

**UNIFIED SCHOOL DISTRICT NO. 410**  
**(Durham-Hillsboro-Lehigh)**

**REGULAR BOARD MEETING**  
**Monday, November 13, 2023**  
**7:00 pm**

**USD 410 District Office Conference Room**  
**416 South Date**  
**Hillsboro, KS 67063**

**Agenda—Regular Board Meeting  
USD 410 District Office Conference Room  
November 13, 2023 7:00 p.m.**

- A. Meeting Called to Order
- B. Approval of Regular and Consent Agenda
  - 1. October 9, 2023, Regular Board Meeting Minutes (Appendix A)
  - 2. 2022-2023 Annual Learning Report (Appendix B)
  - 3. Donations
- C. Citizens' Open Forum
- D. Marion County Parents as Teachers Program Report
- E. Action and Discussion Items
  - 1. Fiscal Year 2023 Financial Audit Report (Appendix C)
  - 2. Tabor College – Unified School District 410 Athletic Facility Staff Funding Agreement (Appendix D)
  - 3. Bond Issue Update
  - 4. JBC Enrollment and JBCC Enrollment of Nonresident Students Policies (Appendix E)
- F. Executive Session for Non-Elected Personnel
- G. Personnel
  - 1. Hires
  - 2. Classified Employee Hour Changes
- H. Reports
  - 1. Superintendent
  - 2. TEEN (Appendix F)
  - 3. MCSEC (Appendix G)
  - 4. Business Manager (Financials)
- I. Adjournment

## Annotated BOE Agenda November 13, 2023

### A. Meeting Called to Order

### B. Approval of Regular and Consent Agenda

#### Consent Agenda

The USD 410 Board of Education uses the consent agenda as a way to operate more efficiently. Items on the consent agenda are routine in nature and generally do not require discussion by the board. Prior to approval of the consent agenda, board members may request that items be removed and placed on the regular agenda.

1. October Regular Board Meeting Minutes (Appendix A)

Minutes from the October 9, 2023, Regular Board Meeting are included as Appendix A

➤ **Recommended Action**

Motion to approve the October 9, 2023, Regular Board Meeting Minutes

2. 2022-2023 Annual Learning Report (Appendix B)

➤ **Recommended Action**

Motion to approve the 2022-2023 Annual Learning Report

3. Donations

<b>From:</b>	<b>Gift:</b>	<b>Purpose:</b>
Kroger	\$ 24.79	HES Site Council Projects
Enel Green Power NA, Inc	\$85,050.00	Undesignated
Associated Wholesale Grocers	\$ 60.00	HES Site Council Projects
Central Kansas Community Foundation	\$ 4,000.00	Children's Dental Program
Jill Larson	\$ 49.09	HES Site Council Projects
Hillsboro Animal Clinic	\$ 315.08	HHS FFA Projects
Rod and Carrie Koons	Children's Books	Marion County PAT Program

➤ **Recommended Action**

Motion to approve acceptance of the donations

➤ **Recommended Action for Regular and Consent Agendas**

Motion to approve the regular and consent agendas

### C. Citizen's Open Forum

This is an opportunity for anyone who signed up ahead of time to share. See guidelines below.

### D. Marion County Parents as Teachers Program Report

Becky Suderman will be here to provide an update on the Marion County Parents as Teachers Program.

## **E. Action / Discussion Items**

1. Fiscal Year 2023 Financial Audit Report (Appendix C)

A representative from Loyd Group will be here to present our Fiscal Year 2023 Financial Audit Report. A printed copy of the report along with the Financial Statement and the Communication with Those Charged with Governance will be available at the board meeting. An electronic version of these documents is included as Appendix C

➤ ***Recommended Action***

Motion to approve the Fiscal Year 2023 Financial Audit Report

2. Tabor College – Unified School District 410 Athletic Facilities Staff Funding Agreement (Appendix D)

Athletic Facilities Maintenance, Custodial Care and Grounds Care, Staffing and equipment usage for the care of the Athletic Facility will be provided by the College. Funding for these costs will be equally shared by the District and the College. A value equal to a full-time position including wages and benefits (Social Security, retirement, health insurance and tuition remission) based on the College's standard compensation policies pertaining to a Maintenance Department position will be agreed upon by both entities annually. Reimbursement to the College for one half of the value of the full-time position will be made directly to the College from the District through systematic billings as agreed upon annually (for example, monthly, quarterly, semi-annually or annually). Hourly rates will be agreed upon by the entities for equipment owned by the College used to maintain the facility such as tractors, implements, vehicles, etc. The District will reimburse the College for one-half of the agreed upon hourly rates of such equipment and the College will provide an accounting of use of such equipment for the Athletic Facility. A copy of the Tabor College – Unified School District 410 Durham-Hillsboro-Lehigh Staff Funding Agreement for the 2023-2024 school year is included as Appendix D.

➤ ***Recommended Action***

Motion to approve Tabor College – Unified School District 410 Durham – Hillsboro – Lehigh Staff Funding Agreement for the 2023-2024 school year.

3. Bond Issue Update

An update will be given about the communication plan regarding the bond issue.

➤ ***No recommended action***

4. JBC Enrollment and JBCC Enrollment of Nonresident Students Policies (Appendix E)

These policies address out-of-district student enrollment and specify reasons the Board may use to deny continued enrollment of a nonresident student who is not in good standing. A copy of the recommended policies is included as Appendix E.

➤ ***Recommended Action***

Motion to approve JBC Enrollment and JBCC Enrollment of Nonresident Students policies as presented.

## **F. Executive Session for Non-Elected Personnel**

Motion for the Board to go into executive session to discuss new hires pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

## G. Personnel

### 1. Hires

- a. David Schaefer – Hillsboro High School Assistant Wrestling Coach

➤ ***Recommended Action:***

Motion to approve the issuance of a contract to David Schaefer to serve as Hillsboro High School Assistant Wrestling Coach for the 2023-2024 school year

### 2. Classified Employee Hour Changes

- a. Megan Daniels – Hillsboro Elementary School and USD 410 District Office Custodian  
Megan Daniels will be continuing as Hillsboro Elementary School Custodian. However, effective October 31, 2023, she has decided not to continue as USD 410 District Office Custodian, which decreases her scheduled hours per week from 45 hours to 40 hours.

➤ ***Recommended Action***

Motion to approve the decrease in Megan Daniels' hours from 45 hours per week to 40 hours per week effective October 31, 2023

- b. Charles Page – Hillsboro Middle/High School and USD 410 District Office Custodian  
Charles Page was previously hired to work 20 hours per week as Hillsboro Middle/High School Custodian. Effective November 4, 2023, he began work as USD 410 District Office Custodian, which increases his scheduled hours per week from 20 hours to 25 hours.

➤ ***Recommended Action***

Motion to approve the increase in Charles Page's hours from 20 hours per week to 25 hours per week effective November 4, 2023

➤ ***Recommended Action for All Personnel***

Motion to approve all personnel items as presented

## H. Reports

1. Superintendent
2. TEEN (Appendix F)
3. MCSEC (Appendix G)
4. Business Manager (Financials)

➤ ***Recommended Action:***

Motion to approve the payment of bills totaling \$\_\_\_\_\_ and the following financial reports.

- USD 410 Activity Account Report
- USD 410 Activity Account Bank Reconciliation
- District Report of Transfers
- District Cash Summary Report
- District Accounts Bank Reconciliation, Bank Account Balance Report, and Securities Report
- District Expense Budget Report

## I. Adjournment

## Executive Session Motions

1. Non-Elected Personnel

Motion for the Board to go into executive session to (subject) pursuant to the non-elected Personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

2. Negotiations

Motion for the Board to go into executive session to (subject) pursuant to the exception for employer-employee negotiations under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ in this room. The executive session is required to protect the board's negotiating interests.

3. Student(s)

Motion for the Board to enter into executive session to (subject) pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

4. Attorney/Client

Motion for the board to go into executive session to (subject) pursuant to the exception for matters which would be deemed privileged in the attorney-client relationship under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ o'clock in this room. This executive session is required to protect attorney-client privilege and the public interest.

5. Transactions Related to Real Property

Motion that the board go into executive session to (subject) pursuant to the exception for preliminary discussion of the acquisition of real property under the Kansas Open Meetings Act (KOMA) and to return to open meeting at \_\_\_\_\_ o'clock in this room. This executive session is required to protect the district's financial interest and bargaining position.

## **WELCOME TO THE USD 410 BOARD OF EDUCATION MEETING**

*Below are guidelines for patrons as they attend USD 410 Board of Education meetings.*

1. If you plan to speak during Citizens' Open Forum inform district office ahead of time.
2. Each speaker must be recognized by the chair and may speak no longer than five minutes.
3. The agenda time limit shall be 30 minutes for any one topic unless the Board agrees to extend the time limit.
4. In the event that more than six persons wish to speak, the chairman shall determine the time allocations for each.
5. Information may be submitted to the Board in written form.
6. Electronic devices may be used to record the presentations when in the judgment of the board, the use or proposed use of any recording devices will not be a disruptive influence upon the proceeding, genuinely annoying or harassing to the board or any member thereof or operated to attract undue attention to the recording device or the proposed use thereof.  
  
