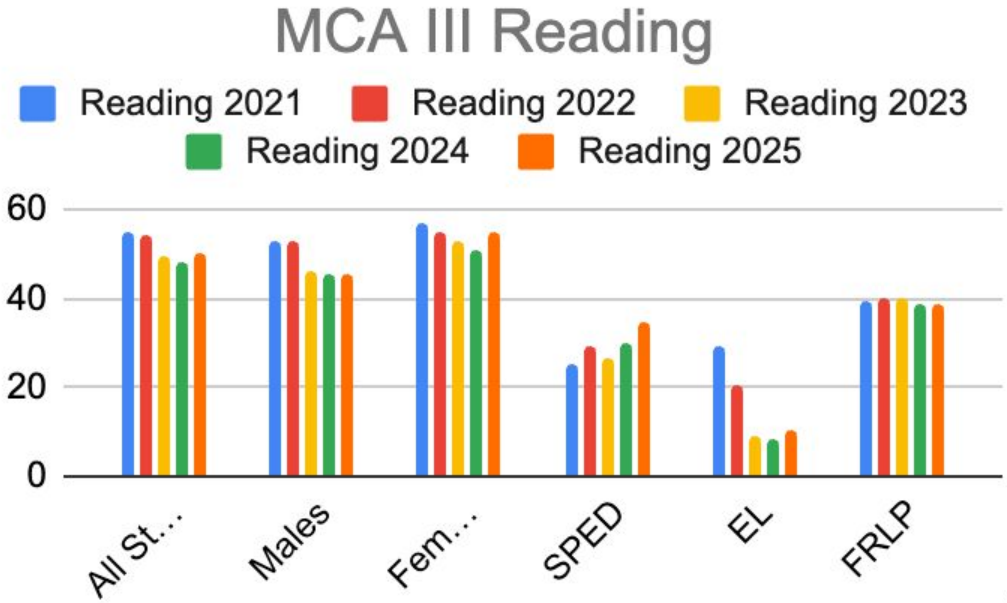


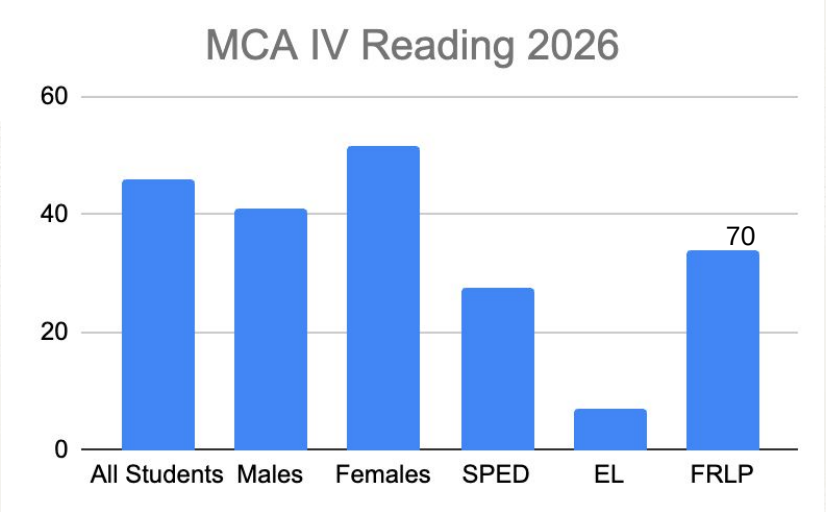
	All Students	Males	Females	SPED	EL	FRLP
Reading 2021	55.1	53.1	57.1	25.4	29.0	39.2
Reading 2022	54.0	52.7	55.2	29.0	20.4	39.8
Reading 2023	49.9	46.4	53.2	26.8	9.1	40.0
Reading 2024	48.1	45.3	51.0	29.9	8.1	39.1
Reading 2025	50.1	45.4	54.7	35.0	10.3	39.1
	All Students	Males	Females	SPED	EL	FRLP
Reading 2026	46.1	41.0	51.5	27.6	7.1	33.8

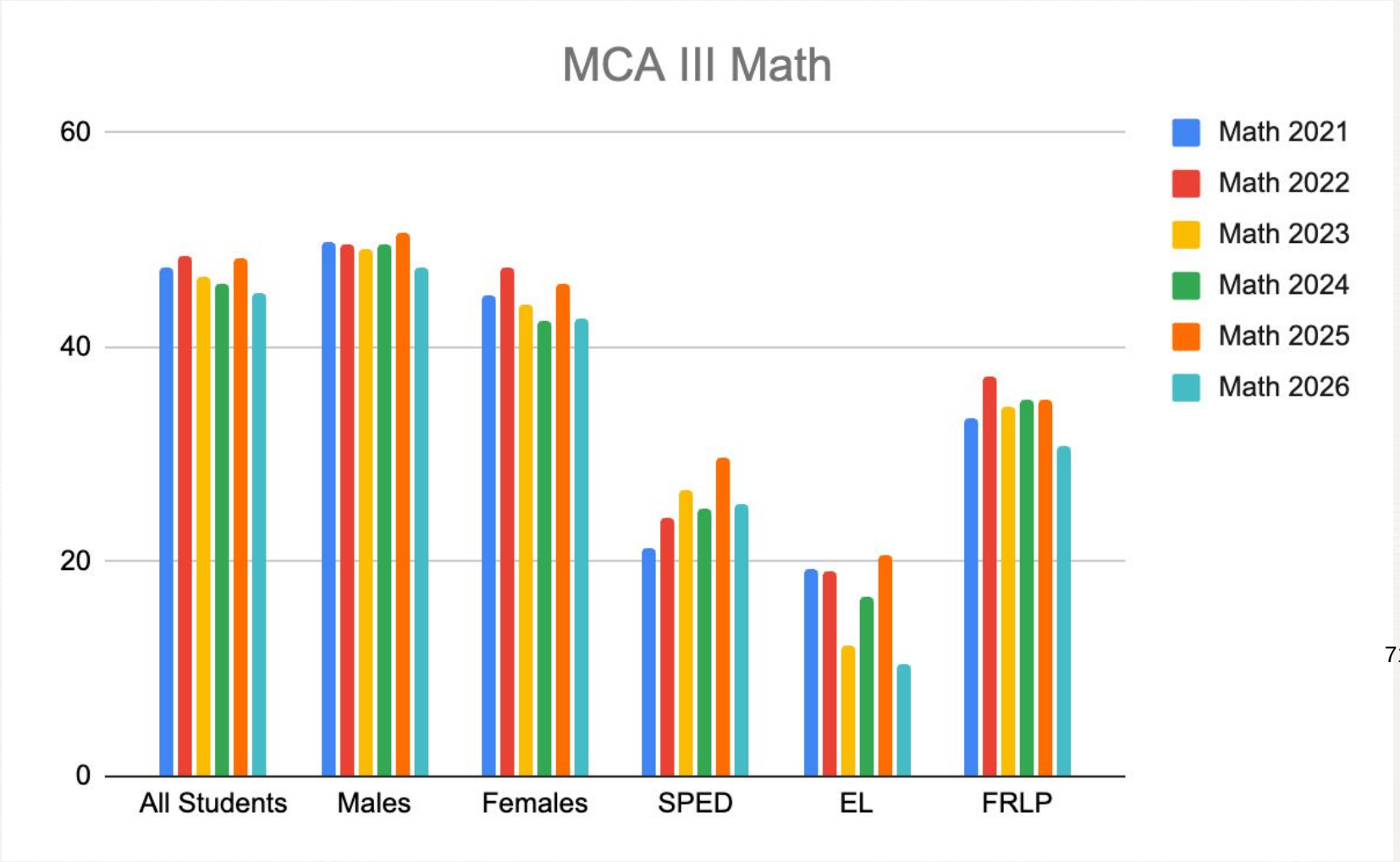
	All Students	Males	Females	SPED	EL	FRLP
Math 2021	47.4	49.9	44.8	21.2	19.4	33.3
Math 2022	48.5	49.6	47.4	24.1	19.1	37.2
Math 2023	46.5	49.2	43.9	26.6	12.3	34.4
Math 2024	45.9	49.5	42.4	24.9	16.7	35.1
Math 2025	48.4	50.7	46.0	29.8	20.6	35.1
Math 2026	45.1	47.4	42.7	25.4	10.5	30.8

