



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, June 24, 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 May 20, 2026 Public Hearing, the May 20, 2026 Regular Board Meeting, the June 10, 2026 Special Meeting, and the June 10, 2026 Work Session	
B. Claims and Accounts	11
Claims and Accounts for the month of June	
C. Credit Card Report	25
D. Personnel	31
E. Designation of Identified Official with Authority for the MDE External User Access Recertification System	32
VII. Donations	33
Chair, Tonya Reasoner	
VIII. Financial Report	34
Director of Business Services, Angie Manuel	
May report will be presented.	
IX. Approve Bond Refunding	50
Director of Business Services, Angie Manuel	
X. Approve 2026-2027 Budget	65
Director of Business Services, Angie Manuel	
XI. Recertify District Population Estimate	83
Superintendent Truebenbach	
XII. Second Reading of Policies	84
Superintendent Truebenbach	
306 Administrator Code of Ethics; 405 Veteran's Preference; 515 Protection and Privacy of Public Records; 533 Wellness; 701 Establishment and Adoption of School District Budget	
XIII. School Board Committee/Representative Updates	
A. Finance Committee	
Board Treasurer, Amber Sixberry	1
B. Policy Committee	
Board Clerk, Ashley Schabillon	

C. Buildings and Grounds Committee

Board Chair, Tonya Reasoner

D. School Board Representatives

XIV. Superintendent Report

Superintendent, Tim Truebenbach

A. Cabinet Department Update

B. Safety and Security Update

Superintendent Truebenbach

XV. Tour of the Pool Area

Director of Buildings and Grounds, TJ Zerwas

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:

3

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

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Public Hearing on Charging Credit Card Fees
May 20, 2026
6:00 PM

- I. CALL TO ORDER
The Public Hearing of the Board of Education of Independent School District No. 727, Big Lake Schools was called to order on May 20, 2026 at 6:08 PM in the Middle School Student Center by Chair Reasoner.
- II. ROLL CALL
The following Board members were present: Ms. Tonya Reasoner, Ms. Amber Sixberry, Ms. Ashley Schabilion, Mr. Derek Nelson, Ms. Chelsey Hancock and Ms. Lenette Brown.
- III. PUBLIC HEARING
Director of Business Services, Angie Manuel, presented the proposed fees for using credit cards for certain purchases and stated that there will be the option to pay with cash or check. Ms. Manuel asked if there were any questions or comments from the public.
- IV. PUBLIC COMMENTS
Tim Myers addressed the board.
- V. ADJOURNMENT
Chair Reasoner adjourned the hearing at 6:13 PM.

Clerk, Ashley Schabilion
Approved June 24, 2026

BIG LAKE SCHOOLS
INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA

Minutes of the Regular Meeting

May 20, 2026

Following the Credit Card Fees Public Hearing

- 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 May 20, 2026 at 6:14 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, Mr. Derek Nelson, and Student Representative Alexis Gosewisch.
- III. **APPROVE AGENDA**
A motion was made by Sixberry seconded by Hancock to approve the agenda.
The motion carried 6-0.
- IV. **PLEDGE OF ALLEGIANCE**
Chair Reasoner and the Board led the Pledge of Allegiance.
- V. **SERVICE PROJECT UPDATE**
6th grade students presented on their service learning project.
- VI. **PCN UPDATE**
Danielle Ginther presented an update to the board.
- VII. **Q-COMP ANNUAL UPDATE**
Peer coaches, Laura Heins, Heidi Olson, Frosty Horton, and Sara Edgar presented the annual update to the board.
- VIII. **6-12 SOCIAL STUDIES CURRICULUM ADOPTION**
A motion was made by Schabilion seconded by Nelson to approve the adoption of Northern Lights for 6th grade, Imagine Learning Traverse for 7th and 8th grades, locally written curriculum for Geography, US History, and World History, McGraw Hill US Government and Civics for Government & Citizenship, and McGraw Hill Economics for Economics.
The motion carried 6-0.
- IX. **FOOD SERVICE UPDATE**
Alyssa Wachsmen and Animesh Goswami from Chartwells presented an update to the board.

X. K-12 MATH CURRICULUM ADOPTION

A motion was made by Sixberry seconded by Schabillion to approve the adoption of Amplify Desmos for grades K-3 and Savvas enVision Math for grades 4-12.

The motion carried 6-0.

XI. OPEN FORUM

No participants

XII. CONSENT AGENDA

A motion was made by Schabillion seconded by Nelson to approve the following:

- A. PREVIOUS MINUTES from the April 22, 2026 regular meeting, the May 6, 2026 special meeting, and the May 6, 2026 work session
- B. CLAIMS AND ACCOUNTS for the month of May in the amount of \$914,880.78 checks 108586-108728
- C. CREDIT CARD REPORT
- D. PERSONNEL

May 2026 Personnel

Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Bringus, Rose	Teacher	Independence	07/01/2026	Transfer
Woltman, Nicole	Teacher	Independence	07/01/2026	Transfer
Noble, Christian	LTS Teacher	High School	08/17/2026	New Hire
Alvord, RuthAnn	Health Assistant	Middle School	05/04/2026	New Hire
Blichfeldt, Jared	LTS Social Worker	Middle School/High School	08/17/2026	New Hire
Brummer, Ethan	Teacher	Middle School	08/17/2026	New Hire
Droubie, Madeline	Teacher	Middle School	08/17/2026	New Hire
Wojciak, Samantha	Teacher	High School	08/17/2026	New Hire
Lee, Mackenzie	Teacher	High School	08/17/2026	Transfer
Patten, Cynthia	Assistant Principal	Middle School	06/30/2026	Resignation
Prins, Megan	Teacher	High School	07/01/2026	Transfer
Seiler, Douglas	Building Substitute Teacher	Independence	05/07/2026	Resignation
Ginther, Danielle	PCN Grant Coordinator	District Wide	06/30/2026	Termination

- E. APPROVE THE VARSITY AND JUNIOR VARSITY MSHSL HOCKEY COOPERATIVE AGREEMENT

- F. APPROVE THE SRO CONTRACT

- G. APPROVE ONE READ POLICIES

211 Criminal or Civil Action Against School District, School Board Member, Employee, or Student; 406 Public and Private Data; 620 Credit for Learning

- H. FINAL READING AND APPROVAL OF POLICIES

410 Federal Family and Medical Leave (FMLA); 503 Student Attendance, 530 Immunization Requirements

The motion carried 6-0.

XIII. DONATIONS

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

Donor	Item	Designated Purpose (if any)
Minneo Credit Union	\$100.00	Kids Choice Kickball Tournament
Spud Fest	\$6,194.00	Youth Archery Program Equipmnet
RDO Equipment	\$500.00	26-27 Career Fair

Knights of Columbus	\$1,000.00	Honors Ceremony
Meyer Contracting	\$250.00	High School Career Fair
Northern Industrial Molded Rubber Products	\$50.00	High School Career Fair
New Look Contracting	\$250.00	High School Career Fair
Big Lake Chamber of Commerce & Industry	\$2,000.00	Senior Scholarships
Coborn's	Cookies valued at \$300.00	High School Academic Awards Ceremony
Big Lake Lacrosse Booster Club	\$2,595.20	Extra coaches stipend
Metal Craft Machine and Engineering Inc.	\$250.00	High School Career Fair

The motion carried 5-0, with Nelson abstaining.

XIV. MSHSL MEMBERSHIP RESOLUTION

A motion was made by Schabilion seconded by Sixberry to approve the 2026-2027 Resolution for Membership in the Minnesota State High School League.

The motion carried 6-0.

XV. FINANCIAL REPORT

Director of Business Services, Angie Manuel, presented the financial report for April. A motion was made by Reasoner seconded by Brown to approve the financial report and budget revisions as presented.

The motion carried 6-0.

XVI. APPROVE JUNE 10, 2026 WORK SESSION

A motion was made by Reasoner seconded by Sixberry to approve the work session for June 10, 2026 at 4:00 PM in the Middle School Student Center.

The motion carried 6-0.

XVII. FIRST READING OF POLICIES

306 Administrator Code of Ethics; 405 Veteran's Preference; 515 Protection and Privacy of Public Records; 533 Wellness; 701 Establishment and Adoption of School District Budget

XVIII. SCHOOL BOARD COMMITTEE/REPRESENTATIVE UPDATES

- a. Finance—no meeting
- b. Policy—continue to review policies
- c. Buildings and Grounds—no meeting
- d. School Board Representatives—Schabilion-legislative; Sixberry-WTC, Hancock-Community Education Advisory Committee; Reasoner-Special Education Cooperative; Superintendent Truebenbach-Beyond the Yellow Ribbon.

XIX. SCHOOL BOARD STUDENT REPRESENTATIVE REPORT

School Board Student Representative gave her final report to the board.

XX. SUPERINTENDENT REPORT

Superintendent Truebenbach gave his monthly update to the board.

- a. Cabinet Department Update—Assistant Superintendent of Teaching and Learning, Minda Anderson gave a quick update on the Teaching and Learning Department.

XXI. ANNOUNCE CLOSED MEETING TO DISCUSS PROPERTY PURCHASE

Chair Reasoner read the statement to enter a closed meeting following the adjournment of the regular meeting. A motion was made by Nelson seconded by Brown to enter a closed meeting following the regular meeting.

The motion carried 6-0.

XXII. ADJOURNMENT

Chair Reasoner adjourned the meeting at 8:45 PM.

Clerk, Ashley Schabilion
Approved June 24, 2026

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Special Meeting
June 10, 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 June 10, 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. APPROVAL OF PAY AND BENEFIT CHANGES FOR NON-AFFILIATED STAFF

A motion was made by Schabilion seconded by Brown to approve the changes as presented.

The motion carried 4-0.

IV. ADJOURNMENT

Chair Reasoner adjourned the meeting at 4:21 PM.

Clerk, Ashley Schabilion
Approved June 24, 2026

BIG LAKE SCHOOLS
INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA

Minutes of the Work Session

June 10, 2026

Immediately following the Special Meeting

- 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 June 10, 2026 at 4:22 PM, in the Middle School Student Center, by Chair Reasoner.

- II. **ROLL CALL**
The following Board members were present: Ms. Chelsey Hancock—arriving at 4:55 PM, Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown, Ms. Ashley Schabilion, and Mr. Derek Nelson.

- III. **POLICY CONSIDERATIONS**
Discussed adding a new policy on High School Student Council.

- IV. **ANNUAL PRINCIPAL UPDATES**
Annual updates on district and school goals were presented to the board.

- V. **DISCUSS SENIOR SCHOLARSHIP IN PLACE OF GRADUATION AD**
Board will establish criteria for a scholarship at the January 2027 Organizational Meeting.

- VI. **MSBA TRAINING**
The board participated in MSBA training.

- VII. **ADJOURNMENT**
Chair Reasoner adjourned the meeting. The meeting was adjourned at 8:00 PM.

Clerk, Ashley Schabilion
Approved June 24, 2026

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108729	CH	1	13982	ASL INTERPRETING SERVICES INC	05/29/2026	\$178.00	169218	E 04 500 560 182 321 357	CE INTERPRETING 05/14 FLAT FB PRAC
Check Total:							\$178.00			
001	108730	CH	1	14410	BAKALARS, AMELIA	05/29/2026	\$155.98	169219	E 01 300 790 000 699 366	PCN TRAINING
Check Total:							\$155.98			
001	108731	CH	1	01475	CONNEXUS ENERGY	05/29/2026	\$357.19	169221	E 01 005 810 860 000 331	ELECTRICAL (GLENWOOD) 10/01/2025-0
001	108731	CH	1	01475	CONNEXUS ENERGY	05/29/2026	\$260.50	169220	E 01 005 810 860 000 331	ELECTRICAL (IRRIG SVC) 10/01/2025-05/
Check Total:							\$617.69			
001	108732	CH	1	12222	HALLBERG ENGINEERING	05/29/2026	\$1,500.00	169222	E 05 300 866 000 366 305	COMMISSIONING OF POOL HVAC EQUIF
Check Total:							\$1,500.00			
001	108733	CH	1	04641	IEA	05/29/2026	\$603.20	169224	E 05 005 865 000 352 305	2026-2028 ENVIRONMENTAL HEALTH & :
001	108733	CH	1	04641	IEA	05/29/2026	\$1,450.00	169223	E 05 005 865 000 352 305	2026-2028 THREE YEAR AHERA INSPEC
Check Total:							\$2,053.20			
001	108734	CH	1	12605	MRI SOFTWARE LLC	05/29/2026	\$652.50	169226	E 01 005 105 170 000 305	BACKGROUND SCREENING
Check Total:							\$652.50			
001	108735	CH	1	04315	NOVACARE REHABILITATION	05/29/2026	\$125.00	169225	E 04 500 560 182 321 305	ATHLETIC TRAINGIN COVERAGE; GIRLS
Check Total:							\$125.00			
001	108736	CH	1	08133	REGION 8AA, MSHSL	05/29/2026	\$735.00	169227	R 11 300 292 153 000 099	5AAA SECTION SOFTBALL GATE 05/19/2
Check Total:							\$735.00			
001	108737	CH	1	14192	STEVE'O'SEPTIC	05/29/2026	\$420.40	169229	E 04 500 505 000 321 335	APRIL 2026 PORTABLE TOILET RENTAL
001	108737	CH	1	14192	STEVE'O'SEPTIC	05/29/2026	\$920.20	169229	E 11 300 292 000 000 335	APRIL 2026 PORTABLE TOILET RENTAL
Check Total:							\$1,340.60			
001	108738	CH	1	14409	STRIVEI NC	05/29/2026	\$500.00	169228	E 01 005 640 000 312 366	Strive train the trainer
Check Total:							\$500.00			
001	108739	CH	1	12956	SURMA, ASHLIE	05/29/2026	\$326.65	169230	E 04 799 590 000 351 433	FY 26 HOMESCHOOL
Check Total:							\$326.65			
001	108740	CH	1	13212	THREE SONS HARDWARE LLC	05/29/2026	\$15.99	169231	E 01 100 810 000 000 401	INDY APRIL 2026
001	108740	CH	1	13212	THREE SONS HARDWARE LLC	05/29/2026	\$1.02	169231	E 01 005 810 000 000 401	DO APRIL 2026
001	108740	CH	1	13212	THREE SONS HARDWARE LLC	05/29/2026	\$11.80	169231	E 01 300 361 000 830 433	HS APRIL 2026
Check Total:							\$28.81			
001	108741	CH	1	01089	VISION OF BIG LAKE	05/29/2026	\$180.00	169217	E 04 500 570 000 321 305	SUMMER 2026 CHILDCARE VAN
Check Total:							\$180.00			

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108742	CH	1	06532	VISION STAFFING	05/29/2026	\$1,651.39	169232	E 01 005 810 356 000 305	GROUNDS SERVICES WEEK OF 05/17/2026
Check Total:							\$1,651.39			
001	108743	CH	1	14364	ACOUSTICS ASSOCIATES, INC.	06/05/2026	\$79,688.22	169267	E 01 300 810 359 000 520	PLASTER AND TILE OF BLHS POOL PER
Check Total:							\$79,688.22			
001	108744	CH	1	13982	ASL INTERPRETING SERVICES INC	06/05/2026	\$178.00	169245	E 04 500 560 182 321 357	CE INTERPRETER 05/26/2026 FLAG FB
001	108744	CH	1	13982	ASL INTERPRETING SERVICES INC	06/05/2026	\$261.50	169247	E 04 500 560 182 321 357	CE INTERPRETER 05/17/2026 FLAG FB
001	108744	CH	1	13982	ASL INTERPRETING SERVICES INC	06/05/2026	\$186.00	169248	E 04 500 560 182 321 357	CE INTERPRETER 05/21/2026 FLAG FB
001	108744	CH	1	13982	ASL INTERPRETING SERVICES INC	06/05/2026	\$186.00	169246	E 04 500 560 182 321 357	CE INTERPRETER 05/19/2026 FLAG FB
Check Total:							\$811.50			
001	108745	CH	1	08417	AVIBEN	06/05/2026	\$437.89	169249	E 01 005 105 000 000 305	403(b) ADMIN & COMPLIANCE MONTHLY
Check Total:							\$437.89			
001	108746	CH	1	08689	BENCHMARK EDUCATION CO.	06/05/2026	\$3,850.83	169268	E 01 110 620 000 000 430	Liberty supplies
Check Total:							\$3,850.83			
001	108747	CH	1	13241	BENEFIT RESOURCE LLC	06/05/2026	\$200.00	169244	E 01 005 105 000 000 305	COBRA
Check Total:							\$200.00			
001	108748	CH	1	01231	BIG LAKE FLORAL & GIFT	06/05/2026	\$100.00	169269	E 01 300 211 222 000 401	LARGE BLUE WHITE, AND YELLOW ARR
001	108748	CH	1	01231	BIG LAKE FLORAL & GIFT	06/05/2026	\$60.00	169269	E 01 300 211 222 000 305	LARGE PLANT RENTAL
001	108748	CH	1	01231	BIG LAKE FLORAL & GIFT	06/05/2026	\$10.00	169269	E 01 300 211 222 000 305	DELIVERY FEE
Check Total:							\$170.00			
001	108749	CH	1	13874	BIRCHBARK BOOKS, HERBS AND NATI	06/05/2026	\$1,628.87	169270	E 01 300 211 000 320 430	HS INSTRUCTIONAL SUPPLIES
Check Total:							\$1,628.87			
001	108750	CH	1	10336	BOULDER POINTE EQUESTRIAN AND E	06/05/2026	\$335.00	169271	E 04 500 585 000 332 305	CE MARCH 2026 HORSE CAMPS
Check Total:							\$335.00			
001	108751	CH	1	13987	CHOUINARD, SUSAN	06/05/2026	\$275.00	169272	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$275.00			
001	108752	CH	1	07795	COLLEGE BOARD	06/05/2026	\$4,960.00	169273	E 01 300 710 710 000 461	AP EXAMS
Check Total:							\$4,960.00			
001	108753	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/05/2026	\$2,401.70	169274	E 01 110 620 000 000 430	see attached quote: Q-12382-Y1R8
001	108753	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/05/2026	\$1,777.38	169275	E 01 110 620 000 000 430	LIBERTY MEDIA SUPPLIES
001	108753	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/05/2026	\$1,179.10	169276	E 01 110 620 000 000 430	LIBERTY MEDIA SUPPLIES
Check Total:							\$5,358.18			

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108754	CH	1	13688	DASH SPORTS LLC	06/05/2026	\$3,330.00	169278	E 04 500 560 000 321 305	CE T-BALL, BASEBALL CAMP & FLAG FB
Check Total:							\$3,330.00			
001	108755	CH	1	01395	ELK RIVER HIGH SCHOOL	06/05/2026	\$225.00	169277	E 11 300 294 119 000 369	GOLF INVITATIONAL 05/04/20206
Check Total:							\$225.00			
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$60.00	169279	E 11 300 293 119 000 401	Cherry 7x9 golf awards
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$47.00	169279	E 11 300 293 119 000 401	Aluminum Golf Awards
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$5.50	169279	E 11 300 293 119 000 401	Sublimation Paper
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$66.00	169279	E 11 300 293 119 000 401	Sublimation
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$2.10	169279	E 11 300 293 119 000 401	Tape 3/8 in
001	108756	CH	1	07602	FAME AWARDS	06/05/2026	\$15.00	169279	E 11 300 293 119 000 401	Freight
Check Total:							\$195.60			
001	108757	CH	1	04641	IEA	06/05/2026	\$500.00	169280	E 01 005 810 000 000 305	2026 MAY CHAINSAW SAFETY TRAINING
Check Total:							\$500.00			
001	108758	CH	1	05012	KIMBALL AREA HIGH SCHOOL	06/05/2026	\$125.00	169281	E 11 300 296 189 000 369	GIRLS GOLF INVITATIONAL 05/13/2026
Check Total:							\$125.00			
001	108759	CH	1	08680	LEGACY CHRISTIAN ACADEMY	06/05/2026	\$225.00	169282	E 11 300 294 119 000 369	BOYS GOLF INVITATIONAL 05/18/2026
Check Total:							\$225.00			
001	108760	CH	1	13672	MILIUS, MARGARET M	06/05/2026	\$288.00	169290	E 04 500 565 090 321 305	GLASS GARDEN ART MAY 2026
Check Total:							\$288.00			
001	108761	CH	1	01146	MONTICELLO PRINTING	06/05/2026	\$369.79	169283	E 11 300 292 000 000 401	Letter Awards - Paper Stock: 70# PURE WI
001	108761	CH	1	01146	MONTICELLO PRINTING	06/05/2026	\$243.91	169283	E 01 300 211 131 000 401	Certificates - Academic Award 65# Natural.
001	108761	CH	1	01146	MONTICELLO PRINTING	06/05/2026	\$975.10	169255	E 01 300 211 222 000 401	BL HS Commencement Programs 2026 - 2
Check Total:							\$1,588.80			
001	108762	CH	1	04315	NOVACARE REHABILITATION	06/05/2026	\$112.50	169252	E 11 300 292 000 000 305	ATHLETIC TRAINING COVERAGE-SECTI
001	108762	CH	1	04315	NOVACARE REHABILITATION	06/05/2026	\$75.00	169254	E 11 300 292 000 000 305	ATHLETIC TRAINING COVERAGE-SECTI
001	108762	CH	1	04315	NOVACARE REHABILITATION	06/05/2026	\$112.50	169253	E 11 300 292 000 000 305	ATHLETIC TRAINING COVERAGE-SECTI
Check Total:							\$300.00			
001	108763	CH	1	14311	OSTROM CONSULTING, LLC	06/05/2026	\$3,275.00	169284	E 12 300 410 000 740 394	APRIL 2026 SERVICES
001	108763	CH	1	14311	OSTROM CONSULTING, LLC	06/05/2026	\$360.00	169256	E 12 300 410 000 740 394	DIAGNOSTIC/ASSESSMENT SERVICES
Check Total:							\$3,635.00			
001	108765	CH	1	08655	PROVIDENCE ACADEMY	06/05/2026	\$275.00	169288	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$275.00			
001	108766	CH	1	05945	REGION 7AA	06/05/2026	\$1,160.00	169289	R 11 300 292 153 000 099	BASEBALL 5AAA-SECTION 05/30/2026 G