All recording devices, including microphones, shall be kept in the area designated for the media and may be placed in the immediate vicinity of the board conference table only with board permission.  
No cameras or recording devices shall be allowed during executive sessions of the board.
7. Individuals wishing to speak shall give their name and state whether or not their opinion is personal or that of a group. If the opinion represents a group, that group is to be identified with the number of members of the group given.
8. Presentations containing information or comments related to USD #410 individuals, personnel or students will be in executive session only. Individuals will be called into executive session, one at a time, for their presentation, except as approved by the Board of Education.
9. The chairman has the option to stop the proceedings and poll the Board to determine if a speaker may continue.
10. Board members are not obligated to respond when a presentation is made. After the chair recognizes a board member, the board member may question the patron. If any formal action is taken by the Board of Education, this will be recorded in the official minutes for public review.

**MINUTES – REGULAR BOARD MEETING**  
**USD 410 District Office Conference Room**  
**October 9, 2023 7:00 p.m.**

## D. Principal Reports



**E. Action and Discussion Items**

1. Resolution Authorizing and Providing for the Calling of a Bond Election  
Jim Paulus moved to approve Resolution No. 2023-1 authorizing and providing for the calling of a bond election in Unified School District No.410, Marion County, Kansas (Durham-Hillsboro-Lehigh) for the purpose of submitting to the qualified electors of the district the question of issuing general obligation bonds of the district; authorizing application to the State Board of Education for the authority to call the bond election and for capital improvement state aid; and providing for the giving of notice of the bond election. Motion seconded by Sarah Fenske. Carried 7-0.

**RESOLUTION NO. 2023-1**

**A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A BOND ELECTION IN UNIFIED SCHOOL DISTRICT NO. 410, MARION COUNTY, KANSAS (DURHAM-HILLSBORO-LEHIGH) FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF ISSUING GENERAL OBLIGATION BONDS OF THE DISTRICT; AUTHORIZING APPLICATION TO THE STATE BOARD OF EDUCATION FOR THE AUTHORITY TO CALL THE BOND ELECTION AND FOR CAPITAL IMPROVEMENT STATE AID; AND PROVIDING FOR THE GIVING OF NOTICE OF THE BOND ELECTION.**

**WHEREAS**, K.S.A. 72-5457 authorizes the board of education of any unified school district to determine it necessary to purchase or improve a site or sites, or to acquire, construct, equip, furnish, repair, remodel or make additions to any building or buildings used for school district purposes and to issue general obligation bonds of the district to pay the costs thereof provided that the question of issuing such general obligation bonds is submitted to the electors of the district and a majority of the electors voting on such proposition authorizes the issuance of the general obligation bonds; and

**WHEREAS**, the Board of Education (the "Board") of Unified School District No. 410, Marion County, Kansas (Durham-Hillsboro-Lehigh) (the "District"), deems it advisable to authorize and provide for the calling of a bond election in the District for the purpose of submitting to the qualified electors of the District the question of issuing general obligation bonds of the District to pay the costs of certain school building improvements; and

**WHEREAS**, K.S.A. 72-5458 *et seq.*, as amended, provides in substance that the District may apply to the State Board of Education for authority to call and hold an election to authorize the issuance of bonds of the District in excess of the amount which the District may issue under the provisions of K.S.A. 72-5457, for the purposes set forth therein; and

**WHEREAS**, K.S.A. 72-5462 provides that prior to such bond election the District shall apply to the State Board of Education in order to be eligible for future potential capital improvement state aid payments on such bonds, and the Board deems it advisable to make such application; and

**WHEREAS**, in order to authorize such general obligation bonds, it is deemed advisable to call a bond election in the District to be held on January 23, 2024.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF EDUCATION OF UNIFIED SCHOOL DISTRICT NO. 410, MARION COUNTY, KANSAS (DURHAM-HILLSBORO-LEHIGH):**

**Section 1.** It is hereby deemed necessary and advisable to acquire, construct, equip and install renovations and improvements (a) to the district elementary school, including a new tornado shelter, security, HVAC, boiler, playground, exterior, furniture and carpeting repairs and improvements; (b) to the district high school/middle school building, including roof, HVAC, boiler/chiller, gymnasium, plumbing, exterior, window, auditorium, security, fire safety, and elevator repairs and improvements; (c) to the district office building, including roof, gutter, paint, concrete and door repairs and improvements; and (d) make all other necessary and related improvements (the "Project"), at an estimated cost of \$13,350,000.

**Section 2.** In order to pay the costs of the Project, it is necessary to issue general obligation bonds (the "Bonds") of the District in an amount not to exceed \$13,350,000. The Bonds shall be issued if a majority of the qualified electors of the District voting on the proposition shall vote in favor thereof at a bond election to be held in the District for that purpose.

**Section 3.** It is hereby authorized, ordered and directed that a bond election shall be and is hereby called to be held in the District on January 23, 2024, and will be established by action of the Board after approval thereof by the State Board of Education (the "Election"), at which time there shall be submitted to the qualified electors of the District the following proposition:

Shall the following be adopted?

Shall Unified School District No. 410, Marion County, Kansas (Durham-Hillsboro-Lehigh), issue general obligation bonds in an amount not to exceed \$13,350,000, to pay the costs to acquire, construct, equip and install renovations and improvements (a) to the district elementary school, including a new tornado shelter, security, HVAC, boiler, playground, exterior, furniture and carpeting repairs and improvements; (b) to the district high school/middle school building, including roof, HVAC, boiler/chiller, gymnasium, plumbing, exterior, window, auditorium, security, fire safety, and elevator repairs and improvements; (c) to the district office building, including roof, gutter, paint, concrete and door repairs and improvements; and (d) make all other necessary and related improvements; all pursuant to the provisions of K.S.A. 10-101 *et seq.*, K.S.A. 25-431 *et seq.*, K.S.A. 25-2018(f), K.S.A. 72-5457 and K.S.A. 72-5458 *et seq.*?

**Section 4.** The vote at the Election, if approved by the State Board of Education, shall be by ballot, and the proposition stated above shall be printed on the ballot, together with voting instructions as provided by law. The Bonds authorized by the Election may be issued to reimburse expenditures made on or after the date which is 60 days before the date of this Resolution, pursuant to Treasury Regulation § 1.150-2.

**Section 5.** The County Clerk shall give notice of the Election as provided by law by publishing a Notice of Bond Election in substantially the form attached hereto as **Exhibit A** once each week for two (2) consecutive weeks in a newspaper of general circulation in the District, with the first publication to be not less than twenty-one (21) days prior to the date of the Election, and the last publication being not more than sixty (60) days prior to the date of the Election. The Notice of Bond Election shall also be published on the website of the county election office of Marion County, Kansas, not less than twenty-one (21) days prior to the date of the Election, and to remain on such website until the day after the Election.

**Section 6.** Prior to submitting the proposition to the electors of the District, the Board shall apply to the State Board of Education for authority to issue the Bonds in excess of the statutory limitation on bonded debt applicable to the District (the "Debt Limit") and to call and hold an election to issue the Bonds in excess of the Debt Limit. The Board shall also apply to the State Board of Education for future potential capital improvement state aid payments on the Bonds. Notice of filing the application with the State Board of Education shall be given to the electors of the District by publication one time in a newspaper of general circulation in the District as provided by law.

**Section 7.** The Board hereby elects to omit the mandatory contract provisions prescribed by the Kansas Department of Administration in form DA-146a, as amended, from any contract relating to services rendered in connection with the authorization and issuance of the Bonds, from any contract for the sale of any of the Bonds, and from any contracts for or related to the investment of the proceeds of the Bonds, provided, however that this election does not authorize the omission from any such contract the provisions of K.S.A. 72-1146 or 72-1147, as amended.

**Section 8.** This Resolution shall take effect and be in full force from and after its adoption by the Board.

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**EXHIBIT A**

(First published in the **Hillsboro Star-Journal** on December 6, 2023, and subsequently on December 13, 2023. Also published at <https://www.marioncoks.net/election-information>)

**NOTICE OF BOND ELECTION  
UNIFIED SCHOOL DISTRICT NO. 410,  
MARION COUNTY, KANSAS (DURHAM-HILLSBORO-LEHIGH)**

The Board of Education of Unified School District No. 410, Marion County, Kansas (Durham-Hillsboro-Lehigh) (the "District"), has heretofore, pursuant to resolution duly adopted, declared it advisable to make and finance certain improvements to District facilities pursuant to the provisions of K.S.A. 10-101 *et seq.*, K.S.A. 25-2018(f), K.S.A. 72-5457, and K.S.A. 72-5458 *et seq.* Notice is hereby given to the qualified electors of the District that a bond election has been called and will be held on January 23, 2024, for the purpose of submitting to the qualified electors of the District the following proposition:

Shall the following be adopted?