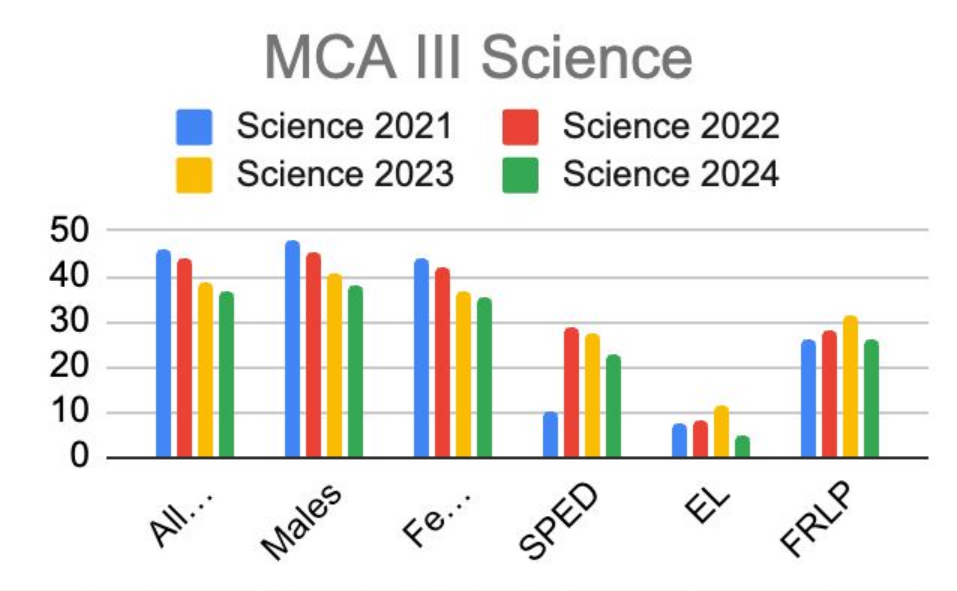
	All Students	Males	Females	SPED	EL	FRLP
Science 2021	45.8	48.3	44.0	10.0	7.7	26.2
Science 2022	43.8	45.5	42.1	28.6	8.3	27.7
Science 2023	38.6	40.8	36.7	27.5	11.1	31.3
Science 2024	36.9	38.2	35.5	22.9	4.5	25.9

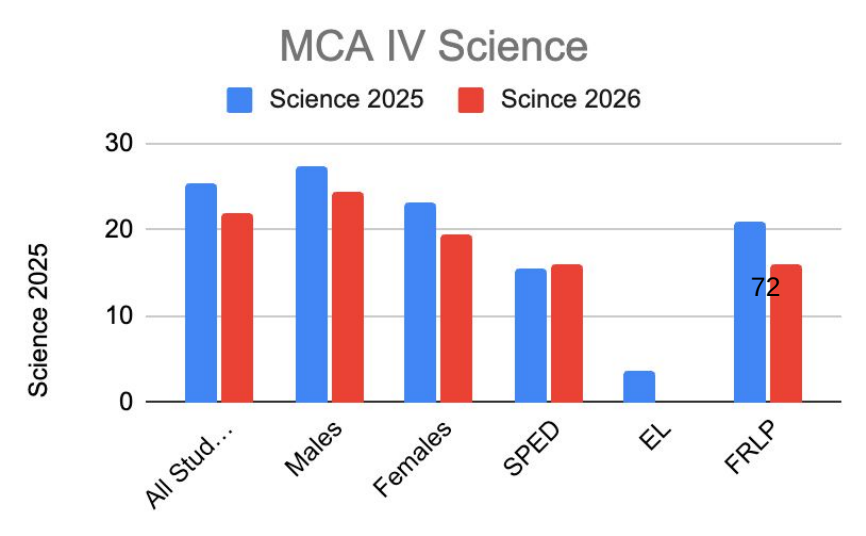
	All Students	Males	Females	SPED	EL	FRLP
Science 2025	25.3	27.5	23.1	15.5	3.6	21.0
Science 2026	22.0	24.4	19.5	16.0	0	16.1


MCA III Reading
Reading 2021
Reading 2022
Reading 2023
Reading 2024
Reading 2025
60
40
20
0
All St…
Males
Fem…
SPED
EL
FRLP


MCA IV Reading 2026
60
40
20
0
70
All Students
Males
Females
SPED
EL
FRLP


MCA III Math
60
40
20
0
All Students
Males
Females
SPED
EL
FRLP
Math 2021
Math 2022
Math 2023
Math 2024
Math 2025
Math 2026


MCA III Science
Science 2021
Science 2022
Science 2023
Science 2024
50
40
30
20
10
0
All…
Males
Fe…
SPED
EL
FRLP