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108766	CH	1	05945	REGION 7AA	06/05/2026	\$1,385.00	169257	R 11 300 292 153 000 099	SECTION 5AAA BASEBALL GATE RECEIPT
001	108766	CH	1	05945	REGION 7AA	06/05/2026	\$800.00	169259	R 11 300 292 153 000 099	BASEBALL 5AAA SECTION 05/26/2026 G
Check Total:							\$3,345.00			
001	108767	CH	1	08133	REGION 8AA, MSHSL	06/05/2026	\$855.00	169258	R 11 300 292 153 000 099	GIRLS LACROSSE REGION 8AA 05/26/20
001	108767	CH	1	08133	REGION 8AA, MSHSL	06/05/2026	\$1,360.00	169251	R 11 300 292 153 000 099	BOYS LACROSSE REGION 8AAA 05/26/2
Check Total:							\$2,215.00			
001	108768	CH	1	07551	RIDDELL ALL AMERICAN SPORTS COR	06/05/2026	\$580.05	169260	E 11 300 294 113 000 530	HELMETS
Check Total:							\$580.05			
001	108769	CH	1	13463	SALMON, ABIGAIL	06/05/2026	\$50.00	169293	E 01 300 211 222 000 305	GRADUATION CHOIR ACCOMPANIST
Check Total:							\$50.00			
001	108770	CH	1	08981	SHRED RIGHT	06/05/2026	\$54.86	169294	E 04 500 505 000 321 305	MAY 2026 SHREDDING
001	108770	CH	1	08981	SHRED RIGHT	06/05/2026	\$54.86	169294	E 01 005 810 000 000 305	MAY 2026 SHREDDING
Check Total:							\$109.72			
001	108771	CH	1	13642	SOCIAL CLUB SIMPLE	06/05/2026	\$20.00	169291	E 04 500 565 090 321 305	ONLINE CLASS: CANVA FOR AWESOME
Check Total:							\$20.00			
001	108772	CH	1	04643	THE SCIENCE MUSEUM OF MINNESOTA	06/05/2026	\$1,200.00	169261	E 01 100 203 312 000 401	WATER 3-5 ASSEMBLY X 4
Check Total:							\$1,200.00			
001	108773	CH	1	7780	TOBII DYNAVOX LLC	06/05/2026	\$50.00	169262	E 12 300 403 000 740 433	309000300 power supply for td-l-110 and T
001	108773	CH	1	7780	TOBII DYNAVOX LLC	06/05/2026	\$5.00	169262	E 12 300 403 000 740 433	Shipping
Check Total:							\$55.00			
001	108774	CH	1	14414	TOTINO-GRACE	06/05/2026	\$275.00	169263	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$275.00			
001	108775	CH	1	06532	VISION STAFFING	06/05/2026	\$1,686.83	169296	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 05/24/2026
Check Total:							\$1,686.83			
001	108776	CH	1	07217	WINLECTRIC	06/05/2026	\$95.42	169292	E 01 100 810 000 000 350	INDY B&G REPAIRS
Check Total:							\$95.42			
001	108777	CH	1	14235	WOODCREST BAPTIST ACADEMY	06/05/2026	\$275.00	169295	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORATION
Check Total:							\$275.00			
001	108778	CH	1	04796	PRINCETON HIGH SCHOOL	06/05/2026	\$175.00	169285	E 11 300 296 189 000 369	GIRLS INVITATIONAL 05/08/2026
001	108778	CH	1	04796	PRINCETON HIGH SCHOOL	06/05/2026	\$175.00	169286	E 11 300 294 119 000 369	BOYS GOLF NVITATIONAL 05/15/2026
Check Total:							\$350.00			
001	108779	CH	1	04234	MN CHILD SUPPORT PYMT CENTER	06/05/2026	\$293.50	169313	B 01 215 081	Child Support

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108779	CH	1	04234	MN CHILD SUPPORT PYMT CENTER	06/05/2026	\$129.13	169313	B 12 215 081	Child Support
Check Total:							\$422.63			
001	108780	CH	1	04223	MN NCPERS LIFE INSURANCE	06/05/2026	\$80.00	169318	B 01 215 033	NCPR Life
Check Total:							\$80.00			
001	108781	CH	1	14034	NORTH DAKOTA CHILD SUPPORT DIVI	06/05/2026	\$663.49	169316	B 12 215 081	Child Support
Check Total:							\$663.49			
001	108782	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/05/2026	\$1,090.87	169320	B 01 215 040	U Due Nc
001	108782	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/05/2026	\$135.98	169320	B 04 215 040	U Dues Nc
001	108782	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/05/2026	\$2,291.61	169320	B 12 215 040	U Due Nc
Check Total:							\$3,518.46			
001	108783	CH	1	03804	ALL STAR TROPHY	06/12/2026	\$30.00	169515	E 11 300 293 112 000 401	BASEBALL SPECIALTY PLAQUE
001	108783	CH	1	03804	ALL STAR TROPHY	06/12/2026	(\$30.00)	169515	E 11 300 293 112 000 401	BASEBALL SPECIALTY PLAQUE
001	108783	CH	1	03804	ALL STAR TROPHY	06/12/2026	\$30.00	169515	E 11 300 293 111 000 401	BASEBALL SPECIALTY PLAQUE
Check Total:							\$30.00			
001	108784	CH	1	05813	APPLE	06/12/2026	\$9,990.00	169502	E 04 500 520 000 322 555	13-inch MacBook Air M5
001	108784	CH	1	05813	APPLE	06/12/2026	\$3,145.50	169503	E 05 005 630 000 795 466	Brenthaven iPad Cases 10-pack
Check Total:							\$13,135.50			
001	108785	CH	1	13982	ASL INTERPRETING SERVICES INC	06/12/2026	\$186.00	169505	E 04 500 560 182 321 357	INTERPRETING 05/28/2026 FLAG FB PR/
001	108785	CH	1	13982	ASL INTERPRETING SERVICES INC	06/12/2026	\$264.25	169504	E 04 500 560 182 321 357	05/31/2026 INTERPRETING FLAG FB PL/
Check Total:							\$450.25			
001	108786	CH	1	14187	BIG LAKE PIZZA FACTORY, INC.	06/12/2026	\$462.00	169525	E 11 300 291 139 000 490	HS CONCESSIONS
001	108786	CH	1	14187	BIG LAKE PIZZA FACTORY, INC.	06/12/2026	\$1,375.00	169525	E 11 300 298 000 000 490	HS CONCESSIONS
001	108786	CH	1	14187	BIG LAKE PIZZA FACTORY, INC.	06/12/2026	\$55.00	169525	E 01 300 211 133 000 490	HS CONCESSIONS
Check Total:							\$1,892.00			
001	108787	CH	1	14288	CARLSON'S PIANO WORLD	06/12/2026	\$500.00	169506	E 01 100 203 000 000 305	Keyboard Lab Move - 16 units
Check Total:							\$500.00			
001	108788	CH	1	13966	CharacterStrong LLC	06/12/2026	\$13,649.06	169524	E 01 005 211 000 799 305	CURRICULUM LICENSES
Check Total:							\$13,649.06			
001	108790	CH	1	12743	CROWN CHRISTIAN SCHOOL	06/12/2026	\$550.00	169509	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$550.00			
001	108791	CH	1	07197	DEGOLIER QUALITY PAINTING, INC.	06/12/2026	\$682.00	169510	E 01 300 810 000 000 350	PAINTING GRATES FOR POOL ROOM
Check Total:							\$682.00			

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108792	CH	1	13736	EAST CENTRAL MN EDUCATIONAL CA	06/12/2026	\$4,063.51	169511	E 01 005 108 000 311 320	4TH QRT BILL 2025-26 CENTRAL MN
Check Total:							\$4,063.51			
001	108793	CH	1	14424	FISCHER, PAUL	06/12/2026	\$127.02	169512	E 01 300 790 000 699 366	MILEAGE PCN RUTTIGERS TRAINING 05
Check Total:							\$127.02			
001	108794	CH	1	14015	GET OUTDOORS MN INC	06/12/2026	\$680.00	169513	E 04 500 585 000 332 305	WOODLAND EXPLORERS 04/07-05/19
001	108794	CH	1	14015	GET OUTDOORS MN INC	06/12/2026	(\$136.00)	169513	E 04 500 585 000 332 305	DISTRICT
Check Total:							\$544.00			
001	108795	CH	1	14425	GUTRIDGE, JUDY	06/12/2026	\$275.00	169514	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$275.00			
001	108796	CH	1	14426	HIRSCH, LEAH	06/12/2026	\$275.00	169516	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$275.00			
001	108797	CH	1	13166	LRS OF MINNESOTA	06/12/2026	\$1,477.10	169517	E 01 300 810 000 000 333	HS WASTE SERVICES JUNE 2026
001	108797	CH	1	13166	LRS OF MINNESOTA	06/12/2026	\$1,155.96	169517	E 01 201 810 000 000 333	MS WASTE SERVICES JUNE 2026
001	108797	CH	1	13166	LRS OF MINNESOTA	06/12/2026	\$1,155.96	169517	E 01 100 810 000 000 333	INDY WASTE SERVICES JUNE 2026
001	108797	CH	1	13166	LRS OF MINNESOTA	06/12/2026	\$1,339.72	169517	E 01 110 810 000 000 333	LIBERTY WASTE SERVICES JUNE 2026
001	108797	CH	1	13166	LRS OF MINNESOTA	06/12/2026	\$203.39	169517	E 01 005 810 000 000 333	GROUNDWASTE SERVICES JUNE 202
Check Total:							\$5,332.13			
001	108798	CH	1	13662	MICHIGAN TECHNOLOGY UNIVERSITY	06/12/2026	\$1,000.00	169520	E 01 300 960 000 340 898	SCHOLARSHIP FOR CAIDEN NELSON
Check Total:							\$1,000.00			
001	108799	CH	1	09450	MIDWEST SPECIAL INSTRUMENTS	06/12/2026	\$358.00	169526	E 01 005 720 000 000 350	PO 35365 AUDIOMETERS & TYMP CALIB
Check Total:							\$358.00			
001	108800	CH	1	09682	MONTICELLO SPORTSMEN CLUB	06/12/2026	\$4,071.00	169518	E 11 300 292 154 000 305	TRAP SEASON 2026
001	108800	CH	1	09682	MONTICELLO SPORTSMEN CLUB	06/12/2026	(\$4,071.00)	169518	E 11 300 292 154 000 305	TRAP SEASON 2026
001	108800	CH	1	09682	MONTICELLO SPORTSMEN CLUB	06/12/2026	\$3,871.00	169518	E 11 300 292 154 000 305	
001	108800	CH	1	09682	MONTICELLO SPORTSMEN CLUB	06/12/2026	\$200.00	169518	E 11 300 292 154 000 401	
Check Total:							\$4,071.00			
001	108801	CH	1	10547	MTI DISTRIBUTING, INC.	06/12/2026	\$226.80	169519	E 01 005 810 000 000 401	B&G AIR FILTERS
Check Total:							\$226.80			
001	108802	CH	1	07575	NORTH DAKOTA STATE UNIVERSITY	06/12/2026	\$3,000.00	169522	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP (A LU #1612137)
Check Total:							\$3,000.00			
001	108803	CH	1	13877	NORTHLAND VISIONS LLC	06/12/2026	\$643.25	169521	E 01 005 790 000 320 401	AIPAC PARENT MEETING
Check Total:							\$643.25			

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108804	CH	1	04315	NOVACARE REHABILITATION	06/12/2026	\$300.00	169523	E 11 300 292 000 000 305	ATHLETIC TRAINING 05/28 & 05/30
Check Total:							\$300.00			
001	108805	CH	1	09760	PREMIER LOCATING, INC.	06/12/2026	\$86.25	169527	E 01 005 810 000 000 305	TICKETS
Check Total:							\$86.25			
001	108806	CH	1	09886	REGENTS OF THE UNIVERSITY OF MIN	06/12/2026	\$187.00	169532	E 01 100 203 908 000 369	ADMISSION-BELL MUSEUM
001	108806	CH	1	09886	REGENTS OF THE UNIVERSITY OF MIN	06/12/2026	\$1,562.00	169532	E 01 100 203 906 000 369	ADMISSION-BELL MUSEUM
Check Total:							\$1,749.00			
001	108807	CH	1	07993	SOUTH DAKOTA STATE UNIVERSITY	06/12/2026	\$5,000.00	169528	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP (A HITTER #10126)
Check Total:							\$5,000.00			
001	108808	CH	1	08682	ST. ANDREW SCHOOL	06/12/2026	\$550.00	169536	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
001	108808	CH	1	08682	ST. ANDREW SCHOOL	06/12/2026	\$550.00	169538	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
001	108808	CH	1	08682	ST. ANDREW SCHOOL	06/12/2026	\$550.00	169537	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
001	108808	CH	1	08682	ST. ANDREW SCHOOL	06/12/2026	\$275.00	169535	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
001	108808	CH	1	08682	ST. ANDREW SCHOOL	06/12/2026	\$550.00	169539	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION
Check Total:							\$2,475.00			
001	108809	CH	1	08200	THE BAKKEN	06/12/2026	\$1,150.00	169531	E 04 500 570 000 321 369	06/24/2026 MAGNETS & ELECTRICITY/SC
Check Total:							\$1,150.00			
001	108810	CH	1	14386	The Staging Point LLC	06/12/2026	\$1,450.00	169530	E 04 500 560 070 321 305	RENTAL CHAIRS, BLACK FOLDING, PLA
001	108810	CH	1	14386	The Staging Point LLC	06/12/2026	\$1,450.00	169530	E 01 300 211 222 000 305	RENTAL CHAIRS, BLACK FOLDING, PLA
001	108810	CH	1	14386	The Staging Point LLC	06/12/2026	\$0.00	169530	E 01 300 211 222 000 305	RENTAL CHAIR CART, HOLDS 50 CHAIRS
001	108810	CH	1	14386	The Staging Point LLC	06/12/2026	\$150.00	169530	E 04 500 560 070 321 305	SERVICE LOCAL DELIVERY & PICKUP C
001	108810	CH	1	14386	The Staging Point LLC	06/12/2026	\$150.00	169530	E 01 300 211 222 000 305	SERVICE LOCAL DELIVERY & PICKUP C
Check Total:							\$3,200.00			
001	108811	CH	1	06532	VISION STAFFING	06/12/2026	\$1,445.85	169533	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 05/31/2026
Check Total:							\$1,445.85			
001	108812	CH	1	13967	WARGO NATURE CENTER	06/12/2026	\$390.00	169507	E 01 005 203 214 000 369	INDY SCHOOL PROGRAM
001	108812	CH	1	13967	WARGO NATURE CENTER	06/12/2026	\$1,040.00	169508	E 01 005 203 214 000 369	SCHOOL PROGRAM
Check Total:							\$1,430.00			
001	108813	CH	1	01240	WRIGHT TECHNICAL CENTER	06/12/2026	\$4,400.46	169534	E 12 998 400 000 372 391	CTE DISABLED TUITION-MEMBER 3RD T
Check Total:							\$4,400.46			
001	108814	CH	1	12674	QUADIENT, INC.	06/12/2026	\$521.31	169540	E 01 005 110 000 000 335	LEASE #N22102524 04/04/2026-07/03/202
Check Total:							\$521.31			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 108729-2147483647 Payment Date: 7/1/2025-6/30/2026

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108815	CH	1	06214	SAINT JOHN'S UNIVERSITY	06/12/2026	\$1,000.00	169529	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP (TRENT ERICKSON)
Check Total:							\$1,000.00			
001	108816	CH	1	13465	ANDERSON, JULIE	06/12/2026	\$2,080.00	169541	E 04 500 565 090 321 305	SUMMER TOTAL BODY
Check Total:							\$2,080.00			
001	108817	CH	1	13009	TRAFERA HOLDINGS, LLC	06/12/2026	\$129,000.00	169542	E 05 005 630 000 795 466	Lenovo 100e Gen 4 Chromebook
Check Total:							\$129,000.00			
001	108818	CH	1	08850	NEW DOMINION SCHOOL	06/12/2026	\$6,638.20	169544	E 12 998 408 000 740 393	MGS-MAY 2026
001	108818	CH	1	08850	NEW DOMINION SCHOOL	06/12/2026	\$1,856.40	169544	E 01 998 211 000 000 390	MGS-MAY 2026
Check Total:							\$8,494.60			
001	108819	CH	1	10681	HOUCK-MARKOVITS, GILDA	06/12/2026	\$180.00	169545	E 01 300 294 000 000 357	ASL BLHS GRADUATION CEREMONY & `
Check Total:							\$180.00			
001	108820	CH	1	13951	MINNEAPOLIS PHOTOBOOTH CO. LLC	06/12/2026	\$1,101.00	169546	E 01 300 211 000 320 369	PRESENTATION PHOTOBOTH ENTRY FE
Check Total:							\$1,101.00			
001	108821	CH	1	04849	SCSU-SENIOR TO SOPHOMORE PROG	06/12/2026	\$3,300.00	169565	E 01 300 211 211 000 394	COLLEGE COMPOSITION & RHETORIC
001	108821	CH	1	04849	SCSU-SENIOR TO SOPHOMORE PROG	06/12/2026	\$3,300.00	169566	E 01 300 211 211 000 394	INTRODUCTION TO PSYCHOLOGY
001	108821	CH	1	04849	SCSU-SENIOR TO SOPHOMORE PROG	06/12/2026	\$4,070.00	169567	E 01 300 211 211 000 394	TRIGONOMETRY
001	108821	CH	1	04849	SCSU-SENIOR TO SOPHOMORE PROG	06/12/2026	\$3,300.00	169563	E 01 300 211 211 000 394	CONTEMPORARY BUSINESS CONCEPT
001	108821	CH	1	04849	SCSU-SENIOR TO SOPHOMORE PROG	06/12/2026	\$3,300.00	169564	E 01 300 211 211 000 394	INTRUCTION TO ENVIRONMENTAL STUI
Check Total:							\$17,270.00			
001	108822	CH	1	14364	ACOUSTICS ASSOCIATES, INC.	06/18/2026	\$99,610.28	169587	E 01 300 810 359 000 520	INTERIOR POOL PLASTER HORIZON PC
Check Total:							\$99,610.28			
001	108823	CH	1	09213	AQUA ENGINEERING, INC.	06/18/2026	\$4,751.20	169581	E 01 005 810 000 000 350	IRRIGATION START UP
001	108823	CH	1	09213	AQUA ENGINEERING, INC.	06/18/2026	\$9,972.00	169580	E 01 005 810 000 000 305	IRRIGATION START UP 04/16, 04/20 & 04.
001	108823	CH	1	09213	AQUA ENGINEERING, INC.	06/18/2026	\$552.00	169582	E 01 005 810 000 000 350	IRRIGATION SERVICE - LABOR
Check Total:							\$15,275.20			
001	108824	CH	1	05307	BRAUN INTERTEC CORP.	06/18/2026	\$6,324.00	169583	E 05 300 866 000 366 305	HS POOL HVAC IMPROVEMENTS
Check Total:							\$6,324.00			
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$425.31	169586	E 01 201 810 000 000 330	#5769708-8 MS FIRM GAS 04/30/2026-05/
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$673.23	169586	E 01 201 810 000 000 330	#5775439-2 MS INT GAS 04/30/2026-05/3
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$847.49	169586	E 01 100 810 000 000 330	#5775443-4 INDY INT GAS 04/30/2026-05/
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$420.87	169586	E 01 300 810 000 000 330	#5793404-4 HS FIRM GAS 04/30/2026-05/
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$1,225.45	169586	E 01 300 810 000 000 330	#5793464-8 HS INT GAS 04/30/2026-05/3`
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$26.16	169586	E 01 100 810 000 000 330	#5803273-1 INDY FIRM #2 GAS 04/30/202

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108825	CH	1	03184	CENTERPOINT ENERGY	06/18/2026	\$479.07	169586	E 01 100 810 000 000 330	#5808588-7 INDY FIRM #1 GAS 04/30/202
Check Total:							\$4,097.58			
001	108826	CH	1	14019	COMPLETE AUTO SERVICE BIG LAKE	06/18/2026	\$327.72	169588	E 01 005 810 000 000 350	B&G TIRES
Check Total:							\$327.72			
001	108827	CH	1	01475	CONNEXUS ENERGY	06/18/2026	\$78.96	169585	E 01 005 810 860 000 331	#416856-237326 SOFTBALL CONCESSION
001	108827	CH	1	01475	CONNEXUS ENERGY	06/18/2026	\$8,310.14	169585	E 01 100 810 000 000 331	#416856-242663 INDY ELECTRICAL 04/10
001	108827	CH	1	01475	CONNEXUS ENERGY	06/18/2026	\$10,648.75	169585	E 01 110 810 000 000 331	#416856-264923 LIBERTY ELECTRICAL C
001	108827	CH	1	01475	CONNEXUS ENERGY	06/18/2026	\$95.99	169585	E 01 005 810 860 000 331	#416856-310758 BASEBALL FIELD LIGHT
001	108827	CH	1	01475	CONNEXUS ENERGY	06/18/2026	\$1,952.26	169585	E 01 005 810 860 000 331	#416856-310759 SOFTBALL FIELD LIGHT
Check Total:							\$21,086.10			
001	108828	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/18/2026	\$131.82	169592	E 01 110 620 000 000 430	PO 35517 LIBERTY MEDIA BOOKS
001	108828	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/18/2026	\$289.08	169590	E 01 110 620 000 000 430	PO 35517 LIBERTY MEDIA BOOKS
001	108828	CH	1	08357	CUSTOM EDUCATION SOLUTIONS	06/18/2026	\$95.88	169591	E 01 110 620 000 000 430	PO 35517 LIBERY MEDIA BOOKS
Check Total:							\$516.78			
001	108829	CH	1	07197	DEGOLIER QUALITY PAINTING, INC.	06/18/2026	\$5,400.00	169589	E 01 005 810 000 000 305	Painting of Independence per quote - 6 clas
001	108829	CH	1	07197	DEGOLIER QUALITY PAINTING, INC.	06/18/2026	\$1,500.00	169589	E 01 005 810 000 000 305	ADD ON Accent Walls
Check Total:							\$6,900.00			
001	108830	CH	1	06230	GOPHER STATE ONE-CALL	06/18/2026	\$1.35	169593	E 01 005 810 000 000 350	TICKETS
Check Total:							\$1.35			
001	108831	CH	1	01644	ISD #877 - COMMUNITY EDUCATION	06/18/2026	\$8,700.00	169584	E 04 500 510 000 326 305	FY 25/26 OPENING DOORS ADULTS W/D
Check Total:							\$8,700.00			
001	108832	CH	1	10029	LEESEBERG, CHRISTOPHER	06/18/2026	\$500.00	169594	E 01 300 211 222 000 305	2026 Graduation Photos
Check Total:							\$500.00			
001	108833	CH	1	13528	MOBILE RADIO ENGINEERING INC.	06/18/2026	\$3,739.90	169600	E 01 005 720 342 000 401	NX-1300DUK2 UHF PORTABLE PKG 450-
001	108833	CH	1	13528	MOBILE RADIO ENGINEERING INC.	06/18/2026	\$200.00	169600	E 01 005 720 342 000 401	PROGRAM-NTX
Check Total:							\$3,939.90			
001	108834	CH	1	12605	MRI SOFTWARE LLC	06/18/2026	\$190.00	169595	E 01 005 105 170 000 305	BACKGROUND SCREENING MAY 2026
Check Total:							\$190.00			
001	108835	CH	1	10047	PIONEER CAPITAL SOLUTIONS	06/18/2026	\$109.30	169596	E 04 500 570 000 321 305	CE COLLECTION FEES
Check Total:							\$109.30			
001	108836	CH	1	14427	RAMIREZ, JENNIFER	06/18/2026	\$180.00	169597	E 01 300 294 000 000 357	INTERPRETING 05/29/2026
Check Total:							\$180.00			