Shall Unified School District No. 410, Marion County, Kansas (Durham-Hillsboro-Lehigh), issue general obligation bonds in an amount not to exceed \$13,350,000, to pay the costs to acquire, construct, equip and install renovations and improvements (a) to the district elementary school, including a new tornado shelter, security, HVAC, boiler, playground, exterior, furniture and carpeting repairs and improvements; (b) to the district high school/middle school building, including roof, HVAC, boiler/chiller, gymnasium, plumbing, exterior, window, auditorium, security, fire safety, and elevator repairs and improvements; (c) to the district office building, including roof, gutter, paint, concrete and door repairs and improvements; and (d) make all other necessary and related improvements; all pursuant to the provisions of K.S.A. 10-101 *et seq.*, K.S.A. 25-431 *et seq.*, K.S.A. 25-2018(f), K.S.A. 72-5457 and K.S.A. 72-5458 *et seq.*?

To vote in favor of any question submitted on this ballot, darken the oval to the left of the word "Yes." To vote against it, darken the oval to the left of the word "No."

☐ YES

☐ NO

\*\*\*\*\*

The polls will open at 7:00 o'clock A.M. and will close at 7:00 o'clock P.M., on January 23, 2024, the election day. The voting places in the District, and the area each voting place will serve, will be as follows:

Voters Residing In Precinct

Will Vote At

Location

[To be updated by the Marion County Clerk]

The election will be conducted by the officers and/or persons provided by law for holding elections, and the method of voting will be by ballot. Registered voters are eligible to vote by advance voting ballot upon application to the Marion County Clerk at the address set forth below pursuant to K.S.A. 25-1117 *et seq.*

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### ADDITIONAL INFORMATION

The Capital Improvement Fund ("CIF") has been established in the treasury of the State of Kansas to assist school districts with making principal and interest payments on voted general obligation bond issues. The amount of CIF funding each school district receives is based on a formula prescribed by statute and implemented by the State Board of Education ("Bond State Aid"). Based on the current formula, the District expects to receive Bond State Aid in the approximate amount set forth below to assist with making the principal and interest payments on the Bonds. No assurance can be given that Bond State Aid will continue at this or any amount in future years.

The following additional information is provided by the District with respect to compliance with the provisions of K.S.A. 10-120a and K.S.A. 12-6,122. This information has been obtained from sources deemed reliable by the District. Certain portions of this information are based upon projections. No assurances can be given that these projections will be accurate as of the date of issuance of the Bonds due to changing market conditions, any changes in assessed valuation of the District, changes in the amount of state financial aid received by the District and other matters unknown or unavailable at this time. The projected rates of property taxation to be used to pay the principal of and interest on the Bonds are based upon the current assessed valuation of the District, the assumed principal repayment schedule and the average interest rates from recent bond issues for similar types of financings and the current level of Bond State Aid the District would receive with respect to the Bonds, all as shown below.

### Projected Summary of Project Costs

<i><b>Sources of Funds</b></i>		<i><b>Uses of Funds</b></i>	
Bonds to be Issued	\$13,350,000	Project Costs (including architectural/engineering services)	\$13,250,000
Bond Premium	133,678	Issuance Expenses (including attorney fees, printing costs, rating agency fees, financial advisor fees, underwriting fees and other miscellaneous expenses)	233,678
<b>Total</b>	<b>\$13,483,678</b>	<b>Total</b>	<b>\$13,483,678</b>

**Projected Summary of Bond Issue Repayments**

Bond payments over 20 years	Average Interest Rate	4.1618%
Total Interest Cost to Maturity	\$7,989,573	Assessed Valuation (2023/24) \$48,257,649
Average Annual Principal and Interest Payments		\$1,066,979
Portion of average annual principal and interest payments from Bond State Aid		\$32,009
Portion of average annual principal and interest payments from District funds		\$1,034,970

**Average Annual Property Tax Mill Levy Rate for Principal and Interest Payments**

Total (without any Bond State Aid)	14.130 Mills
District Portion (with current level of Bond State Aid)	13,707 Mills

The election officer conducting the election will be the County Clerk of Marion County, Kansas, whose address is 200 S. Third St., Suite 104, Marion, Kansas 66861.

DATED: \_\_\_\_\_.

(Seal)

Tina D. Spencer, County Clerk  
Marion County, Kansas

## MINUTES

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October 9, 2023

2. Vehicle Purchase  
Rod Koons moved to approve the purchase of a 2023 Chevrolet Traverse for \$38,849 from Midway Motors. Motion seconded by Jessey Hiebert. Carried 7-0.
3. JBC and JBCC Enrollment of Nonresident Students Policy Discussion
4. JBCC Enrollment of Nonresident Students Policy Hearing Date  
Sara Wichert moved to approve a special board meeting in the USD 410 District Office Conference Room on Monday, November 13, 2023, at 6:50 p.m. for the purpose of holding a public hearing regarding Policy JBCC Enrollment of Nonresident Students. Motion seconded by Sarah Fenske. Carried 7-0.

### **F. Executive Session – Non-Elected Personnel**

Jared Jost moved for the Board to go into executive session at 7:38 p.m. with the Superintendent to discuss classified employee hours, hires, and evaluations pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 7:55 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Jessey Hiebert. Carried 7-0.

The Superintendent left the executive session at 7:43 p.m. at the Board's request.

#### **Regular Session**

Jared Jost moved for the Board to go into executive session at 7:55 p.m. to discuss classified employee hours, hires, and evaluations pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 8:00 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Jessey Hiebert. Carried 7-0.

#### **Regular Session**

Jared Jost moved for the Board to go into executive session at 8:00 p.m. with the Superintendent to discuss classified employee hours, hires, and evaluations pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 8:10 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Jessey Hiebert. Carried 7-0.

The Superintendent did not join the executive session until 8:04 p.m. at the Board's request.

#### **Regular Session**

Jared Jost moved for the Board to go into executive session at 8:10 p.m. with the Superintendent to discuss classified employee hours, hires, and evaluations pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 8:15 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Jessey Hiebert. Carried 7-0.

#### **Regular Session**

## MINUTES

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October 9, 2023

### G. Personnel

Jim Paulus moved to approve the following classified employee hour changes and hires. Motion seconded by Rod Koons. Carried 7-0.

1. Classified Employee Hour Changes
  - a. Connie Beavers – Hillsboro Elementary School Title I Aide and Lunchroom Aide  
Motion to approve the increase in Connie Beavers' hours from 6.75 hours per day to 7.00 hours per day effective August 17, 2023.
  - b. Brenda Sechrist – Hillsboro Elementary School Title I Aide and Lunchroom Aide  
Motion to approve the increase in Brenda Sechrist's hours from 6.75 hours per day to 7.00 hours per day effective August 17, 2023.
  - c. Megan Daniels – Hillsboro Elementary School and USD 410 District Office Custodian  
Motion to approve the increase in Megan Daniels' hours from 40 hours per week to 45 hours per week effective September 25, 2023.
2. Hires
  - a. Rebecca Kaufman – Hillsboro Middle School Girls' Basketball Assistant Coach  
Motion to approve the issuance of a contract to Rebecca Kaufman to serve as Hillsboro Middle School Girls' Assistant Basketball Coach for the 2023-2024 school year.
  - b. Jon Pritchard – USD 410 Route Bus Driver  
Motion to approve the hiring of Jon Pritchard to serve as USD 410 Route Bus Driver for 4 hours per day effective October 2, 2023, for \$13.00 per hour while he is training to get his CDL and \$17.65 per hour after he gets his CDL.
3. Superintendent Evaluation  
The Board took no action.

### H. Reports

1. Superintendent's Report
2. TEEN Report
3. MCSEC Report
4. Business Manager's Report  
Scott Winter moved to approve the payment of bills totaling \$406,513.04 and the following reports. Motion seconded by Rod Koons. Carried 7-0.
  - USD 410 Activity Account Report
  - USD 410 Activity Account Bank Reconciliation
  - District Report of Transfers
  - District Cash Summary Report
  - District Accounts Bank Reconciliation, Bank Account Balance Report, and Securities Report
  - District Expense Budget Report

### I. Adjournment

President Jared Jost declared the meeting adjourned at 8:24 p.m.