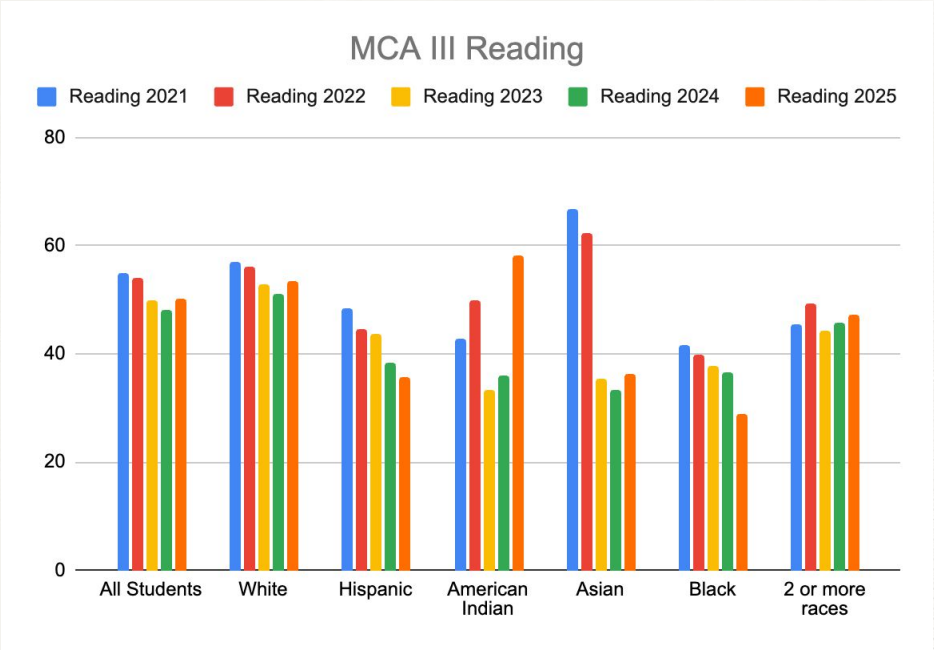

MCA IV Science
Science 2025
Scince 2026
30
20
10
0
Science 2025
All Stud…
Males
Females
SPED
EL
FRLP
72

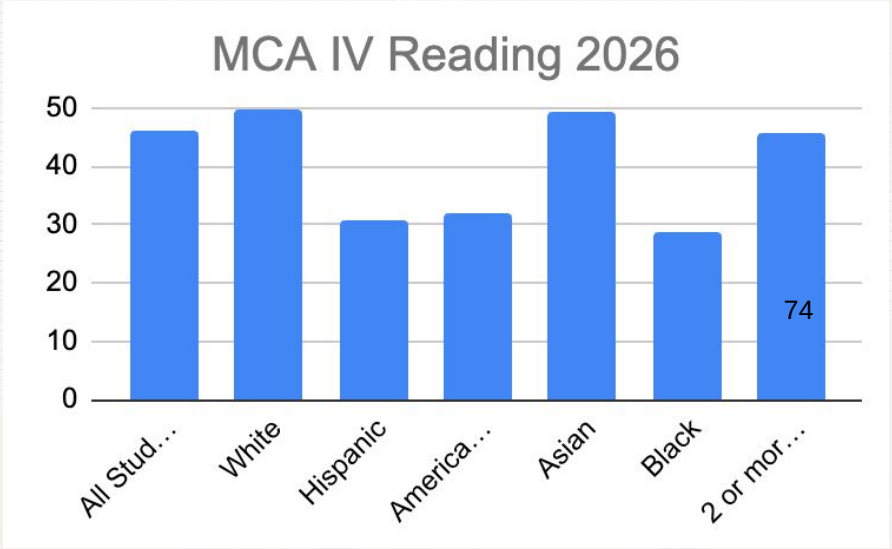
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Reading 2021	**55.1**	56.9	48.4	42.9	66.7	41.5	45.5
Reading 2022	**54.0**	56.2	44.5	50.0	62.5	40.0	49.4
Reading 2023	**49.9**	52.9	43.6	33.3	35.5	37.8	44.3
Reading 2024	**48.1**	51.2	38.4	36.1	33.3	36.7	45.8
Reading 2025	**50.1**	53.6	35.8	58.3	36.2	28.9	47.3
	All Students	**White**	**Hispanic**	**American Indian**	**Asian**	**Black**	**2 or more races**
Reading 2026	**46.1**	49.7	30.8	32.1	49.2	28.7	45.5