Payment Reg by Check-No Voids

6/23/2026

11:16 AM

Check Number: 108729-2147483647 Payment Date: 7/1/2025-6/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108837	CH	1	09473	RASMUSSEN, SHERRI	06/18/2026	\$121.87	169609	E 04 799 590 000 351 433	FY 26 HOMESCHOOL - BOOKS & TESTIN
Check Total:							\$121.87			
001	108838	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	06/18/2026	\$270.00	169598	E 01 201 810 000 000 350	SUPPLY & DELIVER CONTINUOUS HING
Check Total:							\$270.00			
001	108839	CH	1	09299	SPECTRUM HIGH SCHOOL	06/18/2026	\$3,291.64	169599	E 01 998 208 000 000 390	TRANSFER GEN ED AID
Check Total:							\$3,291.64			
001	108840	CH	1	13322	STYLE CATERING	06/18/2026	\$424.69	169604	E 01 300 790 000 699 490	JUNE 9TH COALITION MEETING & CELE
Check Total:							\$424.69			
001	108841	CH	1	13796	TECH ACADEMY	06/18/2026	\$264.00	169601	E 04 500 585 000 332 305	EXTREME ROBOTICS: BATTLEBOTS
Check Total:							\$264.00			
001	108842	CH	1	12219	TWIN CITIES FLAG SOURCE, INC.	06/18/2026	\$420.00	169602	E 01 005 810 000 000 350	FLAT REPAIRS
Check Total:							\$420.00			
001	108843	CH	1	10309	UNIVERSITY OF WISCONSIN - MILWAU	06/18/2026	\$1,500.00	169606	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP
Check Total:							\$1,500.00			
001	108844	CH	1	06532	VISION STAFFING	06/18/2026	\$1,275.75	169603	E 01 005 810 356 000 305	GROUNDS SERVICES WEEK OF 06/07/21
Check Total:							\$1,275.75			
001	108845	CH	1	13508	WILD BRATZ LLC	06/18/2026	\$1,924.00	169608	E 04 500 580 341 325 490	CE FUNDRAISER
Check Total:							\$1,924.00			
001	108846	CH	1	13008	WINONA STATE UNIVERSITY	06/18/2026	\$500.00	169607	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP
Check Total:							\$500.00			
001	108847	CH	1	01165	XCEL ENERGY-NSP	06/18/2026	\$627.66	169605	E 01 110 810 000 000 330	LIBERTY GAS 05/11/2026-06/09/2026
Check Total:							\$627.66			
001	108848	CH	1	05813	APPLE	06/18/2026	\$789.00	169610	E 01 005 630 000 000 556	Mac Mini M4
Check Total:							\$789.00			
001	108849	CH	1	04849	ST. CLOUD STATE UNIVERSITY	06/18/2026	\$2,500.00	169611	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP
Check Total:							\$2,500.00			
001	108850	CH	1	13796	TECH ACADEMY	06/18/2026	\$720.00	169612	E 04 500 585 000 332 305	3D PRINTING: NINTENDO-THEMED CHA
Check Total:							\$720.00			
001	108851	CH	1	13048	WELLNESS FOR LIVING LLC	06/18/2026	\$470.50	169613	E 04 500 585 000 332 305	CE CLASSES; LITTLE EINSTEIN & SMOC
Check Total:							\$470.50			
001	108852	CH	1	14192	STEVE'O'SEPTIC	06/18/2026	\$677.20	169614	E 04 500 505 000 321 335	CE PORTABLE TOILET RENTAL & SERVI
001	108852	CH	1	14192	STEVE'O'SEPTIC	06/18/2026	\$104.80	169614	E 01 100 203 000 000 401	INDY PORTABLE TOILET RENTAL & SER

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108852	CH	1	14192	STEVE'O'SEPTIC	06/18/2026	\$766.00	169614	E 11 300 292 000 000 335	ATHLETICS PORTABLE TOILET RENTAL
Check Total:							\$1,548.00			
001	108853	CH	1	13130	LINDSEY OSTERMAN	06/18/2026	\$1,416.00	169615	E 01 300 790 000 699 303	PCN MEDIA CONSULTANT-JUNE 2026
Check Total:							\$1,416.00			
001	108854	CH	1	05657	GUSTAVUS ADOLPHUS COLLEGE	06/18/2026	\$2,000.00	169616	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #1129355
Check Total:							\$2,000.00			
001	108855	CH	1	12159	ARVIG	06/26/2026	\$137.18	169654	E 01 005 630 000 000 305	INTERNET 006/06/2026-07/05/2026
Check Total:							\$137.18			
001	108856	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	06/26/2026	\$510.60	169644	E 01 005 211 000 799 305	BRIDGES MAY 2026
001	108856	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	06/26/2026	\$555.00	169645	E 01 005 211 000 799 305	BRIDGES APRIL 2026
Check Total:							\$1,065.60			
001	108857	CH	1	13688	DASH SPORTS LLC	06/26/2026	\$390.00	169651	E 04 500 560 000 321 305	SOCCER TYKES
Check Total:							\$390.00			
001	108858	CH	1	13985	DAY ONE SPORTS PERFORMANCE	06/26/2026	\$11,175.00	169652	E 04 500 560 000 321 305	HS SUMMER TRAINING PROGRAM
Check Total:							\$11,175.00			
001	108859	CH	1	14338	DEMPSEY, JENNA	06/26/2026	\$60.00	169650	E 04 500 585 000 332 305	POKEMON CLASS ADMISSION
Check Total:							\$60.00			
001	108860	CH	1	12946	GALLAGHER BENEFIT SERVICES INC.	06/26/2026	\$1,650.00	169647	E 01 005 105 000 000 305	2026 ONGOING CONSULTING
Check Total:							\$1,650.00			
001	108861	CH	1	06320	HAMLIN UNIVERSITY	06/26/2026	\$1,000.00	169646	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #920027543
Check Total:							\$1,000.00			
001	108863	CH	1	10542	JUBILEE CHRISTIAN SCHOOL	06/26/2026	\$150.00	169660	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION (
001	108863	CH	1	10542	JUBILEE CHRISTIAN SCHOOL	06/26/2026	\$175.00	169658	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION (
001	108863	CH	1	10542	JUBILEE CHRISTIAN SCHOOL	06/26/2026	\$525.00	169659	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION (
001	108863	CH	1	10542	JUBILEE CHRISTIAN SCHOOL	06/26/2026	\$350.00	169657	E 01 005 760 000 720 361	FY 26 NON-PUBLIC TRANSPORTATION (
Check Total:							\$1,200.00			
001	108864	CH	1	13130	LINDSEY OSTERMAN	06/26/2026	\$147.90	169649	E 01 300 790 000 699 366	MILEAGE TO RUTTGERS PCN TRAINING
001	108864	CH	1	13130	LINDSEY OSTERMAN	06/26/2026	\$38.00	169649	E 01 300 790 000 699 366	DINNER FOR RUTTGERS PCN TRAINING
Check Total:							\$185.90			
001	108865	CH	1	14278	NAU-JACKSON, KATRINE	06/26/2026	\$200.00	169662	E 04 500 570 000 321 305	2 HOUR PROFESSIONAL DEVELOPMEN
Check Total:							\$200.00			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 108729-2147483647 Payment Date: 7/1/2025-6/30/2026

Pay/Void										
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108866	CH	1	10779	NORTH HENNEPIN COMMUNITY COLLEGE	06/26/2026	\$1,000.00	169661	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #17139038
Check Total:							\$1,000.00			
001	108867	CH	1	14118	SCHOOL OF FISH, LLC	06/26/2026	\$550.00	169664	E 04 500 585 000 332 305	SCHOOL OF FISH 2026
Check Total:							\$550.00			
001	108868	CH	1	07993	SOUTH DAKOTA STATE UNIVERSITY	06/26/2026	\$1,500.00	169663	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #101262126
Check Total:							\$1,500.00			
001	108869	CH	1	13322	STYLE CATERING	06/26/2026	\$1,562.10	169669	E 04 500 505 000 321 490	05/18/2026 END OF YEAR CELEBRATION
Check Total:							\$1,562.10			
001	108870	CH	1	05314	TECH CHECK	06/26/2026	\$481.00	169668	E 01 005 630 000 000 315	TECH SUPPLIES
Check Total:							\$481.00			
001	108871	CH	1	10633	WOLD ARCHITECTS AND ENGINEERS	06/26/2026	\$1,457.40	169666	E 06 201 870 000 000 305	2026 MS SPEC ED RENO 22L201.01B
001	108871	CH	1	10633	WOLD ARCHITECTS AND ENGINEERS	06/26/2026	\$238.31	169667	E 06 201 870 000 000 305	MS INTERIOR RENO 22F201.01B
001	108871	CH	1	10633	WOLD ARCHITECTS AND ENGINEERS	06/26/2026	\$3,404.20	169665	E 05 300 866 000 366 305	2026 HS POOL HVAC PG.366.305
Check Total:							\$5,099.91			
001	108872	CH	1	07890	PTMA	06/26/2026	\$636.06	169671	E 45 005 935 000 000 305	MAY 2026 ASSETS
Check Total:							\$636.06			
001	108873	CH	1	10760	READING & MATH, INC.	06/26/2026	\$2,000.00	169672	E 01 100 276 000 317 394	INDY 25/26 MATH CORPS SITE FEE
Check Total:							\$2,000.00			
001	108874	CH	1	04234	MN CHILD SUPPORT PYMT CENTER	06/18/2026	\$293.50	169627	B 01 215 081	Child Support
Check Total:							\$293.50			
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$244,040.89	169673	B 01 215 030	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$24,248.72	169673	B 04 215 030	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$5,149.68	169673	B 05 215 030	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$2,865.04	169673	B 11 215 030	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$148,246.27	169673	B 12 215 030	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$2,422.65	169673	B 01 215 051	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$514.50	169673	B 04 215 051	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$431.68	169673	B 05 215 051	JULY 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$644.90	169673	B 11 215 051	JUNE 2026 HEALTH
001	108875	CH	1	12504	MN PEIP	06/18/2026	\$11,888.35	169673	B 12 215 051	JULY 2026 HEALTH
Check Total:							\$440,452.68			
001	108876	CH	1	14034	NORTH DAKOTA CHILD SUPPORT DIVISION	06/18/2026	\$305.82	169630	B 12 215 081	Child Support
Check Total:							\$305.82			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 108729-2147483647 Payment Date: 7/1/2025-6/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108877	CH	1	10261	RIVERVIEW LAW OFFICE, PLLC	06/18/2026	\$627.69	169633	B 01 215 079	Payroll Deductions-Garnishment
Check Total:							\$627.69			
001	108878	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/18/2026	\$1,128.37	169634	B 01 215 040	U Due Nc
001	108878	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/18/2026	\$135.98	169634	B 04 215 040	U Dues Nc
001	108878	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	06/18/2026	\$2,291.61	169634	B 12 215 040	U Due Nc
Check Total:							\$3,555.96			
001	108879	CH	1	05813	APPLE	06/26/2026	\$38,880.00	169677	E 05 005 630 000 795 466	Apple iPad MD6N4LL/A
Check Total:							\$38,880.00			
001	108880	CH	1	13688	DASH SPORTS LLC	06/26/2026	\$595.00	169678	E 04 500 560 000 321 305	SNAG GOLF
001	108880	CH	1	13688	DASH SPORTS LLC	06/26/2026	\$455.00	169678	E 04 500 560 000 321 305	T-BALL TYKES
001	108880	CH	1	13688	DASH SPORTS LLC	06/26/2026	\$585.00	169678	E 04 500 560 000 321 305	T-BALL TYKES
Check Total:							\$1,635.00			
001	108881	CH	1	10681	HOUCK-MARKOVITS, GILDA	06/26/2026	\$770.00	169679	E 04 500 585 157 332 357	ASL SERVICES (THE SOUND OF MUSIC)
001	108881	CH	1	10681	HOUCK-MARKOVITS, GILDA	06/26/2026	\$110.00	169679	E 04 500 585 157 332 357	ASL SERVICES (FLAG FOOTBALL)
Check Total:							\$880.00			
001	108882	CH	1	04641	IEA	06/26/2026	\$1,516.70	169680	E 05 005 865 000 352 305	2026-2028 ENVIRONMENTAL, HEALTH &
Check Total:							\$1,516.70			
001	108883	CH	1	08589	PIONEER CRITICAL POWER	06/26/2026	\$4,757.17	169681	E 05 110 865 000 363 350	REPLACE COOLANT SURGE TANK ON C
Check Total:							\$4,757.17			
001	108884	CH	1	01682	PROFESSIONAL TURF RENOVATION	06/26/2026	\$4,250.00	169683	E 01 005 810 000 000 401	21-0-5 W/50% Contain Advanced 06/17/20
001	108884	CH	1	01682	PROFESSIONAL TURF RENOVATION	06/26/2026	\$3,100.00	169682	E 01 005 810 000 000 350	ATHLETIC FIELD SLIT SEEDING 05/28/20
Check Total:							\$7,350.00			
001	108885	CH	1	10527	SITEONE LANDSCAPE SUPPLY, LLC	06/26/2026	\$1,252.18	169684	E 01 005 810 000 000 401	B&G B&G SUPPLIES
Check Total:							\$1,252.18			
001	108886	CH	1	06532	VISION STAFFING	06/26/2026	\$1,275.75	169685	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 06/14/2026
Check Total:							\$1,275.75			
001	108887	CH	1	01137	MSBA	06/26/2026	\$1,395.00	169686	E 01 005 010 000 000 366	2026 MUTUAL EXPECTATIONS IN-SERVI
Check Total:							\$1,395.00			
001	108888	CH	1	14429	Carik, Angela	06/23/2026	\$75.37	169688	E 01 005 110 999 000 401	Bank return ACH pmt 6/5/26 Payroll net
Check Total:							\$75.37			
001	108889	CH	1	01475	CONNEXUS ENERGY	06/26/2026	\$761.28	169687	E 01 005 810 860 000 331	ELECTRICAL (GLENWOOD) 05/01/2026-0

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	108889	CH	1	01475	CONNEXUS ENERGY	06/26/2026	\$742.52	169689	E 01 005 810 860 000 331	ELECTRICAL (IRRIG SVC) 05/01/2026-06/
Check Total:							\$1,503.80			
001	108890	CH	1	14002	IDEAL SERVICE, INC.	06/26/2026	\$370.00	169690	E 01 005 810 000 000 305	TROUBLESHOOT THE GLENWOOD IRRIG
Check Total:							\$370.00			
001	108891	CH	1	14321	KNB CONTRACTING LLC	06/26/2026	\$25,902.10	169691	E 05 300 866 000 366 520	BL HS POOL HVAC PG26.366.520
Check Total:							\$25,902.10			
001	108892	CH	1	13166	LRS OF MINNESOTA	06/26/2026	\$101.64	169692	E 01 300 810 000 000 333	HS WASTE SERVICES 06/08/2026-07/31/
001	108892	CH	1	13166	LRS OF MINNESOTA	06/26/2026	\$1.35	169692	E 01 201 810 000 000 333	MS WASTE SERVICES 06/08/2026-07/31/
001	108892	CH	1	13166	LRS OF MINNESOTA	06/26/2026	\$1,017.42	169692	E 01 100 810 000 000 333	INDY WASTE SERVICES 06/08/2026-07/3
001	108892	CH	1	13166	LRS OF MINNESOTA	06/26/2026	\$120.92	169692	E 01 110 810 000 000 333	LIBERTY WASTE SERVICES 06/08/2026-0
001	108892	CH	1	13166	LRS OF MINNESOTA	06/26/2026	\$210.17	169692	E 01 005 810 000 000 333	GROUNDS WASTE SERVICES 06/08/2026
Check Total:							\$1,451.50			
001	108893	CH	1	13212	THREE SONS HARDWARE LLC	06/26/2026	\$15.98	169693	E 01 005 810 000 000 401	MAY 2026 B&G
001	108893	CH	1	13212	THREE SONS HARDWARE LLC	06/26/2026	\$155.83	169693	E 01 300 331 000 830 433	MAY 2026 FACS
Check Total:							\$171.81			
001	108894	CH	1	13277	JELLYFISH GRAPHICS	06/26/2026	\$5,737.82	169648	E 01 300 790 000 699 401	HS APPAREL
Check Total:							\$5,737.82			
Bank 001 Total:							\$1,122,181.22			
Report Total:							\$1,122,181.22			

Pay/Void									
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Description
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	06/04/2026	\$476.00	169452	E 01 005 640 000 316 366 Students of Excellence
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	06/04/2026	\$300.00	169485	E 01 005 640 000 316 366 PO 35522 Social Studies conference Case
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	06/04/2026	\$115.00	169477	E 01 005 640 000 316 366 PO 35524 Problem of Practice Summit
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$1,220.60	169458	E 01 100 810 000 000 332 Indy Water/Sewer 03/05/2026-04/06/2026
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$33.70	169471	E 01 005 810 000 000 332 Admissions Water/Sewer 03/21/2026-04/20
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$1,568.64	169469	E 01 300 810 000 000 332 HS Water/Sewer 03/05/2026-04/06/2026
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$1,372.77	169472	E 01 110 810 000 000 332 Liberty Water/Sewer 03/05/2026-04/06/2026
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$1,185.64	169459	E 01 201 810 000 000 332 MS Water/Sewer 03/05/2026-04/06/2026
001		CC	1	01038	CITY OF BIG LAKE	06/04/2026	\$33.70	169479	E 01 005 810 000 000 332 Bathrooms Water/Sewer 03/21/2026-04/20
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$2,627.67	169460	E 01 300 810 000 000 401 PO 35510 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$459.90	169359	E 01 300 810 000 000 350 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$349.90	169357	E 01 201 810 000 000 350 MS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$79.54	169454	E 01 100 810 000 000 401 Indy B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$169.33	169352	E 01 300 810 000 000 401 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$79.88	169347	E 01 110 810 000 000 401 Liberty B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$366.17	169474	E 01 201 810 000 000 401 MS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$2,102.36	169461	E 01 100 810 000 000 401 PO 35511 Indy Cleaning Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$177.36	169457	E 01 100 810 000 000 401 PO 35511 Indy B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$1,080.03	169346	E 01 300 810 000 000 350 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$215.00	169343	E 01 110 810 000 000 401 Liberty B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$813.11	169345	E 01 300 810 000 000 350 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$619.78	169340	E 01 201 810 000 000 350 MS Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$2,090.63	169351	E 01 201 810 000 000 401 PO 35557 MS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$124.88	169354	E 01 110 810 000 000 401 Liberty B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$79.88	169338	E 01 201 810 000 000 401 PO 35557 MS Cleaning Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$1,361.05	169344	E 01 110 810 000 000 401 PO 35556 Liberty B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	06/04/2026	\$26.51	169470	E 01 100 810 000 000 401 Indy B&G Supplies
001		CC	1	01210	STATE SUPPLY COMPANY	06/04/2026	\$342.81	169466	E 01 100 810 000 000 401 Indy/HS B&G Supplies
001		CC	1	01210	STATE SUPPLY COMPANY	06/04/2026	\$70.90	169466	E 01 300 810 000 000 401 Indy/HS B&G Supplies
001		CC	1	01231	BIG LAKE FLORAL & GIFT	06/04/2026	\$42.00	169371	E 04 500 505 000 321 401 CE (District Years of Service corsages)
001		CC	1	01840	RATWIK, ROSZAK & MALONEY, P.A.	06/04/2026	\$798.00	169337	E 01 005 110 305 000 305 April 2026 Legal
001		CC	1	01840	RATWIK, ROSZAK & MALONEY, P.A.	06/04/2026	\$399.00	169339	E 01 005 110 305 000 305 April 2026 Legal
001		CC	1	01908	MINNESOTA HISTORICAL SOCIETY	06/04/2026	\$112.00	169444	E 01 300 250 214 000 369 Hill House School/Youth Group 04/16/2026
001		CC	1	02097	BIG LAKE CHAMBER OF COMMERCE	06/04/2026	\$25.00	169348	E 01 005 020 000 000 366 May 2026 Membership (Tim T)

