

**BOARD OF EDUCATION MEETING  
MACKSVILLE UNIFIED SCHOOL DISTRICT 351  
BOE ROOM IN GRADE SCHOOL**

**DATE: May 11, 2026**

**TIME: 7:30 PM**

**\* Denotes Action Items**

**\*1. Approval of the minutes of the BOE meetings held on April 13, 2026 as presented (Addendum A)**

**\*11. Approval of the Agenda**

**\*III. Consideration of Payment of Warrants (Addendum B)**

**\*IV. Treasurer's Report (Addendum C)**

**\*V. Discussion and/or Action Items:**

- A. Audit Report - Adams Brown (Addendum D#1)
- B. Special Education Report
- C. Accept resignation of Jordan Hackerott as HS Boys Basketball assistant coach (Addendum D#2)
- D. Approve contract for Lori Anschutz as secondary principal
- E. Approve contract for Tayler Gentry as the 4th grade teacher
- F. Approve contract for James Canterbury as District IT Coordinator and Jr. High Cross Country
- G. Food Service Management Company Bids: Keystone
- H. Summer ground maintenance hire: Alvaro Espino
- I. KASB Policy (2nd Read Addendum D#3)
- J. Approve resignation of Gary Drake as elementary custodian
- K. Accept rescinding of retirement notification: Melinda Wood (Addendum D#4)

Board Items:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**VI. Administrative Reports:**

- A. Superintendent
  - 1. Kansas Attorney General Grant: Zero Eyes
  - 2. Kansas Communities That Care (KCTC) Survey
  - 3. Contracted Service Addendum Agreement: Time change (Addendum D#5)
  - 4. EMC Insurance Claim update: Tech Loss Consulting
  - 5. Table saw bid
  - 6. Hail damage
  - 7. Cell Phone Policy
- B. Principal:
  - Elementary: Kansas Preschool Pilot Grant
  - Jr./Sr. High: 2026-2027 Handbook changes

**VII. Executive Session:**

- A. Non-elected Personnel    B. Negotiations    C. Student Matters

**VIII. Adjournment**



Bd. Mtg. #12 Continued

Special Education update given by Mr. Keith Lamb.

Reso #143 Approve Contract 4/13/26	Approve Samantha Jacobs as HS Assistant Cheerleading Coach.  Motion: Mr. D. Miller Yes: 7	Motion Carried	Seconded: Mr. Anshutz No: 0
Reso #144 Approve Contract 4/13/26	Approve Jessica Neeland as KAYS Sponsor.  Motion: Mr. Lamb Yes: 7	Motion Carried	Seconded: Mr. Anshutz No: 0
Reso #145 Approve Contract 4/13/26	Approve McKenna Anderson as Kayette Sponsor.  Motion: Mr. Lamb Yes: 7	Motion Carried	Seconded: Mr. Anshutz No: 0
Reso #146 Approve Calendar 4/13/26	Approve 2026-2027 calendar as presented.  Motion: Mr. Butler Yes: 7	Motion Carried	Seconded: Mr. Anshutz No: 0
Reso #147 Approve Contract 4/13/26	Approve contract for Brittany Miller as Online Coordinator and Proctor for the 26-27 school year.  Motion: Mr. Vosburgh Yes: 6	Motion Carried	Seconded: Mr. Anshutz No: 0
Mr. Matthew Miller recused.			
Reso #148 Accept Resignation 4/13/26	Accept resignation of Julie Russell as Concession Stand Sponsor.  Motion: Mr. Lamb Yes: 7	Motion Carried	Seconded: Mr. Anshutz No: 0

First reading of KASB Policy Updates.

Danielle Acosta departed the meeting at 7:30 PM.

Mtg. #12 Continued

Reso. #149      Mr. President, I move that the board go into Executive Session at this time  
Executive      (7:30 PM) for no longer than 30 minutes to discuss personnel. The  
Session      justification for the Executive Session is to protect the privacy interests of the  
4/13/26      individuals to be discussed.

Motion: Mr. Vosburgh      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Mr. Mike Sanders was asked to remain in executive session.

Dallas Morrow, Kay Stimatze, Jennifer Gillespie, Michelle Blaske, Haleigh Wood, Nick Anderson, and Macy Kennan exited the meeting.

Haleigh Wood was asked to join the executive session at 7:37 PM.

Open Meeting reconvened at 8:00 PM. Dallas Morrow, Kay Stimatze, Jennifer Gillespie, Michelle Blaske, Nick Anderson, and Macy Kennan rejoined the meeting.

Reso #150      Approve Devin Murrow as Teacher Interventionist beginning the 26-27 school year.  
Approve  
Contract  
4/13/26      Motion: Mr. Vosburgh      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Superintendent Report given by Mr. Mike Sanders.

- No School on May 14, 2026 due to CPL Track.
- Updates regarding High School ELA, KICS Insurance Quotes, EMC Insurance Claim, Food Service, and KSDE Audit.

Principal Report given by Ms. Kay Stimatze.

Reso. #151      Declare old athletic uniforms, no longer used text books, and extra yearbooks as surplus and  
Surplus      approves of its disposal through sale, donation or recycling.  
Property  
4/13/26      Motion: Mr. M. Miller      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Mrs. Michelle Blaske provided an update regarding driver's ed being offered this year through Kinsley.

Meeting was recessed at 8:27 PM.

Michelle Blaske, Nick Anderson, Haleigh Wood, Kay Stimatze, Macy Keenan, and Jennifer Gillespie departed the meeting at 8:27 PM.

The open meeting reconvened at 8:32 PM.

Reso. #152      Mr. President, I move that the board go into Executive Session at this time  
Executive      (8:32 PM) for no longer than 40 minutes to discuss personnel. The  
Session      justification for the Executive Session is to protect the privacy interests of the  
4/13/26      individuals to be discussed.

Motion: Mr. Butler      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Bd. Mtg #12 Continued

Superintendent Mike Sanders was asked to remain in executive session.

Dallas Morrow exited the meeting.

Open Meeting reconvened at 9:12 PM.

Dallas Morrow returned to the meeting.

Reso. #153      Approve to offer Lori Anschutz a one-year contract as secondary principal for the 26-27 school  
Approve      year.  
Offer

4/13/26      Motion: Mr. Vosburgh      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Reso #154      Mr. President, I move we go into Executive Session at this time (9:20 PM)  
Executive      for no longer than 25 minutes to discuss employer-employee negotiations. The  
Session      justification for this session is to protect the district's right to the confidentiality of  
4/13/26      its negotiating position and the public interest.

Motion: Mr. M. Miller      Seconded: Mr. Anshutz  
Yes: 7      Motion Carried      No: 0

Superintendent Mike Sanders was asked to remain in executive session.

Dallas Morrow departed the meeting at 9:20 PM.

Open Meeting reconvened at 9:45 PM.

President Aaron Wolff adjourned the meeting at 9:45 PM.

Respectfully submitted,

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Dallas Morrow - Board Clerk

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Aaron Wolff-Board President

## Handwritten Checks 04/01/26-04/30/26

Haleigh Wood	reimb. For items bought	\$28.45
TC Wireless	IT services	\$239.80
Edna's Cafe	potato bar meal	\$150.00
GTG Peterbilt	bus repairs	\$1910.92
Trousdale Parts	bus repairs/maintenance	\$2385.52
Truck Center Companies	bus repairs	\$4889.07
Minnis Chapel	donation for memorial	\$25.00
City of Macksville	utilities	\$971.73
Morgan Diesel	bus repairs	\$2959.54
Trousdale Parts	bus repairs	\$393.27
BayBridge	monthly fee	\$825.00
Constellation	gas	\$3540.20
GBTA	net and phone	\$691.59
City of Belpre	water	\$45.03
EMC Insurance	insurance premium	\$9688.01
Kansas Gas	gas	\$1040.14
Midwest Energy	electric	\$4874.90
SCK-SEC	flow thru payment	\$29997.00
KPERS	KPERS aid	\$63205.89
TASC	per participant fees	\$440.32
Athco	work on scoreboard	\$3802.50
Body and Sole	monthly rent	\$750.00
Bluum	chromebooks	\$12240.00
Visa	food for classes	\$227.57
	Prom needs- JR class	\$1144.66
	Sinc and other fees	\$196.98
	Equipment for track	\$117.07
	Chair for Lanterman	\$169.99
	CTE workshop	\$185.00
	Hotel for Sanders	\$144.72
	Career fair fees	\$200.00
	Hotel for Sanders	\$162.13
	Module for class	\$10.00
	JH track shirts	\$732.83
	Fee for teacher education wkshop	\$80.00
	Mystery science	\$499.00
<b>TOTAL</b>		<b>\$148,963.83</b>

PO	VENDOR	DESCRIPTION	ACCOUNT	AMT. DUE
<b>GENERAL (6)</b>				
<b>INSTRUCTION</b>				
S496	Keller Instrument Repair	16835- instrument repairs	06-1000-510-03	\$250.00
S491	Laura Wolff	771138- food for class	06-1000-610-06	\$24.44
S503	Macksville Grade School Activity	043026GS- reimb. for JH track entry	06-1000-500-04	\$940.00
S504	Macksville Grade School Activity	043026GS1- reimb. for HS track entr	06-1000-500-05	\$1,055.00
		043026GS1- league expenses	06-1000-500-06	\$120.00
S489	Macksville High School Acitivity F	043026HS- reimb. for powerlifting me	06-1000-500-05	\$630.00
S462	OPI	L34276- teaching supplies HS	06-1000-610-01	\$415.42
S442	OPI	L34277- teaching supplies GS	06-1000-610-02	\$382.36
S494	OPI	L34279- ink for counselor	06-1000-650-01	\$186.97
S493	OPI	L34278- paper	06-1000-610-07	\$2,275.00
S495	OPI	L33273- ink for nurse's office	06-1000-650-02	\$267.74
S435	Taylor Musci	2179562-IN- clarinet stand	06-1000-510-03	\$155.00
S497	White's	3783- bananas for science	06-1000-500-01	\$17.68
<b>TOTAL</b>				<b>\$6,719.61</b>
<b>STUDENT SUPPORT SERV.</b>				
<b>TOTAL</b>				<b>\$0.00</b>
<b>GEN. ADMIN.</b>				
S442	OPI	L34277- flash drive for FS	06-2300-610-01	\$9.03
S479	Taylor Printing	47888- winter distric newsletters	06-2300-550-07	\$515.10
S484	White's	5962- coffee	06-2300-890-00	\$15.98
		5962- donuts for flour mill	06-2300-890-04	\$22.69
<b>TOTAL</b>				<b>\$562.80</b>
<b>SCHOOL ADMIN.</b>				
S442	OPI	L34277- office supplies GS	06-2400-610-02	\$521.91
S481	OPI	L33592- mailing envelopes for HS	06-2400-610-01	\$262.00
<b>TOTAL</b>				<b>\$783.91</b>
<b>OPERATION &amp; MAINTENANCE</b>				
S505	Country Store	043026- fuel	06-2720-626-00	\$1,623.20
S502	DaB Oil	043026- fuel	06-2720-626-00	\$2,304.81
<b>TOTAL</b>				<b>\$3,928.01</b>
<b>TRANSPORTATION</b>				
S490	UniFirst	1900276389- shop supplies	06-2740-800-00	\$104.68
<b>TOTAL</b>				<b>\$104.68</b>
<b>LOCAL OPTION BUDGET (8)</b>				