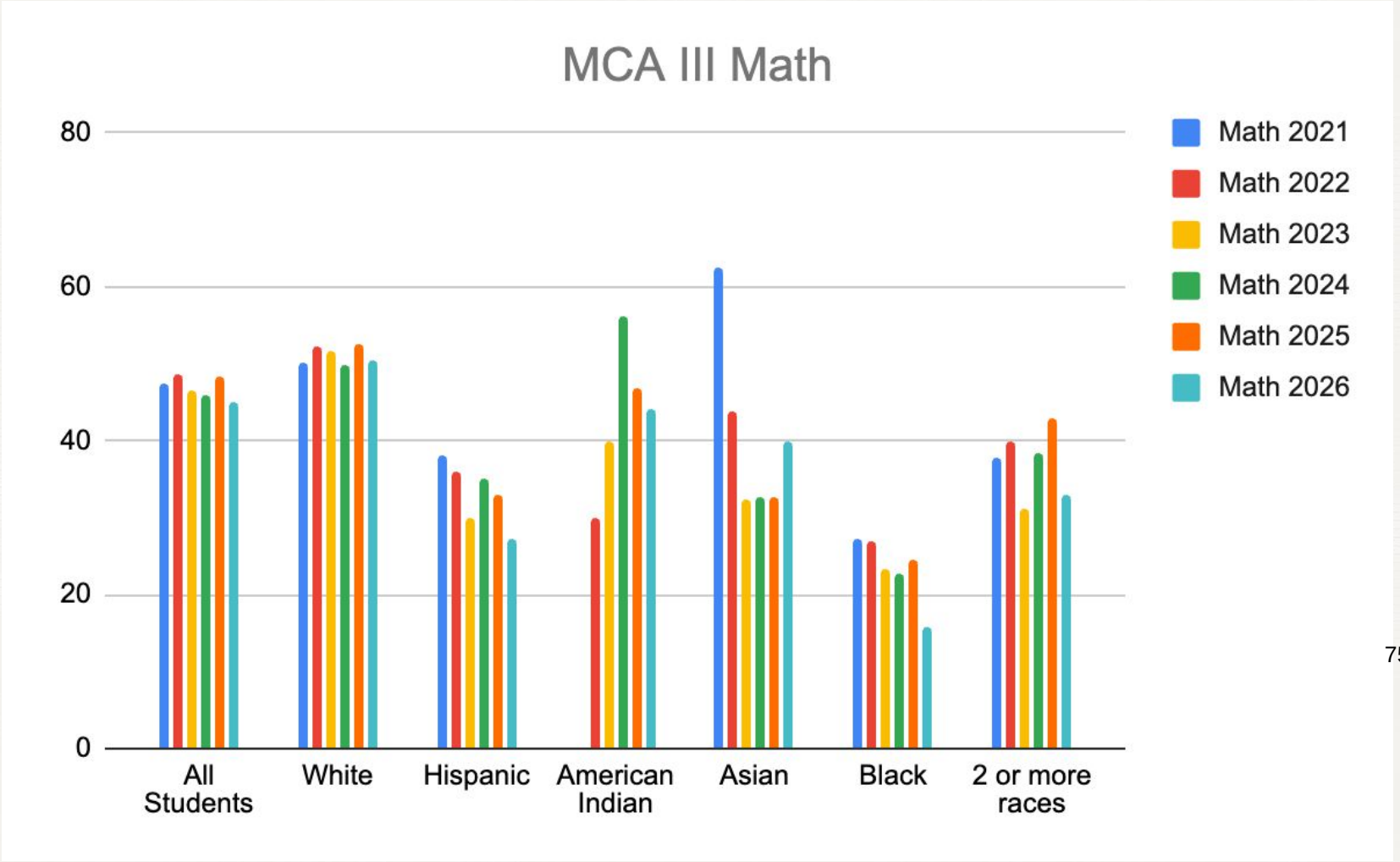
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Math 2021	**47.4**	50.0	38.2		62.5	27.4	37.7
Math 2022	**48.5**	52.2	36.0	30.0	43.8	26.8	39.8
Math 2023	**46.5**	51.7	30	40.0	32.4	23.2	31.3
Math 2024	**45.9**	49.7	35.1	56.3	32.6	22.6	38.5
Math 2025	**48.4**	52.6	33.0	46.7	32.6	24.4	42.9
Math 2026	**45.1**	50.4	27.2	44.1	40.0	15.9	33.0

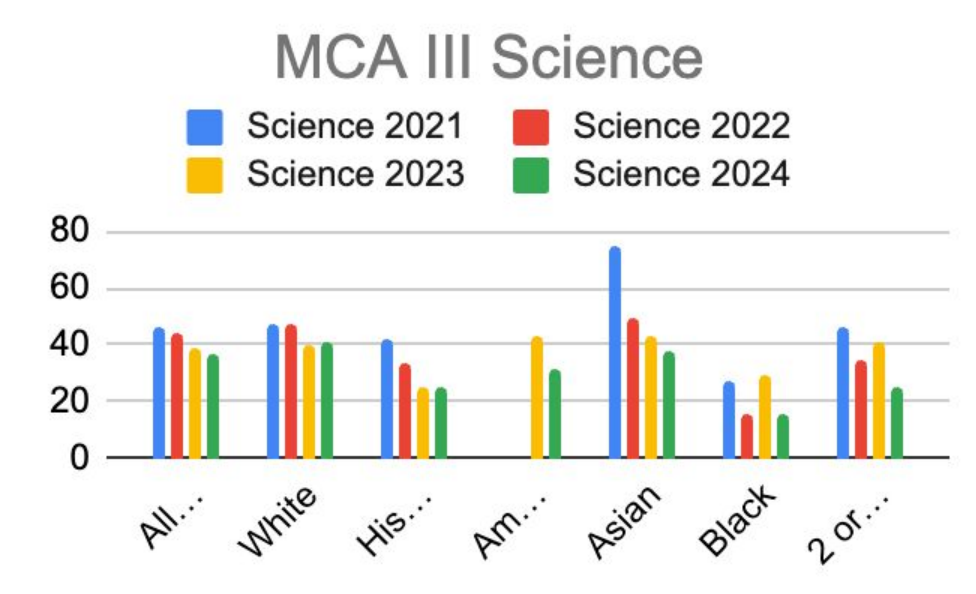
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Science 2021	**45.8**	46.9	42.4		75.0	27.3	45.8
Science 2022	**43.8**	47.7	34.1		50	15.2	34.9
Science 2023	**38.6**	40.4	25.0	42.9	42.9	29.3	40.7
Science 2024	**36.9**	41.2	25.0	31.3	37.5	15.6	25.0

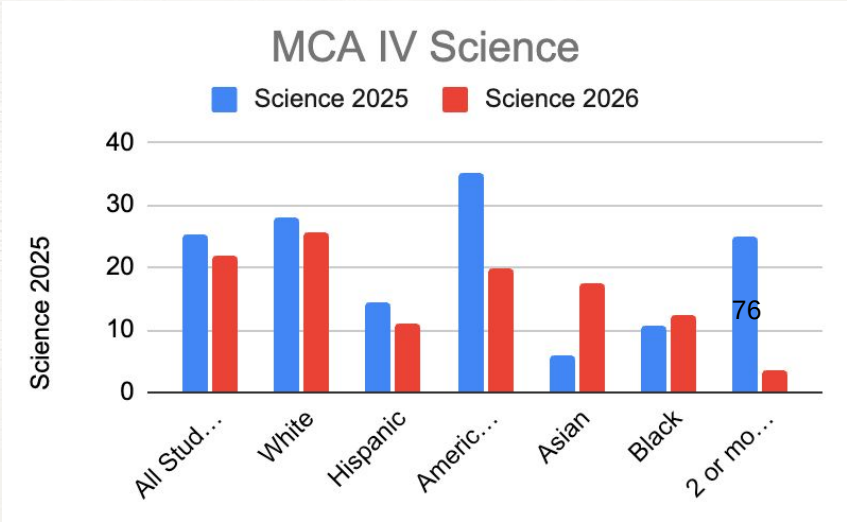
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Science 2025	**25.3**	27.9	14.5	35.3	5.9	10.7	25.0
Science 2026	**22.0**	25.5	11.1	20.0	17.4	12.5	3.4


MCA III Reading
Reading 2021
Reading 2022
Reading 2023
Reading 2024
Reading 2025
80
60
40
20
0
All Students
White
Hispanic
American Indian
Asian
Black
2 or more races