Payment Reg by Check-No Voids

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026

Pay/Void									
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Description
001		CC	1	03003	WEST MUSIC COMPANY	06/04/2026	\$39.90	169434	E 01 100 259 000 000 430 PO 35400 Indy Music Supplies
001		CC	1	03455	GRAINGER	06/04/2026	\$6.00	169478	E 01 110 810 000 000 401 PO 35508 Liberty B&G Supplies
001		CC	1	03455	GRAINGER	06/04/2026	\$351.94	169462	E 01 110 810 000 000 401 PO 35508 Liberty B&G Supplies
001		CC	1	03455	GRAINGER	06/04/2026	\$804.90	169465	E 01 110 810 000 000 401 PO 35508 Liberty B&G Supplies
001		CC	1	03455	GRAINGER	06/04/2026	\$126.09	169468	E 01 005 810 000 000 401 PO 35509 Restroom Repair Parts
001		CC	1	03455	GRAINGER	06/04/2026	\$828.22	169475	E 01 110 810 000 000 401 PO 35508 Liberty B&G Supplies
001		CC	1	03566	FOLLETT CONTENT SOLUTIONS, LLC	06/04/2026	\$6,959.08	169490	E 05 005 630 000 302 405 FY 27 Hosted Service Renewal 07/01/2026
001		CC	1	04483	MCEA EXECUTIVE OFFICE	06/04/2026	\$207.00	169483	E 04 500 570 000 321 366 MCEA Memebership
001		CC	1	04483	MCEA EXECUTIVE OFFICE	06/04/2026	\$50.00	169481	E 04 500 505 000 321 305 MCEA Membership
001		CC	1	04573	HOLIDAY INN	06/04/2026	\$350.00	169446	E 01 005 640 000 316 366 MASBO (Tim T) 04/29-05/01
001		CC	1	04762	CHRIS LOMMEL PHOTOGRAPHY	06/04/2026	\$200.00	169456	E 04 500 585 157 332 401 Sound of Music Banner
001		CC	1	04944	DOMINO'S PIZZA	06/04/2026	\$101.17	169373	E 01 300 790 000 699 490 Dominos for EPIC end of year party
001		CC	1	04944	DOMINO'S PIZZA	06/04/2026	\$450.00	169330	E 11 300 288 154 000 490 Trap Food
001		CC	1	05051	CUB FOODS	06/04/2026	\$23.92	169423	E 01 300 331 000 830 433 HS FACS Food
001		CC	1	05051	CUB FOODS	06/04/2026	\$126.28	169435	E 01 300 790 000 699 490 donuts for HS staff appreciation
001		CC	1	05051	CUB FOODS	06/04/2026	\$283.14	169437	E 01 300 790 000 699 490 Donuts and Juice for Indy Staff Appreciation
001		CC	1	05051	CUB FOODS	06/04/2026	\$140.93	169413	E 01 300 790 000 699 490 Staff Appreciation Middle School
001		CC	1	05051	CUB FOODS	06/04/2026	\$77.39	169372	E 01 300 790 000 699 490 Donuts and Juice for Staff Appreciation
001		CC	1	05051	CUB FOODS	06/04/2026	\$209.86	169405	E 01 300 790 000 699 490 Staff Appreciation Donuts for Liberty
001		CC	1	05264	BSN SPORTS	06/04/2026	\$351.82	169395	E 01 110 203 290 000 401 PO 35437 Liberty Tumblers
001		CC	1	05264	BSN SPORTS	06/04/2026	\$2,664.25	169445	E 11 300 295 184 000 401 PO 35471 Girls Track Tee's
001		CC	1	05264	BSN SPORTS	06/04/2026	\$197.93	169464	E 11 300 294 114 000 401 PO 35463 HS Track Supplies
001		CC	1	05264	BSN SPORTS	06/04/2026	\$197.94	169464	E 11 300 296 184 000 401 PO 35463 HS Track Supplies
001		CC	1	05264	BSN SPORTS	06/04/2026	\$504.99	169387	E 01 110 240 000 000 430 PO 35401 Liberty Floor Hockey Equipment
001		CC	1	05288	WILLIAM V. MACGILL & CO	06/04/2026	\$2,550.00	169400	E 01 005 720 000 000 401 PO 35362 *ZOOM* MAICO MA 25 AUDION
001		CC	1	05351	HOME DEPOT	06/04/2026	\$121.42	169480	E 01 300 810 000 000 401 HS B&G Supplies
001		CC	1	05473	MASA	06/04/2026	\$1,392.00	169488	E 01 005 610 000 000 820 FY 27 PO 35571 Minda Anderson MASA A
001		CC	1	05473	MASA	06/04/2026	\$1,392.00	169489	E 01 005 020 000 000 820 FY 27 PO 35571 Tim Truebenbach MASA /
001		CC	1	05599	SUBWAY	06/04/2026	\$716.52	169401	E 01 005 790 000 320 490 Food for Drum Making Event
001		CC	1	05951	RUTTGER'S BAY LAKE LODGE	06/04/2026	\$315.68	169381	E 01 300 790 000 699 366 Ruttgers - PCN training
001		CC	1	05951	RUTTGER'S BAY LAKE LODGE	06/04/2026	\$315.68	169382	E 01 300 790 000 699 366 Ruttgers PCN Training
001		CC	1	05951	RUTTGER'S BAY LAKE LODGE	06/04/2026	\$315.68	169378	E 01 300 790 000 699 366 Ruttgers for PCN
001		CC	1	05951	RUTTGER'S BAY LAKE LODGE	06/04/2026	\$315.68	169379	E 01 300 790 000 699 366 Ruttgers Hotel PCN Training
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$76.95	169476	E 01 005 810 000 000 332 Water & Softener Salt

26

Payment Reg by Check-No Voids

6/24/2026

11:18 AM

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026

						Pay/Void					
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$64.95	169476	E 01 005 810 000 000 332	Water & Softener Salt	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$64.45	169476	E 01 201 810 000 000 401	Water & Softener Salt	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$95.20	169476	E 01 100 810 000 000 401	Water & Softener Salt	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$105.45	169476	E 01 300 810 000 000 401	Water & Softener Salt	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$54.20	169418	E 01 100 810 000 000 401	Indy Salt Solar Finken 40#	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$35.95	169424	E 01 201 810 000 000 401	MS Salt Solar	
001		CC	1	06051	FINKEN WATER CENTERS	06/04/2026	\$18.45	169426	E 01 005 810 000 000 332	Water Drinking 5 Gallon	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$76.78	169335	E 01 201 298 950 000 490	Stinger Snacks End of Year Celebration	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$5.98	169404	E 01 005 790 000 320 490	AIPAC Drum Making Event	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$80.17	169422	E 01 005 790 000 320 490	AIPAC Parent Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$69.90	169410	E 01 300 211 000 320 490	HS Leadership Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$30.55	169370	E 01 110 203 000 320 490	Liberty Leadership Meeting Food	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$39.24	169414	E 01 100 203 000 320 490	Indy Leadership Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$31.54	169487	E 01 110 203 000 320 490	Liberty Leadership Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$144.80	169415	E 01 300 211 131 000 401	Academic Awards Ceremony	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$75.92	169350	E 01 300 211 000 320 490	HS Leadership Food	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$49.43	169420	E 01 005 790 000 320 490	AIPAC Parent Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$38.88	169421	E 01 201 208 000 320 490	MS Leadership Meeting	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$41.96	169430	E 01 201 298 950 000 490	Stinger Snacks Resale to Staff	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$44.94	169482	E 01 300 790 000 699 490	PCN Coffee and Connect Breakfast	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$42.96	169353	E 01 201 208 000 320 490	MS Leadership Meeting Food	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$36.45	169333	E 01 300 790 000 699 490	PCN Coffee and Connect	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$38.94	169355	E 01 100 203 000 320 490	Indy Leadership Meeting Food	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$36.44	169336	E 01 300 211 000 320 490	HS Leadership Meeting Food	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$44.43	169341	E 01 300 790 000 699 490	Candy for End of Year EPIC Party	
001		CC	1	06130	COBORN'S INC.	06/04/2026	\$43.57	169453	E 11 300 298 000 000 401	Visual Arts Supplies	
001		CC	1	06327	THREE RIVERS PARK DISTRICT	06/04/2026	\$250.00	169386	E 04 500 570 000 321 369	KC Field Trips	
001		CC	1	06700	B & H FOTO & ELECTRONICS CORP	06/04/2026	\$6,266.58	169358	E 01 005 630 000 000 555	AXIS Dome Cameras (8)	
001		CC	1	08066	TARGET	06/04/2026	\$24.85	169408	E 01 005 241 204 000 490	Staff Wellness	
001		CC	1	08347	WALMART	06/04/2026	\$104.79	169403	E 01 005 790 000 320 490	AIPAC Drum Making Family Event	
001		CC	1	08347	WALMART	06/04/2026	\$64.63	169406	E 01 201 208 000 320 430	MS Instruction Supplies	
001		CC	1	08347	WALMART	06/04/2026	\$128.49	169411	E 01 005 241 204 000 401	Staff Wellness	
001		CC	1	08347	WALMART	06/04/2026	\$48.36	169342	E 04 500 596 000 344 401	SR Camp Preschool	
001		CC	1	08465	INNOVATIVE OFFICE SOLUTIONS	06/04/2026	\$468.36	169463	E 01 110 212 000 000 430	PO 35424 Liberty Art Supplies	

Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001		CC	1	08465	INNOVATIVE OFFICE SOLUTIONS	06/04/2026	\$48.99	169467	E 01 110 212 000 000 430	PO 35424 Liberty Art Supplies
001		CC	1	08881	GREAT RIVER SPINE AND SPORT	06/04/2026	\$190.00	169433	E 11 300 294 119 000 305	Van Training Medical Certificate
001		CC	1	08881	GREAT RIVER SPINE AND SPORT	06/04/2026	\$95.00	169433	E 11 300 296 189 000 305	Van Training Medical Certificate
001		CC	1	08981	SHRED RIGHT	06/04/2026	\$54.86	169473	E 01 300 810 000 000 305	Shredding 04/02/2026
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPLY	06/04/2026	\$188.15	169363	E 01 300 810 359 000 401	HS Pool Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPLY	06/04/2026	\$645.10	169366	E 01 300 810 359 000 401	HS Pool Maintenance
001		CC	1	09728	FEDERATED CO-OPS	06/04/2026	\$680.18	169416	E 01 005 810 000 000 440	B&G Fuel
001		CC	1	09728	FEDERATED CO-OPS	06/04/2026	\$1,017.05	169425	E 01 005 810 000 000 440	B&G Fuel
001		CC	1	10105	SUPER DUPER PUBLICATIONS	06/04/2026	\$204.94	169377	E 12 300 401 000 740 433	PO 35330 HS Supplies
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	06/04/2026	\$173.63	169361	E 01 100 810 000 000 305	Indy Prevention Fall Invaders
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	06/04/2026	\$173.63	169362	E 01 201 810 000 000 305	MS Prevention Fall Invaders
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	06/04/2026	\$165.36	169364	E 01 110 810 000 000 305	Liberty Prevention Ants
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	06/04/2026	\$173.63	169365	E 01 300 810 000 000 305	HS Prevention Fall Invaders
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	06/04/2026	\$55.12	169448	E 01 300 810 000 000 305	HS Prevention Plus
001		CC	1	10539	THE TEEHIVE LLC	06/04/2026	\$867.50	169383	E 04 500 585 157 332 436	PO 35477 CE Supplies
001		CC	1	10658	OZONE, LLC	06/04/2026	\$1,207.55	169486	E 04 500 560 122 321 436	PO 35498CE Gymnastics
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$7.90	169394	E 01 100 219 000 339 358	Indy Interpreter 05/11/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$15.80	169398	E 01 100 219 000 339 358	Indy Interpreter 05/07/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$3.95	169402	E 01 100 219 000 339 358	Indy Interpreting 05/07/2026 (Shandana)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$59.25	169484	E 01 100 219 000 339 358	Indy Interpreter 04.27.2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$15.80	169409	E 01 100 219 000 339 358	Indy Interpreter 05/06/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$23.70	169374	E 01 100 219 000 339 358	Interpreting at Indy 05/15/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$19.75	169375	E 01 100 219 000 339 358	Interpreting at Indy 05/14/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$19.75	169427	E 01 100 219 000 339 358	Interpreter at Indy 05/04/2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$3.95	169431	E 01 100 219 000 339 358	Interpreter at Indy 05.04.2026 (Pashto)
001		CC	1	12031	LANGUAGELINE Solutions	06/04/2026	\$35.55	169390	E 01 100 219 000 339 358	Indy Interpreter 05/11/2026 (Pashto)
001		CC	1	12177	DELTA AIRLINES	06/04/2026	\$856.80	169329	E 01 300 790 000 699 368	Montana Flight
001		CC	1	12189	TUFF SHED	06/04/2026	(\$87.84)	169397	E 05 110 203 000 302 530	Liberty Overpayment for Shed
001		CC	1	12189	TUFF SHED	06/04/2026	\$3,457.00	169447	E 05 110 203 000 302 530	PO 35548 Shed at Liberty
001		CC	1	12189	TUFF SHED	06/04/2026	\$2,500.00	169447	E 01 110 203 000 000 530	PO 35548 Shed at Liberty
001		CC	1	12304	SAM'S CLUB	06/04/2026	\$323.01	169367	E 11 300 298 901 301 490	Student Council Senior Breakfast
001		CC	1	12304	SAM'S CLUB	06/04/2026	\$879.32	169407	E 01 300 790 000 699 490	Cub Donuts for Staff Appreciation Middle S
001		CC	1	12304	SAM'S CLUB	06/04/2026	\$146.94	169442	E 01 300 790 000 699 490	Juice for Staff Appreciation
001		CC	1	12409	FACEBOOK	06/04/2026	\$30.62	169334	E 01 005 107 000 000 305	District Comm

Pay/Void									
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Description
001		CC	1	12418	USPS	06/04/2026	\$21.30	169393	E 04 500 585 157 332 329 CE Musical
001		CC	1	12464	FLIGHT DECK ATHLETICS	06/04/2026	\$151.75	169369	E 11 300 296 184 000 401 HS Athletics B&G Track Rental Fee
001		CC	1	12464	FLIGHT DECK ATHLETICS	06/04/2026	\$181.50	169369	E 11 300 294 114 000 401 HS Athletics B&G Track Rental Fee
001		CC	1	12472	MARSHALL MEMO	06/04/2026	\$210.00	169399	E 01 005 640 000 316 820 PO 35551 14 readers
001		CC	1	12916	VOYAGER SOPRIS	06/04/2026	\$1,051.40	169368	E 01 201 220 602 000 460 PO 34448 Rewards Teachers Guide & Rew
001		CC	1	12916	VOYAGER SOPRIS	06/04/2026	\$915.40	169368	E 01 300 220 602 000 460 PO 34448 Rewards Teachers Guide & Rew
001		CC	1	13024	MSHSL.ORG	06/04/2026	\$184.08	169380	E 11 300 292 000 000 401 Athletics Supplies
001		CC	1	13072	CINTAS CORPORATION NO 2	06/04/2026	\$126.84	169417	E 01 300 810 350 000 305 Uniform Services April 2026
001		CC	1	13072	CINTAS CORPORATION NO 2	06/04/2026	(\$2.54)	169417	E 01 300 810 350 000 305 Uniform Services April 2026
001		CC	1	13072	CINTAS CORPORATION NO 2	06/04/2026	\$126.80	169417	E 01 110 810 350 000 305 Uniform Services April 2026
001		CC	1	13072	CINTAS CORPORATION NO 2	06/04/2026	\$126.84	169417	E 01 201 810 350 000 305 Uniform Services April 2026
001		CC	1	13072	CINTAS CORPORATION NO 2	06/04/2026	\$126.80	169417	E 01 100 810 350 000 305 Uniform Services April 2026
001		CC	1	13185	PATRIOT NEWS MN	06/04/2026	\$402.08	169412	E 01 005 010 000 000 305 May 2, Legal (week 1)
001		CC	1	13226	NINJA ANYWHERE LLC	06/04/2026	\$2,397.50	169439	E 04 500 505 000 321 305 CE Kick Off Event
001		CC	1	13307	CELEBRATE PLANET EARTH	06/04/2026	\$277.69	169389	E 01 110 203 100 000 430 PO 35363 Liberty Basic Butterfly Kit
001		CC	1	13311	WAYZATA RESULTS	06/04/2026	\$300.00	169455	E 11 300 294 114 000 305 Track & Field Event Deposit
001		CC	1	13311	WAYZATA RESULTS	06/04/2026	\$300.00	169455	E 11 300 296 184 000 305 Track & Field Event Deposit
001		CC	1	13632	PISIGNAGE.COM	06/04/2026	\$640.00	169376	E 01 005 630 000 000 405 Subscription Renewal for 32 Raspberry Pi's
001		CC	1	13654	CITY OF ELK RIVER	06/04/2026	\$270.00	169396	E 04 500 570 000 321 369 KC Field Trip
001		CC	1	13687	E&G 1123 ECOMM	06/04/2026	\$67.13	169360	E 01 005 105 000 000 490 MS AP Interviews
001		CC	1	13687	E&G 1123 ECOMM	06/04/2026	\$406.29	169328	E 04 500 570 000 321 490 KC Staff Training
001		CC	1	13687	E&G 1123 ECOMM	06/04/2026	\$54.12	169385	E 01 005 010 000 000 490 Policy Committee Food
001		CC	1	13687	E&G 1123 ECOMM	06/04/2026	\$135.13	169449	E 11 300 298 000 000 401 Visual Arts
001		CC	1	13699	FORK FARMS	06/04/2026	\$79.95	169440	E 01 100 203 312 000 401 Indy Tool Kit
001		CC	1	13719	MONTANTAINSTITUTE.COM	06/04/2026	\$1,195.00	169331	E 01 300 790 000 699 368 MN Summer Institute 2026
001		CC	1	13802	MOVE AND LEARN MN	06/04/2026	\$784.00	169384	E 04 500 570 000 321 369 Summer 2026
001		CC	1	13802	MOVE AND LEARN MN	06/04/2026	\$1,654.10	169356	E 04 500 585 000 332 305 CE Spring Dance 2026
001		CC	1	14261	BUSWHERE LLC	06/04/2026	\$2,150.00	169428	E 01 005 760 000 720 405 May 2026 Final 25/26 Billing
001		CC	1	14359	UBIQUITI INC	06/04/2026	\$1,723.64	169432	E 05 005 630 000 302 555 Switch and door access equipment
001		CC	1	14384	WAYNE MANTHEY DRUMMAKER, LLC	06/04/2026	\$3,240.00	169391	E 01 300 211 000 320 369 HS Drum Making Workshop
001		CC	1	14393	12 COOKIES CO	06/04/2026	\$180.00	169450	E 01 300 298 918 000 490 HS Teacher Appreciation Week
001		CC	1	14397	VOIP SUPPLY, LLC	06/04/2026	\$1,668.00	169436	E 01 005 630 000 000 555 Patton SmartNode 4171
001		CC	1	14399	CUSTOM BRANDZ ENGRAVING	06/04/2026	\$43.49	169429	E 04 500 585 157 332 401 CE Award Wood Plaque
001		CC	1	14401	VERSARE	06/04/2026	\$3,083.55	169419	E 01 100 203 000 000 530 Indy Room Divider 360 Folding Portable Pa

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026

Pay/Void									
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Description
001		CC	1	14402	GILLETTE SIGNWORKS LLC	06/04/2026	\$400.00	169388	E 11 300 293 111 000 401 PO 35549 Baseball Panel
001		CC	1	14404	THE READING LEAQUE, INC.	06/04/2026	\$100.00	169491	E 01 005 640 000 316 366 FY 27 PO 35561 Reading League Conferer
001		CC	1	14404	THE READING LEAQUE, INC.	06/04/2026	\$185.00	169492	E 01 005 640 000 316 366 FY 27 PO 35561 Reading League Conferer
001		CC	1	14404	THE READING LEAQUE, INC.	06/04/2026	\$185.00	169493	E 01 005 640 000 316 366 FY 27 Reading League Conference (Minda
001		CC	1	14404	THE READING LEAQUE, INC.	06/04/2026	\$185.00	169495	E 01 005 640 000 316 366 FY 27 Reading League Conference (Kiann
001		CC	1	14404	THE READING LEAQUE, INC.	06/04/2026	\$185.00	169494	E 01 005 640 000 316 366 FY 27 Reading League Conference (Ryan I
001		CC	1	14406	LAKETOWN NUTRITION LLC	06/04/2026	\$350.00	169349	E 01 300 790 000 699 490 Teas for senior breakfast on 05/26
001		CC	1	14408	LIFT BRIDGE LODGE, ASCEND HOTEL	06/04/2026	\$523.84	169499	E 01 005 640 000 316 366 MASBO Conference (Melanie)
001		CC	1	14408	LIFT BRIDGE LODGE, ASCEND HOTEL	06/04/2026	\$523.84	169500	E 01 005 640 000 316 366 MASBO Conference (Angie)
001		CC	1	14415	ALLIANZ TRAVEL INS	06/04/2026	\$57.83	169332	E 01 300 790 000 699 368 travel insurance
001		CC	1	14418	4 STEAM STITCH	06/04/2026	\$600.00	169438	E 11 300 293 111 000 401 PO 35464 HS Baseball Headwear (Minny C
001		CC	1	14419	CITY OF FRIDLEY	06/04/2026	\$1,540.00	169441	E 01 005 203 214 000 369 Field trip donation
001		CC	1	14420	COMO FRIENDS	06/04/2026	\$1,500.00	169443	E 01 005 203 214 000 369 Field Trip donation
001		CC	1	14422	MOSYLE CO	06/04/2026	\$3.00	169451	E 01 005 630 000 000 405 Overage charge
001		CC	1	7786	VON HANSON'S SNACKS, INC.	06/04/2026	\$1,328.00	169392	E 04 500 580 341 325 436 EC Fundraiser

Check Total: \$98,640.98

Bank 001 Total: \$98,640.98

Report Total: \$98,640.98

June 2026 Personnel				
Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Molitor, Emiley	Program Secretary	Community Ed	06/11/2026	New Hire
Hillman, Kevin	Assistant Principal	Middle School	07/01/2026	New Hire
Sigafus, Alyssa	Head Coach	Athletics/Activities	08/17/2026	Rehire
Davis, Rachel	Building Substitute Teacher	Independence	05/08/2026	Resignation
Bringus, Rose	Teacher	Independence	08/24/2026	Transfer
Dietsch, Jessica	Teacher	Independence	08/24/2026	Transfer
Kvalheim, Emma	Teacher	Liberty	08/24/2026	Transfer
Egan, Matthew	Teacher	High School	08/24/2026	Rehire
Gunderson, Luther	Teacher	High School	08/24/2026	Rehire
Froiland, Abigail	Teacher	Independence	08/24/2026	New Hire
Purdy, Ryan	Teacher	High School	06/30/2026	Long-Term Leave of Absence
Purdy, Ryan	MTSS Coordinator	District Wide	07/01/2026	Transfer
Bonnett, Benjamin	Safety Wellness Coordinator	District Wide	07/01/2026	Transfer
Manuel, Angela	Director of Business Services	District Wide	01/12/2028	Retirement



District Office

P- 763.262.2536

F- 763.262.2539

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each Local Educational Agency (LEA) that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their LEA in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to MDE annually, as well as any time there is a change in the assignment of the IOwA.