L139	Doerr's	248250/D- painters tool and caulk	08-2600-610-00	\$21.98
L140	Great Bend Refrigeration	6682- annual preventative mainten	08-2600-610-00	\$329.93
L130	R&L Fire	26-15213- monthly fire alarm monitor	08-2600-610-00	\$100.00
	<b>TOTAL</b>			<b>\$451.91</b>

**CAPITAL OUTLAY (16)**

P74	Great Bend Refrigeration	6681- repairs to walk-in freezer	16-2600-730-00	\$936.59
	<b>TOTAL</b>			<b>\$936.59</b>

**FOOD SERVICE (24)**

F63	Cash-Wa	15065150- food items	24-3100-630-00	\$2,621.80
		15065150- nonfood items	24-3100-680-00	\$95.78
F61	Evco	0931142- food items	24-3100-630-00	\$1,794.92
		0931142- nonfood items	24-3100-680-00	\$71.72
F62	Hiland Dairy	3048363- milk	24-3100-630-00	\$906.00
F55	White's Foodliner	7048- food items	24-3100-630-00	\$20.16
	<b>TOTAL</b>			<b>\$5,510.38</b>

**INSERVICE (26)**

	<b>TOTAL</b>			<b>\$0.00</b>
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**SPECIAL ED. (30)**

S505	Country Store	043026- special ed fuel	30-2720-626-00	\$53.31
	<b>TOTAL</b>			<b>\$53.31</b>

**TITLE II D TECH (31)**

**VOCATIONAL ED (34)**

**SPEC. RESERVE (47)**

**KPERS (51)**

**CONT. RES. (53)**

**TEXTBOOK (56)**

	<b>TOTAL</b>			<b>\$0.00</b>
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**TITLE II TEACHER QUALITY (58)**

**TITLE I LOW INCOME (61)**

**TITLE I MIGRANT (64)**

**REC. COMMISSION (84)**

**DONATIONS (94)**

**SMALL SCHOOL GRANT (95)**

**ESSA (96)**

	<b>TOTAL</b>			<b>\$19,051.20</b>
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# USD 351-Macksville

## Cash Summary Report

Accounting Cycle: FY25-26; Beginning Period: Period 10 (04/01/2026 - 04/30/2026) ; Ending Period: Period 10 (04/01/2026 - 04/30/2026) ; Show Prior Year Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: No

Fund Description	Beginning Balance	Revenue	Expenditure	Other Ending Balance	Encumbrances	Liabilities	Available
06 GENERAL	\$294,524.54	\$187,497.64	(\$213,209.97)	\$0.00	\$288,812.21	(\$100.00)	\$246,404.72
08 LOCAL OPTION BUDGET	\$338,775.38	\$1,217.70	(\$44,539.37)	\$0.00	\$295,453.71	\$0.00	\$284,805.05
11 AT-RISK 4 YEAR OLD	\$0.00	\$4,741.00	(\$4,741.00)	\$0.00	\$0.00	\$0.00	\$0.00
12 AT-RISK K-12	\$0.00	\$43,869.66	(\$43,869.66)	\$0.00	\$0.00	\$0.00	\$0.00
14 BILINGUAL/ESL	\$0.00	\$3,770.00	(\$3,770.00)	\$0.00	\$0.00	\$0.00	\$0.00
16 CAPITAL OUTLAY FUND	\$282,114.75	\$119.88	(\$8,190.41)	\$0.00	\$274,044.22	\$0.00	\$263,565.49
18 DRIVER TRAINING FUND	\$22,743.65	\$0.00	\$0.00	\$0.00	\$22,743.65	\$0.00	\$22,743.65
24 FOOD SERVICE FUND	\$0.00	\$23,312.86	(\$14,212.63)	\$0.00	\$9,100.23	\$0.00	\$14,590.45
26 IN-SERVICE EDUCATION FUND	(\$263.33)	\$0.00	\$0.00	\$0.00	(\$263.33)	\$0.00	(\$647.33)
30 SPECIAL EDUCATION FUND	(\$98,314.81)	\$0.00	(\$30,733.35)	\$0.00	(\$129,048.16)	\$0.00	(\$128,994.85)
34 VOCATIONAL EDUCATION	(\$2,732.29)	\$262.00	(\$491.76)	\$0.00	(\$2,962.05)	\$0.00	(\$2,962.05)
47 Special Reserve	\$3,599.30	\$0.00	\$0.00	\$0.00	\$3,599.30	\$0.00	\$3,599.30
51 KPERS Contribution Fund	\$0.00	\$63,205.89	(\$63,205.89)	\$0.00	\$0.00	\$0.00	\$0.00
53 CONTINGENCY RESERVE	\$32,022.08	\$0.00	\$0.00	\$0.00	\$32,022.08	\$0.00	\$32,022.08
56 TEXTBOOK RENTAL FUND	\$3,492.00	\$0.00	\$0.00	\$0.00	\$3,492.00	\$0.00	\$3,492.00
58 TITLE IIA TEACHER QUALITY	\$7,476.00	\$1,869.00	\$0.00	\$0.00	\$9,345.00	\$0.00	\$9,345.00
59 TITLE IV Academic Enrichment	\$8,680.00	\$2,170.00	\$0.00	\$0.00	\$10,850.00	\$0.00	\$10,850.00
61 TITLE I READING/MATH	\$15,959.63	\$9,634.00	(\$3,224.94)	\$0.00	\$22,368.69	\$0.00	\$22,368.69
84 RECREATION COMMISSION FUND	\$35,202.37	\$15.02	\$0.00	\$0.00	\$35,217.39	\$0.00	\$35,217.39
95 SMALL SCHOOL GRANT	\$0.00	\$11,103.00	(\$11,103.00)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub Total</b>	<b>\$943,279.27</b>	<b>\$352,787.65</b>	<b>(\$441,291.98)</b>	<b>\$0.00</b>	<b>\$854,774.94</b>	<b>(\$100.00)</b>	<b>\$816,399.59</b>
					<b>(\$38,275.35)</b>		

# USD 351-Macksville

## Bank Account Reconciliation Report (Outstanding)

Accounting Cycle: FY25-26; Bank: St John National Bank - ; Bank Account: 200603 - Macksville USD 351 Checking Account; Statement Date: 04/30/2026; Include Unposted Transactions: No

Last Reconciled	Beginning Balance	Statement Date				
3/31/2026	(\$80,391.93)	04/30/2026				
Date	Source Document	Item Number	Description	Deposit	Withdrawal	
4/30/2025	00000446	00000446	CK#37398		\$2.82	
4/30/2025	00000447	00000447	CK#37944		\$96.50	
4/30/2025	00000448	00000448	CK#38244		\$79.20	
4/30/2025	00000451	00000451	CK#39386		\$225.00	
4/30/2025	00000461	00000461	CK#39524		\$25.00	
4/30/2025	00000518	00000518	CK#39953		\$225.00	
6/13/2025	25-15	4189	KS Employment Security Fund		\$4.46	
6/30/2025	25-013	4892	Macksville Recreation Comm		\$4,500.00	
8/12/2025	26-006	4277	Brian Anshutz		\$728.00	
8/29/2025	26-008	4317	TASC		\$791.80	
10/13/2025	11	4411	KS Employment Security Fund		\$202.76	
11/12/2025	12	4550	KS Employment Security Fund		\$213.27	
12/15/2025	13	4623	KS Employment Security Fund		\$195.82	
1/27/2026	26-044	4716	Sports in Kansas		\$750.00	
2/19/2026	26-059	4773	Jay Rittle		\$18.73	
3/13/2026	26-078	4890	SCK-SEC		\$31,837.00	
3/31/2026	26-071	4844	Gill Chiropractic		\$65.00	
3/31/2026	26-071	4845	Harco Athletic Reconditioning, Inc.		\$4,269.00	
3/31/2026	26-071	4848	KASB		\$7,816.05	
3/31/2026	26-071	4856	R&L Fire and Security Specialists LLC		\$100.00	
4/15/2026	17	4867	American Fidelity Assur Co		\$91.60	
4/15/2026	17	4871	KS Employment Security Fund		\$195.87	
4/15/2026	17	4872	Liberty National Life Insurance		\$758.76	
4/15/2026	26-074	4883	The Golden Belt Telephone Association, Inc.		\$691.59	
4/15/2026	26-079	4891	SCK-SEC		\$29,997.00	
4/17/2026	00002815	00002815	InaAlert April Expense		\$1,564.32	
4/17/2026	26-075	4886	Athco Acquisition Corp		\$3,802.50	
4/17/2026	26-075	4887	TASC		\$440.32	
4/23/2026	26-076	4888	Body and Sole		\$750.00	
4/23/2026	26-077	4889	Bluum USA, Inc.(f.k.a.Troxell Communications		\$12,240.00	
4/30/2026	26-081	4893	Cash-Wa Distributing		\$2,717.58	
4/30/2026	26-081	4894	Country Store		\$1,676.51	
4/30/2026	26-081	4895	DaB Oil, Inc.		\$2,304.81	
4/30/2026	26-081	4896	Doerr's Larned Ace Hardware		\$21.98	
4/30/2026	26-081	4897	Evco Wholesale Food Corp.		\$1,866.64	
4/30/2026	26-081	4898	Great Bend Refrigeration Inc.		\$1,266.52	
4/30/2026	26-081	4899	Hiland Dairy Co.		\$906.00	
4/30/2026	26-081	4900	Keller Instrument Repair		\$250.00	
4/30/2026	26-081	4901	Laura Wolff		\$24.44	
4/30/2026	26-081	4902	Macksville Grade School Act		\$2,115.00	
4/30/2026	26-081	4903	Macksville High School Act		\$630.00	
4/30/2026	26-081	4904	OPI		\$4,320.43	
4/30/2026	26-081	4905	R&L Fire and Security Specialists LLC		\$100.00	