MCA IV Reading 2026
50
40
30
20
10
0
74
All Stud…
White
Hispanic
America…
Asian
Black
2 or mor…


MCA III Math
80
60
40
20
0
All Students
White
Hispanic
American Indian
Asian
Black
2 or more races
Math 2021
Math 2022
Math 2023
Math 2024
Math 2025
Math 2026


MCA III Science
Science 2021
Science 2022
Science 2023
Science 2024
80
60
40
20
0
All…
White
His…
Am…
Asian
Black
2 or…


MCA IV Science
Science 2025
Science 2026
Science 2025
40
30
20
10
0
76
All Stud…
White
Hispanic
Americ…
Asian
Black
2 or mo…

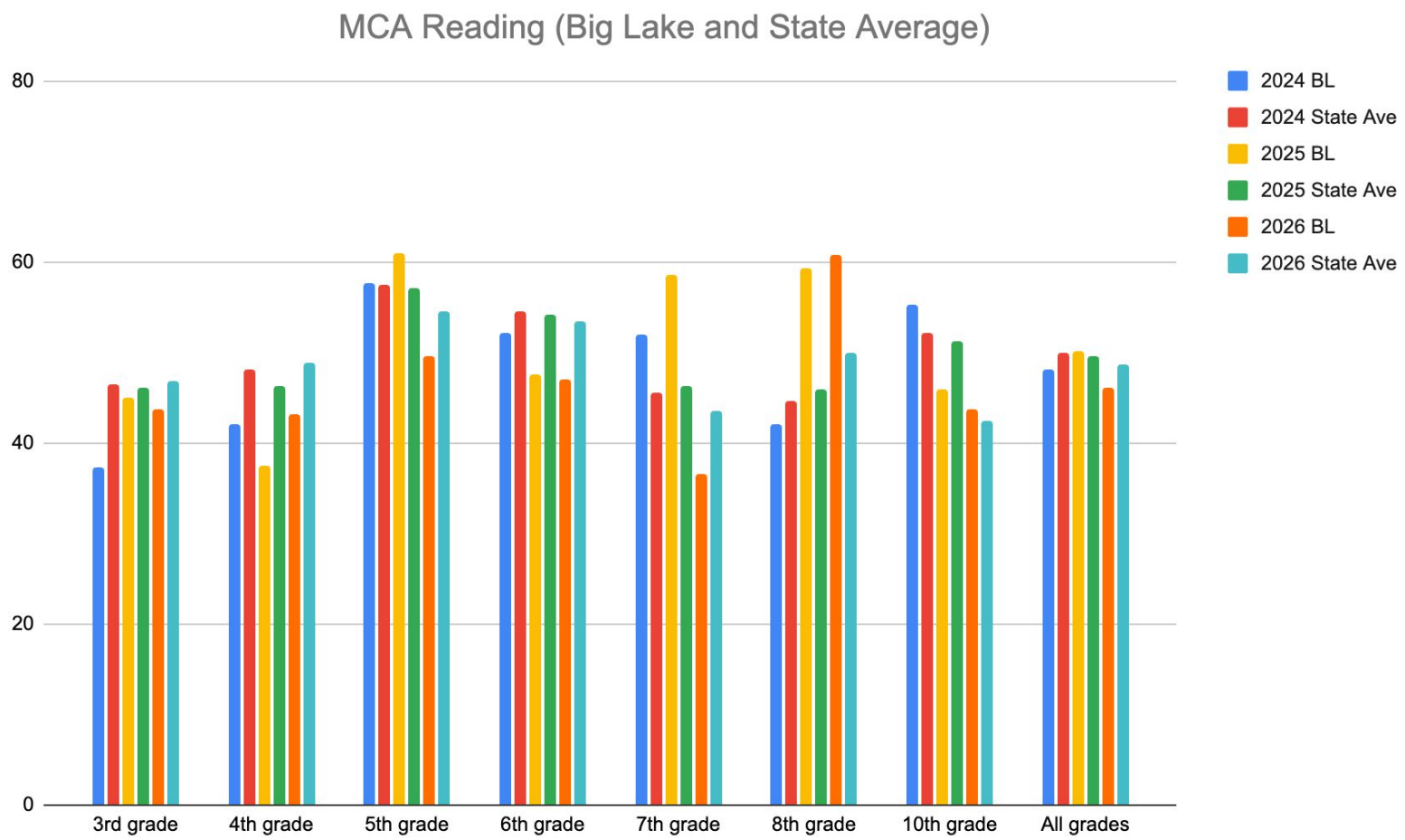
Reading	2024 BL	2024 State Ave	2025 BL	2025 State Ave	Score Change	2026 BL	2026 State Ave
3rd grade	37.3	46.5	45.0	46.1	7.7	43.7	46.8
4th grade	42.1	48.1	37.5	46.3	-4.6	43.1	48.8
5th grade	**57.7**	57.5	**60.9**	57.1	3.2	49.6	54.5
6th grade	**52.2**	54.5	47.6	54.1	-4.6	47.0	53.4
7th grade	**51.9**	45.5	**58.6**	46.2	6.7	36.6	43.5
8th grade	42.0	44.6	**59.3**	46.0	17.3	**60.8**	50.0
10th grade	**55.2**	52.2	45.9	51.3	-9.3	43.7	42.5
All grades	48.1	49.9	**50.1**	49.6	2.0	46.1	48.6

BOLD = above 50%

GREEN = above state average (or growth)

RED = below state average (or decline)

BOLD + GREEN = met goal


MCA Reading (Big Lake and State Average)
80
60
40
20
0
3rd grade
4th grade
5th grade
6th grade
7th grade
8th grade
10th grade
All grades
2024 BL
2024 State Ave
2025 BL
2025 State Ave
2026 BL
2026 State Ave