Jerry Hinerman, Clerk



USD 410  
Annual Learning Report  
July 1, 2022 - June 30, 2023

<b>Last Name, First Name</b>	<b>Start Date</b>	<b>Activity Title</b>	<b>Points</b>	<b>Credits</b>
Arnold, Sandy	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Arnold, Sandy	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Arnold, Sandy	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Arnold, Sandy	10/17/2022	ELM Staff Meeting October 17	0.50	-
Arnold, Sandy	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Arnold, Sandy	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Arnold, Sandy	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Arnold, Sandy	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Arnold, Sandy	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Arnold, Sandy	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Arnold, Sandy	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Arnold, Sandy	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Arnold, Sandy	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Baldner, Ruth	8/15/2022	2022 District Meeting - Opening of the year, Insurance, HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Baldner, Ruth	8/15/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Baldner, Ruth	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Baldner, Ruth	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Baldner, Ruth	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Baldner, Ruth	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Baldner, Ruth	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Baldner, Ruth	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
Baldner, Ruth	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Baldner, Ruth	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Baldner, Ruth	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Baldner, Ruth	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Baldner, Ruth	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Baldner, Ruth	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Baldner, Ruth	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Baldner, Ruth	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Baldner, Ruth	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Baldner, Ruth	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Beavers, Connie	7/11/2022	Pathways to Reading	35.00	-
Beavers, Connie	8/15/2022	2022 District Meeting - Opening of the year	2.00	-
Beavers, Connie	8/16/2022	Fastbridge Training Reading	2.50	-
Beavers, Connie	8/16/2022	Elem staff meeting	2.00	-
Beavers, Connie	8/17/2022	Fastbridge Training- Math	2.50	-
Beavers, Connie	8/22/2022	Fastbridge Certifications	1.00	-
Beavers, Connie	8/23/2022	Fastbridge Certification	1.50	-
Beavers, Connie	10/17/2022	ELM Staff Meeting October 17	0.50	-
Beavers, Connie	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Beavers, Connie	11/2/2022	Fastbridge SAEBR	2.00	-

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Beavers, Connie	11/9/2022	Fastbridge Certification	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Beavers, Connie	1/2/2023	EpiPen	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Bebermeyer, Terry	1/2/2023	EpiPen	0.50	-
Bell, Creigh	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Bell, Creigh	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Bell, Creigh	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Bell, Creigh	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Bell, Creigh	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Bell, Creigh	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Bell, Creigh	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Bell, Creigh	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Bell, Creigh	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Bell, Creigh	1/2/2023	EpiPen	0.50	-
Bell, Creigh	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Bell, Creigh	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Bell, Creigh	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Bell, Creigh	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Bell, Creigh	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Bell, Creigh	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Bell, Creigh	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Bell, Creigh	3/3/2023			
Berens, Michele	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Berens, Michele	8/15/2022	Heibert	2.00	-
Berens, Michele	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Berens, Michele	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Berens, Michele	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Berens, Michele	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Berens, Michele	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Berens, Michele	10/17/2022	ELM Staff Meeting October 17	0.50	-
Berens, Michele	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Berens, Michele	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Berens, Michele	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Berens, Michele	1/2/2023	EpiPen	0.50	-
Berens, Michele	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Berens, Michele	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Berens, Michele	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Berens, Michele	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Berens, Michele	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-

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Berens, Michele	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Boldt, Dennis	7/11/2022	PLTW CSP	80.00	-
Boldt, Dennis	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Boldt, Dennis	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Boldt, Dennis	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Boldt, Dennis	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Boldt, Dennis	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Boldt, Dennis	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Boldt, Dennis	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Boldt, Dennis	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Boldt, Dennis	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Boldt, Dennis	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Boldt, Dennis	1/2/2023	EpiPen	0.50	-
Boldt, Dennis	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Boldt, Dennis	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Boldt, Dennis	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Boldt, Dennis	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Boldt, Dennis	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Boldt, Dennis	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Boldt, Dennis	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Boldt, Dennis	2/7/2023	CTE Conference	10.00	-
Boldt, Dennis	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman		
Boldt, Dennis	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
Boldt, Dennis	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Boldt, Tracy	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
		ELM Staff Meeting: Opening meeting lead by Nathan		
Boldt, Tracy	8/15/2022	Heibert	2.00	-
Boldt, Tracy	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Boldt, Tracy	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Boldt, Tracy	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Boldt, Tracy	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Boldt, Tracy	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Boldt, Tracy	10/11/2022	Interpreting the Group Skills Report	1.50	-
Boldt, Tracy	10/13/2022	Leveraging the Family Report	1.00	-
Boldt, Tracy	10/17/2022	ELM Staff Meeting October 17	0.50	-
Boldt, Tracy	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Boldt, Tracy	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Boldt, Tracy	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Boldt, Tracy	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Boldt, Tracy	1/2/2023	EpiPen	0.50	-
Boldt, Tracy	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Boldt, Tracy	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Boldt, Tracy	1/16/2023	HES Staff Meeting 1/16/23	1.00	-

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		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Boldt, Tracy	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Boldt, Tracy	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Boldt, Tracy	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Bowman, Jessica	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Bowman, Jessica	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Bowman, Jessica	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Bowman, Jessica	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Bowman, Jessica	1/2/2023	Trooper Ben Motivational Speech	1.00	-
Bowman, Jessica	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Bowman, Jessica	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Bowman, Jessica	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Bowman, Jessica	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Bowman, Jessica	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Bowman, Jessica	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		CTE digital media pathway advisory committee Spring Meeting	1.25	-
Bowman, Jessica	2/20/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Bowman, Jessica	3/3/2023			
Cassidy, Tamara	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Cassidy, Tamara	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Cassidy, Tamara	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Cassidy, Tamara	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Cassidy, Tamara	8/17/2022	Reading Plus / Software Implementation	1.00	-
Cassidy, Tamara	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Cassidy, Tamara	9/7/2022	MTSS Symposium in Wichita, KS	6.25	-
Cassidy, Tamara	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Cassidy, Tamara	10/3/2022	Fastbridge Intervention Training	6.00	-
Cassidy, Tamara	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Cassidy, Tamara	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Cassidy, Tamara	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Cassidy, Tamara	11/9/2022	Bridging to Resilience Conference	13.50	-
Cassidy, Tamara	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Cassidy, Tamara	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Cassidy, Tamara	1/2/2023	Trooper Ben Motivational Speech	1.00	-
Cassidy, Tamara	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Cassidy, Tamara	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Cassidy, Tamara	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Cassidy, Tamara	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Cassidy, Tamara	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Cassidy, Tamara	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-

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Cassidy, Tamara	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Clements, Amy	7/9/2022	Application of Developmental Theories	-	3.00
Clements, Amy	7/11/2022	Pathways to Reading Training	35.00	-
Clements, Amy	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Clements, Amy	8/15/2022	Heibert	2.00	-
Clements, Amy	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Clements, Amy	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Clements, Amy	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Clements, Amy	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Clements, Amy	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Clements, Amy	10/17/2022	ELM Staff Meeting October 17	0.50	-
Clements, Amy	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Clements, Amy	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Clements, Amy	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Clements, Amy	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Clements, Amy	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Clements, Amy	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Clements, Amy	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Clements, Amy	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Clements, Tyler	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Clements, Tyler	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Clements, Tyler	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Clements, Tyler	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Clements, Tyler	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Corby, Clint	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Corby, Clint	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Corby, Clint	1/16/2023	District Crisis Team Meeting 1/16/23	2.00	-
Corby, Heather	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Corby, Heather	8/15/2022	Heibert	2.00	-
Corby, Heather	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Corby, Heather	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Corby, Heather	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Corby, Heather	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Corby, Heather	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Corby, Heather	10/17/2022	ELM Staff Meeting October 17	0.50	-
Corby, Heather	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Corby, Heather	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Corby, Heather	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Corby, Heather	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-

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		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Corby, Heather	1/2/2023			
Corby, Heather	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Corby, Heather	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Corby, Heather	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Corby, Heather	1/16/2023			
Corby, Heather	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Corby, Heather	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Corby, Heather	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Corby, Heather	3/3/2023			
Corby, Heather	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Dalke, Dustin	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Dalke, Dustin	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Dalke, Dustin	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Dalke, Dustin	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Dalke, Dustin	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Dalke, Dustin	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Dalke, Dustin	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Dalke, Dustin	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Dalke, Dustin	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Dalke, Dustin	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Dalke, Dustin	1/2/2023			
Dalke, Dustin	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Dalke, Dustin	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Dalke, Dustin	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Dalke, Dustin	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Dalke, Dustin	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Dalke, Dustin	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Dalke, Dustin	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		CTE digital media pathway advisory committee Spring Meeting	1.25	-
Dalke, Dustin	2/20/2023			
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Dalke, Dustin	3/3/2023			
Dalke, Dustin	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Dalke, Dustin	3/22/2023	Teen: Virtual Teacher Training	0.50	-
Dalke, Emily	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Dalke, Emily	8/15/2022			
Dalke, Emily	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Dalke, Emily	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Dalke, Emily	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Dalke, Emily	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Dalke, Emily	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Dalke, Emily	10/17/2022	ELM Staff Meeting October 17	0.50	-
Dalke, Emily	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-