# USD 351-Macksville

## Bank Account Reconciliation Report (Outstanding)

4/30/2026	26-081	4906	Taylor Music	\$155.00
4/30/2026	26-081	4907	Taylor Printing, Inc.	\$515.10
4/30/2026	26-081	4908	UniFirst Corporation	\$104.68
4/30/2026	26-081	4909	White's FoodLiner	\$76.51
<b>Sub Total</b>				<hr/> <b>\$121,728.57</b>

# USD 351-Macksville

## Bank Account Reconciliation Report (Actual GL Detail FY25-26)

Accounting Cycle: FY25-26; Bank: St John National Bank - ; Bank Account: 200603 - Macksville USD 351 Checking Account; Statement Date: 04/30/2026; Include Unposted Transactions: No

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
04/01/2026	040126	00002816	06-901	Approve Cash Receipts Batch; Batch No.: 040126;Receipt No.: 4621	\$425,819.00	\$0.00
04/01/2026	040126	00002857	06-901	Reversing: Approve Cash Receipts Batch; Batch No.: 040126;Receipt No.: 4621	\$0.00	\$425,819.00
04/01/2026	040126A	00002858	06-901	Approve Cash Receipts Batch; Batch No.: 040126A;Receipt No.: 46	\$125,819.00	\$0.00
04/08/2026	26-068	00002698	06-901	Disbursement for Voucher: 26-068; Fund=06	\$0.00	\$4,714.69
04/08/2026	26-069	00002703	06-901	Disbursement for Voucher: 26-069; Fund=06	\$0.00	\$4,889.07
04/09/2026	040926	00002817	58-901	Approve Cash Receipts Batch; Batch No.: 040926;Receipt No.: 4621	\$1,869.00	\$0.00
04/09/2026	040926	00002817	59-901	Approve Cash Receipts Batch; Batch No.: 040926;Receipt No.: 4621	\$2,170.00	\$0.00
04/09/2026	040926	00002817	61-901	Approve Cash Receipts Batch; Batch No.: 040926;Receipt No.: 4621	\$9,634.00	\$0.00
04/10/2026	033126	00002735	24-901	Approve Cash Receipts Batch; Batch No.: 033126;Receipt No.: 4621	\$480.00	\$0.00
04/10/2026	033126A	00002736	24-901	Approve Cash Receipts Batch; Batch No.: 033126A;Receipt No.: 462	\$48.01	\$0.00
04/10/2026	041026	00002829	24-901	Approve Cash Receipts Batch; Batch No.: 041026;Receipt No.: 4621	\$21,451.14	\$0.00
04/13/2026	26-073	00002804	06-901	Disbursement for Voucher: 26-073; Fund=06	\$0.00	\$4,349.54
04/13/2026	26-073	00002804	08-901	Disbursement for Voucher: 26-073; Fund=08	\$0.00	\$4,365.20
04/15/2026	041526	00002830	06-901	Approve Cash Receipts Batch; Batch No.: 041526;Receipt No.: 4621	\$29,997.00	\$0.00
04/15/2026	041526A	00002831	51-901	Approve Cash Receipts Batch; Batch No.: 041526A;Receipt No.: 462	\$63,205.89	\$0.00
04/15/2026	17	00002788	30-901	Mark Payroll Voucher Paid 17	\$0.00	\$683.04
04/15/2026	17	00002788	61-901	Mark Payroll Voucher Paid 17	\$0.00	\$3,224.94
04/15/2026	17	00002788	24-901	Mark Payroll Voucher Paid 17	\$0.00	\$8,655.88
04/15/2026	17	00002788	34-901	Mark Payroll Voucher Paid 17	\$0.00	\$491.76
04/15/2026	17	00002788	06-901	Mark Payroll Voucher Paid 17	\$0.00	\$130,900.45
04/15/2026	17	00002788	08-901	Mark Payroll Voucher Paid 17	\$0.00	\$15,930.24
04/15/2026	17	00002788	11-901	Mark Payroll Voucher Paid 17	\$0.00	\$4,741.00
04/15/2026	17	00002788	12-901	Mark Payroll Voucher Paid 17	\$0.00	\$43,869.66
04/15/2026	17	00002788	14-901	Mark Payroll Voucher Paid 17	\$0.00	\$3,770.00
04/15/2026	26-074	00002812	08-901	Disbursement for Voucher: 26-074; Fund=08	\$0.00	\$5,915.04
04/15/2026	26-074	00002812	06-901	Disbursement for Voucher: 26-074; Fund=06	\$0.00	\$10,378.26
04/15/2026	26-074	00002812	24-901	Disbursement for Voucher: 26-074; Fund=24	\$0.00	\$46.37
04/15/2026	26-079	00002853	30-901	Disbursement for Voucher: 26-079; Fund=30	\$0.00	\$29,997.00
04/15/2026	26-079	00002853	51-901	Disbursement for Voucher: 26-079; Fund=51	\$0.00	\$63,205.89
04/16/2026	37	00002787	06-901	Mark Paid Payroll Register 37	\$0.00	\$2,402.21
04/17/2026	00002813	00002813	06-901	KPERS Retiree April Adjustment	\$0.00	\$17.08
04/17/2026	00002814	00002814	08-901	TASC April Expense	\$0.00	\$17,436.66
04/17/2026	00002815	00002815	16-901	InaAlert April Expense	\$0.00	\$1,564.32
04/17/2026	041726	00002828	16-901	Approve Cash Receipts Batch; Batch No.: 041726;Receipt No.: 4621	\$119.88	\$0.00
04/17/2026	041726	00002828	08-901	Approve Cash Receipts Batch; Batch No.: 041726;Receipt No.: 4621	\$289.07	\$0.00
04/17/2026	041726	00002828	06-901	Approve Cash Receipts Batch; Batch No.: 041726;Receipt No.: 4621	\$2,358.64	\$0.00
04/17/2026	041726	00002828	84-901	Approve Cash Receipts Batch; Batch No.: 041726;Receipt No.: 4621	\$15.02	\$0.00
04/17/2026	041726A	00002859	24-901	Approve Cash Receipts Batch; Batch No.: 041726A;Receipt No.: 462	\$1,290.00	\$0.00
04/17/2026	26-075	00002827	16-901	Disbursement for Voucher: 26-075; Fund=16	\$0.00	\$3,802.50
04/17/2026	26-075	00002827	08-901	Disbursement for Voucher: 26-075; Fund=08	\$0.00	\$440.32

# USD 351-Macksville

## Bank Account Reconciliation Report (Actual GL Detail FY25-26)

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
04/23/2026	042326	00002837	95-901	Approve Cash Receipts Batch; Batch No.: 042326; Receipt No.: 4621	\$11,103.00	\$0.00
04/23/2026	26-076	00002835	16-901	Disbursement for Voucher: 26-076; Fund=16	\$0.00	\$750.00
04/23/2026	26-077	00002842	16-901	Disbursement for Voucher: 26-077; Fund=16	\$0.00	\$1,137.00
04/23/2026	26-077	00002842	95-901	Disbursement for Voucher: 26-077; Fund=95	\$0.00	\$11,103.00
04/27/2026	042726	00002836	34-901	Approve Cash Receipts Batch; Batch No.: 042726; Receipt No.: 4621	\$262.00	\$0.00
04/27/2026	042726	00002836	14-901	Approve Cash Receipts Batch; Batch No.: 042726; Receipt No.: 4621	\$187.00	\$0.00
04/27/2026	042726	00002836	12-901	Approve Cash Receipts Batch; Batch No.: 042726; Receipt No.: 4621	\$8,734.00	\$0.00
04/27/2026	042726	00002836	06-901	Approve Cash Receipts Batch; Batch No.: 042726; Receipt No.: 4621	\$29,323.00	\$0.00
04/27/2026	042726	00002836	08-901	Approve Cash Receipts Batch; Batch No.: 042726; Receipt No.: 4621	\$928.63	\$0.00
04/30/2026	00003033	00003033	06-901	transfer out	\$0.00	\$43,459.66
04/30/2026	00003033	00003033	12-901	transfer in	\$35,135.66	\$0.00
04/30/2026	00003033	00003033	11-901	transfer in	\$4,741.00	\$0.00
04/30/2026	00003033	00003033	14-901	transfer in	\$3,583.00	\$0.00
04/30/2026	043026	00002860	24-901	Approve Cash Receipts Batch; Batch No.: 043026; Receipt No.: 4621	\$43.71	\$0.00
04/30/2026	26-081	00003043	30-901	Disbursement for Voucher: 26-081; Fund=30	\$0.00	\$53.31
04/30/2026	26-081	00003043	24-901	Disbursement for Voucher: 26-081; Fund=24	\$0.00	\$5,510.38
04/30/2026	26-081	00003043	16-901	Disbursement for Voucher: 26-081; Fund=16	\$0.00	\$936.59
04/30/2026	26-081	00003043	08-901	Disbursement for Voucher: 26-081; Fund=08	\$0.00	\$451.91
04/30/2026	26-081	00003043	06-901	Disbursement for Voucher: 26-081; Fund=06	\$0.00	\$12,099.01
<b>Sub Total</b>					<b>\$778,606.65</b>	<b>\$867,110.98</b>

# USD 351-Macksville

## Bank Account Reconciliation Report (GL Reconciliation)

Accounting Cycle: FY25-26; Bank: St John National Bank - ; Bank Account: 200603 - Macksville USD 351 Checking Account; Statement Date: 04/30/2026; Include Unposted Transactions: No

	Bank Reconciliation+	Outstanding	Expected GL-	Actual GL1	Difference
Beginning Balance	\$1,025,655.48+	(\$80,391.93)=	\$945,263.55-	\$943,279.27=	\$1,984.28
Deposits/Debits	\$308,799.99+	(\$0.01)=	\$308,799.98-	\$778,606.65=	(\$469,806.67)
Withdrawals/Credits	(\$356,300.35)+	(\$41,336.63)=	(\$397,636.98)-	(\$867,110.98)=	\$469,474.00
<b>Sub Total</b>	<b>\$978,155.12</b>	<b>(\$121,728.57)</b>	<b>\$856,426.55</b>	<b>\$854,774.94</b>	<b>\$1,651.61</b>