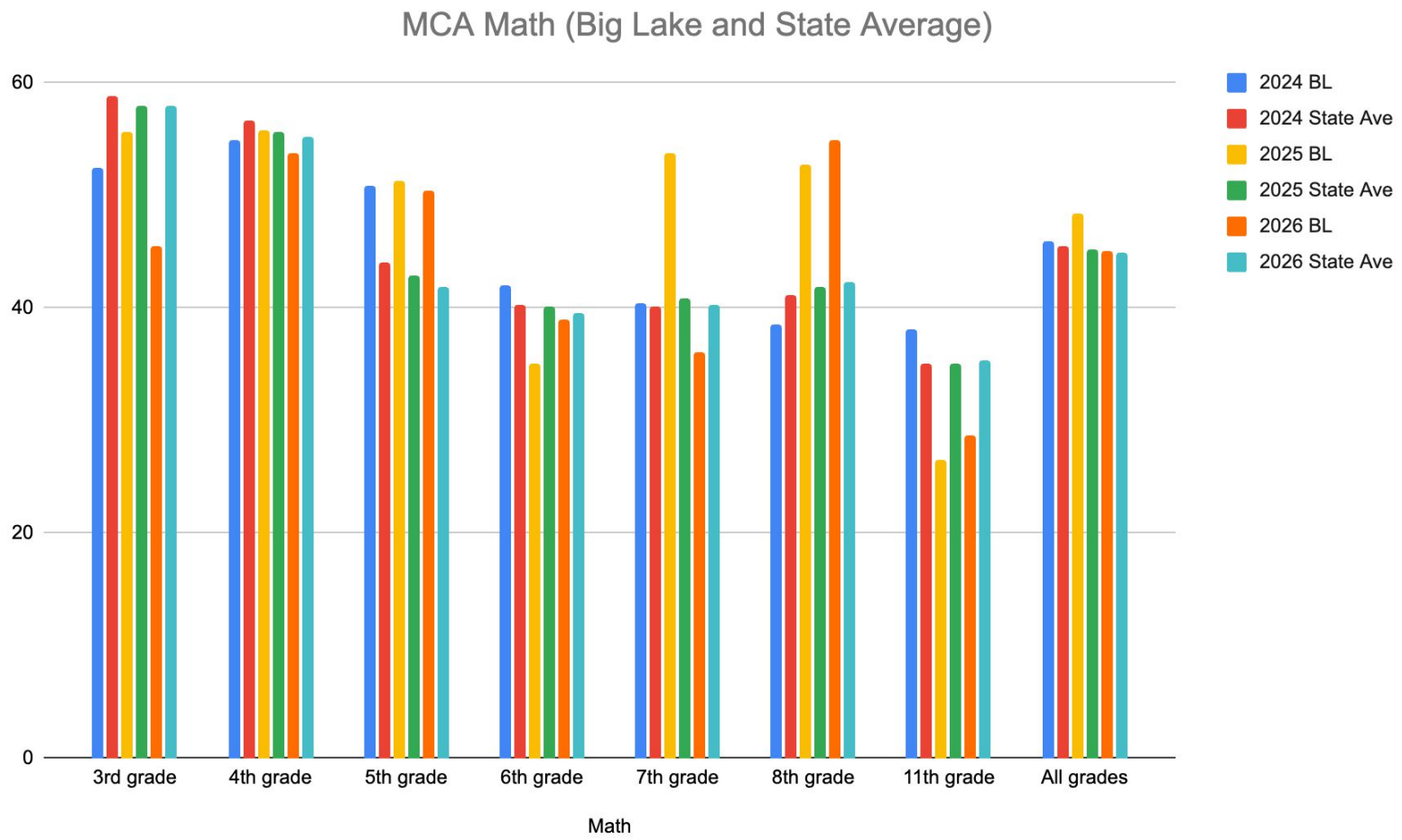
Math	2024 BL	2024 State Ave	2025 BL	2025 State Ave	Score Change	2026 BL	2026 State Ave	Score Change
3rd grade	**52.5**	58.8	**55.6**	57.9	3.1	45.5	57.9	-10.1
4th grade	**54.9**	56.7	**55.8**	55.6	0.9	**53.7**	55.2	-2.1
5th grade	**50.9**	44.1	**51.3**	42.9	0.4	**50.4**	41.9	-0.9
6th grade	42.0	40.3	35.1	40.1	-6.9	38.9	39.5	3.8
7th grade	40.4	40.1	**53.8**	40.9	13.4	36.0	40.3	-17.8
8th grade	38.5	41.1	**52.8**	41.9	14.3	**54.9**	42.3	2.1
11th grade	38.1	35.0	26.5	35.0	-11.6	28.7	35.3	2.2
All grades	45.9	45.5	48.4	45.2	2.5	45.1	44.9	-3.3

BOLD = above 50%

GREEN = above state average (or growth)

RED = below state average (or decline)

BOLD + GREEN = met goal


MCA Math (Big Lake and State Average)
60
40
20
0
3rd grade
4th grade
5th grade
6th grade
7th grade
8th grade
11th grade
All grades
Math
2024 BL
2024 State Ave
2025 BL
2025 State Ave
2026 BL
2026 State Ave

80

All racial and economic achievement gaps between students are closed. (2026-2027 Goal)

- By the end of 2026-2027, BLS will reduce the achievement gap on MCA reading, math, and science assessments for all student groups while increasing the score for all students.
- Data will be disaggregated by race, gender, English Learners, Special Education*, and Free/Reduced.



Strategies to Close the Achievement Gap

- Disaggregate and respond to what the data reveal per work in Professional Learning Communities (PLCs) and through building instructional leadership teams (SLTs).
- Provide professional learning for teachers on understanding the cultural and socio-economic backgrounds of their students.
- Develop a deeper understanding of learner variability as a proactive approach to instructional planning.



Strategies to Close the Achievement Gap

- Implement the principles of Universal Design for Learning (UDL) to better address the needs of individual students.
- Effectively implement targeted literacy practices, focusing on academic conversations, response writing, expanding vocabulary, and mediating comprehension.
- Effectively implement social and emotional learning (SEL) practices.
- Engage students in curriculum and instruction aligned to Structured Literacy; Mathematical Practices; Phenomenon Centered Lessons; and Inquiry aligned to College, Career, and Civic Life.



All students are ready for career and college (2025-2026 Goal)

- **Goal**: 90% of BLHS 9th and 10th grade students will complete a personalized learning plan for college and career readiness by Spring 2026.
- **Results:** 94% of BLHS 9th grade students and 80% of BLHS 10th grade students (and 85%of 11th grade students) completed a personalized learning plan for college and career readiness. - **Goal partially met**



All students are ready for career and college (2026-2027 Goal)

- **Goal**: 90% of BLHS 9th and 10th grade students will complete a personalized learning plan for college and career readiness by Spring 2027.



Career & College Readiness Strategies

- Analyze and respond to SLEDS (Statewide Longitudinal Education Data System) data.
- Use the lagging indicators from SLEDS data to inform course offerings and programming at BLHS.
- Grow the apprenticeship program through expanded business and industry partnerships.
- Refine the Career and College Readiness (CCR) graduation requirements to reflect CCR-related data



Career & College Readiness Strategies

- Use of Minnesota Career Information System (MCIS and MCIS Junior) to help students create and manage personalized learning plans.
- Increase collaboration among our schools to clarify and target life-work skills.
- Create more coherent and aligned skills-based pathways, especially for students in grades 6-12.
- Continue focusing on college (including CIS courses) and military opportunities for students.