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Dalke, Emily	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Dalke, Emily	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Dalke, Emily	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Dalke, Emily	1/2/2023	EpiPen	0.50	-
Dalke, Emily	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Dalke, Emily	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Dalke, Emily	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Dalke, Emily	1/16/2023	Involvement 1/16/23	5.00	-
Dalke, Emily	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Dalke, Emily	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Dalke, Emily	3/3/2023	Perez	2.50	-
Dalke, Emily	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Dalke, Holly	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Dalke, Holly	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Dalke, Holly	8/16/2022	Teaching with Empathy Webinar	1.00	-
Dalke, Holly	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Dalke, Holly	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Dalke, Holly	8/17/2022	Reading Plus / Software Implementation	1.00	-
Dalke, Holly	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
		How to Build Relationships, Share Control, and Teach Positive Behaviors		
Dalke, Holly	9/14/2022	Positive Behaviors	6.00	-
Dalke, Holly	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
		It's Not Either/Or: How to Balance Relationship Building with Behavior Management		
Dalke, Holly	9/28/2022	Behavior Management	1.00	-
Dalke, Holly	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Dalke, Holly	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Dalke, Holly	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Dalke, Holly	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Dalke, Holly	1/2/2023	EpiPen	0.50	-
Dalke, Holly	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Dalke, Holly	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Dalke, Holly	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Dalke, Holly	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Dalke, Holly	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Dalke, Holly	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Dalke, Holly	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
Delk, Emily	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Delk, Emily	8/15/2022	Heibert	2.00	-
Delk, Emily	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Delk, Emily	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Delk, Emily	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Delk, Emily	10/17/2022	ELM Staff Meeting October 17	0.50	-

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Delk, Emily	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Delk, Emily	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Delk, Emily	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Delk, Emily	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Delk, Emily	1/2/2023	EpiPen	0.50	-
Delk, Emily	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Delk, Emily	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Delk, Emily	1/16/2023	Involvement 1/16/23	5.00	-
Delk, Emily	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Delk, Emily	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Delk, Emily	3/3/2023	Perez	2.50	-
Ediger, Michelle	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Ediger, Michelle	8/15/2022	Heibert	2.00	-
Ediger, Michelle	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Ediger, Michelle	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Ediger, Michelle	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Ediger, Michelle	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Ediger, Michelle	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Ediger, Michelle	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Ediger, Michelle	10/17/2022	ELM Staff Meeting October 17	0.50	-
Ediger, Michelle	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Ediger, Michelle	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Ediger, Michelle	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Ediger, Michelle	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Ediger, Michelle	11/30/2022	Nov 30, 2022 ELM Building Leadership	1.25	-
Ediger, Michelle	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Ediger, Michelle	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Ediger, Michelle	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Ediger, Michelle	1/2/2023	EpiPen	0.50	-
Ediger, Michelle	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Ediger, Michelle	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Ediger, Michelle	1/16/2023	HES Leadership Team Meeting	0.50	-
Ediger, Michelle	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Ediger, Michelle	1/16/2023	Involvement 1/16/23	5.00	-
Ediger, Michelle	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Ediger, Michelle	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Ediger, Michelle	3/3/2023	Perez	2.50	-
Faul, Michelle	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Faul, Michelle	8/15/2022	Heibert	2.00	-
Faul, Michelle	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-



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Faul, Michelle	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Faul, Michelle	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Faul, Michelle	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Faul, Michelle	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Faul, Michelle	10/17/2022	ELM Staff Meeting October 17	0.50	-
Faul, Michelle	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Faul, Michelle	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Faul, Michelle	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Faul, Michelle	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Faul, Michelle	1/2/2023	EpiPen	0.50	-
Faul, Michelle	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Faul, Michelle	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Faul, Michelle	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Faul, Michelle	1/16/2023	Involvement 1/16/23	5.00	-
Faul, Michelle	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Faul, Michelle	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Faul, Michelle	3/3/2023	Perez	2.50	-
		Building NeuroResilience: Understanding How the Brain Works		
Faul, Michelle	6/12/2023	Works	-	2.00
Hardey, Autumn	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan	2.00	-
		Heibert		
Hardey, Autumn	8/15/2022	Heibert	2.00	-
Hardey, Autumn	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Hardey, Autumn	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Hardey, Autumn	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Hardey, Autumn	10/17/2022	ELM Staff Meeting October 17	0.50	-
Hardey, Autumn	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Hardey, Autumn	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Hardey, Autumn	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Hardey, Autumn	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Hardey, Autumn	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Hardey, Autumn	1/2/2023	EpiPen	0.50	-
Hardey, Autumn	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Hardey, Autumn	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Hardey, Autumn	1/16/2023	HES Leadership Team Meeting	0.50	-
Hardey, Autumn	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Hardey, Autumn	1/16/2023	Involvement 1/16/23	5.00	-
Hardey, Autumn	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Hardey, Autumn	1/16/2023	District Crisis Team Meeting 1/16/23	2.00	-
Hardey, Autumn	1/18/2023	ESSDACK Quarterly Crisis Meeting	5.00	-
Hardey, Autumn	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Hardey, Autumn	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Hardey, Autumn	3/29/2023	ESSDACK Quarterly Crisis Meeting	3.00	-

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Hardey, Autumn	5/10/2023	ESSDACK Quarterly Crisis Meeting	6.00	-
Haslett, Collette	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan	2.00	-
Haslett, Collette	8/15/2022	Heibert	2.00	-
Haslett, Collette	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Haslett, Collette	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Haslett, Collette	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Haslett, Collette	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Haslett, Collette	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Haslett, Collette	10/17/2022	ELM Staff Meeting October 17	0.50	-
Haslett, Collette	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Haslett, Collette	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Haslett, Collette	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Haslett, Collette	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Haslett, Collette	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Haslett, Collette	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Haslett, Collette	1/2/2023	Trooper Ben Motivational Speech	1.00	-
Haslett, Collette	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Haslett, Collette	1/16/2023	HES Leadership Team Meeting	0.50	-
Haslett, Collette	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Haslett, Collette	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Haslett, Collette	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Haslett, Jeff	8/15/2022	2022 District Meeting - Opening of the year, Insurance, HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Haslett, Jeff	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Haslett, Jeff	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Haslett, Jeff	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Haslett, Jeff	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Haslett, Jeff	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Haslett, Jeff	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Haslett, Jeff	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Haslett, Jeff	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Haslett, Jeff	1/2/2023	Trooper Ben Motivational Speech	1.00	-
Haslett, Jeff	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Haslett, Jeff	1/11/2023	Spend day shadowing another pe teacher	7.00	-
Haslett, Jeff	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Haslett, Jeff	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Haslett, Jeff	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Haslett, Jeff	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Haslett, Jeff	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-

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Haslett, Jeff	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Haslett, Jeff	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Haslett, Jeff	3/22/2023	Teen: Virtual Teacher Training	0.50	-
Hein, Jill	7/19/2022	Finding Your Focus Summer Academies 2022 - KSDE and KAESA	10.00	-
Hein, Jill	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Hein, Jill	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Hein, Jill	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Hein, Jill	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Hein, Jill	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Hein, Jill	8/17/2022	Reading Plus / Software Implementation	1.00	-
Hein, Jill	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Hein, Jill	9/14/2022	ESSDACK Crisis Meeting	5.00	-
Hein, Jill	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Hein, Jill	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Hein, Jill	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Hein, Jill	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Hein, Jill	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Hein, Jill	11/30/2022	ESSDACK Crisis Prevention	4.00	-
Hein, Jill	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Hein, Jill	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Hein, Jill	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Hein, Jill	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Hein, Jill	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Hein, Jill	1/16/2023	District Crisis Team Meeting 1/16/23	2.00	-
Hein, Jill	1/18/2023	ESSDACK Crisis Prevention	5.00	-
Hein, Jill	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Hein, Jill	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Hein, Jill	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Hein, Jill	3/29/2023	ESSDACK Crisis Prevention Meeting	3.00	-
Hein, Jill	5/10/2023	ESSDACK Crisis Meeting	6.50	-
Hein, Rachel	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Hein, Rachel	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Hein, Rachel	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Hein, Rachel	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Hein, Rachel	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Hein, Rachel	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Hein, Rachel	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Hein, Rachel	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Hein, Rachel	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Hein, Rachel	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
Hein, Rachel	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Hein, Rachel	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Hein, Rachel	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-

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Hein, Rachel	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Hein, Rachel	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Hein, Rachel	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Hein, Rachel	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Hein, Rachel	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Hein, Rachel	4/17/2023	Becoming a Beacon of Hope	5.00	-
Hennigh, Aimee	8/15/2022	Opening District Meeting	1.00	-
Hennigh, Aimee	8/16/2022	FastBridge Reading Training	1.00	-
Hennigh, Aimee	8/16/2022	ELM Staff Meeting	1.00	-
Hennigh, Aimee	8/17/2022	FastBridge Math Training	1.00	-
Hennigh, Aimee	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Hennigh, Aimee	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Hennigh, Aimee	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Hennigh, Aimee	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Hennigh, Aimee	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Hennigh, Aimee	10/17/2022	ELM Staff Meeting October 17	0.50	-
Hennigh, Aimee	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Hennigh, Aimee	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Hennigh, Aimee	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Hennigh, Aimee	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Hennigh, Aimee	11/30/2022	Nov 30, 2022 ELM Building Leadership	1.25	-
Hennigh, Aimee	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Hennigh, Aimee	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Hennigh, Aimee	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
Hennigh, Aimee	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Hennigh, Aimee	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Hennigh, Aimee	1/16/2023	HES Leadership Team Meeting	0.50	-
Hennigh, Aimee	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Hennigh, Aimee	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Hennigh, Aimee	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Hennigh, Aimee	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Hennigh, Aimee	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Hiebert, Lynette	10/31/2022	Growing Kindness	-	1.00
Hiebert, Lynette	10/31/2022	PAX Good Behavior Game Training	6.00	-
Hiebert, Lynette	1/20/2023	I've Decided to Sub, Now What?!	-	1.00
Hiebert, Nathan	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan	2.00	-
Hiebert, Nathan	8/15/2022	Heibert	2.00	-
Hiebert, Nathan	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Hiebert, Nathan	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Hiebert, Nathan	8/31/2022	KELI - Orientation Meeting	5.00	-
Hiebert, Nathan	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Hiebert, Nathan	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Hiebert, Nathan	9/7/2022	Kansas MTSS Symposium	13.00	-
Hiebert, Nathan	9/13/2022	ESSDACK - KESA Planning/Information	3.00	-