Working with Alex to balance this

# Current Cash Balance Report

Date: 04/01/2026 thru 04/30/2026

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A Central Office</b>					
1010 High School Petty Cash	65.00	485.00	710.00	0.00	-160.00
1020 Interest	45.84	2.54	0.00	0.00	48.38
1025 Library Fines	0.00	0.00	0.00	0.00	0.00
1030 Sales Tax Hot Prepared	-53.35	0.00	0.00	53.35	0.00
1035 Sales Tax Packaged Grocery	0.00	0.00	0.00	0.00	0.00
1040 Student Revolving	0.00	0.00	0.00	0.00	0.00
1050 Woodshop-Maseberg	251.07	30.00	0.00	0.00	281.07
1060 Metalshop	100.00	25.00	0.00	0.00	125.00
1070 Textbook Fees	4,665.00	50.00	0.00	0.00	4,715.00
1075 Chromebook Deposit	2,580.00	30.00	0.00	0.00	2,610.00
1080 Towel Fees	539.00	20.00	0.00	0.00	559.00
1090 Band Fees	370.00	0.00	0.00	0.00	370.00
1095 Instrument Rental	680.00	0.00	0.00	0.00	680.00
<b>A Central Office Totals:</b>	<b>9,242.56</b>	<b>642.54</b>	<b>710.00</b>	<b>53.35</b>	<b>9,228.45</b>
<b>B High School Groups</b>					
2010 Kay Club	1,144.51	0.00	0.00	0.00	1,144.51
2020 Kayette Club	1,536.97	0.00	0.00	0.00	1,536.97
2030 Leadership	302.19	0.00	0.00	0.00	302.19
2040 Quiz Bowl	16.29	0.00	0.00	0.00	16.29
2050 Nt Honor Society	74.80	0.00	0.00	0.00	74.80
2060 HS Band	48.93	0.00	0.00	0.00	48.93
2065 HS Choir	875.58	0.00	0.00	0.00	875.58
2070 HS Play	184.24	0.00	0.00	0.00	184.24
2075 Cross Country	246.33	0.00	246.33	0.00	0.00
2080 Stucco	9,493.43	0.00	95.00	0.00	9,398.43
2089 FCA	404.74	0.00	0.00	0.00	404.74
2090 Yearbook-Art Club	3,026.52	40.00	0.00	0.00	3,066.52
2091 FCCLA	244.71	0.00	0.00	0.00	244.71
2092 JH Cheerleading	669.12	1,905.00	50.00	0.00	2,524.12
2093 Science-Physics	329.73	0.00	0.00	0.00	329.73
2094 Concessions	9,077.27	0.00	0.00	-53.35	9,023.92
2095 HS Cheerleading	3,119.38	1,295.00	104.99	0.00	4,309.39
2096 Forensic	760.16	5.00	251.22	0.00	513.94
2097 Track Club-HS Volleyball	800.02	0.00	800.02	0.00	0.00
2098 Book Club-Library	1,779.06	0.00	0.00	0.00	1,779.06
2099 Health-Vending Machine	5,462.07	0.00	78.05	0.00	5,384.02
<b>B High School Groups Totals:</b>	<b>39,596.05</b>	<b>3,245.00</b>	<b>1,625.61</b>	<b>-53.35</b>	<b>41,162.09</b>
<b>C High School Classes</b>					
3010 Class of 2030	982.76	0.00	0.00	0.00	982.76
3020 Class of 2024	495.48	0.00	0.00	0.00	495.48
3030 Class of 2025	271.09	0.00	0.00	0.00	271.09
3040 Class of 2026	211.65	0.00	0.00	0.00	211.65
3050 Class of 2029	797.17	0.00	0.00	0.00	797.17
3060 Class of 2027	5,236.49	1,520.00	2,539.98	0.00	4,216.51
3070 Class of 2028	2,923.44	0.00	0.00	0.00	2,923.44
<b>C High School Classes Totals:</b>	<b>10,918.08</b>	<b>1,520.00</b>	<b>2,539.98</b>	<b>0.00</b>	<b>9,898.10</b>
<b>Report Totals:</b>	<b>59,756.69</b>	<b>5,407.54</b>	<b>4,875.59</b>	<b>0.00</b>	<b>60,288.64</b>

# Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount
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**Period from 04/01/2026 through 04/30/2026**

**Description:**

## Cleared Checks

005520	USD 351	03/25/2026	351.12
005521	USD 351	03/25/2026	237.14
005522	USD 351	03/25/2026	329.94
005523	USD 351	03/25/2026	80.59
005524	USD 351	03/25/2026	715.54
005529	USD 351	04/01/2026	104.99
005530	PTO	04/08/2026	50.00
005531	Jessica Neeland	04/08/2026	64.49
005532	Estela Ibarra	04/08/2026	46.41
005533	Andersons	04/08/2026	684.98
005534	USD 351	04/13/2026	15.99
005537	Estela Ibarra	04/14/2026	53.71
005538	Minneola High School	04/14/2026	45.00
005540	Bucklin High School	04/17/2026	45.00
005541	Cash-WA	04/17/2026	78.05
005542	Wheatland Cafe	04/17/2026	1,020.00
005543	Pinnacle Entertainment	04/17/2026	700.00
005544	Estela Ibarra	04/22/2026	51.10
005545	Macksville Alumni Ass.	04/27/2026	135.00
005551	SJN Bank of Kansas	04/03/2026	80.00

**Cleared Check Total: 4,889.05**

## Outstanding Checks

005202	Erica Nelson	07/15/2024	40.00
005258	kayle figger	10/24/2024	49.26
005403	Jake Wright	08/28/2025	120.00
005525	Kansas FCCLA	03/25/2026	605.00
005528	Conway springs Highschool	04/01/2026	315.00
005535	MGS	04/13/2026	784.03
005536	MGS	04/13/2026	246.33
005539	Central plains	04/17/2026	315.00
005546	McPherson High School	04/28/2026	10.00
005547	NASSP	04/29/2026	95.00

**Outstanding Check Total: 2,579.62**

## Voided Checks

005527	USD 351	04/08/2026	-64.49
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**Voided Check Total: -64.49**

# Bank Statement Reconciliation

Check Number                      Vendor Name                      Check Date                      Check Amount

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## Bank Statement Reconciliation Summary

1. Statement Balance	62,868.26
2. - Outstanding Checks	2,579.62
3. + Outstanding Receipts	<u>0.00</u>
4. Total	60,288.64
5. + Investments	<u>0.00</u>
6. Book Balance	60,288.64



ALL Data

# Current Cash Balance Report

Date: 07/01/2025 thru 04/30/2026

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A Fees</b>					
1010 Book Fees	0.00	3,365.00	0.00	0.00	3,365.00
1020 Towel Fees	0.00	0.00	0.00	0.00	0.00
1030 Band Fees	0.00	255.00	0.00	0.00	255.00
A Fees Totals:	0.00	3,620.00	0.00	0.00	3,620.00
<b>B Clubs &amp; Organizations</b>					
2010 Cheerleading	0.00	0.00	0.00	0.00	0.00
2020 Band	0.00	400.00	0.00	0.00	400.00
2030 AR	646.37	0.00	0.00	0.00	646.37
2031 MGS Library	929.69	1,669.67	1,529.79	0.00	1,069.57
2032 MGS Stucco	0.00	0.00	0.00	0.00	0.00
2033 MGS Activities	1,441.62	112.53	147.25	0.00	1,406.90
2040 Activities/Athletics	822.73	1,725.00	2,113.70	0.00	434.03
2050 Gate Receipts	6,143.25	9,137.40	11,153.71	0.00	4,126.94
2060 MHS Athletics	2,627.71	1,150.00	3,325.89	0.00	451.82
2070 MHS Football	1,011.95	162.00	0.00	0.00	1,173.95
2071 Lady Stangs Volleyball	1,350.97	1,291.00	1,290.69	0.00	1,351.28
2072 MHS Cross Country	0.00	0.00	0.00	0.00	0.00
2080 MHS Basketball	653.64	0.00	376.96	0.00	276.68
2081 Lady Stangs Basketball	1,819.34	255.00	0.00	0.00	2,074.34
2090 MHS Track	0.00	0.00	0.00	0.00	0.00
B Clubs & Organizations Totals:	17,447.27	15,902.60	19,937.99	0.00	13,411.88
<b>C Misc</b>					
3010 GS & JH Petty Cash	0.00	8,474.63	7,933.63	0.00	541.00
3020 Student Rev.	0.00	0.00	0.00	0.00	0.00
3030 HS Petty Cash	0.00	4,348.02	3,947.02	0.00	401.00
C Misc Totals:	0.00	12,822.65	11,880.65	0.00	942.00
Report Totals:	17,447.27	32,345.25	31,818.64	0.00	17,973.88

**Balance**        \$18,722.21  
**Deposits**       \$ 285.00  
**OS Checks**     \$ 1,033.33  
**Balance**        \$17,973.88

*Shari Pauer*

*Maleigh Wood*



# SJN Bank of Kansas

Member  
**FDIC**

116 E 3rd Ave • P.O. Box 68 • St John, KS 67576  
620-549-3225 • Toll free 888-549-2265 • Fax 620-549-3911

## PLEDGING SUMMARY

UNIFIED SCHOOL DISTRICT #351  
PO BOX 487  
MACKSVILLE, KS 67557  
48-0727067

DATE: 4/30/2026

MACKSVILLE HIGH SCHOOL TEACHERS	NPCK - 850495	\$293.05
USD 351	PFND - 309672	\$18,722.21
USD 351	PFND - 309699	\$43.75
USD 351	PFND - 3013626	\$8.93
USD 351	PFNW - 200603	\$978,155.12
USD 351	PFNW - 309656	\$62,868.26

<b>Total Deposit Balance</b>	<b>\$1,060,091.32</b>
less FDIC Coverage	<u>(\$250,000.00)</u>
<b>Pledging Needed</b>	<b>\$810,091.32</b>

<b>SJN Pledging</b>	
(Market Value as of 4/30/2026)	<b>\$1,033,799.66</b>
less Pledging Needed	<u>(\$810,091.32)</u>
<b>Excess Pledging</b>	<b>\$223,708.34</b>

If you have any questions concerning the above, please contact me.