MDE strongly recommends that the superintendent or executive director is named IOwA, who then can grant IOwA proxy roles.

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name:

Big Lake Schools

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000):

0727-01

Will the Superintendent/Executive director act as the IOwA? See options below, please check **one**

☒ Yes, the Superintendent/Executive Director **will serve** as the IOwA. (If checked, skip to Board Member Signature section.)

• Full Name:

Tim Truebenbach

• EDIAM Username (If not yet created, visit [Data Submissions](#)):

☐ No, in lieu of the Superintendent/Executive Director acting as the IOwA they **designate the following individual** to serve as the IOwA:

• Full Name:

• EDIAM Username (If not yet created, visit [Data Submissions](#)):

Board Member Signature:

Name:

Date:

6-24-26

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us

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)
The Connexus Energy Foundation	\$3,000.00	Scholarships for graduating seniors
Super Set Flooring & Tile LLC	\$250.00	High School Career Fair 2027
Spud Fest	\$15,000.00	\$12,000.00 CPR Training for Staff, \$3,000.00 for new audiometers
Spud Fest	\$43,000.00	Field Trip expenses
Veit & Company	\$4,000.00	Senior Scholarships
Big Lake Boys Fast Break Club	\$620.33	Purchase game and practice balls for boys basketball
SAR Communications, LLC	\$5,000.00	Archery program

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on June 24, 2026.

ISD #727 Revised 2025-2026 Budget

June 2026

	Audited Fund Balance June 30,2025	Revenue Budget 25-26	Expenditure Budget 25-26	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2026
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 44,669	\$ 1,568,038	\$ 2,308,401	\$ (740,363)	\$ -	\$ (695,694)
Operating Capital	\$ 693,043	\$ 760,625	\$ 852,144	\$ (91,519)	\$ -	\$ 601,524
Capital Projects Levy	\$ 433,489	\$ 930,816	\$ 1,036,935	\$ (106,119)	\$ -	\$ 327,370
Staff Development	\$ 263,436	\$ 507,533	\$ 511,838	\$ (4,305)	\$ -	\$ 259,131
Basic Skills	\$ 677,815	\$ 1,716,647	\$ 1,838,958	\$ (122,311)	\$ -	\$ 555,504
Q Comp	\$ 120,329	\$ 806,267	\$ 840,709	\$ (34,442)	\$ -	\$ 85,887
School Library Aid	\$ 40,911	\$ 34,849	\$ 47,590	\$ (12,741)	\$ -	\$ 28,170
Literacy Incentive Aid	\$ -	\$ 159,845	\$ 121,569	\$ 38,276	\$ -	\$ 38,276
Literacy Aid (READ Act)	\$ 126,091	\$ -	\$ 23,247	\$ (23,247)	\$ -	\$ 102,844
Teacher Compensation READ Act Training	\$ 33,130	\$ -	\$ 33,130	\$ (33,130)	\$ -	\$ -
American Indian Education Aid	\$ -	\$ 63,500	\$ 63,500	\$ -	\$ -	\$ -
Third Party/Medical Assistance	\$ 502,225	\$ 335,000	\$ 191,555	\$ 143,445	\$ -	\$ 645,670
Area Learning Center (ALC)	\$ 133,062	\$ 377,772	\$ 401,622	\$ (23,850)	\$ -	\$ 109,212
Scholarships	\$ 45,089	\$ 20,000	\$ 35,735	\$ (15,735)	\$ -	\$ 29,354
Student Activities	\$ 27,134	\$ 8,445	\$ 16,692	\$ (8,247)	\$ -	\$ 18,887
Committed for Severance	\$ 917,410	\$ -	\$ 19,775	\$ (19,775)	\$ -	\$ 897,635
Assigned for Athletics and Activities	\$ 222,581	\$ 1,424,072	\$ 1,544,133	\$ (120,061)	\$ -	\$ 102,520
Assigned for Building Level Activities	\$ 171,698	\$ 32,400	\$ 73,077	\$ (40,677)	\$ -	\$ 131,021
Other Assigned Fund Balances	\$ 3,478,035	\$ 11,999	\$ 923,497	\$ (911,498)	\$ -	\$ 2,566,537
Nonspendable for Prepaid Items	\$ 57,354	\$ -	\$ -	\$ -	\$ -	\$ 57,354
Unassigned Fund Balance	\$ 9,783,306	\$ 41,046,639	\$ 43,103,706	\$ (2,057,067)	\$ -	\$ 7,726,239
Subtotal	\$ 17,770,807	\$ 49,804,447	\$ 53,987,813	\$ (4,183,366)	\$ -	\$ 13,587,441
Food Service:						
Restricted	\$ 844,616	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 736,601
Nonspendable for Inventory	\$ 34,186	\$ -	\$ -	\$ -	\$ -	\$ 34,186
Subtotal	\$ 878,802	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 770,787
Community Service:						
Nonspendable for Prepaid Items	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ 11,600
Restricted -						
Community Education	\$ 1,322,076	\$ 2,736,742	\$ 2,854,691	\$ (117,949)	\$ -	\$ 1,204,127
ECFE	\$ 170,755	\$ 303,594	\$ 280,642	\$ 22,952	\$ -	\$ 193,707
School Readiness	\$ (25,584)	\$ 499,275	\$ 551,885	\$ (52,610)	\$ -	\$ (78,194)
Preschool Screening	\$ 11,752	\$ 21,613	\$ 18,403	\$ 3,210	\$ -	\$ 14,962
Subtotal	\$ 1,490,599	\$ 3,561,224	\$ 3,705,621	\$ (144,397)	\$ -	\$ 1,346,202
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 27,655	\$ 391	\$ 28,046	\$ (27,655)	\$ -	\$ -
Referendum Projects	\$ 2,866,929	\$ 35,400	\$ 2,502,139	\$ (2,466,739)	\$ -	\$ 400,190
	\$ 2,894,584	\$ 35,791	\$ 2,530,185	\$ (2,494,394)	\$ -	\$ 400,190
Debt Service - Restricted	\$ 2,024,280	\$ 4,865,286	\$ 4,482,775	\$ 382,511	\$ -	\$ 2,406,791
OPEB Irrevocable Trust Fund	\$ 1,382,879	\$ 125,000	\$ 138,688	\$ (13,688)	\$ -	\$ 1,369,191
Total	\$ 26,441,951	\$ 61,001,759	\$ 67,563,108	\$ (6,561,349)	\$ -	\$ 19,880,602

SUMMARY OF YTD 25-26 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

GENERAL FUND:

REVENUE:

	AMOUNT	DATE
Original Budget	\$49,297,687	* Jun-25
- Establish budget for DNR grant; rev=exp	\$24,976	* Nov-25
- Increase technology rev & exp budget for sale of old computers; rev=exp	\$9,000	* Nov-25
- Establish various grant budgets	\$64,791	* Nov-25
- Decrease general education revenue and other state aids for revised enrollment estimates	(\$175,158)	* Nov-25
- Increase endowment revenue for actual revenue per MDE	\$32,879	* Nov-25
- Revised tax levy and tax credit estimates-early recognition of CTE levy	\$16,857	* Nov-25
- Updated investment income estimates for updated cash flow and interest rate estimates	\$87,628	* Nov-25
- Increased transportation revenue from a partnering district	\$20,000	* Nov-25
- Increased budget for buildings and grounds sale of equipment	\$6,499	* Nov-25
- Update Title grant budgets for revised estimates	\$56,807	* Nov-25
- Update grants and donations budgets	\$30,394	* Mar-26
- Add budget for CTE equipment grant	\$9,933	* Mar-26
- Increase endowment revenue to actual amount provided by MDE	\$7,650	* May-26
- Decrease SPED revenue & tuition pymts for change in funding methodology as advised by SPED coop	(\$100,000)	* May-26
- Title I, II, and III revisions from spring amendment window	\$8,418	* May-26
- Increase revenue from Becker school district for shared care and treatment routes	\$26,427	* May-26
- Adjust athletics and activities revenues for revised estimates	\$4,558	* May-26
- Adjust MTSS grant revenue for updated estimates based upon summer work	\$46,382	* May-26
- Adjust revenue for one time worker's comp reimbursement	\$13,000	* May-26
- Update MA revenue based upon claims paid to date	\$94,959	* May-26
- Update literacy aid revenue based upon revised estimates provided by MDE	\$13,257	* May-26
- Update athletics and activities fundraising accounts	\$82,503	
- Increase MA revenue for large settle up payment received in June	\$125,000	

NET CURRENT REVENUE BUDGET

\$49,804,447

GENERAL FUND:

EXPENSE:

	AMOUNT	DATE
Original Budget	\$53,643,745	* Jun-25
- Establish budget for DNR grant; rev=exp	\$24,976	* Nov-25
- Increase technology rev & exp budget for sale of old computers; rev=exp	\$9,000	* Nov-25
- Establish budgets for fundraising accounts	\$62,047	* Nov-25
- Adjust budgets for bldg level activity accounts	\$38,553	* Nov-25
- Establish various grant budgets	\$40,843	* Nov-25
- Staffing revisions #1 - update hiring salary estimates and benefit elections	\$31,212	* Nov-25
- Decreased Big Lake Online subscription budget due to applied credits & 2026 budgeted exp paid in 2025	(\$61,250)	* Nov-25
- Decreased SPED & care and treatment transportation routes budget	(\$22,220)	* Nov-25
- Increased pool project LTFM pay/go project budget from original amount in LTFM plan	\$200,000	* Nov-25
- Increase LTFM budget for revised project estimates	\$31,158	* Nov-25
- Establish a budget for purchase of copiers in copier replacement plan	\$30,000	* Nov-25
- Update Title grant budgets for revised estimates	\$50,768	* Nov-25
- Update estimate of insurance claim roofing projects	\$33,283	* Nov-25
- Update grants and donations budgets	\$30,394	* Mar-26
- Add budget for CTE equipment grant	\$9,933	* Mar-26
- Decrease SPED revenue & tuition pymts for change in funding methodology as advised by SPED coop	(\$100,000)	* May-26
- Adjust estimate of MA billing expenses based on revised estimates	(\$6,101)	* May-26
- Staffing revision #2 - adjust sub budgets; health insurance elections; updated hiring replacements	\$43,431	* May-26
- Title I, II, and III revisions from spring amendment window	(\$8,519)	* May-26
- Decrease transportation budget for January e-learning days	(\$18,495)	* May-26
- Adjust MTSS grant expenditures for updated estimates based upon summer work	\$44,554	* May-26
- Adjust curriculum expenditures to be reallocated to 26-27	(\$160,454)	* May-26
- Adjust capital & tech levy budgets to be reallocated to 26-27	(\$697,645)	* May-26
- Add budget for pool project costs not eligible for LTFM; from assigned fund balance	673,009	* May-26
- Update READ Act stipend estimates based upon eligible employees	\$18,553	* May-26
- Decrease ALC tuition estimates based upon current enrollment	(\$10,000)	* May-26
- Update athletics and activities fundraising accounts	\$57,038	

NET CURRENT EXPENSE BUDGET

\$53,987,813

SUMMARY OF YTD 25-26 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

FOOD SERVICE FUND:

REVENUE:

Original Budget	\$2,615,476	*	Jun-25
-Updated investment income estimates for updated cash flow and interest rate estimates	(\$5,465)	*	Nov-25

NET CURRENT REVENUE BUDGET

\$2,610,011

EXPENSE:

Original Budget	\$2,723,593	*	Jun-25
- Staffing revisions #1 - didn't fill a breakfast monitor position	(\$5,567)	*	Nov-25

NET CURRENT EXPENSE BUDGET

\$2,718,026

COMMUNITY SERVICE FUND:

REVENUE:

Original Budget	\$3,369,175	*	Jun-25
-Adjust Kid's Club (110,000), gymnastics (25,000) & rental budgets (5,000) for revised estimates	\$142,027	*	Nov-25
-Updated investment income estimates for updated cash flow and interest rate estimates	\$8,315	*	Nov-25
-Increase revenue budgets for updated estimates of gymnastics and Kid's Club revenue	\$41,707	*	May-26

NET CURRENT REVENUE BUDGET

\$3,561,224

EXPENSE:

Original Budget	\$3,467,365	*	Jun-25
-Adjust various exp budgets for revised estimates (125,000 playground equipment)	\$136,937	*	Nov-25
-Increase benefit estimates for health insurance elections	\$19,837	*	May-26
-Increase non-wage exp for updated estimates in recreation, Kid's Club, preschool, interpreters	\$81,482	*	May-26

NET CURRENT EXPENSE BUDGET

\$3,705,621

BUILDING CONSTRUCTION FUND

REVENUE:

Original Budget	\$25,000	*	Jun-25
- Increase investment income based upon updated cash flow and market environment	\$10,791	*	May-26

NET CURRENT REVENUE BUDGET

\$35,791

EXPENSE:

Original Budget	\$2,323,207	*	Jun-25
-Updated LTFM bond construction estimate	\$27,655	*	Nov-25
-Updated construction fund estimates based upon change orders & timing of projects	\$179,323	*	May-26

NET CURRENT EXPENSE BUDGET

\$2,530,185

SUMMARY OF YTD 25-26 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

DEBT SERVICE FUND

REVENUE:

Original Budget	\$4,870,863	*	Jun-25
-Revised tax levy and tax credit estimates	(\$99)	*	Nov-25
-Updated investment income estimates for updated cash flow and interest rate estimates	(\$5,478)	*	Nov-25

NET CURRENT REVENUE BUDGET

\$4,865,286

EXPENSE:

Original Budget	\$4,482,775	*	Jun-25
-----------------	-------------	---	--------

NET CURRENT EXPENSE BUDGET

\$4,482,775

OPEB Irrevocable Trust Fund

REVENUE:

Original Budget	65,000	*	Jun-25
-Updated investment income estimates for updated cash flow and interest rate estimates	35,000	*	Nov-25
-2nd update for investment income estates based upon current market environment	\$25,000	*	May-26

NET CURRENT REVENUE BUDGET

125,000

EXPENSE:

Original Budget	\$138,688	*	Jun-25
-----------------	-----------	---	--------

NET CURRENT EXPENSE BUDGET

\$138,688

School Board Financial Report

June 24th, 2026

Presented by Angie Manuel, Director of Business Services

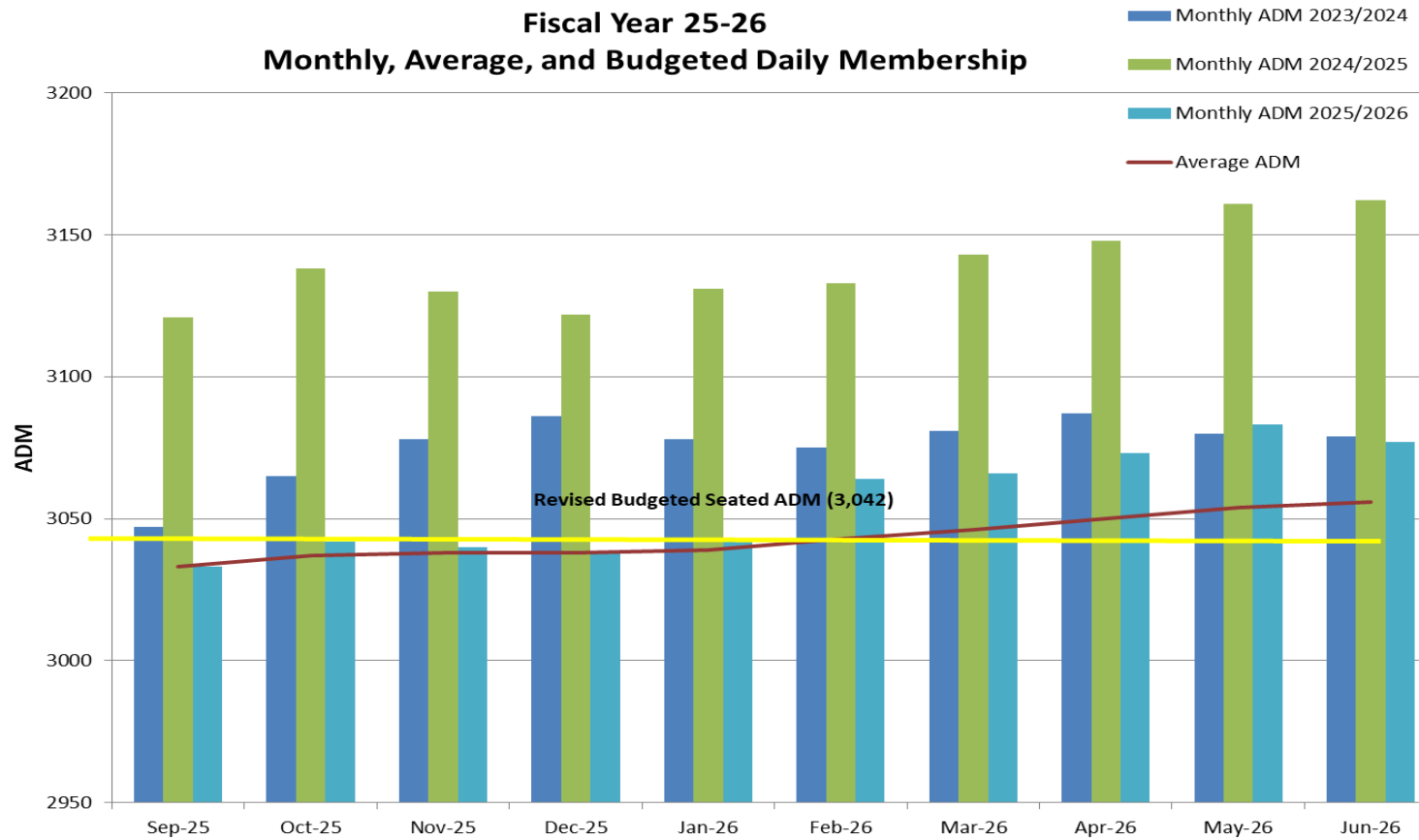
38

25-26 Enrollment Update

- ❖ May 27th Seated ADM: 3,076
 - ✓ 6 adm decrease from revised May 1st enrollment
 - ✓ Average ADM Sept-May: 3,056
 - ❑ 14 ADM's over revised enrollment budget
 - ❑ Growth in 2nd half of school year in Big Lake Online₃₉

ADM=Average Daily Membership

Fiscal Year 25-26 Monthly, Average, and Budgeted Daily Membership



General Fund Budget Revisions

Revenues

- Update athletics and activities fundraising accounts: +\$82,503
- Increase Medical Assistance (MA) SPED revenue: +\$125,000
- Total revenue increase: \$ 207,503

General Fund Budget Revisions

Expenditures

- Update athletics and activities fundraising accounts: +\$57,038

	Audited Fund Balance June 30,2025	Revenue Budget 25-26	Expenditure Budget 25-26	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2026
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 44,669	\$ 1,568,038	\$ 2,308,401	\$ (740,363)	\$ -	\$ (695,694)
Operating Capital	\$ 693,043	\$ 760,625	\$ 852,144	\$ (91,519)	\$ -	\$ 601,524
Capital Projects Levy	\$ 433,489	\$ 930,816	\$ 1,036,935	\$ (106,119)	\$ -	\$ 327,370
Staff Development	\$ 263,436	\$ 507,533	\$ 511,838	\$ (4,305)	\$ -	\$ 259,131
Basic Skills	\$ 677,815	\$ 1,716,647	\$ 1,838,958	\$ (122,311)	\$ -	\$ 555,504
Q Comp	\$ 120,329	\$ 806,267	\$ 840,709	\$ (34,442)	\$ -	\$ 85,887
School Library Aid	\$ 40,911	\$ 34,849	\$ 47,590	\$ (12,741)	\$ -	\$ 28,170
Literacy Incentive Aid	\$ -	\$ 159,845	\$ 121,569	\$ 38,276	\$ -	\$ 38,276
Literacy Aid (READ Act)	\$ 126,091	\$ -	\$ 23,247	\$ (23,247)	\$ -	\$ 102,844
Teacher Compensation READ Act Training	\$ 33,130	\$ -	\$ 33,130	\$ (33,130)	\$ -	\$ -
American Indian Education Aid	\$ -	\$ 63,500	\$ 63,500	\$ -	\$ -	\$ -
Third Party/Medical Assistance	\$ 502,225	\$ 335,000	\$ 191,555	\$ 143,445	\$ -	\$ 645,670
Area Learning Center (ALC)	\$ 133,062	\$ 377,772	\$ 401,622	\$ (23,850)	\$ -	\$ 109,212
Scholarships	\$ 45,089	\$ 20,000	\$ 35,735	\$ (15,735)	\$ -	\$ 29,354
Student Activities	\$ 27,134	\$ 8,445	\$ 16,692	\$ (8,247)	\$ -	\$ 18,887
Committed for Severance	\$ 917,410	\$ -	\$ 19,775	\$ (19,775)	\$ -	\$ 897,635
Assigned for Athletics and Activities	\$ 222,581	\$ 1,424,072	\$ 1,544,133	\$ (120,061)	\$ -	\$ 102,520
Assigned for Building Level Activities	\$ 171,698	\$ 32,400	\$ 73,077	\$ (40,677)	\$ -	\$ 131,021
Other Assigned Fund Balances	\$ 3,478,035	\$ 11,999	\$ 923,497	\$ (911,498)	\$ -	\$ 2,566,537
Nonspendable for Prepaid Items	\$ 57,354	\$ -	\$ -	\$ -	\$ -	\$ 57,354
Unassigned Fund Balance	\$ 9,783,306	\$ 41,046,639	\$ 43,103,706	\$ (2,057,067)	\$ -	\$ 7,726,239
Subtotal \$	17,770,807	\$ 49,804,447	\$ 53,987,813	\$ (4,183,366)	\$ -	\$ 13,587,441
Food Service:						
Restricted	\$ 844,616	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 736,601
Nonspendable for Inventory	\$ 34,186	\$ -	\$ -	\$ -	\$ -	\$ 34,186
Subtotal \$	878,802	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 770,787
Community Service:						
Nonspendable for Prepaid Items	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ 11,600
Restricted -						
Community Education	\$ 1,322,076	\$ 2,736,742	\$ 2,854,691	\$ (117,949)	\$ -	\$ 1,204,127
ECFE	\$ 170,755	\$ 303,594	\$ 280,642	\$ 22,952	\$ -	\$ 193,707
School Readiness	\$ (25,584)	\$ 499,275	\$ 551,885	\$ (52,610)	\$ -	\$ (78,194)
Preschool Screening	\$ 11,752	\$ 21,613	\$ 18,403	\$ 3,210	\$ -	\$ 14,962
Subtotal \$	1,490,599	\$ 3,561,224	\$ 3,705,621	\$ (144,397)	\$ -	\$ 1,346,202
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 27,655	\$ 391	\$ 28,046	\$ (27,655)	\$ -	\$ -
Referendum Projects	\$ 2,866,929	\$ 35,400	\$ 2,502,139	\$ (2,466,739)	\$ -	\$ 400,190
	\$ 2,894,584	\$ 35,791	\$ 2,530,185	\$ (2,494,394)	\$ -	\$ 400,190
Debt Service - Restricted	\$ 2,024,280	\$ 4,865,286	\$ 4,482,775	\$ 382,511	\$ -	\$ 2,406,791
OPEB Irrevocable Trust Fund	\$ 1,382,879	\$ 125,000	\$ 138,688	\$ (13,688)	\$ -	\$ 1,369,191
Total \$	26,441,951	\$ 61,001,759	\$ 67,563,108	\$ (6,561,349)	\$ -	\$ 19,880,602