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Hiebert, Nathan	9/21/2022	KELI - 1st Year - Mentor School Visit	4.00	-
Hiebert, Nathan	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Hiebert, Nathan	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Hiebert, Nathan	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Hiebert, Nathan	10/17/2022	ELM Staff Meeting October 17	0.50	-
Hiebert, Nathan	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Hiebert, Nathan	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Hiebert, Nathan	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Hiebert, Nathan	11/9/2022	KELI - 1st Year Principal Cohort	5.00	-
Hiebert, Nathan	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Hiebert, Nathan	11/30/2022	Nov 30, 2022 ELM Building Leadership	1.25	-
Hiebert, Nathan	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Hiebert, Nathan	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Hiebert, Nathan	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Hiebert, Nathan	1/2/2023	EpiPen	0.50	-
Hiebert, Nathan	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Hiebert, Nathan	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Hiebert, Nathan	1/11/2023	KELI - Group Cohort - #2	5.00	-
Hiebert, Nathan	1/16/2023	HES Leadership Team Meeting	0.50	-
Hiebert, Nathan	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Hiebert, Nathan	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Hiebert, Nathan	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Hiebert, Nathan	1/16/2023	District Crisis Team Meeting 1/16/23	2.00	-
Hiebert, Nathan	2/1/2023	ESEA National Conference 2023	14.00	-
Hiebert, Nathan	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie		
Hiebert, Nathan	3/3/2023	Perez	2.50	-
Hiebert, Nathan	3/22/2023	KELI - Group Cohort Sessions - #3	5.00	-
Janzen, Ashley	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
		ELM Staff Meeting: Opening meeting lead by Nathan		
Janzen, Ashley	8/15/2022	Heibert	2.00	-
Janzen, Ashley	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Janzen, Ashley	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Janzen, Ashley	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Janzen, Ashley	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Janzen, Ashley	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Janzen, Ashley	10/17/2022	ELM Staff Meeting October 17	0.50	-
Janzen, Ashley	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Janzen, Ashley	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Janzen, Ashley	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Janzen, Ashley	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Janzen, Ashley	1/2/2023	EpiPen	0.50	-
Janzen, Ashley	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Janzen, Ashley	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Janzen, Ashley	1/16/2023	HES Staff Meeting 1/16/23	1.00	-

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Last Name, First Name	Start Date	Activity Title	Points	Credits
Janzen, Ashley	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Janzen, Ashley	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Janzen, Ashley	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Janzen, Ashley	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Jaworsky, Amanda	7/6/2022	3 Secrets to EASILY Run a Successful Math Workshop	1.00	-
Jaworsky, Amanda	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Jaworsky, Amanda	8/15/2022	Heibert	2.00	-
Jaworsky, Amanda	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Jaworsky, Amanda	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Jaworsky, Amanda	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Jaworsky, Amanda	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Jaworsky, Amanda	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Jaworsky, Amanda	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Jaworsky, Amanda	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Jaworsky, Amanda	10/17/2022	ELM Staff Meeting October 17	0.50	-
Jaworsky, Amanda	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Jaworsky, Amanda	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Jaworsky, Amanda	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Jaworsky, Amanda	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Jaworsky, Amanda	11/30/2022	Nov 30, 2022 ELM Building Leadership	1.25	-
Jaworsky, Amanda	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Jaworsky, Amanda	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Jaworsky, Amanda	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Jaworsky, Amanda	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Jaworsky, Amanda	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Jaworsky, Amanda	1/16/2023	HES Leadership Team Meeting	0.50	-
Jaworsky, Amanda	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Jaworsky, Amanda	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Jaworsky, Amanda	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Jaworsky, Amanda	2/1/2023	ESEA Conference (Salary Advancement)	4.25	-
Jaworsky, Amanda	2/1/2023	ESEA Distinguished Schools Conference (License Renewal)	17.75	-
Jaworsky, Amanda	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Jaworsky, Amanda	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Jaworsky, Amanda	5/1/2023	Effective Teaching and Learning Strategies for PreK-12 Educators VII	-	2.00
Just, Lynn	7/6/2022	KCDA Convention	29.00	-
Just, Lynn	8/15/2022	2022 District Meeting - Opening of the year, Insurance, HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Just, Lynn	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Just, Lynn	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Just, Lynn	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Just, Lynn	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Just, Lynn	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-

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Just, Lynn	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Just, Lynn	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Just, Lynn	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Just, Lynn	1/2/2023	EpiPen	0.50	-
Just, Lynn	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Just, Lynn	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Just, Lynn	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Just, Lynn	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Just, Lynn	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Just, Lynn	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Just, Lynn	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
Kaufman, Bailey	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Kaufman, Bailey	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Kaufman, Bailey	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Kaufman, Bailey	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Kaufman, Bailey	1/2/2023	EpiPen	0.50	-
Kaufman, Bailey	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Kaufman, Bailey	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Kaufman, Bailey	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Kaufman, Bailey	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Kaufman, Bailey	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Kaufman, Bailey	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Kaufman, Bailey	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
Kaufman, Kristin	6/7/2023	Pathways to Reading	-	2.00
Kaufman, Rebecca	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Kaufman, Rebecca	8/15/2022	Heibert	2.00	-
Kaufman, Rebecca	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Kaufman, Rebecca	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Kaufman, Rebecca	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Kaufman, Rebecca	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Kaufman, Rebecca	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Kaufman, Rebecca	10/17/2022	ELM Staff Meeting October 17	0.50	-
Kaufman, Rebecca	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Kaufman, Rebecca	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Kaufman, Rebecca	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Kaufman, Rebecca	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Kaufman, Rebecca	1/2/2023	EpiPen	0.50	-
Kaufman, Rebecca	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Kaufman, Rebecca	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Kaufman, Rebecca	1/16/2023	HES Staff Meeting 1/16/23	1.00	-

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Kaufman, Rebecca	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Kaufman, Rebecca	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Kaufman, Rebecca	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Kaufman, Rebecca	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Kinnamon, Tara	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Kinnamon, Tara	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Kinnamon, Tara	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Kinnamon, Tara	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Kinnamon, Tara	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Kinnamon, Tara	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Kinnamon, Tara	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Kinnamon, Tara	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Kinnamon, Tara	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
Kinnamon, Tara	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Kinnamon, Tara	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Kinnamon, Tara	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Kinnamon, Tara	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Kinnamon, Tara	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Kinnamon, Tara	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Kinnamon, Tara	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Kinnamon, Tara	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Kinnamon, Tara	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Kinnamon, Tara	4/5/2023	Starting Your Own School Store	6.00	-
Kinnamon, Tara	6/1/2023	How to Operate a Student Run Apparel Decorating Business-Part 2	2.00	-
Kleiner, Lena	7/27/2022	Colleague 2 Colleague 2022 SIDLIT Summer Institute on Distance Learning and Instructional Technology	5.25	-
Kleiner, Lena	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Kleiner, Lena	9/12/2022	Counting KIDS Workshop	3.50	-
Kleiner, Lena	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Kleiner, Lena	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Kleiner, Lena	1/23/2023	KAIDE Inservice	5.00	-
Kleiner, Lena	1/25/2023	Bahktin, Vygotsky, & the Metaverse: Why Learning Flourishes in VR	1.00	-
Kleiner, Lena	3/2/2023	MACE Conference 2023	-	1.00
Kleiner, Lena	3/22/2023	Teen: Virtual Teacher Training	0.50	-
Knoll, Darrel	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Knoll, Darrel	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Knoll, Darrel	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Knoll, Darrel	8/17/2022	Government CTE Meeting	1.25	-
Knoll, Darrel	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-