Chad D. Fisher  
President/CEO

St. John • Macksville • Hudson • Greensburg • LaCrosse • Burdett

[www.sjnbank.com](http://www.sjnbank.com)

Honesty

Loyalty

Forgiveness

Commitment

Communication

Responsibility

**Unified School District 351**

433 N. Gilmore, PO Box 487  
Macksville, Kansas 67557-0487  
620-348-3415 Phone  
620-348-3217 Fax

**Home of the Mustangs and Colts**



May 11, 2026

AdamsBrown, LLC  
818 Broadway St.  
Larned, Kansas 67550

This representation letter is provided in connection with your audit of the financial statement of Unified School District No. 351 Macksville, Kansas as of June 30, 2025 and for the year then ended, and the disclosures (collectively, the "financial statement"), for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the regulatory basis of accounting.

We confirm, to the best of our knowledge and belief, as of May 11, 2026, the following representations made to you during your audit.

**Financial Statement**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 5, 2025, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statement referred to above is fairly presented in conformity with the regulatory basis of accounting and includes all properly classified funds and other financial information of the reporting entity required by the regulatory basis of accounting to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the regulatory basis of accounting.
- There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with the regulatory basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement.

Integrity

Dependable

Flexibility

Positive Attitude

Encouragement

FUN

- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the District's accounts. We are in agreement with those adjustments.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory basis of accounting.
- Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statement.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statement communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statement.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.

- We are not aware of any related parties or related-party relationships or transactions.

**Government – specific**

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have a process to track the status of audit findings.
- We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- We have provided our views on reported findings and conclusions, as well as our planned corrective actions, for the report.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or unencumbered cash balances.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statement.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the financial statement and disclosures and budget document. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement and disclosures and budget document.
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The District has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- The financial statement excludes all related municipal entities.
- The financial statement properly classifies all funds and activities.

- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits are properly classified as to risk and are properly disclosed.
- With respect to the supplementary information as outlined in the table of contents:
  - We acknowledge our responsibility for presenting the supplementary information in accordance with the regulatory basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - If the supplementary information is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

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Signed

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Signed

May 11, 2026

To the Board of Education  
**Unified School District No. 351 Macksville, Kansas**  
Macksville, Kansas

We have audited the financial statement of **Unified School District No. 351 Macksville, Kansas** for the year ended June 30, 2025, and have issued our report thereon dated May 11, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Matters**

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Unified School District No. 351 Macksville, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole. The attached schedule summarizes uncorrected misstatements of the financial statement. Management has determined that their effects are

**Unified School District No. 351 Macksville, Kansas**

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May 11, 2026

immaterial, both individually and in the aggregate, to the financial statement taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statement under audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 11, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statement or a determination of the type of auditors' opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated April 20, 2026.

*Other Matters*

We were engaged to report on the supplementary information as outlined in the table of contents, which accompany the financial statement but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

**INTERNAL CONTROLS**

In planning and performing our audit of the financial statement of **Unified School District No. 351 Macksville, Kansas** as of and for the year ended June 30, 2025, in accordance with auditing standards

**Unified School District No. 351 Macksville, Kansas**

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May 11, 2026

generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

- **Unified School District No. 351 Macksville, Kansas** does not have proper segregation of duties necessary to establish a good system of internal control. We understand that the size of the District's accounting and administrative staff and related budget constraints preclude management from hiring additional personnel to achieve proper segregation of duties. However, limited segregation can and should be implemented to reduce the risk of errors or fraud. Where possible, duties should be segregated. Involvement by the Board can also mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the District to provide oversight and independent review functions.

We would like to express our appreciation for the opportunity to perform the June 30, 2025 audit for **Unified School District No. 351 Macksville, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

*Restriction on Use*

This communication is intended solely for the information and use of management, the Board of Education, others within the organization, State of Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.



**ADAMSBROWN, LLC**

Certified Public Accountants

Larned, Kansas

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2025

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
 Financial Statement With Independent Auditors' Report  
 For the Year Ended June 30, 2025

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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Unified School District No. 351 Macksville, Kansas**  
Macksville, Kansas

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 351 Macksville, Kansas**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – district agency funds and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Larned, Kansas

May 11, 2026

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Regulatory Basis Fund Types</b>							
<b>General Funds</b>							
General Fund	\$ 1	-	2,799,735	2,798,168	1,568	13,028	14,596
Supplemental General Fund	107,700	-	846,797	831,310	123,187	4,014	127,201
<b>Special Purpose Funds</b>							
Preschool Aged At-Risk Fund	-	-	35,707	35,707	-	-	-
At-Risk Fund	71,963	-	479,266	472,399	78,830	-	78,830
Bilingual Education Fund	-	-	45,489	35,748	9,741	-	9,741
Capital Outlay Fund	314,793	-	374,323	333,950	355,166	77,096	432,262
Driver Training Fund	22,744	-	-	-	22,744	-	22,744
Food Service Fund	23,257	-	180,648	183,799	20,106	-	20,106
Professional Development Fund	4,378	-	290	2,232	2,436	-	2,436
Special Education Fund	39,579	-	407,045	381,952	64,672	-	64,672
Career and Postsecondary Education Fund	1,561	-	5,441	6,077	925	-	925
Special Reserve Fund	3,599	-	-	-	3,599	-	3,599
KPERS Special Retirement Fund	-	-	249,359	249,359	-	-	-
Contingency Reserve Fund	11,226	-	80,059	59,263	32,022	-	32,022
Textbook Rental Fund	1,382	-	8,723	6,613	3,492	-	3,492
Recreation Commission Fund	3,209	-	47,020	42,200	8,029	-	8,029
Title I Fund	-	-	58,455	58,455	-	-	-
Title II-A Fund	-	-	9,800	9,800	-	-	-
Title IV Fund	-	-	12,933	12,933	-	-	-
REAP Grant Fund	-	-	12,234	12,234	-	-	-
District Activity Funds	19,664	-	43,532	34,433	28,763	-	28,763
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 625,056</b>	<b>-</b>	<b>5,696,856</b>	<b>5,566,632</b>	<b>755,280</b>	<b>94,138</b>	<b>849,418</b>
			<b>Composition of Cash</b>				
			Checking Accounts				\$ 17,447
			NOW Accounts				857,831
			Total Cash				875,278
			Agency Funds per Schedule 3				(25,860)
			<b>Total Reporting Entity (Excluding Agency Funds)</b>				<b>849,418</b>

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Notes to Financial Statement

June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Unified School District No. 351 Macksville, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

**Recreation Commission**

Macksville Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

**Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

**Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Agency Fund** – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Notes to Financial Statement

June 30, 2025

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recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**NOTE 2 – BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Notes to Financial Statement

June 30, 2025

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a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Reserve Fund, Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, REAP Grant Fund and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Unified School District No. 351 Macksville, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk**

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was \$875,278 and the bank balance was \$1,057,957. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$807,957 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Notes to Financial Statement

June 30, 2025

an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2025.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 351 Macksville, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	\$ 35,707
General Fund	At-Risk Fund	K.S.A. 72-5167	310,311
General Fund	Bilingual Education Fund	K.S.A. 72-5167	33,641
General Fund	Food Service Fund	K.S.A. 72-5167	50,000
General Fund	Special Education Fund	K.S.A. 72-5167	321,586
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	551
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	80,059
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	88,285
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	6,900
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	85,459

**NOTE 5 – LITIGATION**

**Unified School District No. 351 Macksville, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 6 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

**NOTE 7 – GRANTS AND SHARED REVENUES**

**Unified School District No. 351 Macksville, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
Notes to Financial Statement  
June 30, 2025

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**NOTE 8 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**Unified School District No. 351 Macksville, Kansas** participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kspers.gov](http://www.kspers.gov) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of \$1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of \$500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining \$871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled \$271.1 million. The first transfer of \$146.1 million was received on August 1, 2022. The second transfer of \$125 million was received on December 1, 2022.

## UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS

Notes to Financial Statement

June 30, 2025

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The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$249,359 for the year ended June 30, 2025.

### **Net Pension Liability**

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,449,130. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kspers.gov](http://www.kspers.gov) or can be obtained as described above.

### **NOTE 9 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 351 Macksville, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

### **NOTE 10 – COMPENSATED ABSENCES**

#### **Vacation**

The District grants all full-time twelve-month employees ten vacation days per year. Accrued vacation time is paid to these employees in the event of termination. These days are non-accumulative past June 30.

#### **Sick Leave**

At the beginning of the school year, each employee will be credited with twelve days of sick leave, the unused portion of which shall accumulate from year to year with a maximum of sixty days accumulation. The employee may use all or any portion of his/her leave for personal illness or disability. Accumulated sick days are not paid in the event of termination.