Financial Audit

Preliminary work to occur in the summer

Final fieldwork: Week of November 9th

Audit Presentation: December School Board meeting

School Board Action

Approve financial report and budget revisions as presented

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS

Independent School District # 727

for month: May 2026

101 - CASH ACCOUNTS

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$ 925,905	\$ 7,851,792	\$ (7,123,378)		\$ 1,654,319
Food Service	(\$1,279,599)	23,589	(198,341)		(\$1,454,351)
Community Service	(\$135,512)	269,269	(374,435)		(\$240,678)
Building Fund	\$0	10,514	(10,514)		\$0
Debt Service	\$886,176	-	-		\$886,176
Project fund- HVAC (Fund 15)	\$0	-	-		\$0
OPEB Trust Fund	(\$6,132)	-	(622)		(\$6,754)
TOTAL PER BOOKS	390,838	8,155,164.00	(\$7,707,290)	\$0	838,712
General Checking Account					\$838,712
TOTAL PER BANK					\$838,712

102 - PETTY CASH ACCOUNT

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$1,916	600	(\$516)	-	\$2,000
Petty Cash Checking Account					\$2,000
TOTAL PER BANK					\$2,000

104 - INVESTMENT ACCOUNTS

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	\$2,528,570	\$ 7,548,633	\$ (11,282,600)		(\$1,205,397)
General Fd Operating Investments	\$16,729,503	5,194,034	(501,196)		\$21,422,341
Food Service	\$2,001,760	238,040	-		\$2,239,800
Community Service	\$2,020,275	105,536	-		\$2,125,811
Debt Service	\$1,299,996	891,346	-		\$2,191,342
Facilities Investments 2022A (Fd 06)	\$813,687	1,395	(2,233)		\$812,849
OPEB Trust Equities	\$1,493,636	32,915	-		\$1,526,551
TOTAL PER BOOKS	\$26,887,427	\$14,011,899	(\$11,786,029)	\$0	\$29,113,297
MN Trust					\$5,351,555
Operating Investments					\$21,422,342
Building Fund Investments					\$812,849
OPEB Trust					\$1,526,551
TOTAL PER BANK					\$29,113,297

CASH AND INVESTMENT BALANCE SUMMARY BY FUND

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	\$ 20,185,894	\$ 20,595,059	\$ (18,907,690)	\$ -	\$ 21,873,263
Food Service	\$722,161	261,629	(198,341)	-	\$785,449
Community Service	\$1,884,763	374,805	(374,435)	-	\$1,885,133
Debt Service	2,186,172	891,346	-	-	3,077,518
Project Fund HVAC- Fund 15	\$0	\$0	\$0	\$0	\$0
Bond Account Investments (fund 06)	\$813,687	\$11,909	(\$12,747)	\$0	\$812,849
OPEB Trust Fund	(\$6,132)	-	(622)	-	(\$6,754)
OPEB Trust Equities	\$1,493,636	32,915	-	-	\$1,526,551
TOTAL PER BOOKS	27,280,181	\$22,167,663	(\$19,493,835)	\$0	29,954,009
Cash					\$838,712
Petty Cash					\$2,000
Investments					\$29,113,297
TOTAL PER BANK					\$29,954,009

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

Date	Ck #	Vendor	Description	Amount
05/05/26	20697	VOIDED		
05/07/26	20698	Mukhtar Mussa	Meals Refund	\$ 19.00
05/07/26	20699	Dianna Lee Hott	CE Refund	\$ 39.00
05/21/26	20700	Debra Mathiason	CE Refund	\$ 125.00
05/21/26	20701	Katherine Kilbride	MS Band Refund	\$ 150.00
05/29/26	20702	Chantel Ellingson	Meals Refund	\$ 18.45
05/29/26	20703	Barbaara Keeler	Meals Refund	\$ 19.50
05/29/26	20704	Barbara Peterson	Meals Refund	\$ 19.70
05/29/26	20705	Julie Grafnitz	Meals Refund	\$ 111.30
05/29/26	20706	Kelly Midas	Meals Refund	\$ 14.25
				<u><u>\$ 516.20</u></u>

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

DATE	FROM	TO	AMOUNT	PURPOSE
5/1/2026	Old National-Checking	Heartland Pmt System	\$ 548.15	Myschoolbucks Credit Card Fees
5/1/2026	Old National-Checking	Health Equity	\$ 1,088.53	Health Equity Flex
5/1/2026	Old National-Checking	SSI MN TRANCHE 2 LLC	\$ 5,951.36	Solar Contract
5/1/2026	Old National-Checking	Amazon	\$ 12,827.79	Invoice Payments
5/1/2026	Old National-Checking	USS MINNESOTA ONE MT	\$ 25,797.16	Solar Contract
5/4/2026	Old National-Checking	SipTrunk	\$ 73.14	Phone backup
5/4/2026	Old National-Checking	Neopost	\$ 200.00	DO Postage
5/4/2026	MN Trust-PMA	Old National-Checking	\$ 2,100,000.00	Payroll and Payroll AP
5/5/2026	Old National-Checking	WEX	\$ 16.00	Wright express fleet
5/5/2026	Old National-Checking	Trustmark	\$ 1,420.38	Insurance Coverage
5/5/2026	Old National-Checking	EYEMED	\$ 2,015.04	Insurance Coverage
5/6/2026	Old National-Checking	Amazon	\$ 2,418.30	Invoice Payments
5/6/2026	Old National-Checking	Delta Dental	\$ 31,239.10	Dental Insurance
5/6/2026	Old National-Checking	Health Equity	\$ 46,354.18	H.S.A Contributions
5/7/2026	Old National-Checking	United Way	\$ 56.00	United Way EE elections
5/7/2026	Old National-Checking	BLEM	\$ 9,439.54	Teacher Unions Dues
5/7/2026	Old National-Checking	EBC	\$ 61,483.56	403b & 457 contributions
5/8/2026	Old National-Checking	Health Equity	\$ 1,041.65	Health Equity Fee
5/8/2026	Old National-Checking	Card Services	\$ 2,461.50	Coborns
5/8/2026	Old National-Checking	Health Equity	\$ 3,171.20	Health Equity Flex
5/11/2026	Old National-Checking	Transfirst/TSYS	\$ 1,516.84	Affinity Credit Card fees
5/12/2026	Old National-Checking	AbriterSportd	\$ 2,500.00	Spring Officials
5/13/2026	Old National-Checking	Amazon	\$ 5,553.81	Invoice Payments
5/14/2026	Greater Twin City	Old National-Checking	\$ 2,875.00	Pathway I
5/15/2026	Old National-Checking	Old National Bank	\$ 587.29	Old National Service Charge
5/15/2026	Old National-Checking	AbriterSportd	\$ 2,500.00	Spring Officials
5/15/2026	Old National-Checking	Health Equity	\$ 4,593.69	Health Equity Flex
5/15/2026	Old National-Checking	Vision Transportation	\$ 413,011.91	Transportation billing
5/18/2026	Old National-Checking	Neopost	\$ 200.00	DO Postage
5/18/2026	Old National-Checking	FleetCor	\$ 405.99	Kwik Trip Billing
5/19/2026	MN Trust-PMA	Old National-Checking	\$ 4,000,000.00	Payroll and Payroll AP
5/20/2026	Old National-Checking	Amazon	\$ 5,085.12	Invoice Payments
5/20/2026	Old National-Checking	Health Equity	\$ 46,843.58	H.S.A Contributions
5/21/2026	Old National-Checking	EBC	\$ 61,712.75	403b & 457 contributions
5/22/2026	Old National-Checking	United Way	\$ 56.00	United Way EE elections
5/22/2026	Old National-Checking	Health Equity	\$ 973.41	Health Equity Flex
5/22/2026	MN Trust-PMA BONDS	Old National-Checking	\$ 2,232.50	Bond Draw 2022A
5/22/2026	Old National-Checking	BLEM	\$ 9,450.28	Teacher Unions Dues
5/22/2026	Old National-Checking	Compass Group	\$ 192,640.54	Chartwells
5/26/2026	Old National-Checking	Verizon	\$ 957.95	Verizon billing
5/26/2026	Old National-Checking	Windstream	\$ 1,584.36	Windstream billing
5/26/2026	Old National-Checking	NewYork Life	\$ 16,575.17	Life & LTD Insurance & suppl. Life
5/28/2026	Old National-Checking	AbriterSportd	\$ 2,200.00	Spring Officials
5/29/2026	Old National-Checking	Old National- Petty Cash	\$ 516.20	Replenish petty Cash
5/29/2026	Old National-Checking	Health Equity	\$ 1,535.27	Health Equity Flex
5/29/2026	Benefit Resource BRI	Old National-Checking	\$ 7,783.32	Cobra Payment

COMPLIANCE ISSUES

- | | | |
|----|---|---------------|
| 1) | Preliminary UFARS data loaded to MDE by September 15th, 2025 | In compliance |
| 2) | Revenue and Expenditure Budget published by earlier of one week after school board accepts final audit or November 30, 2025 | In compliance |
| 3) | Final UFARS data to MDE by November 30, 2025 | In compliance |
| 4) | The 2024/2025 audit (electronic copy) received at MDE by December 31st, 2025 | In compliance |
| 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			EXPENDITURES		
	Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD	Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD
General Fund (01,05,11 &12)	\$ 49,804,447	\$ 35,627,419	72%	\$ 53,987,813	\$ 42,416,580	79%
Food Service (02)	\$ 2,610,011	\$ 2,087,036	80%	\$ 2,718,026	\$ 2,144,282	79%
Community Service (04)	\$ 3,561,224	\$ 2,933,198	82%	\$ 3,705,621	\$ 3,016,814	81%
Building Construction (06)	\$ 35,791	\$ 33,718	94%	\$ 2,530,185	\$ 2,115,452	84%
Debt Service (07)	\$ 4,865,286	\$ 635,852	13%	\$ 4,482,775	\$ 4,481,975	100%
OPEB Irrevocable Trust Fund (45)	\$ 125,000	\$ 143,074	114%	\$ 138,688	\$ 6,156	4%

- 2) ADM Monitor - *Principals' monthly reporting*

	Original	Adjusted
Budgeted Seated ADM	3115	3042
Tuition ADM	65	72
Budgeted ADM	3180	3114

NOTES

See budget revisions

CERTIFICATION OF MINUTES RELATING TO
GENERAL OBLIGATION SCHOOL BUILDING REFUNDING BONDS, SERIES 2026A

Issuer: Independent School District No. 727 (Big Lake), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on June 24, 2026 at 6:00 p.m. in the Middle School Student Center.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO GENERAL OBLIGATION SCHOOL BUILDING REFUNDING BONDS, SERIES 2026A; AUTHORIZING THE ISSUANCE AND SALE THEREOF AND PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO

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

WITNESS my hand officially as such recording officer this 24th day of June, 2026.

School District Clerk

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO GENERAL OBLIGATION SCHOOL BUILDING REFUNDING BONDS, SERIES 2026A; AUTHORIZING THE ISSUANCE AND SALE THEREOF AND PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 727 (Big Lake), Minnesota (the District), as follows:

SECTION 1. AUTHORIZATION; PURPOSE. This Board hereby authorizes the issuance and sale of its General Obligation School Building Refunding Bonds, Series 2026A in the approximate principal amount of \$2,600,000 (the Bonds). The proceeds of the Bonds will be used, together with any additional funds of the District which might be required, to refund in advance of maturity and prepay the 2027 through 2033 maturities of the District's outstanding \$4,000,000 General Obligation School Building Bonds, Series 2016B, dated originally as of July 27, 2016 (the Refunding). The purpose of the Refunding is to achieve debt service savings.

SECTION 2. SALE. The District has retained Ehlers & Associates, Inc., in Minneapolis, Minnesota (Ehlers), as its independent municipal advisor in connection with the sale of the Bonds. Ehlers is authorized to solicit proposals for the Bonds in accordance with Minnesota Statutes, Section 475.60, Subdivision 2, paragraph (9). The Board shall meet at the time and place specified in the Official Statement for the Bonds to receive and consider proposals for the purchase of the Bonds.

SECTION 3. OFFICIAL STATEMENT; PROPOSALS. Ehlers is authorized to prepare and distribute an Official Statement for the Bonds and to open, read, and tabulate the proposals for presentation to the Board.

SECTION 4. STATE CREDIT ENHANCEMENT PROGRAM. (a) The District hereby covenants and obligates itself to notify the Commissioner of the Department of Education of the State of Minnesota (the Commissioner) of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner that it will be unable to make all or a portion of that payment. The Registrar for the Bonds is authorized and directed to notify the Commissioner if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Registrar. The District understands that as a result of its covenant to be bound by the provision of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Departments of Management and Budget and Education of the State of

Minnesota pursuant to Minnesota Statutes, Section 126C.55, Subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

SECTION 5. ESCROW AGREEMENT. The Chairperson and Clerk are hereby authorized to enter into an escrow agreement with Zions Bancorporation, National Association establishing the terms and conditions for the escrow account for the Refunding.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

June 24, 2026

PRE-SALE REPORT FOR

Independent School District No. 727 (Big Lake), Minnesota

**\$2,570,000 General Obligation Refunding Bonds,
Series 2026A**



Prepared by:

Ehlers
3001 Broadway Street, Suite 320
Minneapolis, MN 55413

Advisors:

Matthew Hammer, Senior Municipal Advisor
Jodie Zesbaugh, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$2,570,000 General Obligation Refunding Bonds, Series 2026A

The resolution prepared for the School Board's consideration on June 24, 2026, includes the authorization of approximately \$2,600,000 in bonds; \$2,570,000 is our current estimate of the bond amount necessary based on that authorization, available funds on hand, and the expected premium pricing structure explained in more detail on Page 2.

Purposes:

The proposed issue will finance a current refunding of the 2027 through 2033 maturities of the District's \$4,000,000 General Obligation School Building Bonds, Series 2016B to reduce future debt service payments and property tax levies.

The combination of the District's use of funds on hand in the debt service fund, the restructuring of the debt service payments, and the estimated premium to be paid by the underwriter would reduce future debt service payments by approximately \$1,158,000 (see Page 9). Actual results will be determined based on market conditions on the day of sale.

This refunding is considered to be a Current Refunding as the bonds being refunded were callable beginning February 1, 2026.

Authority:

The Bonds are being issued pursuant to Minnesota Statutes, Chapter 475 and Section 475.67. The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged. Debt service on the Bonds will be paid from the District's annual property tax levies.

Term/Call Feature:

The Bonds are being issued for a term of 2 years and 5 months, shortening the maturity schedule of the refunded bonds compared to the original issuance. Principal on the Bonds will be due on February 1 of 2027 through 2029. Interest will be due every six months beginning February 1, 2027. The Bonds are being offered without option of prior redemption.

Bank Qualification:

Because the District is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the District will be able to designate the Bonds as "bank qualified" obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

State Credit Enhancement:

By resolution the District will covenant and obligate itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State of Minnesota in the event of a potential default of a school district obligation.

To qualify for the credit enhancement, the District must submit an application to the State. Ehlers will coordinate the application process to the State on your behalf.

Rating:

Under current bond ratings, the state credit enhancement would bring a Moody's "Aa1" rating.

The District's most recent bond issues were rated by Moody's Investors Service. The current rating on those bonds is "Aa1" (credit-enhanced rating) and "Aa3" (underlying rating). The District will request a new rating for the Bonds.

Basis for Recommendation:

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option.

Method of Sale/Placement:

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered "reoffering premium." Any net premium received may will be used to reduce the principal amount of the Bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the District and find that, other than the obligations proposed to be refunded by the Bonds, there are no other refunding opportunities at this time.

We will continue to monitor the market and the call dates for the District's outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

The District will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC). The District is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The District must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations ("Arbitrage Rules") throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The District's specific arbitrage responsibilities will be detailed in the Signature, No-Litigation, Arbitrage Certificate and Purchase Price Receipt (the "Tax Compliance Document") prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the District within 30 days after the sale date to review the District's specific responsibilities for the Bonds. The District is currently receiving arbitrage services from Ehlers in relation to the Bonds.

Investment of Bond Proceeds:

Proceeds from the new Bonds and funds on hand will be available for investment by the District from the closing date (September 17, 2026) until shortly before the redemption date October 22, 2026.

These estimates include the assumption that the proceeds of the Bonds will be deposited in an interest earning escrow account which will be used to redeem the existing bonds on the call date.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Dorsey & Whitney LLP

Paying Agent: Bond Trust Services Corporation

Rating Agency: Moody's

Escrow Agent: Zion's Bancorporation, National Association

PROPOSED DEBT ISSUANCE SCHEDULE

Ehlers Provides Pre-Sale Report to School Board, School Board Approves Resolution Authorizing Sale of the Bonds:	June 24, 2026
Due Diligence Call to Review Official Statement:	Week of August 10
Conference with Rating Agency:	Week of August 10
Distribute Official Statement:	August 13, 2026
District Receives and Evaluates Proposals for Purchase of Bonds: School Board Meeting to Award Sale of Bonds:	August 26, 2026
Estimated Transfer of Funds on Hand to Escrow Account:	September 14, 2026
Estimated Closing Date:	September 17, 2026
Redemption Date for the 2027 to 2033 Maturities of the 2016B Bonds:	October 22, 2026

Attachments

Estimated Sources and Uses of Funds
 Existing Debt Service Schedule for 2016B Bonds
 Estimated Debt Service Schedule for Proposed Refunding Bonds
 Estimated Debt Service Comparison/Refunding Savings Analysis
 Estimated Current Refunding Escrow
 Estimated Tax Rates for Capital and Debt Service Levies
 Resolution Authorizing Ehlers to Proceed with Bond Sale/Credit Enhancement
 Resolution (provided separately)

EHLERS' CONTACTS

Matthew Hammer, Senior Municipal Advisor	(651) 697-8592
Jodie Zesbaugh, Senior Municipal Advisor	(651) 697-8526
Faben Bekele, Public Finance Analyst	(651) 697-8531
Brian Shannon, Senior Finance Manager	(651) 697-8515

Independent School District No. 727 (Big Lake), MN

\$2,570,000 General Obligation School Building Refunding Bonds, Series 2026A

Dated: September 17, 2026 - Proposed Current Refunding of

\$4,000,000 General Obligation School Building Bonds, Series 2016B

Sources & Uses

Dated 09/17/2026 | Delivered 09/17/2026

Sources Of Funds

Par Amount of Bonds	\$2,570,000.00
Reoffering Premium	67,844.55
Funds on Hand - Debt Service Funds	1,000,000.00
Total Sources	\$3,637,844.55

Uses Of Funds

Total Underwriter's Discount (1.000%)	25,700.00
Costs of Issuance	68,000.00
Deposit to Current Refunding Fund	3,540,122.23
Rounding Amount	4,022.32
Total Uses	\$3,637,844.55

Independent School District No. 727 (Big Lake), MN

\$4,000,000 General Obligation School Building Bonds, Series 2016B

Prior Original Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2026	-	-	-	-	-
02/01/2027	505,000.00	2.000%	39,218.75	544,218.75	544,218.75
08/01/2027	-	-	34,168.75	34,168.75	-
02/01/2028	500,000.00	2.000%	34,168.75	534,168.75	568,337.50
08/01/2028	-	-	29,168.75	29,168.75	-
02/01/2029	490,000.00	2.000%	29,168.75	519,168.75	548,337.50
08/01/2029	-	-	24,268.75	24,268.75	-
02/01/2030	500,000.00	2.000%	24,268.75	524,268.75	548,537.50
08/01/2030	-	-	19,268.75	19,268.75	-
02/01/2031	505,000.00	2.250%	19,268.75	524,268.75	543,537.50
08/01/2031	-	-	13,587.50	13,587.50	-
02/01/2032	515,000.00	2.500%	13,587.50	528,587.50	542,175.00
08/01/2032	-	-	7,150.00	7,150.00	-
02/01/2033	520,000.00	2.750%	7,150.00	527,150.00	534,300.00
Total	\$3,535,000.00	-	\$294,443.75	\$3,829,443.75	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	9/17/2026
Average Life	3.398 Years
Average Coupon	2.3680442%
Weighted Average Maturity (Par Basis)	3.398 Years
Weighted Average Maturity (Original Price Basis)	3.398 Years

Refunding Bond Information

Refunding Dated Date	9/17/2026
Refunding Delivery Date	9/17/2026

Independent School District No. 727 (Big Lake), MN

\$2,570,000 General Obligation School Building Refunding Bonds, Series 2026A

Dated: September 17, 2026 - Proposed Current Refunding of

\$4,000,000 General Obligation School Building Bonds, Series 2016B

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/17/2026	-	-	-	-	-
02/01/2027	495,000.00	5.000%	47,830.56	542,830.56	542,830.56
08/01/2027	-	-	51,875.00	51,875.00	-
02/01/2028	1,970,000.00	5.000%	51,875.00	2,021,875.00	2,073,750.00
08/01/2028	-	-	2,625.00	2,625.00	-
02/01/2029	105,000.00	5.000%	2,625.00	107,625.00	110,250.00
Total	\$2,570,000.00	-	\$156,830.56	\$2,726,830.56	-

Yield Statistics

Bond Year Dollars	\$3,136.61
Average Life	1.220 Years
Average Coupon	5.0000001%
Net Interest Cost (NIC)	3.6563669%
True Interest Cost (TIC)	3.6137734%
Bond Yield for Arbitrage Purposes	2.7825899%
All Inclusive Cost (AIC)	5.8763316%