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		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Knoll, Darrel	1/2/2023			
Knoll, Darrel	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Knoll, Darrel	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Knoll, Darrel	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Knoll, Darrel	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Knoll, Darrel	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Knoll, Darrel	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Knoll, Darrel	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Knoll, Darrel	3/3/2023			
Knoll, Lenna	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Knoll, Lenna	8/15/2022		2.00	-
Knoll, Lenna	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Knoll, Lenna	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Knoll, Lenna	1/2/2023			
Knoll, Lenna	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Knoll, Lenna	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Knoll, Lenna	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Knoll, Lenna	1/16/2023		0.50	-
Knoll, Lenna	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Knoll, Lenna	3/3/2023		1.00	-
Knoll, Lenna	3/3/2023	3/3/23 Hillsboro Educational Association Meeting		
Kroeker, Alyssa	8/15/2022	2022 District Meeting - Opening of the year, Insurance, HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Kroeker, Alyssa	8/15/2022		2.00	-
Kroeker, Alyssa	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Kroeker, Alyssa	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Kroeker, Alyssa	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Kroeker, Alyssa	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Kroeker, Alyssa	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Kroeker, Alyssa	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Kroeker, Alyssa	1/2/2023			
Kroeker, Alyssa	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Kroeker, Alyssa	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Kroeker, Alyssa	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Kroeker, Alyssa	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Kroeker, Alyssa	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Kroeker, Alyssa	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Kroeker, Alyssa	3/3/2023			
Kroeker, Kyle	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-

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Kroeker, Kyle	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Kroeker, Kyle	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Kroeker, Kyle	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Kroeker, Kyle	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Kroeker, Kyle	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Kroeker, Kyle	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Kroeker, Kyle	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Kroeker, Kyle	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Kroeker, Kyle	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Kroeker, Kyle	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Kroeker, Kyle	1/2/2023		0.50	-
Kroeker, Kyle	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Kroeker, Kyle	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Kroeker, Kyle	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Kroeker, Kyle	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Kroeker, Kyle	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Kroeker, Kyle	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Kroeker, Kyle	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Kroeker, Kyle	3/3/2023		2.25	-
Linnens, Julie	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Linnens, Julie	8/15/2022		2.00	-
Linnens, Julie	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Linnens, Julie	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Linnens, Julie	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Linnens, Julie	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Linnens, Julie	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Linnens, Julie	10/17/2022	ELM Staff Meeting October 17	0.50	-
Linnens, Julie	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Linnens, Julie	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Linnens, Julie	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Linnens, Julie	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Linnens, Julie	1/2/2023		0.50	-
Linnens, Julie	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Linnens, Julie	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Linnens, Julie	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Linnens, Julie	1/16/2023		5.00	-
Linnens, Julie	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Linnens, Julie	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Linnens, Julie	3/3/2023		2.50	-
Linnens, Julie	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
		Building NeuroResilience: Understanding How the Brain Works		
Linnens, Julie	6/12/2023		-	2.00

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<b>Last Name, First Name</b>	<b>Start Date</b>	<b>Activity Title</b>	<b>Points</b>	<b>Credits</b>
Loewen, Tena	7/11/2022	Behavior Interventions	-	3.00
Loewen, Tena	7/11/2022	Capstone/Thesis 2	-	1.00
Loewen, Tena	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Loewen, Tena	8/15/2022	2022-2023 Coaches Meeting	2.00	-
Loewen, Tena	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Loewen, Tena	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Loewen, Tena	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Loewen, Tena	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Loewen, Tena	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Loewen, Tena	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Loewen, Tena	10/13/2022	FastBridge Training	1.00	-
Loewen, Tena	10/17/2022	ELM Staff Meeting October 17	0.50	-
Loewen, Tena	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Loewen, Tena	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Loewen, Tena	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Loewen, Tena	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Loewen, Tena	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Loewen, Tena	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Loewen, Tena	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Loewen, Tena	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
Loewen, Tena	1/16/2023	HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Loewen, Tena	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Loewen, Tena	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
Loewen, Tena	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Major, Bruce	8/17/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
Major, Bruce	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Major, Bruce	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Major, Bruce	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Major, Bruce	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Major, Bruce	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Major, Bruce	11/9/2022	Kansas Association of American Educators Leadership Conference	6.00	-
Major, Bruce	11/9/2022	KANAAE Board Meeting	1.00	-
Major, Bruce	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Major, Bruce	1/2/2023	2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Major, Bruce	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Major, Bruce	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Major, Bruce	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Major, Bruce	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Major, Bruce	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Major, Bruce	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Major, Bruce	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Major, Bruce	2/23/2023	KMEA In-Service Workshop	7.00	-

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Last Name, First Name	Start Date	Activity Title	Points	Credits
Major, Bruce	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Melton, Michele	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Melton, Michele	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Melton, Michele	8/17/2022	FastBridge Training: ELA/Sped HMHS, August 17	1.50	-
Melton, Michele	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Melton, Michele	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Melton, Michele	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Melton, Michele	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Melton, Michele	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Melton, Michele	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Melton, Michele	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
Melton, Michele	1/2/2023	EpiPen	0.50	-
Melton, Michele	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Melton, Michele	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Melton, Michele	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Melton, Michele	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Melton, Michele	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Melton, Michele	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Melton, Michele	3/3/2023	2022 District Meeting - Opening of the year, Insurance,	2.00	-
North, Adam	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
North, Adam	8/15/2022	FastBridge Training: Math/SPED HMHS, August 17	1.50	-
North, Adam	8/17/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
North, Adam	9/1/2022	Sept 28, 22 HMHS Early Release	2.00	-
North, Adam	9/28/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
North, Adam	10/6/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
North, Adam	10/17/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
North, Adam	11/3/2022	Nov 16, 22 HMHS Early Release	2.00	-
North, Adam	11/16/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout,		
North, Adam	1/2/2023	EpiPen	0.50	-
North, Adam	1/3/2023	Trooper Ben Motivational Speech	1.00	-
North, Adam	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
North, Adam	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
North, Adam	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
North, Adam	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
North, Adam	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
North, Adam	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
North, Adam	3/3/2023	2022 District Meeting - Opening of the year, Insurance,	2.00	-
O'Hare, Scott	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
O'Hare, Scott	8/15/2022	2022-2023 Coaches Meeting	1.00	-
O'Hare, Scott	8/15/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
O'Hare, Scott	9/1/2022	Sept 28, 22 HMHS Early Release	2.00	-

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O'Hare, Scott	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
O'Hare, Scott	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
O'Hare, Scott	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
O'Hare, Scott	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
O'Hare, Scott	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
O'Hare, Scott	1/2/2023	EpiPen	0.50	-
O'Hare, Scott	1/3/2023	Trooper Ben Motivational Speech	1.00	-
O'Hare, Scott	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
O'Hare, Scott	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
O'Hare, Scott	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
O'Hare, Scott	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
O'Hare, Scott	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
O'Hare, Scott	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
O'Hare, Scott	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
O'Hare, Scott	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Oelke, Phil	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Oelke, Phil	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Oelke, Phil	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Oelke, Phil	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Oelke, Phil	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Oelke, Phil	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Oelke, Phil	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Oelke, Phil	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Oelke, Phil	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Oelke, Phil	1/2/2023	EpiPen	0.50	-
Oelke, Phil	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Oelke, Phil	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Oelke, Phil	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Oelke, Phil	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Oelke, Phil	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Oelke, Phil	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Oelke, Phil	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Oelke, Phil	3/3/2023	presents Restorative Practices 3-3-2023	2.25	-
Rempel, Robert	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Rempel, Robert	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Rempel, Robert	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Rempel, Robert	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Rempel, Robert	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Rempel, Robert	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Rempel, Robert	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-

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Last Name, First Name	Start Date	Activity Title	Points	Credits
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Rempel, Robert	1/2/2023		0.50	-
Rempel, Robert	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Rempel, Robert	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Rempel, Robert	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Rempel, Robert	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Rempel, Robert	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Rempel, Robert	3/3/2023		2.25	-
Rempel, Robert	8/15/2022	2022 District Meeting - Opening of the year, Insurance,	2.00	-
Rempel, Robert	8/15/2022	HMHS Staff Meeting: Opening by Tyler Weinbrenner	2.00	-
Rempel, Robert	8/15/2022	2022-2023 Coaches Meeting	1.00	-
Rempel, Robert	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Rempel, Robert	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Rempel, Robert	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Rempel, Robert	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Rempel, Robert	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Rempel, Robert	1/2/2023		0.50	-
Rempel, Robert	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Rempel, Robert	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Rempel, Robert	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Rempel, Robert	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Rempel, Robert	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023		
Rempel, Robert	3/3/2023		2.25	-
Roberts, Sonya	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Roberts, Sonya	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Roberts, Sonya	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Roberts, Sonya	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
Roberts, Sonya	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Roberts, Sonya	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Roberts, Sonya	1/2/2023		0.50	-
Roberts, Sonya	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Roberts, Sonya	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Roberts, Sonya	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Roberts, Sonya	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-
Roberts, Sonya	1/16/2023	HMHS Standards Visit 1/16/23	3.00	-
Roberts, Sonya	1/19/2023	KAAE Ag Ed Symposium	3.50	-
Roberts, Sonya	1/19/2023	KAAE Ag Ed Symposium	5.50	-
Roberts, Sonya	1/20/2023	KAAE Ag Ed Symposium	7.00	-
Roberts, Sonya	1/20/2023	KAAE Ag Ed Symposium	4.00	-
Roberts, Sonya	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Roberts, Sonya	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-