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Regulatory Basis Fund Types</b>						
<b>General Funds</b>						
General Fund	\$ 2,701,907	(274,278)	370,539	2,798,168	2,798,168	-
Supplemental General Fund	902,303	(70,993)	-	831,310	831,310	-
<b>Special Purpose Funds</b>						
Preschool Aged At-Risk Fund	68,780	-	-	68,780	35,707	(33,073)
At-Risk Fund	577,906	-	-	577,906	472,399	(105,507)
Bilingual Education Fund	35,748	-	-	35,748	35,748	-
Capital Outlay Fund	735,152	-	-	735,152	333,950	(401,202)
Driver Training Fund	22,744	-	-	22,744	-	(22,744)
Food Service Fund	260,283	-	-	260,283	183,799	(76,484)
Professional Development Fund	10,000	-	-	10,000	2,232	(7,768)
Special Education Fund	515,555	-	-	515,555	381,952	(133,603)
Career and Postsecondary Education Fund	9,561	-	-	9,561	6,077	(3,484)
Gifts and Grants Fund	10,000	-	-	10,000	-	(10,000)
KPERS Special Retirement Fund	319,655	-	-	319,655	249,359	(70,296)
Recreation Commission Fund	52,000	-	-	52,000	42,200	(9,800)

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Mineral Production Tax	\$ 9,857	9,203	10,000	(797)
Local Sources				
Reimbursements	277,023	370,539	-	370,539
State Aid				
General State Aid	2,120,624	2,173,343	2,336,907	(163,564)
Special Education Aid	262,159	246,650	355,000	(108,350)
<b>Total Receipts</b>	<b>2,669,663</b>	<b>2,799,735</b>	<b>2,701,907</b>	<b>97,828</b>
<b>Expenditures</b>				
Instruction				
Salaries	877,187	927,908	896,000	31,908
Employee Benefits	263,644	151,334	214,870	(63,536)
Purchased Professional Services	2,724	2,789	2,500	289
Purchased Property Services	3,500	14,116	-	14,116
Other Purchased Services	33,479	62,470	15,564	46,906
Supplies	53,267	43,927	58,000	(14,073)
Property	-	582	-	582
Other	5,330	11,027	-	11,027
Student Support Services				
Salaries	3,435	500	3,000	(2,500)
Employee Benefits	2,166	2,106	6,000	(3,894)
Purchased Professional Services	-	2,570	-	2,570
Other Purchased Services	-	315	-	315
Supplies	1,441	8,005	2,169	5,836
Other	2,250	1,021	-	1,021
Instructional Support Staff				
Salaries	41,333	41,933	42,000	(67)
Employee Benefits	3,198	3,226	3,545	(319)
Supplies	-	32	-	32
Property	-	130	-	130
General Administration				
Salaries	123,705	22,349	29,775	(7,426)
Employee Benefits	14,008	639	9,110	(8,471)
Purchased Professional Services	13,033	29,200	17,000	12,200
Other Purchased Services	7,314	15,237	11,000	4,237
Supplies	3,326	3,784	12,000	(8,216)
Other	24,342	23,840	-	23,840
School Administration				
Salaries	138,507	218,750	142,000	76,750
Employee Benefits	13,867	16,515	15,800	715
Other Purchased Services	3,643	3,772	3,800	(28)
Supplies	3,419	3,168	3,500	(332)
Other	1,496	-	1,500	(1,500)

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
Operations and Maintenance				
Salaries	\$ 123,586	42,915	125,000	(82,085)
Employee Benefits	11,240	3,370	11,800	(8,430)
Purchased Professional Services	-	60	-	60
Purchased Property Services	14,716	15,549	14,600	949
Other Purchased Services	64,293	88,319	63,000	25,319
Supplies	148	1,310	30,000	(28,690)
Other	2,921	2,320	1,100	1,220
Vehicle Operating Services				
Salaries	67,658	101,601	70,000	31,601
Employee Benefits	7,175	7,939	7,500	439
Other Purchased Services	6,714	16,468	7,000	9,468
Supplies	36,967	28,718	38,000	(9,282)
Other	4,108	-	-	-
Vehicle and Maintenance Services				
Purchased Professional Services	27,586	39,141	30,000	9,141
Supplies	3,518	3,976	7,500	(3,524)
Other	-	3,382	-	3,382
Operating Transfers				
To Preschool Aged At-Risk Fund	31,859	35,707	53,780	(18,073)
To At-Risk Fund	293,579	310,311	348,494	(38,183)
To Bilingual Education Fund	35,520	33,641	-	33,641
To Food Service Fund	38,075	50,000	50,000	-
To Special Education Fund	262,159	321,586	355,000	(33,414)
To Career and Postsecondary Education Fund	-	551	-	551
To Contingency Reserve Fund	-	80,059	-	80,059
Adjustment to Comply With Legal Max	-	-	(274,278)	274,278
Legal General Fund Budget	2,671,436	2,798,168	2,427,629	370,539
(a) Adjustment for Qualifying Budget Credits	-	-	370,539	(370,539)
<b>Total Expenditures</b>	<b>2,671,436</b>	<b>2,798,168</b>	<b>2,798,168</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(1,773)</b>	<b>1,567</b>		
<b>Unencumbered Cash - Beginning</b>	<b>1,774</b>	<b>1</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 1</b>	<b>1,568</b>		

(a) Adjustment for Qualifying Budget Credits  
Reimbursements Over Amount Budgeted

\$ 370,539

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Supplemental General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 774,900	<b>801,369</b>	845,538	(44,169)
Delinquent Tax	8,118	<b>7,225</b>	8,015	(790)
Motor Vehicle Tax	34,598	<b>35,756</b>	42,421	(6,665)
Recreational Vehicle Tax	601	<b>604</b>	850	(246)
Commercial Vehicle Tax	1,126	<b>1,843</b>	1,560	283
Local Sources				
Reimbursements	553	-	-	-
<b>Total Receipts</b>	<b>819,896</b>	<b>846,797</b>	<b>898,384</b>	<b>(51,587)</b>
<b>Expenditures</b>				
Instruction				
Salaries	85,923	<b>56,041</b>	128,110	(72,069)
Employee Benefits	62,612	<b>140,878</b>	46,947	93,931
Supplies	55,811	<b>68,206</b>	45,000	23,206
Other	-	-	2,231	(2,231)
General Administration				
Salaries	127,792	<b>186,899</b>	240,000	(53,101)
Employee Benefits	16,077	<b>16,003</b>	15,220	783
Other	19,720	<b>37,999</b>	-	37,999
Operations and Maintenance				
Supplies	131,059	<b>134,129</b>	135,000	(871)
Other	324	<b>10,511</b>	-	10,511
Operating Transfers				
To Preschool-Aged At-Risk Fund	-	-	15,000	(15,000)
To At-Risk Fund	83,060	<b>88,285</b>	97,449	(9,164)
To Bilingual Education Fund	12,350	<b>6,900</b>	32,248	(25,348)
To Food Service Fund	25,000	-	20,000	(20,000)
To Professional Development Fund	-	-	4,122	(4,122)
To Special Education Fund	195,942	<b>85,459</b>	120,976	(35,517)
Adjustment to Comply With Legal Max	-	-	(70,993)	70,993
<b>Total Expenditures</b>	<b>815,670</b>	<b>831,310</b>	<b>831,310</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>4,226</b>	<b>15,487</b>		
<b>Unencumbered Cash - Beginning</b>	<b>103,474</b>	<b>107,700</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 107,700</b>	<b>123,187</b>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Preschool Aged At-Risk Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Operating Transfers				
From General Fund	\$ 31,859	35,707	53,780	(18,073)
From Supplemental General Fund	-	-	15,000	(15,000)
<b>Total Receipts</b>	<u>31,859</u>	<u>35,707</u>	<u>68,780</u>	<u>(33,073)</u>
<b>Expenditures</b>				
Instruction				
Salaries	29,569	33,140	66,245	(33,105)
Employee Benefits	2,290	2,567	2,535	32
<b>Total Expenditures</b>	<u>31,859</u>	<u>35,707</u>	<u>68,780</u>	<u>(33,073)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**At-Risk Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Other Receipts from Local Sources	\$ 65,070	<b>80,670</b>	60,000	20,670
Operating Transfers				
From General Fund	293,579	<b>310,311</b>	348,494	(38,183)
From Supplemental General Fund	83,060	<b>88,285</b>	97,449	(9,164)
<b>Total Receipts</b>	<u>441,709</u>	<u><b>479,266</b></u>	<u>505,943</u>	<u>(26,677)</u>
<b>Expenditures</b>				
Instruction				
Salaries	413,526	<b>432,072</b>	425,000	7,072
Employee Benefits	30,808	<b>34,055</b>	33,000	1,055
Purchased Professional Services	-	<b>6,272</b>	-	6,272
Supplies	2,241	-	95,700	(95,700)
Other	-	-	24,206	(24,206)
<b>Total Expenditures</b>	<u>446,575</u>	<u><b>472,399</b></u>	<u>577,906</u>	<u>(105,507)</u>
<b>Receipts Over (Under) Expenditures</b>	(4,866)	<b>6,867</b>		
<b>Unencumbered Cash - Beginning</b>	<u>76,829</u>	<u><b>71,963</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>71,963</u>	<u><b>78,830</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Bilingual Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Other Receipts from Local Sources	\$ 2,754	<b>4,948</b>	3,500	1,448
Operating Transfers				
From General Fund	35,520	<b>33,641</b>	-	33,641
From Supplemental General Fund	12,350	<b>6,900</b>	32,248	(25,348)
<b>Total Receipts</b>	50,624	<b>45,489</b>	<b>35,748</b>	<b>9,741</b>
<b>Expenditures</b>				
Instruction				
Salaries	47,000	<b>32,126</b>	33,236	(1,110)
Employee Benefits	3,624	<b>3,622</b>	2,512	1,110
<b>Total Expenditures</b>	50,624	<b>35,748</b>	<b>35,748</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>9,741</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>9,741</b>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 364,975	<b>351,757</b>	333,581	18,176
Delinquent Tax	3,566	<b>3,339</b>	3,770	(431)
Motor Vehicle Tax	15,677	<b>17,937</b>	21,054	(3,117)
Recreational Vehicle Tax	273	<b>302</b>	421	(119)
Commercial Vehicle Tax	568	<b>874</b>	774	100
Local Sources				
Other Receipts from Local Sources	19,891	<b>114</b>	50,000	(49,886)
<b>Total Receipts</b>	<u>404,950</u>	<u><b>374,323</b></u>	<u>409,600</u>	<u>(35,277)</u>
<b>Expenditures</b>				
Instruction				
Supplies	17,751	<b>19,046</b>	20,000	(954)
Property	4,869	<b>18,772</b>	5,000	13,772
School Administration				
Property	-	<b>86</b>	-	86
Operations and Maintenance				
Salaries	49,413	<b>90,588</b>	-	90,588
Employee Benefits	3,263	<b>7,020</b>	-	7,020
Property	296,821	<b>188,625</b>	600,000	(411,375)
Facility Acquisition and Construction Services				
Other	9,000	<b>9,813</b>	110,152	(100,339)
<b>Total Expenditures</b>	<u>381,117</u>	<u><b>333,950</b></u>	<u>735,152</u>	<u>(401,202)</u>
<b>Receipts Over (Under) Expenditures</b>	23,833	<b>40,373</b>		
<b>Unencumbered Cash - Beginning</b>	<u>290,960</u>	<u><b>314,793</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>314,793</u>	<u><b>355,166</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Driver Training Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction				
Salaries	-	-	20,000	(20,000)
Employee Benefits	-	-	2,744	(2,744)
<b>Total Expenditures</b>	-	-	<u>22,744</u>	<u>(22,744)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	22,744	<u>22,744</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>22,744</u>	<u>22,744</u>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Food Service Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 1,273	1,224	1,068	156
Federal Aid	115,806	104,822	122,064	(17,242)
Local Sources				
Food Sales	28,683	23,941	42,893	(18,952)
Interest on Idle Funds	361	422	500	(78)
Other Receipts from Local Sources	186	239	500	(261)
Operating Transfers				
From General Fund	38,075	50,000	50,000	-
From Supplemental General Fund	25,000	-	20,000	(20,000)
<b>Total Receipts</b>	<b>209,384</b>	<b>180,648</b>	<b>237,025</b>	<b>(56,377)</b>
<b>Expenditures</b>				
Operations and Maintenance				
Purchased Property Services	583	521	750	(229)
Food Service Operation				
Salaries	94,674	74,303	97,000	(22,697)
Employee Benefits	7,469	5,721	8,500	(2,779)
Food and Supplies	113,490	102,814	122,000	(19,186)
Property	317	-	500	(500)
Other	689	440	31,533	(31,093)
<b>Total Expenditures</b>	<b>217,222</b>	<b>183,799</b>	<b>260,283</b>	<b>(76,484)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(7,838)</b>	<b>(3,151)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>31,095</b>	<b>23,257</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 23,257</b>	<b>20,106</b>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Professional Development Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 218	290	1,500	(1,210)
Operating Transfers				
From Supplemental General Fund	-	-	4,122	(4,122)
<b>Total Receipts</b>	218	290	5,622	(5,332)
<b>Expenditures</b>				
Instructional Support Staff				
Purchased Professional Services	2,408	105	4,378	(4,273)
Other	-	2,127	5,622	(3,495)
<b>Total Expenditures</b>	2,408	2,232	10,000	(7,768)
<b>Receipts Over (Under) Expenditures</b>	(2,190)	(1,942)		
<b>Unencumbered Cash - Beginning</b>	6,568	4,378		
<b>Unencumbered Cash - Ending</b>	\$ 4,378	2,436		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Special Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Operating Transfers				
From General Fund	\$ 262,159	<b>321,586</b>	355,000	(33,414)
From Supplemental General Fund	195,942	<b>85,459</b>	120,976	(35,517)
<b>Total Receipts</b>	458,101	<b>407,045</b>	475,976	(68,931)
<b>Expenditures</b>				
Instruction				
Other Purchased Services				
Assessments	163,535	<b>158,209</b>	165,000	(6,791)
Flow-thru	244,908	<b>208,289</b>	305,000	(96,711)
Other	-	<b>7,512</b>	-	7,512
Other	-	-	20,555	(20,555)
Vehicle Operating Services				
Salaries	16,807	<b>6,892</b>	18,500	(11,608)
Employee Benefits	1,302	<b>534</b>	1,500	(966)
Supplies	3,805	<b>516</b>	5,000	(4,484)
<b>Total Expenditures</b>	430,357	<b>381,952</b>	515,555	(133,603)
<b>Receipts Over (Under) Expenditures</b>	27,744	<b>25,093</b>		
<b>Unencumbered Cash - Beginning</b>	11,835	<b>39,579</b>		
<b>Unencumbered Cash - Ending</b>	\$ 39,579	<b>64,672</b>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Career and Postsecondary Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 1,766	1,878	5,000	(3,122)
Local Sources				
Other Receipts from Local Sources	3,150	3,012	3,000	12
Operating Transfers				
From General Fund	-	551	-	551
<b>Total Receipts</b>	<u>4,916</u>	<u>5,441</u>	<u>8,000</u>	<u>(2,559)</u>
<b>Expenditures</b>				
Instruction				
Salaries	-	4,800	-	4,800
Employee Benefits	-	372	-	372
Purchased Professional Services	895	905	900	5
Supplies	-	-	5,661	(5,661)
Other	4,124	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>5,019</u>	<u>6,077</u>	<u>9,561</u>	<u>(3,484)</u>
<b>Receipts Over (Under) Expenditures</b>	(103)	(636)		
<b>Unencumbered Cash - Beginning</b>	<u>1,664</u>	<u>1,561</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,561</u>	<u>925</u>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Gifts and Grants Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Other Receipts from Local Sources	\$ -	-	10,000	(10,000)
<b>Expenditures</b>				
Instruction				
Supplies	-	-	10,000	(10,000)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Special Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	3,599	3,599
<b>Unencumbered Cash - Ending</b>	\$ 3,599	3,599