IRS Form 8038

Net Interest Cost	2.7543629%
Weighted Average Maturity	1.225 Years

Independen Independent : Independen Independent School District No. 727 (Big Lake), Minnesota
2016B School Building Debt Outstanding as of 09/17/2026

Fiscal Year	Prior Debt Service Schedule				Proposed Debt Service Schedule				Levy Change
	Principal	Interest	Total P & I	105% Levy	Principal	Interest	Total P & I	105% Levy	
2027	\$505,000	\$39,219	\$544,219	\$571,430	\$495,000	\$47,831	\$542,831	\$569,972	-\$1,458
2028	500,000	68,338	568,338	596,754	1,970,000	103,750	2,073,750	2,177,438	1,580,683
2029	490,000	58,338	548,338	575,754	105,000	5,250	110,250	115,763	-459,992
2030	500,000	48,538	548,538	575,964	0	0	0	0	-575,964
2031	505,000	38,538	543,538	570,714	0	0	0	0	-570,714
2032	515,000	27,175	542,175	569,284	0	0	0	0	-569,284
2033	520,000	14,300	534,300	561,015	0	0	0	0	-561,015
Totals:	3,535,000	294,444	3,829,444	4,020,916	2,570,000	156,831	2,726,831	2,863,172	-1,157,744

62

Independent School District No. 727 (Big Lake), MN

\$2,570,000 General Obligation School Building Refunding Bonds, Series 2026A

Dated: September 17, 2026 - Proposed Current Refunding of

\$4,000,000 General Obligation School Building Bonds, Series 2016B

Current Refunding Escrow

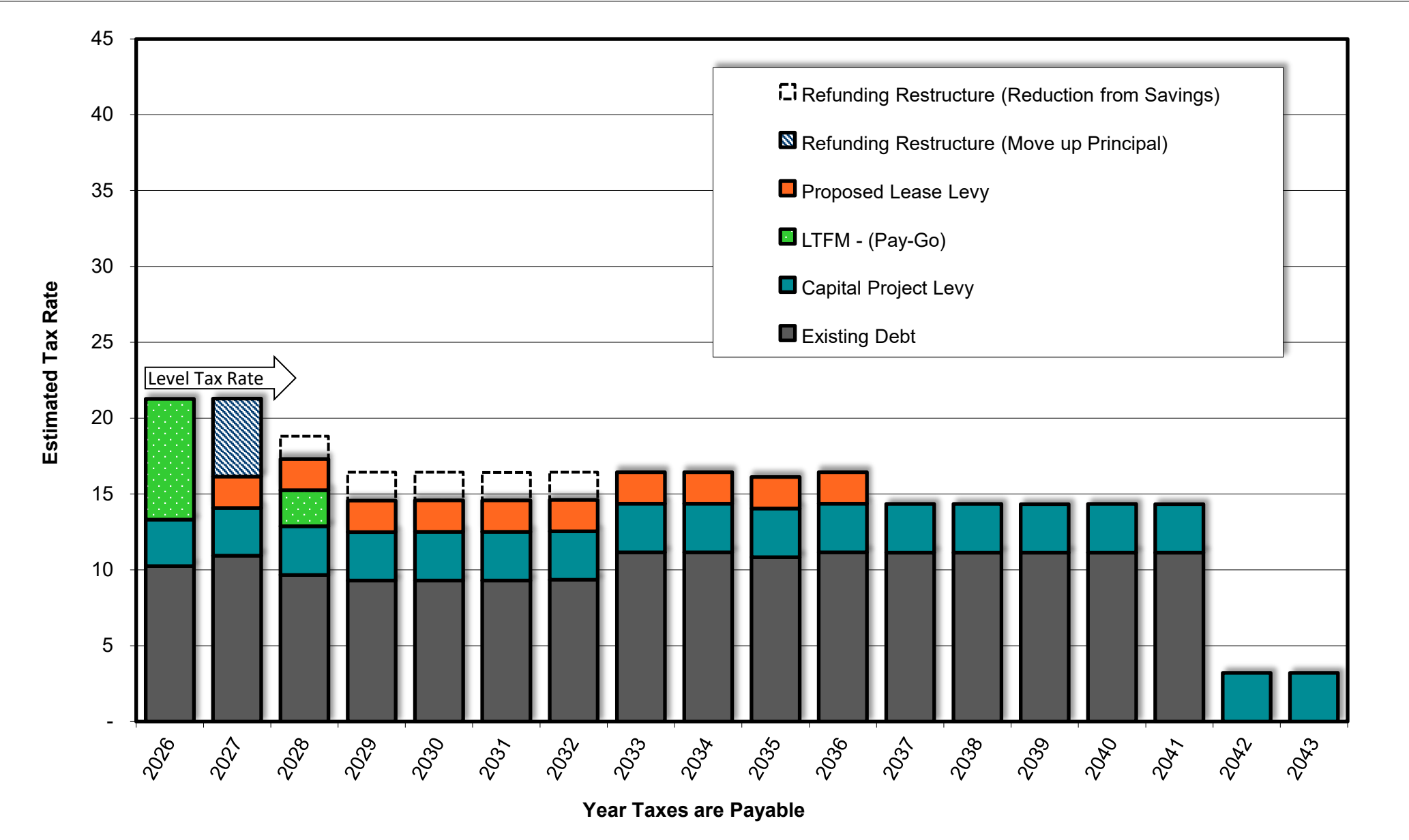
Date	Principal	Rate	Interest	Receipts	Disbursements	Cash Balance
09/17/2026	-	-	-	0.23	-	0.23
10/22/2026	3,540,122.00	3.690%	12,526.21	3,552,648.21	3,552,648.44	-
Total	\$3,540,122.00	-	\$12,526.21	\$3,552,648.44	\$3,552,648.44	-

Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Unrestricted
Cash Deposit	0.23
Cost of Investments Purchased with Bond Proceeds	3,540,122.00
Total Cost of Investments	\$3,540,122.23
Target Cost of Investments at bond yield	\$3,543,116.53
Actual positive or (negative) arbitrage	2,994.30
Yield to Receipt	3.6662256%
Yield for Arbitrage Purposes	2.7825899%
State and Local Government Series (SLGS) rates for	6/15/2026

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

Big Lake Public School District No. 727
Estimated Tax Rates for Capital and Debt Service Levies
Existing Commitments and Proposed New Debt



Date Prepared: June 15, 2026

ISD #727 Original 2026-2027 Budget

June 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	\$ 1,495,335	\$ (96,146)	\$ -	\$ 6,374
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	\$ 42,023,564	\$ 42,981,040	\$ (957,476)	\$ -	\$ 6,768,763
Subtotal	\$ 13,587,441	\$ 49,491,463	\$ 52,053,165	\$ (2,561,702)	\$ -	\$ 11,025,739
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	\$ 62,407,723	\$ 65,911,638	\$ (3,503,915)	\$ -	\$ 16,376,687



ISD #727 – Big Lake 2026-2027 Original Budget

June 24th, 2026

Angie Manuel, Director of Business Services



ISD 727 Big Lake 2026-2027 Budget

Minnesota statutes require
School Board approval of
revenue and expenditure
budget by June 30th



26-27 GENERAL FUND

**Beginning Unassigned Fund Balance:
\$7,726,239**

Fund Balance Available for General Operations

Ending Unassigned Fund Balance \$6,768,763

- 15.75% of 26-27 unassigned expenditures
- In compliance with 9-12% minimum operating fund balance policy
- Unassigned Fund Balance Deficit of \$ 957,476
 - 26-27 Budget reductions/enhancements \$1,603,524
 - General education aid allowance \$7,683/pupil
 - ✓ 2.69% increase or \$202 per adjusted pupil unit
 - ✓ Minimum of 2% and maximum of 3%



ISD #727 Original 2026-2027 Budget

June 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	\$ 1,495,335	\$ (96,146)	\$ -	\$ 6,374
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	\$ 42,023,564	\$ 42,981,040	\$ (957,476)	\$ -	\$ 6,768,763
Subtotal	\$ 13,587,441	\$ 49,491,463	\$ 52,053,165	\$ (2,561,702)	\$ -	\$ 11,025,739
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	\$ 62,407,723	\$ 65,911,638	\$ (3,503,915)	\$ -	\$ 16,376,687

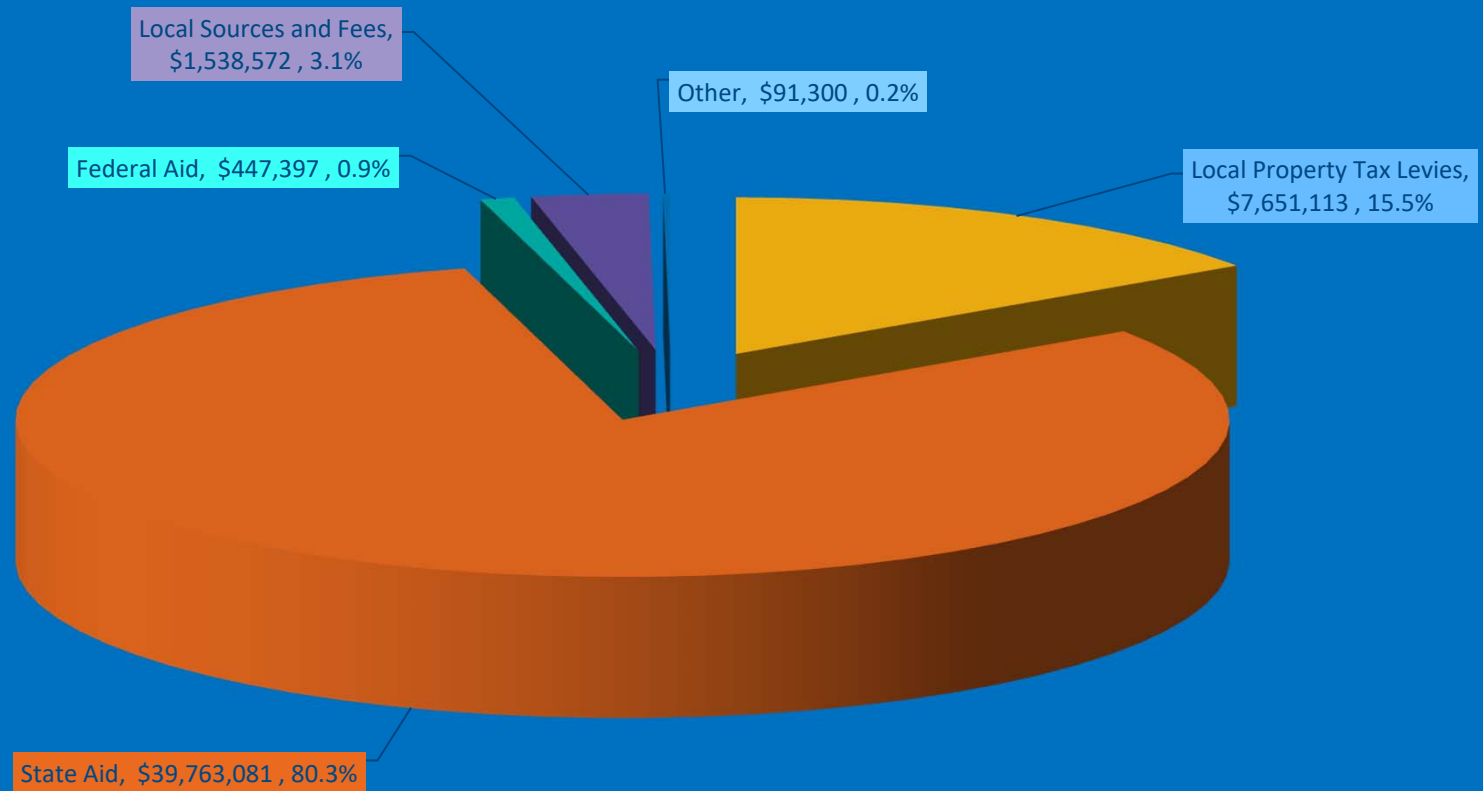
General Fund Revenues

Total Revenues: \$49,491,463

- **General Education Aid \$29,818,517**
 - 2.69% formula allowance increase to \$7,683/adjusted pupil unit
 - Compensatory: \$1,800,137, \$83,490 increase from 25-26
 - Total budgeted ADM: 3,057; Kindergarten assumption: 216
 - 57 adm decrease due to smaller kindergarten vs prior year grade 12
- **Special Education Aid \$ 8,450,000**
 - Special education cross-subsidy aid increases to 50%; aid based on 2026 costs
 - Aid to expense ratio 62.73%; prior year 63.75%
- **Property Tax Levy \$ 7,593,113**
 - Decrease from prior year due to roofing projects LTFM levy recorded in construction fund
- **Federal Aid: \$ 447,397**
 - Title grants, Federal Special Aid through SPED coop
 - Decrease due to completion of 5 year PCN grant in 2025-2026



**2026-2027 General Fund Budget
Revenues by Major Source
Budget \$ 49,491,463**



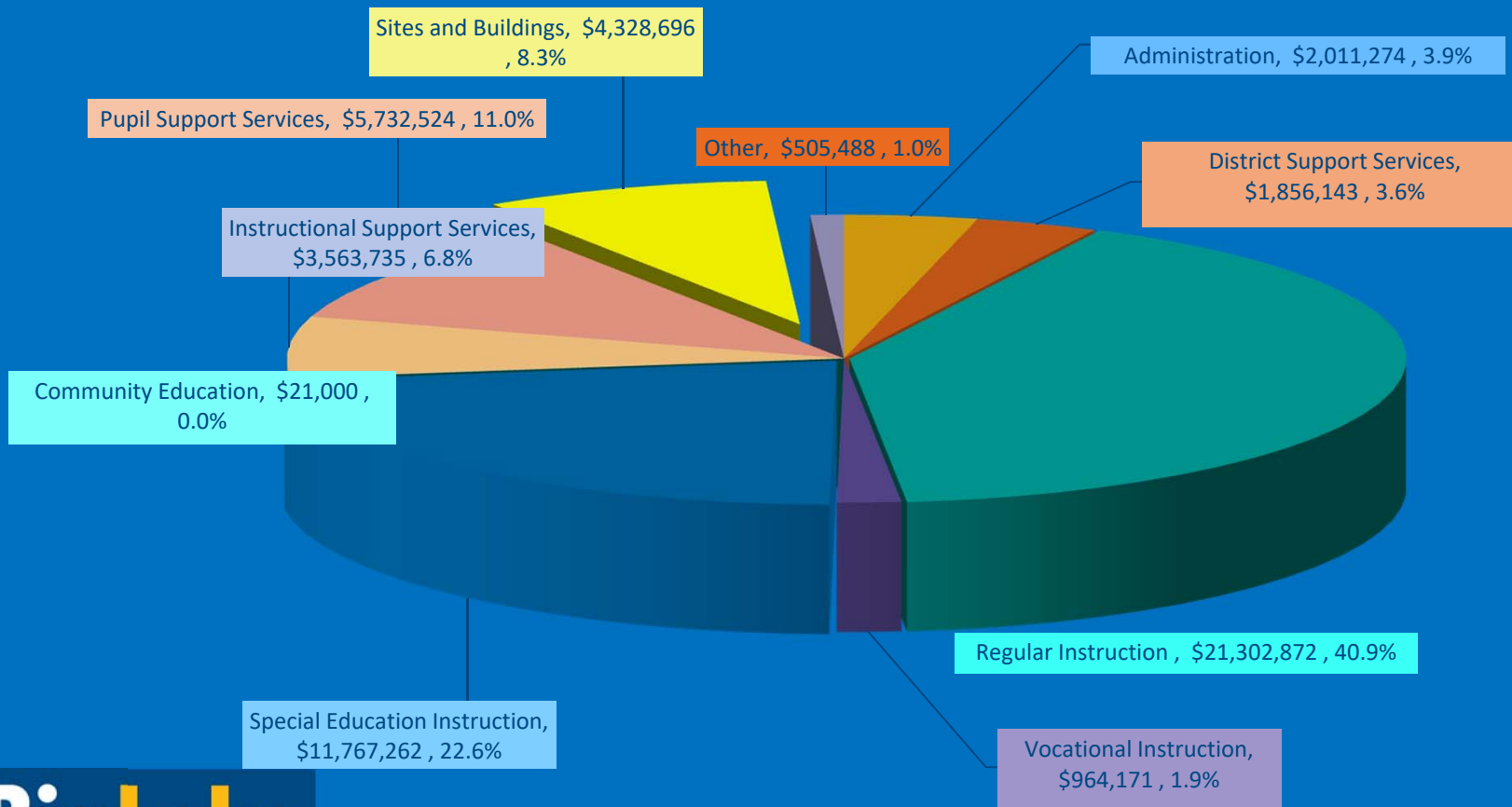
General Fund Expenditures

Total Expenditures: \$52,053,165

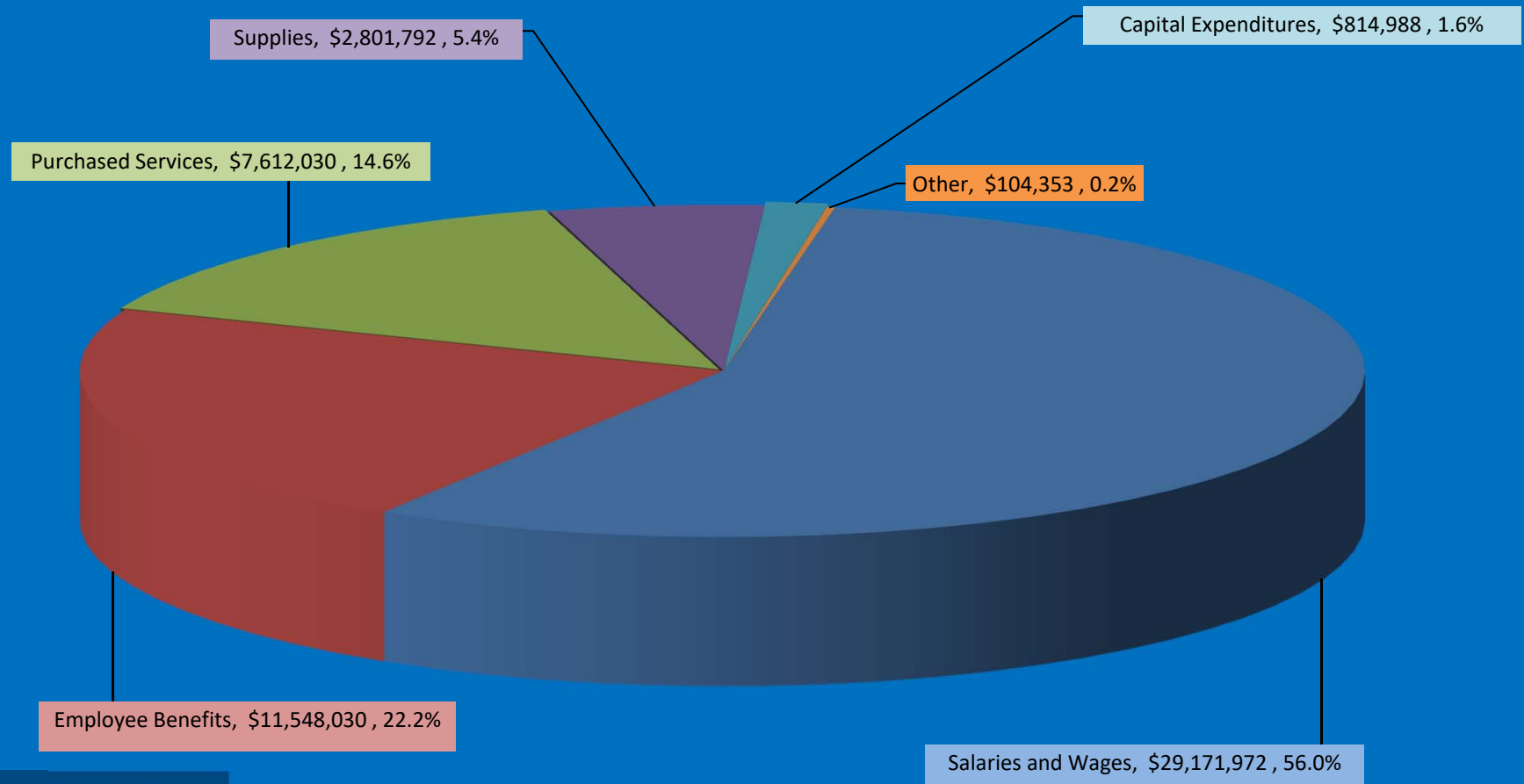
- **Salaries/Benefits: \$40.7 million**
 - 15.75 FTE's reduced for the 2026-2027 fiscal year:
 - 11.5 Teachers
 - 4 Paraeducators
 - .25 District Office
 - Summer Term Unemployment Costs: \$350,000
 - Estimated 75% funding for 26-27
- **Purchased Services: \$7.6 million**
 - Transportation, utilities, repairs, property/liability insurance
 - 4% increase on transportation rates
- **Supplies, Capital, Other: \$3.7 million**
 - Curriculum, technology, and capital projects



**2026-2027 General Fund Budget
Expenditures by Program Area
Budget \$ 52,053,165**



**2026-2027 General Fund Budget
Expenditures by Object Category
Budget \$ 52,053,165**



General Fund Results

- **\$2,561,702 planned general fund deficit**
 - Unassigned deficit \$ 957,476
 - \$ 554,370 decrease in restricted reserves
 - Math and social studies curriculum adoption and training, spending down 1 time READ Act funding, SPED costs in Third Party/Medical Assistance reserve
 - \$1,049,856 decrease in Committed/Assigned Fund Balance reserves
 - Retirements from Committed for Severance/Assigned for Compensated Absences
 - Curriculum adoption in Assigned for Curriculum Materials
 - Building repairs/construction in Assigned for Facilities Repairs and Replacement
- **Unassigned Fund Balance: \$6,786,763**
 - 15.75% of Unassigned expenditures
 - In compliance with fund balance policy



Food Service Fund

- Revenue: \$ 2,613,414
- Expenditures: \$ 2,757,459
- Deficit \$ 144,045
- Total Restricted Fund Balance: \$ 592,556
- 4th year of universal free meals
- \$320,397 equipment investment
 - HS kitchen flooring, Liberty and Independence walk-in freezers and coolers, Liberty serving line, MS gas kettle



Community Service Fund

- Revenue: \$ 3,535,023
 - Expenditures: \$ 3,629,767
 - Deficit \$ 94,744
-
- Projected ending fund balance: \$ 1,251,458
 - Budget was reviewed by Community Education Advisory Council in May



Building Construction Fund

- Revenue: \$ 2,417,500
- Expenditures: \$ 2,817,690
- Construction Projects:
 - \$407,690 remaining for MS Renovations
 - District-wide roofing projects funded by LTFM property tax levy
 - \$2,410,000 revenue and construction expenses



Other Funds

- Debt Service
 - District mortgage payments
 - Revenues = \$4,250,323
 - Expenditures = \$4,429,825
 - Fund Balance regulated by MDE



Other Funds

- OPEB Irrevocable Trust Fund
 - Other Post Employment Benefits
 - Proceeds from 2009 OPEB bonds
 - 2009 bonds are paid
 - Revenues = \$ 100,000
 - Expenditures = \$ 223,732
 - Projected Ending Fund Balance: \$1,245,459
 - Available for future other post employment benefit liabilities



Factors bearing on the District's Future

Projected Ending Unassigned Fund Balance \$6,768,763

- Blue Ribbon Commission on Special Education
 - Must find \$250 million in savings or SPED cross subsidy aid will decrease
- Labor negotiations: Big Lake Local 284 in fiscal year 2027
- Future operating levies: Despite \$1.6 million in budget adjustments, the District continues to deficit spend. Without significant increases in state general or special education aid, further budget reductions will be necessary, potentially requiring the consideration of a future operating levy increase.