All students graduate from high school. (2025-2026 Goal)

- **Goal**: Big Lake High School four-year adjusted cohort graduation rate will remain above 90% in 2025, with no student group below 85%.

- Note: This is based on data for a 4 year cohort. Graduation rates are also reported for 5, 6, and 7 years, based, in part, on students participating in transition programs (Special Education programming for 18-21 year olds).

- **Results: goal met**
  - All BLHS Students: 95.35%
  - Free & Reduced Lunch Population: 91.35%
  - SPED*: 84.4%
  - Male students: 92.2%
  - Female Students: 98.4%
  - White Students: 96.12%



All students graduate from high school. (2026-2027 Goal)

- Big Lake High School four-year adjusted cohort graduation rate will remain above 90% in 2025, with no student group below 85%.

- Note: Data will be disaggregated by race, gender, English Learners, Special Education*, and Free/Reduced

Graduation Strategies

- Student completion of Personalized Learning Plans (PLPs) with teacher involvement.
- Monitor course completion to keep students on track for graduation.
- Use STING (BLHS scheduled intervention period) to target students who are in need of academic support.
- Continue to offer online learning options and other alternatives for students who may be more academically successful and confident learning in a different format and/or setting.



All students are prepared for lifelong learning (new focus area).

All students at Big Lake Schools participate in a variety of experiences to prepare them for lifelong learning. Examples include:

- STEAM & STEM activities
- 4C activities (Collaboration, Communication, Critical Thinking, Creativity)
- EDP (Engineering Design Process)
- UDL (Universal Design for Learning
- CCR (College & Career Readiness)
- PLPs (Personal Learning Plans)
- 3e (Exposure, Exploration, Experience)



Thanks!

Any questions?

Minda Anderson

Assistant Superintendent of Teaching & Learning

m.anderson@biglakeschools.org

763-262-5105

Policy: 625
Adopted:

Policy 625: Responsible Use of Artificial Intelligence

I. PURPOSE

This policy establishes guidelines for the responsible use of AI to enhance teaching, learning, and efficiency, while upholding academic integrity, protecting privacy, and ensuring equitable access for all students and staff.

II. GENERAL STATEMENTS OF POLICY

A. The school district supports AI use as an augmentative tool, not an autonomous decision-maker (following the Human-AI-Human, or H-AI-H, model), to enhance teaching, learning, and administrative efficiency.
B. All student and staff use of AI must uphold academic integrity, foster critical thinking, and be transparent and responsible with appropriate attribution provided.
C. The superintendent or designee must implement and regularly review privacy and safety controls to protect student, staff, and school district data associated with approved AI use.
D. The policy applies to all AI use by students and staff, on and off-campus, and the school district will ensure equitable access and provide ongoing training on ethical use, bias mitigation, and accountability.
E. The school district recognizes that a student's age may be a key consideration in determining appropriate AI use. For this reason, the school district establishes the following guidelines:
    1. Kindergarten through Grade 5: only highly restricted, teacher-mediated AI interactions are permitted. The focus is upon conceptual understanding of AI.
    2. Grades 6 through 8: structured introduction to AI tools together with appropriate guardrails. Critical thinking about AI outputs and digital citizenship will be addressed.
    3. Grades 9 through 12: centers upon broader AI access with accountability expectations; preparation of students for AI-integrated postsecondary and workforce environments; advanced AI literacy, including an understanding of how AI models work.

III. DEFINITIONS

A. Confidential Data/Information
Information that the school district is prohibited by law, policy, or contract from disclosing or that the school district may disclose only in limited circumstances. Confidential data includes, but is not limited to, personally identifiable information (PII) about students and employees, student and staff medical information, student education records, and information about any student's individualized education program (IEP) or Section 504 plan.
B. Deep Fake
Any video recording, motion-picture film, sound recording, electronic image, or photograph, or any technological representation of speech or conduct substantially derivative thereof:
    1. that is so realistic that a reasonable person would believe it depicts speech or conduct of an individual who did not in fact engage in such speech or conduct; and
    2. the production of which was substantially dependent upon technical means, rather than the ability of another individual to physically or verbally impersonate such individual.
C. Generative Artificial Intelligence (GenAI)
Computer-based systems that generate content—such as text, images, audio, or data analysis—in response to prompts. Generative AI includes large language models (LLMs) like ChatGPT, as well as tools that generate audio, images, or video.
D. Generative AI Chatbots

A chatbot with generative AI capabilities that uses large language models (LLMs) and machine learning to simulate natural, human-like conversations and generate content, code, or images in real time. Examples include ChatGPT, Claude, Google Gemini, Meta AI, Microsoft Copilot.

E. AI Hallucinations
Hallucinations are when AI programs, including Generative AI Chatbots, create information that is not true, misleading, or nonsensical.

F. Human-AI-Human Model (H-AI-H)
The H-AI-H model establishes a decision-making framework in K-12 education requiring human judgment at the initiation and human accountability at the conclusion of AI-assisted processes. The model ensures AI serves as an augmentative tool rather than an autonomous decision-maker.

G. Personally Identifiable Information (PII)
Personally Identifiable Information (PII) includes private information about another person, personal contact information about themselves or other persons, or other information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, photographs, images, and/or likeness, or other information that would make the individual's identity easily traceable.

H. School District-Approved AI Tool
Any AI platform or application that has been reviewed and authorized by the superintendent or designee.

I. Synthetic Media
Digital content in a media format (including text, images, video, and audio) created in part or wholly through use of AI.

J. Voice Cloning
The use of AI to create a digital replica of another person's voice through the use of recorded audio samples.

IV. CURRICULUM INTEGRATION AND AI LITERACY

A. The Superintendent or designee will work with school district staff to establish instructional protocols and criteria consistent with the H-AI-H model that:
   1. identify teacher AI use to assess student work using the H-AI-H model to ensure teacher accountability for assessment using AI;
   2. restrict AI use in student disciplinary matters, student placement decisions, behavioral assessments, or similar matters;
   3. Any use of AI in the classroom or on class assignments must align with the teachers' instructions and use expectations. Teachers will provide direction when students are authorized to use AI in an assignment. Teachers will direct student use of AI, ensuring that it aligns with the school district guidelines and policies, including the school district's approved AI tools. Teachers will place emphasis on the H-AI-H model for AI use within classrooms.