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**KPERS Special Retirement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2025  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 277,961	<b>249,359</b>	319,655	(70,296)
<b>Expenditures</b>				
Instruction				
Employee Benefits	166,777	<b>150,763</b>	217,377	(66,614)
Student Support Services				
Employee Benefits	8,339	<b>7,526</b>	400	7,126
Instructional Support Staff				
Employee Benefits	-	-	5,599	(5,599)
General Administration				
Employee Benefits	19,457	<b>21,665</b>	35,961	(14,296)
School Administration				
Employee Benefits	36,135	<b>23,948</b>	18,929	5,019
Operations and Maintenance				
Employee Benefits	16,678	<b>15,008</b>	16,663	(1,655)
Student Transportation Services				
Employee Benefits	19,457	<b>17,585</b>	11,797	5,788
Food Service Operation				
Employee Benefits	11,118	<b>12,864</b>	12,929	(65)
<b>Total Expenditures</b>	<u>277,961</u>	<u><b>249,359</b></u>	<u>319,655</u>	<u>(70,296)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Local Sources		
Other Receipts from Local Sources	\$ 10,760	-
Operating Transfers		
From General Fund	-	<b>80,059</b>
Total Receipts	<b>10,760</b>	<b>80,059</b>
<b>Expenditures</b>		
General Administration		
Salaries	-	<b>55,000</b>
Employee Benefits	-	<b>4,263</b>
Total Expenditures	-	<b>59,263</b>
<b>Receipts Over (Under) Expenditures</b>	<b>10,760</b>	<b>20,796</b>
<b>Unencumbered Cash - Beginning</b>	<b>466</b>	<b>11,226</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 11,226</b>	<b>32,022</b>

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Textbook Rental Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Local Sources		
Rental Fees	\$ 12,059	8,723
<b>Expenditures</b>		
Instruction		
Supplies	12,504	6,613
<b>Receipts Over (Under) Expenditures</b>	(445)	2,110
<b>Unencumbered Cash - Beginning</b>	1,827	1,382
<b>Unencumbered Cash - Ending</b>	\$ 1,382	3,492

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Recreation Commission Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 46,007	<b>44,196</b>	41,311	2,885
Delinquent Tax	507	<b>435</b>	472	(37)
Motor Vehicle Tax	2,187	<b>2,242</b>	2,626	(384)
Recreational Vehicle Tax	38	<b>38</b>	53	(15)
Commercial Vehicle Tax	72	<b>109</b>	97	12
Local Sources				
Other Receipts from Local Sources	-	-	5,000	(5,000)
<b>Total Receipts</b>	48,811	<b>47,020</b>	<u>49,559</u>	<u>(2,539)</u>
<b>Expenditures</b>				
Community Service Operations	45,875	<b>42,200</b>	<u>52,000</u>	<u>(9,800)</u>
<b>Receipts Over (Under) Expenditures</b>	2,936	<b>4,820</b>		
<b>Unencumbered Cash - Beginning</b>	<u>273</u>	<u>3,209</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>3,209</u>	<u>8,029</u>		

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Title I Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 59,206	58,455
<b>Expenditures</b>		
Instruction		
Salaries	56,158	55,509
Employee Benefits	3,048	2,946
<b>Total Expenditures</b>	<b>59,206</b>	<b>58,455</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Title II-A Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 8,396	9,800
<b>Expenditures</b>		
Instruction		
Salaries	8,396	9,800
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Title IV Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 13,158	<b>12,933</b>
<b>Expenditures</b>		
Instruction		
Salaries	13,128	<b>12,933</b>
Employee Benefits	30	-
<b>Total Expenditures</b>	<b>13,158</b>	<b>12,933</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**REAP Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 11,896	12,234
<b>Expenditures</b>		
Instruction		
Supplies	11,896	12,234
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**ESSER III Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2025  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 107,706	-
<b>Expenditures</b>		
Instruction		
Supplies	99,157	-
<b>Receipts Over (Under) Expenditures</b>	8,549	-
<b>Unencumbered Cash - Beginning</b>	(8,549)	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**Agency Funds**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Macksville High School/Middle School</b>				
Class of 2024	\$ 495	-	-	495
Class of 2025	-	1,473	1,202	271
Class of 2026	849	9,045	9,483	411
Class of 2027	62	1,889	80	1,871
Class of 2028	795	352	-	1,147
Class of 2029	200	-	-	200
Class of 2030	-	1,168	372	796
National Honor Society	250	-	175	75
Student Council	3,454	3,728	2,948	4,234
FCA	180	770	545	405
Quiz Bowl	400	868	952	316
HS Cheerleaders	3,266	13,271	16,111	426
JH Cheerleaders	2,812	465	1,269	2,008
Cross Country	384	-	138	246
FCCLA	2,260	804	2,256	808
Science/Recycling	330	-	-	330
Concessions	2,626	38,221	30,923	9,924
Kay Club	768	841	1,012	597
Kayette Club	316	843	204	955
Leadership	345	-	-	345
<b>Total Agency Funds</b>	<b>\$ 19,792</b>	<b>73,738</b>	<b>67,670</b>	<b>25,860</b>

**UNIFIED SCHOOL DISTRICT NO. 351 MACKSVILLE, KANSAS**  
**District Activity Funds**  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Macksville High School/Middle School</b>							
Drama-Speech	\$ 184	-	-	-	184	-	184
Yearbook	(485)	-	6,740	5,465	790	-	790
Track Club	405	-	395	-	800	-	800
Music	953	-	211	239	925	-	925
Forensic	1,153	-	-	400	753	-	753
Book Club	1,779	-	-	-	1,779	-	1,779
Health Machine Grant	2,857	-	4,363	1,863	5,357	-	5,357
<b>Total Macksville High School / Middle School</b>	<b>6,846</b>	<b>-</b>	<b>11,709</b>	<b>7,967</b>	<b>10,588</b>	<b>-</b>	<b>10,588</b>
<b>Macksville Elementary School</b>							
Athletics	7,523	-	14,357	11,424	10,456	-	10,456
Accelerated Reader	2,848	-	-	2,202	646	-	646
Band	-	-	850	850	-	-	-
Library	-	-	2,294	1,364	930	-	930
Gate Receipts	2,447	-	14,322	10,626	6,143	-	6,143
<b>Total Macksville Elementary School</b>	<b>12,818</b>	<b>-</b>	<b>31,823</b>	<b>26,466</b>	<b>18,175</b>	<b>-</b>	<b>18,175</b>
<b>Total District Activity Funds</b>	<b>\$ 19,664</b>	<b>-</b>	<b>43,532</b>	<b>34,433</b>	<b>28,763</b>	<b>-</b>	<b>28,763</b>

## Resignation Letter

I, Jordan Hackerott, will be resigning from Assistant High School Boys basketball coaching. I will be focusing more on the Junior High basketball team next season. I think it was too much on my plate to be coaching both Junior High and High School basketball. I would like to thank Macksville USD 351 for allowing me to share my basketball knowledge this past season. I think focusing on improving the Junior High will help Coach Wedel and his assistant at the High School level for years to come. Thank you for the opportunity, and best of luck to the Macksville High School basketball team next season. Go Mustangs!!