The General Fund Unassigned Fund Balance complies with the District's fund balance policy



School Board Action

Approval of 2026-2027 District revenue and expenditure budgets

Total Revenue:	\$ 62,407,723
Total Expenditures:	<u>\$ 65,911,638</u>
Deficit	\$ (3,503,915)
Construction, Curriculum Adoption One Time Severance Obligations, Food Service Upgrades	<u>\$ 1,852,044</u>
Net District Deficit	\$ (1,651,871)





Certification of Updated District Population Estimate

Member _____ introduced the following resolution and moved its adoption.

RESOLUTION

CERTIFYING THE POPULATION ESTIMATE FOR THE 2026 PAYABLE 2027 LEVY OF INDEPENDENT SCHOOL DISTRICT 727, BIG LAKE SCHOOLS

WHEREAS, the Independent School District #727 has experienced an increase in population from the 2024 census figure of 20,864, to the current census figure of 21,060 as determined by the State Demographer.

BE IT RESOLVED, by the School Board of Independent School District #727 that the census figure of 21,060 be certified to the State Demographer for approval of use in the 2026 payable 2027 revenue calculations.

For the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof: _____

And the following voted against: _____

Whereupon said resolution was declared duly passed and adopted.

Date: _____

BY ORDER OF THE SCHOOL BOARD

_____ (Clerk Signature)

_____ (Clerk Name)

School Board Clerk



ADMINISTRATOR CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to establish the requirements of the school board that school administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. GENERAL STATEMENT OF POLICY

The standards of professional conduct are as follows:

- A. A school administrator must provide professional educational services in a nondiscriminatory manner.
- B. A school administrator must take reasonable action to protect students and staff from conditions harmful to health and safety.
- C. A school administrator must take reasonable action to provide an atmosphere conducive to learning.
- D. A school administrator must not use professional relationships with students, parents and caregivers, staff, or colleagues to private advantage.
- E. A school administrator must disclose confidential information about individuals only when a compelling professional purpose is served in accordance with state and federal laws and school district policies.
- F. A school administrator must not knowingly falsify or misrepresent records or facts relating to the administrator's qualifications or to the qualifications of other staff or personnel.
- G. A school administrator must not knowingly make false or malicious statements about students, students' families, staff, or colleagues.
- H. A school administrator must not accept gratuities, gifts, or favors that impair professional judgment, nor offer any favor, service, or item of value to obtain special advantage.
- I. A school administrator must only accept a contract for a position when licensed for the position or when a school district is issued a variance by the Minnesota Board Of School Administrators.
- J. A school administrator, in filling positions requiring licensure, must employ, recommend for employment, and assign only appropriately licensed personnel, or

persons for whom the school district has been issued a variance by the appropriate state board or agency, unless, after making reasonable efforts to obtain a variance, an appropriately licensed person cannot be assigned and the position must be filled to meet a legitimate emergency educational need.

- K. A school administrator must not engage in conduct involving dishonesty, fraud, or misrepresentation in the performance of professional duties.

Legal References: Minn. Stat. § 122A.14, Subd. 4 (Duties of Board of School Administrators)
Minn. Rules Part 3512.0100 (Definitions)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)



VETERAN'S PREFERENCE

I. PURPOSE

The purpose of this policy is to comply with the Minnesota Veterans Preference Act (VPA) which provides preference points for veterans applying for employment with political subdivisions, including school districts, as well as additional rights for veterans in the discharge process

II. GENERAL STATEMENT OF POLICY

- A. The school district's policy is to comply with the VPA regarding veteran's preference rights and mandated preference points to veterans and spouses of deceased veterans or disabled veterans.
- B. The school district's policy is also to comply with the VPA requirement that no covered veteran may be removed from public employment except for incompetency or misconduct shown after a hearing upon due notice, upon stated changes, and in writing. This paragraph does not apply to the position of teacher.
- C. Veteran's preference points will be applied pursuant to applicable law as follows:
 - 1. A credit of ten points shall be added to the competitive open examination rating of a non-disabled veteran, who so elects, provided that the veteran obtained a passing rating on the examination without the addition of the credit points.
 - 2. A credit of fifteen points shall be added to the competitive open examination rating of a disabled veteran, who so elects, provided that the veteran obtained a passing rating on the examination without the addition of the credit points.
 - 3. A credit of five points shall be added to the competitive promotional examination rating of a disabled veteran, who so elects, provided that (a) the veteran obtained a passing rating on the examination without the addition of the credit points and (b) the veteran is applying for a first promotion after securing public employment.
 - 4. A preference may be used by the surviving spouse of a deceased veteran and by the spouse of a disabled veteran who, because of the disability, is unable to qualify.
- D. Eligibility for and application of veteran's preference, the definition of a veteran, and the definition of a disabled veteran for purposes of this policy will be pursuant to the VPA.
- E. When notifying applicants that they have been accepted into the selection process, the school district shall notify applicants that they may elect to use veteran's preference.
- F. The school district's policy is to use a 100-point hiring system to enable allocation of veteran's preference points. The school district may or may not use a 100-point hiring system for filling teaching positions. If a 100-point hiring system is not used for filling a teaching position, preference points will not be added, but all veteran applicants who have proper licensure for the teaching position will be granted an interview for the position.
- G. If the school district does not select a member of the finalist pool who has claimed veteran's preference, the school district shall notify the finalist in writing of the reasons for the rejection and file the notice with the school district's personnel officer.
- H. In accordance with the VPA, no honorably discharged veteran shall be removed from a position of employment except for incompetency, misconduct, or good faith abolishment of position.
 - 1. Incompetency or misconduct must be shown after a hearing, upon due notice, upon stated charges, in writing.
 - 2. A veteran must irrevocably elect to be governed either by the VPA or by arbitration

- provisions set forth in a collective bargaining agreement in the event of a discharge.
- I. The VPA and the provisions of this policy do not apply to the position of private secretary, superintendent, head of a department, or any person holding a strictly confidential relation to the school board or school district. The VPA and the provisions of this policy apply to teachers only with respect to the hiring process, as set forth in Paragraph F., above.

Legal References: Minn. Stat. § 43A.11 (Veteran's Preference)
Minn. Stat. § 197.455 (Veteran's Preference Applied)
Minn. Stat. § 197.46 (Veterans Preference Act)
Hall v. City of Champlin, 463 N.W.2d 502 (Minn. 1990)
Young v. City of Duluth, 410 N.W.2d 27 (Minn. Ct. App. 1987)

Cross References: MSBA/MASA Model Policy 401 (Equal Employment Opportunity)



Policy 515
Adopted: 2.22.07
Revised: 5.28.15
Reviewed: 4.6.15
Revised: 8.24.17
Revised: 11.17.22
Revised: 11.16.23
Revised: 8.22.24
Revised: 9.24.25
Revised:

PROTECTION AND PRIVACY OF PUPIL RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code section 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)), 34 Code of Federal Regulations part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13, and Minnesota Rules parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S.

Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student’s attendance at a school or schools in the school district.

D. Directory Information

- 1) Under federal law “directory information”, means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, the student’s name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e., full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic

teams; degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:

- a. a student's social security number;
 - b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
 - c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
 - d. personally identifiable data which references religion, race, color, social position, or nationality; or
 - e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.
- 2) Under Minnesota Statutes, section 13.32, subdivision 5, a school district may not designate a student's or parent's home address, telephone number, email address, or other personal contact information as "directory information."

E. Education Records

- 1) What constitutes "education records." Education records means those records that are: (1) directly related to a student; and (2) maintained by the school district or by a party acting for the school district.
- 2) What does not constitute education records. The term "education records" does not include:
 - a. Records of instructional personnel that are:
 1. kept in the sole possession of the maker of the record;
 2. used only as a personal memory aid;
 3. not accessible or revealed to any other individual except a temporary substitute teacher; and
 4. destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 1. maintained separately from education records;
 2. maintained solely for law enforcement purposes; and
 3. disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 1. are made and maintained in the normal course of business;
 2. relate exclusively to the individual in that individual's capacity as an employee; and
 3. are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.

- d. Records relating to an eligible student, or a student attending an institution of postsecondary education, that are:
 - 1. made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - 2. made, maintained, or used only in connection with the provision of treatment to the student; and
 - 3. disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
- f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of postsecondary education

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities

I. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

- 1) Perform an administrative task required in the school or employee's contract or position description approved by the school board;
- 2) Perform a supervisory or instructional task directly related to the student's education;
- 3) Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid; or
- 4) Perform a task directly related to responding to a request for data.

J. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other indirect identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche

M. Responsible Authority

“Responsible authority” means Superintendent Tim Truebenbach.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. **GENERAL CLASSIFICATION**

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or

private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

- 1) The right to inspect and review the student's education records;
- 2) The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
- 3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
- 4) The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and postsecondary educational institutions;
- 5) The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
- 6) The right to be informed about rights under the federal law; and
- 7) The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of postsecondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 Code of Federal Regulations section 99.31(a).

C. Students with a Disability

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

- 1) The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
- 2) The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;

- c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
 - 3) When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
 - 4) A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
 - 5) If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
 - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes chapter 256B or Minnesota Care under Minnesota Statutes chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.
 - 6) Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.
- B. Prior Consent for Disclosure Not Required
- The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1) To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
- 2) To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made;
- 3) To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes section 260B.171, unless the data are required to be destroyed under Minnesota Statutes section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
- 4) To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
- 5) In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

"Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;
- 6) To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or

- b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers;
- 7) To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
- 8) To accrediting organizations in order to carry out their accrediting functions;
- 9) To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
- 10) To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of

an offense listed in 18 United States Code section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 United States Code, section 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as a plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

- 11) To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
- 12) To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
- 13) Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
- 14) To military recruiting officers and postsecondary educational institutions pursuant to Section XI. of this policy;
- 15) To the parent of a student who is not an eligible student or to the student himself or herself;
- 16) To appropriate parties, including parents or an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals (34 Code of Federal Regulations, part 99.36) and for bona fide epidemiologic investigations which the Commissioner of the Minnesota Department of Health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
- 17) To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or

endorsed by the educational agency or institution for students or former students;

- 18) To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
- a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

- 19) To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received

for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

- 20) To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

- 21) To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or
- 22) To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section 5304), who has the right to access a student's case plan, as defined

and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

- 23) When requested, and in accordance with requirements for parental consent in 34 Code of Federal Regulations, section 300.622 (b) (2), and part 99, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1) Pursuant to a valid court order;
- 2) Pursuant to a statute specifically authorizing access to the private data; or
- 3) To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the Commissioner of the Minnesota Department of Health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted; or
- 4) to appropriate parties, including parents or an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

- 1) Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. 20 United States Code, section 1232g, and 34 Code of Federal Regulations, section 99.37, which were in effect on January 3, 2012
- 2) The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under Minnesota Statutes, section 13.32.
- 3) A parent's personal contact information must be treated as private data on individuals regardless of whether that contact information was previously designated as or treated as directory information under Minnesota Statutes, section 13.32, subdivision 2.

- 4) When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

- 1) When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
- 2) The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
- 3) Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in Section VI. of this policy.
- 4) A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student’s name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
- 5) The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student’s social security number or other non-directory information

is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

- 1) Name of the student and/or parent, as appropriate;
- 2) Home address;
- 3) School presently attended by student;
- 4) Parent's legal relationship to student, if applicable; and
- 5) Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

- 1) The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and

- e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.
- C. Private Records Not Accessible to Student
Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.
- D. Military-Connected Youth Identifier
When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this Paragraph, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

- A. Confidential Records
Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.
- B. Reports Under the Maltreatment of Minors Reporting Act
Pursuant to Minnesota Statutes Chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes Chapter 260E, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

- C. Investigative Data
Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.
 - 1) The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
 - 2) A complainant has access to a statement he or she provided to the school district.

- 3) Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes section 13.393.
- 4) Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
- 5) A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student’s parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POSTSECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
 - 1) may be used only for the purpose of providing information to students about military service, state and federal veterans’ education benefits, and other career and educational opportunities provided by the military;

- 2) cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
 - 3) copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and postsecondary educational institutions. To refuse the release of the above information to military recruiting officers and postsecondary educational institutions, a parent or eligible student must notify the responsible authority, the Building Principal, in writing by October 1 each year. The written request must include the following information:
- 1) Name of student and parent, as appropriate;
 - 2) Home address;
 - 3) Student's grade level;
 - 4) School presently attended by student;
 - 5) Parent's legal relationship to student, if applicable;
 - 6) Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 - 7) Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisdisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this Article may use the information, but only for the purposes for which the disclosure was made.

B. Redisdisclosure Not Prohibited

- 1) Subdivision A. of this Article does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make

further disclosures of the information on behalf of the school district provided:

- a. The disclosures meet the requirements of Section VI. of this policy; and
- b. The school district has complied with the record-keeping requirements of Article XIII. of this policy.

2) Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Record Keeping

1) The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record, with the education records of the student, that indicates:

- a. the parties who have requested or received personally identifiable information from the education records of the student;
- b. the legitimate interests these parties had in requesting or obtaining the information; and
- c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may

- make further disclosures of personally identifiable information from the student's education records without consent.
- 2) In the event the school district discloses personally identifiable information from an education record of a student pursuant to Paragraph XII.B. of this policy, the record of disclosure required under this Article shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
 - 3) Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.
 - 4) The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
 - 5) The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
 - 6) The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

- A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this Article immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this Article includes:

- 1) The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
- 2) If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
- 3) Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

- 1) The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;

- c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine-based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
- 2) If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
 - 3) The cost of providing copies shall be borne by the parent or eligible student.
 - 4) The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

- 1) The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
- 2) The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
- 3) If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this Article.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this Article.

- 1) If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
- 2) If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.

- 3) Any statement placed in the education records of the student under Subdivision B. of this Article shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.
- C. Conduct of Hearing
 - 1) The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
 - 2) The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
 - 3) The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this Article and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
 - 4) The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.
- D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means Superintendent Tim Truebenbach.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

- A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.
- B. Content of Complaint

A complaint filed pursuant to this Article must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII.

WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX.

ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

- 1) That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
- 2) That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
- 3) That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
- 4) That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
- 5) The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
- 6) That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX.

DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI.

COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the superintendent's office.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Minn. Stat. § 13.32, Subd. 5 (Directory Information)
 Minn. Stat. § 13.393 (Attorneys)
 Minn. Stat. Ch. 14 (Administrative Procedures Act)
 Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
 Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
 Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
 Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
 Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
 Minn. Stat. Ch. 256L (MinnesotaCare)
 Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 Minn. Stat. § 363A.42 (Public Records; Accessibility)
 Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
 Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
 10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
 18 U.S.C. § 2331 (Definitions)
 18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
 20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
 20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
 20 U.S.C. § 7908 (Armed Forces Recruiting Information)
 20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
 25 U.S.C. § 5304 (Definitions – Tribal Organization)
 26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
 42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
 42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
 34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
 34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
 42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273 309 (2002)
 Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
 MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
 MSBA/MASA Model Policy 520 (Student Surveys)
 MSBA/MASA Model Policy 711 (Video Recording on School Buses)
 MSBA/MASA Model Policy 722 (Public Data Requests)
 MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)

Resources:

U.S. Department of Education: *FAQs on Photos and Videos under FERPA* | *Protecting Student Privacy* (accessed 012926)

U.S. Department of Education: *Letter to Wachter Regarding Surveillance Video of Multiple Students* | *Protecting Student Privacy* (accessed 012926)

U.S. Department of Education: *School Resource Officers, School Law Enforcement Units, and the Family Educational Rights and Privacy Act (FERPA)* | *Protecting Student Privacy* (accessed 012926)

U.S. Department of Education: *Protecting Student Privacy While Using Online Educational Services: Requirements and Best Practices* | *Protecting Student Privacy* (accessed 012926)

U.S. Department of Education: *FERPA/IDEA Crosswalk* | *Protecting Student Privacy* (accessed 012926)

U.S. Department of Education: *What is the Protection of Pupil Rights Amendment?* | *Protecting Student Privacy* (accessed 012926)

Minnesota Department of Health: *The Family Educational Rights and Privacy Act (FERPA) and Immunization Data (including Possible School Consent Language for Sharing Immunization Data with Registries)* (accessed 012926)



WELLNESS

I. PURPOSE

The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards.

II. GENERAL STATEMENT OF POLICY

- A. The school board recognizes that nutrition promotion and education, physical activity and other school-based activities that promote student wellness are essential components of the educational process and that good health fosters student attendance and learning.
- B. The school environment should promote students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.
- C. The school district encourages the involvement of students, parents, teachers, representatives of the private food service vendor, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of school district's wellness policy.
- D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive.
- E. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- F. The private food service vendor will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

III. WELLNESS GOALS

- A. Nutrition Education and Promotion
 - 1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:
 - a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;
 - b. part of health education classes as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and
 - c. enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.
 - 2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including those sold

individually outside the reimbursable school meal programs, such as through a la carte/snack lines, vending machines, fundraising events, concession stands, and student stores.

B. Physical Activity

1. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities such as watching television;
2. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate; and
3. Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate.

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary role in promoting their children's health and well-being.
2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.
3. The school district encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.
4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

IV. STANDARDS AND NUTRITION GUIDELINES

A. School Meals

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations.
2. The private food service vendor's personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.
3. The private food service vendor's personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning.
4. The private food service vendor's personnel will provide clean, safe, and pleasant settings and adequate time for students to eat.
5. The private food service vendor's personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws, rules, and regulations and that reimbursable school meals meet USDA nutrition standards.
6. The private food service vendor's personnel shall adhere to all applicable federal, state, and local food safety and security guidelines.
7. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.
8. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.

9. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.
 10. Water fountains, water jugs and cups will be present in the cafeteria and supervisory staff will allow students to access water throughout the meal period.
 11. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.
- B. School Food Service Program/Personnel
1. The school district shall assure the private food service vendor designates an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines.
 2. As part of the private food service vendor's responsibility to operate the food service program, the private food service vendor will provide continuing professional development for all of its food service personnel who work in Big Lake Schools.
- C. Competitive Foods and Beverages
1. All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered "competitive foods." Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers.
 2. All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.
 3. Before and Aftercare (child care) programs must also comply with the school district's nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.
- D. Other Foods and Beverages Made Available to Students
1. Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:
 - a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
 - b. Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.
 - c. Drinking water fountains will be made available to students and staff throughout the school building.
 2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice

- is allowed by a student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.
3. Fundraising. The school district will make available, by request, to parents and teachers a list of suggested healthy fundraising ideas.
- E. Food and Beverage Marketing in Schools
1. School-based marketing will be consistent with nutrition education and health promotion.
 2. Schools will restrict food and beverage marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

A. Wellness Coordinator

1. The superintendent or designee will oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.
2. The principal of each school, or a designee, will ensure compliance within the school and will report to the Wellness Coordinator regarding compliance matters upon request.

B. Public Involvement

1. The Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.
2. The Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, and periodic review and update of the wellness policy. All meeting dates and times will be posted on the Big Lake School District's website and will be open to the public.

VI. POLICY IMPLEMENTATION AND MONITORING

A. Implementation and Publication

1. After approval by the school board, the wellness policy will be implemented throughout the school district.
2. The school district will post its wellness policy on its website, to the extent it maintains a website.

B. Annual Reporting

The Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

C. Triennial Assessment

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:
 - a. the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;
 - b. The extent to which the school district's wellness policy compares to model local wellness policies; and

- c. A description of the progress made in attaining the goals of the school district's wellness policy.
 2. The Wellness Coordinator will be responsible for conducting the triennial assessment.
 3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.
- D. Recordkeeping
- The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:
1. The school district's written wellness policy
 2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public
 3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee)

Legal References: Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
42 U.S.C. § 1758b (Local School Wellness Policy)
42 U.S.C. § 1771 *et seq.* (Child Nutrition Act)
7 U.S.C. § 5341 (Establishment of Dietary Guidelines)
7 C.F.R. § 210.10 (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Local Resources: Minnesota Department of Education, www.education.state.mn.us
Minnesota Department of Health, www.health.state.mn.us
County Health Departments
Action for Healthy Kids Minnesota, www.actionforhealthykids.org
United States Department of Agriculture, www.fns.usda.gov

ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENTS

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such commentary as may be necessary for them to be clearly understood. When projected expenditures exceed projected revenues, the school board may consider use of an available fund balance, if one exists.
- B. Expenditures shall be reported in compliance with Minnesota Statutes section 123B.76.
- C. Prior to July 1 of each year, the school board must approve and adopt its revenue and expenditure budgets for the next school year. The budget document so adopted must be considered an expenditure-authorizing or appropriations document. No funds shall be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district must publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Commissioner of the Minnesota Department of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement must be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section 123B.10.
- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above in a conspicuous place on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the

superintendent. The superintendent may delegate duties related thereto to other school officials, but maintains the ultimate responsibility for this function.

- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only after communication with the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the staffing plan is approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically communicated to the school board.
- E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)