B. Use of AI must comply with the Family Educational Rights and Privacy Act (FERPA), the Children's Online Privacy Protection Act (COPPA), and other federal and state laws.

C. Students will indicate AI use on assignments as required by the teacher and the assignment.

V. STUDENT USE GUIDELINES

Students may use school district-approved AI tools for educational purposes only as directed by teachers and in compliance with assignment guidelines. All AI-generated content must be verified and properly cited. Students are prohibited from inputting personal, confidential, or sensitive information into AI tools, whether such information is about themselves or others. Violations will be addressed according to Policy 506: Discipline, Policy 514: Bullying Prohibition, and Policy 524: Internet and Technology Acceptable Use and Safety Policy, with corrective action and support provided as needed.

A. Verification and Academic Integrity
   1. Students must verify AI-generated information using reliable sources such as textbooks, scientific papers, or reputable educational websites.
   2. Any content generated or significantly assisted by AI must be transparent and cited as required by the teacher and the assignment.

3. Submitting AI-generated content or content significantly assisted by AI as original work without attribution is prohibited per Policy 506: Discipline.

B. Privacy and Data Protection
Students must not upload or input personally identifiable information, confidential, proprietary, or sensitive information into any AI tool.

C. Reporting and Support
Students should report concerns about AI misuse or unsafe practices to the teacher or principal per policy 506: Student Discipline and policy 524: Internet and Technology Acceptable Use and Safety Policy.

D. Use of Chatbots
Students use of generative AI Chatbots is restricted to educational, analytical, and research-based applications. Students shall not utilize AI tools for personal companionship, non-academic dialogue, or emotional engagement

E. Consequences for Misuse
Student violations of this policy will be addressed by teachers and school staff. Disciplinary action may be taken as outlined in the school district's Student Discipline Policy 506. Violation may result in loss of AI or technology privileges per Policy 524: Internet and Technology Acceptable Use and Safety Policy, and/or further disciplinary or legal action, as appropriate.

VI. STAFF USE GUIDELINES

Staff may use school district-approved AI tools to enhance educational experiences, provided all use complies with applicable laws and school district policies. Staff must not input confidential, proprietary, or sensitive information into AI tools. Staff are responsible for guiding and supervising student use, setting clear expectations, and ensuring proper attribution. Violations may result in disciplinary action as outlined in school district policy.

A. Staff Use of AI for Educational Purposes
1. Staff may consult AI, with approval of building administration or Department of Teaching and Learning, for ideas, outlines, and other methods to enhance students' educational experience, such as supplementing lesson plans, providing differentiated or personalized instruction, and aiding in curriculum development.
2. Staff should guide students in AI use, including creation of clear expectations for AI tool use, attribution guidance, fact-checking, and proofreading.
3. Staff should carefully evaluate the appropriateness of AI for educational purposes on a case-by-case basis, considering their appropriateness for each educational context, accuracy, reliability, and alignment with curriculum standards.
4. Staff should implement the H-AI-H model for classroom AI use.
5. Teachers who suspect plagiarism should consult Policy 506: Discipline, and school administration to determine appropriate steps to investigate possible violation of this policy.

B. Staff Use for Work Responsibilities
1. The school district supports AI use by school staff to assist with work responsibilities, improve efficiency, and support students and their families, staff, and the school district. These uses include, but are not limited to, document assistance, research support, administrative tasks, data analysis, and automation.
2. School district staff use of AI to fulfill work responsibilities must be consistent with this policy and other school district policies, procedures, and rules.
3. School district staff shall implement the H-AI-H model and maintain human oversight and professional responsibility for all work, including work in which AI tools have been utilized. The final human touch in the H-AI-H model should include a level of expertise to verify validity of AI output.

C. Privacy and Data Protection
1. Staff must ensure that their use of any AI tool is school district approved and complies with applicable laws, including those governing data and student privacy, and school district policies, including, without limitation, those regarding student information.
2. Staff should not upload or input any confidential data, private data, proprietary information, personally identifiable information, or sensitive information, including any such school district or

student information into any AI tool. Examples include passwords, personal information such as names, likeness, Social Security numbers, credit card or bank account numbers and other credentials, personnel material, information from non-public school district documents, including those identified as or understood to be confidential or sensitive (based on their nature or context) or any other non-public school district information that might be harmful to the school district if disclosed.

D. Discipline

Staff who violate this policy may be subject to discipline, including termination, as set forth in Policy 403: Discipline, Suspension, and Dismissal of Employees.

VII. DATA AND ARTIFICIAL INTELLIGENCE

All data and AI use must comply with all state and federal laws and school district regulations and requirements, including the school district's acceptable use and data policies. All school district users must ensure that all AI interactions comply with state and federal laws, especially regarding student data under FERPA (Family Educational Rights Privacy Act), IDEA (Individuals with Disabilities Educational Act), CIPA (Children's Internet Protection Act), and COPPA (Children's Online Privacy Protection Act). Although AI products may claim to have some privacy safeguards in place, users should assume that all consumer AI products make data publicly available unless otherwise indicated pursuant to explicit official agreement with the school district.

VIII. VENDOR AGREEMENTS AND LICENSING

A. AI technologies procured by the school district must include clear intellectual property rights provisions. Vendors must provide bias testing disclosure, documentation, and incident reporting procedures.

B. Educational technology vendors must identify AI technology components embedded in the educational technology supplied to the school district.

C. AI technologies supplied to the school district must comply with the school district's policies and procedures, including this and other district policies.

D. A contractual agreement between the school district and a vendor must include a standard data sharing agreement as outlined with legal counsel.

E. Users of AI technologies provided by the school district must comply with vendor terms of service and licensing agreements. Violation of an AI technology service agreement may result in the user's loss of access and disciplinary action.

IX. AI AND RECORDS RETENTION

A. A document created, received, or maintained through an AI system may constitute a school district record.

B. AI-generated or AI-assisted data shall be treated as a school district record when the data:

1. documents a school district action, policy, or operation; or
2. is relied upon when making an educational, administrative, or financial decision;

C. Records described in Paragraph B. above shall be retained pursuant to the school district's Records Retention schedule.

X. NOTICE

The school district will inform students, parents, and guardians about AI use in the school district, including any significant changes to the AI Use Plan, through annual notification of policy 524, Internet and Technology Acceptable Use and Safety Policy

XI. REVIEW

The school district's administration will, at a minimum, review use of AI and recommend safety, privacy, student and staff needs, and other relevant updates annually to the school board.