## APRIL 2026 UPDATED KASB POLICIES

The KASB April 2026 policy updates are now available. The following policy recommendations have been made by the KASB Legal/Policy Services staff as a special policy update at the request of our membership, in order to assist districts with compliance with Senate Substitute for Substitute for House Bill No. 2299 (hereafter “HB 2299”). The table below explains the changes in recommended policies. Please review and compare these updates with what you have adopted to ensure you have the most up to date KASB recommended policies.

If you have any questions concerning these policy updates, please direct them to Leslie Garner, KASB’s Policy Specialist/Legal Coordinator, at [lgarner@kasb.org](mailto:lgarner@kasb.org) or at 1-800-432-2471.

	RATIONALE FOR RECOMMENDED REVISION, ADDITION, OR DELETION	RECOMMENDED ACTION
<p>IIBGC Staff Online Activities (revised)</p>	<p>HB 2299 created new requirements regarding school district staff use of social media platforms. As KASB already had a policy regarding staff member online activities, that policy was updated to incorporate these changes in the law.</p> <p>Specifically, the bill provides restrictions regarding social media use for school district staff members.</p> <p>No employee of a district shall privately or directly communicate with any student through a social media platform, except as expressly permitted under board policy. Use of board approved social media platforms is acceptable for official school purposes as defined in policy.</p> <p>No employee shall require a student to use a social media platform for any assignment or extracurricular activity.</p> <p>The provisions of this policy do not apply to any virtual school, as defined by Kansas law.</p>	<p>Review and adopt based upon HB 2299. Note there are some elections to be made within the policy language.</p>
<p>JCDC Student Personal Electronic Communications Devices (NEW)</p>	<p>HB 2299 required that boards adopt policy to reflect changes in law regarding use and storage of student personal electronic communication devices during the school day on school premises.</p> <p>Under this legislation, students are prohibited from using or accessing personal electronic communication devices during the school day while on district owned or operated property, except as expressly permitted by this policy or by law.</p>	<p>Review and adopt based upon HB 2299</p>

All such devices must be powered off and securely stored away from the student's person in an inaccessible location during the school day, unless an exception applies.

As students will not have the ability to access or use such devices during the school day, students are encouraged to leave any personal electronic communication devices not necessary for the implementation of their Individualized Education Program (hereafter "IEP") or Section 504 accommodation plan (hereafter "504 plan"), communication during their commute to or from school, for work, or learning experience that is not located on the school premises at home. If students elect to leave such devices in their vehicle, students are encouraged to lock their vehicles to protect against theft of or damage to the devices.

This policy does not apply to any virtual school, as defined by Kansas law.

This bill will become law upon publication in the statute book (generally July 1st).

TOTALS =

Existing Policy Revisions – 1  
New Policies – 1  
Existing Table of Contents – I, J

## **IIBGC - Staff Online Activities**

(See GAF, GBU, IIBG, IIBGA, KGA)

Employees are encouraged to use district electronic mail and other district technology and resources to promote student learning and to communicate with parents of students and education-related entities. If those resources are used, they shall be used for purposes directly related to work-related activities. Technology-based materials, activities, and communication tools utilized by employees with students shall be used in accordance with law and appropriate for and within the range of the knowledge, understanding, age, and maturity of students with whom they are used.

District employees, including, but not limited to, administrators, classroom teachers, and extracurricular and co-curricular activity coaches and sponsors, may set up social media accounts using district technological resources and following district policy and procedures to promote and enhance communications with students, parents, and the community concerning school-related programs and activities as well as for the purpose of supplementing classroom instruction. Social media sites and other online communication options offering instructional benefits may be used for the purpose of supplementing classroom instruction and to promote communications with students and parents concerning school-related activities, as allowed by law and this policy.

In order for district employees to utilize a social media platform for instructional, administrative, or other work-related communication purposes, they shall comply with the following:

1. They shall request permission from the superintendent or the superintendent's designee(s) prior to setting up or using any social media platform.
2. If permission is granted, staff members will set the platform up following any district policy, administrative procedures, and directives. This shall include, but may not be limited to, limiting the employee to using only board approved social media platforms for official school purposes and giving administrative access and editing rights to designated district or school officials.
3. If the expenditure of district funds is required to complete the set-up or maintenance of the platform, the requesting staff member shall present an itemized summary of such costs to the superintendent for appropriate approval.
4. Once the platform is in use, the sponsoring staff member is responsible for the following:
  - a. Monitoring and managing the platform to promote safe and acceptable use and compliance with district policies, administrative guidelines and directives, and applicable law; and

For purposes of this policy, “official school purposes” means the broadcasting or posting of public, one-way communications that pertain to school functions, activities, or events. “Official school purposes” does not include private communications, direct communications, or two-way communications with any student.

#### Uses of Social Media Platforms

The board may approve specific social media platforms for employee use for official school purposes, and employees are expected to utilize only board approved social media platforms in the performance of any district related work responsibilities, including the posting of information on behalf of district programs, clubs, and activities.

Board-approved social media platforms may be used by employees only for the following purposes:

- Posting or broadcasting one-way, public communications; and
- Sharing general information related to school programs, activities, or events.

Employees shall not use social media platforms for any form of two-way interaction with students, including but not limited to:

- Private or direct messaging;
- comment-based conversations; or
- other two-way exchange of individualized messages with a student.

#### Other Online Platforms

Employees may communicate with students through district approved platforms that are not classified as social media platforms, provided such use complies with board policy and applicable law.

These platforms may include:

- District email accounts;
- district learning management systems; and
- board approved messaging, notification, or collaboration platforms.

All board approved platforms must allow for appropriate administrative supervision, monitoring, and record retention.

#### Training and Compliance

The superintendent or designee shall provide training to employees regarding acceptable social media platform communication practices as necessary for implementation of new requirements and then periodically thereafter.

#### Disciplinary Actions

## **JCDC - Student Personal Electronic Communications Devices**

(See BDA, JBD, and JDD)

Students are prohibited from using or accessing personal electronic communication devices during the school day while on district owned or operated property, except as expressly permitted by this policy or by law.

This policy does not apply to any virtual school, as defined by Kansas law.

When personal electronic communication device use is not permitted, students are allowed reasonable access to a school-provided telephone or communication device during the school day to contact a parent or person acting as a parent.

### Device Storage

All student personal electronic communication devices shall be powered off and securely stored away from the student's person in an inaccessible location during the school day, unless an exception applies to this requirement as specified in this policy.

Students may choose not to bring personal electronic communication devices to school by leaving such devices at home or in a vehicle, including a vehicle located on school premises. As students will not have the ability to access or use such devices during the school day, students are encouraged to leave any personal electronic communication devices not necessary for the implementation of their Individualized Education Program (hereafter "IEP") or Section 504 accommodation plan (hereafter "504 plan"), communication during their commute to or from school, for work, or learning experience that is not located on the school premises at home. If students elect to leave such devices in their vehicle, students are encouraged to lock their vehicles to protect against theft of or damage to the devices.

Kansas law provides that the board, school district employees, and/or any agents thereof shall not be liable for any damage to personal electronic communication devices or for storage of such devices that are brought to school.

The superintendent or superintendent's designee(s) shall develop procedures to ensure all personal electronic communication devices are turned off and securely stored away from the student's person in an inaccessible location during the school day. Such procedures shall be included in student handbooks as adopted by the board and communicated to students and parents/guardians as deemed appropriate by district administration.

### Definitions

For purposes of this policy, the following definitions apply:

- "Personal electronic communication device" is any wireless electronic communication device that both provides for voice, text, or video communication between two or more parties, including, but not limited to, a mobile or cellular phone, tablet, computer, watch, wireless

handbooks across district buildings, so long as such procedures and directives are not in conflict with board approved policy, regulation, or handbook language.

Approved:

KASB Recommendation - 4/26

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May 6, 2026

Dear Superintendent Mike Sanders and Board,

Please reconsider my retirement notification. I would like to return to the classroom. I would appreciate the opportunity to come back to teach our junior high students.

Thank you for your consideration,

Melinda Wood

**Addendum to the Contracted Service Agreement**

**As presented March 12<sup>th</sup>, 2026**

This Addendum amends the existing **Contracted Service Agreement** between **Unified School District No. 351, Macksville, Kansas (“USD 351”)** and **Unified School District No. 502, Lewis, Kansas (“USD 502”)**.

The parties agree that the transportation provision of the Contracted Service Agreement shall be amended as follows:

USD 502 agrees to provide adequate transportation for students in **grades 7–12** who reside within the boundaries of USD 502 and attend school in USD 351. USD 502 shall transport these students to the Macksville school district in time for the **8:05 AM first hour class**, beginning with the **2026–2027 school year**, and shall provide transportation for those students from the Macksville school district following the **3:30 PM last hour class**.

This Addendum **supersedes and replaces any previous language in the Contracted Service Agreement referencing an 8:15 AM start time** for first hour classes.

Except as expressly modified by this Addendum, **all other terms, conditions, and provisions of the original Contracted Service Agreement shall remain unchanged and in full force and effect**.

This Addendum shall be considered part of and incorporated into the original Contracted Service Agreement.

**IN WITNESS WHEREOF**, the parties have executed this Addendum on the dates indicated below.

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Authorized Representative

USD 351 Macksville

Date: \_\_\_\_\_

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Authorized Representative

USD 502 Lewis

Date: \_\_\_\_\_