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		HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Roberts, Sonya	3/3/2023			
Sheridan, Ashley	8/31/2022	Aug 31, 2022, ELM Building Leadership	0.75	-
Sheridan, Ashley	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Sheridan, Ashley	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Sheridan, Ashley	9/28/2022	Sept 28, 2022 ELM Building Leadership	0.75	-
Sheridan, Ashley	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Sheridan, Ashley	10/17/2022	ELM Staff Meeting October 17	0.50	-
Sheridan, Ashley	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Sheridan, Ashley	10/26/2022	Oct 26, 2022 ELM Building Leadership	1.25	-
Sheridan, Ashley	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Sheridan, Ashley	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Sheridan, Ashley	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Sheridan, Ashley	12/7/2022	Dec 7, 2022 - ELM Leadership Team Meeting	1.25	-
Sheridan, Ashley	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Sheridan, Ashley	1/2/2023			
Sheridan, Ashley	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Sheridan, Ashley	1/16/2023	HES Leadership Team Meeting	0.50	-
Sheridan, Ashley	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Sheridan, Ashley	1/16/2023			
Sheridan, Ashley	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Sheridan, Ashley	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Sheridan, Ashley	3/3/2023			
Sheridan, Ashley	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
Sisk, Shari	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Sisk, Shari	8/15/2022			
Sisk, Shari	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Sisk, Shari	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Sisk, Shari	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Sisk, Shari	10/17/2022	ELM Staff Meeting October 17	0.50	-
Sisk, Shari	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Sisk, Shari	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Sisk, Shari	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Sisk, Shari	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
Sisk, Shari	12/7/2022	Dec 7, 2022 ELM part 2 Staff Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen	0.50	-
Sisk, Shari	1/2/2023			
Sisk, Shari	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Sisk, Shari	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Sisk, Shari	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23	5.00	-
Sisk, Shari	1/16/2023			
Sisk, Shari	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Sisk, Shari	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-

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Sisk, Shari	3/3/2023	HES March 3, Google Training & Neuroresilience with Katie Perez	2.50	-
Stevens, Megan	8/15/2022	2022 District Meeting - Opening of the year, Insurance, ELM Staff Meeting: Opening meeting lead by Nathan Heibert	2.00	-
Stevens, Megan	8/15/2022	Heibert	2.00	-
Stevens, Megan	8/16/2022	FastBridge Training: Reading, ELM - August 16	2.50	-
Stevens, Megan	8/17/2022	FastBridge Training: Math, Elementary, August 17	2.50	-
Stevens, Megan	9/6/2022	September 6 2022 ELM Staff Meeting	0.25	-
Stevens, Megan	9/28/2022	Sept 28, 2022 ELM Early Release	2.00	-
Stevens, Megan	10/5/2022	October 5, 2022 ELM Staff Meeting	0.25	-
Stevens, Megan	10/17/2022	ELM Staff Meeting October 17	0.50	-
Stevens, Megan	10/17/2022	Social/Emotional Training Provided by Essdack	3.00	-
Stevens, Megan	11/2/2022	Nov 2, 2022 ELM Staff Meeting	0.25	-
Stevens, Megan	11/16/2022	Nov 16, 2022 ELM Early Release	2.00	-
Stevens, Megan	12/7/2022	Dec 7, 2022 ELM Staff Meeting Part 1	0.25	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Stevens, Megan	1/2/2023	EpiPen	0.50	-
Stevens, Megan	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Stevens, Megan	1/3/2023	Jan 3, 2023 ELM Staff Meeting	0.75	-
Stevens, Megan	1/16/2023	HES Staff Meeting 1/16/23	1.00	-
		HES Curriculum Mapping PBL/Activities, Community Involvement 1/16/23		
Stevens, Megan	1/16/2023	Involvement 1/16/23	5.00	-
Stevens, Megan	1/16/2023	HES CPR/AED Annual Training 1/16/23	0.50	-
Stevens, Megan	2/15/2023	Feb 15 Early Release HES Meeting	1.50	-
		HES March 3, Google Training & Neuroresilience with Katie Perez		
Stevens, Megan	3/3/2023	Perez	2.50	-
Stevens, Megan	3/3/2023	3/3/23 Hillsboro Educational Association Meeting	1.00	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Suderman, Rebecca	1/2/2023	EpiPen	0.50	-
Weinbrenner, Tyler	8/17/2022	Reading Plus / Software Implementation	1.00	-
Weinbrenner, Tyler	9/1/2022	Sept 1, 22 HMHS Staff Meeting	0.50	-
Weinbrenner, Tyler	9/13/2022	KESA Principal Meeting @ Essdack	3.00	-
Weinbrenner, Tyler	9/28/2022	Sept 28, 22 HMHS Early Release	2.00	-
Weinbrenner, Tyler	10/6/2022	Oct 6, 22 HMHS Staff Meeting	0.50	-
Weinbrenner, Tyler	10/17/2022	Trauma Informed Learning Presented by Ginger Lewman	3.00	-
Weinbrenner, Tyler	11/3/2022	Nov 3, 22 HMHS Staff Meeting	0.50	-
		Kansas Principals Association Board of Director's Meeting		
Weinbrenner, Tyler	11/14/2022	Kansas Principals Association Board of Director's Meeting	1.00	-
Weinbrenner, Tyler	11/15/2022	KESA Principal Meeting @ Essdack	3.00	-
Weinbrenner, Tyler	11/16/2022	Nov 16, 22 HMHS Early Release	2.00	-
Weinbrenner, Tyler	12/1/2022	Dec 1, 22 HMHS Staff Meeting	0.50	-
		2022-2023 Training Videos - Bloodborne Pathogens, AED Training, FERPA, Sexual Harassment, Lockout/tagout, EpiPen		
Weinbrenner, Tyler	1/2/2023	EpiPen	0.50	-
Weinbrenner, Tyler	1/3/2023	Trooper Ben Motivational Speech	1.00	-
Weinbrenner, Tyler	1/3/2023	Jan 3, 2023 -HMHS Staff Meeting	1.00	-
Weinbrenner, Tyler	1/16/2023	HMHS CPR/AED Annual Training 2023	0.50	-
Weinbrenner, Tyler	1/16/2023	HMHS 1/16/23 Staff Meeting	0.50	-



USD 410  
Annual Learning Report  
July 1, 2022 - June 30, 2023

<b>Last Name, First Name</b>	<b>Start Date</b>	<b>Activity Title</b>	<b>Points</b>	<b>Credits</b>
Weinbrenner, Tyler	1/16/2023	Tech Committee Meeting 1/16/23	0.75	-
Weinbrenner, Tyler	1/16/2023	District Crisis Team Meeting 1/16/23	2.00	-
Weinbrenner, Tyler	2/2/2023	HMHS February Staff Meeting 1/2/2023	0.50	-
Weinbrenner, Tyler	2/7/2023	Kansas Annual CTE Conference 2023	4.00	-
Weinbrenner, Tyler	2/15/2023	Feb 15 Early Release HMHS Meeting	1.50	-
Weinbrenner, Tyler	3/3/2023	HMHS Staff Meeting Meeting & ESSDACK Ginger Lewman presents Restorative Practices 3-3-2023	2.25	-
Weinbrenner, Tyler	4/12/2023	CKL Principals' Meeting	2.00	-
			1706.50	18.00

**UNIFIED SCHOOL DISTRICT NUMBER 410**  
**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**  
**RELATED TO THE AUDIT FOR THE**  
**YEAR ENDED JUNE 30, 2023**



520 S. Main Street  
P.O. Box 7  
Galva, KS 67443  
620-654-7565  
[www.loyd-group.com](http://www.loyd-group.com)

Board of Education  
Unified School District Number 410  
Hillsboro, Kansas 67063

We have audited the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis (financial statement) of the Unified School District Number 410 (District) as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 28, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Unified School District Number 410 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit below in the section Communication of Other Control Deficiencies.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We identified the potential threats to our independence as management participation and self-review over the assistance of financial statement preparation. As such, we have implemented the following safeguards:

1. A separate cold review of the financial statement done at the partner level and,
2. A formal letter of approval and review of the financial statement by management.

## **Significant Risks Identified**

We have identified the following significant risks:

- The District's accounting practices and financial statement presentation are to be in conformity with the *Kansas Municipal Audit and Accounting Guide* (KMAAG), which is prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas. The audit objective is to issue an opinion about whether your financial statement is fairly presented, in all material respects, in conformity with KMAAG. As such, we identified the significant risk of the audit to be management override of controls over expenditures related to compliance with budgetary and cash basis laws.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statement. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:.

Management's estimates of the liabilities related to pension and OPEB are based on the District's payroll records and the actuary reports. The estimates are not included on Statement 1, since the District reports on the regulatory basis of accounting as described in Note 1 to the financial statement. They are disclosed in the notes to the financial statement as required by the Kansas Municipal Audit and Accounting Guide. We evaluated the key factors and assumptions used to develop these estimates and determined that it is reasonable in relation to the basic financial statement taken as a whole and in relation to the applicable opinion unit.

### *Financial Statement Disclosures*

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

## **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. 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.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 17, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

### **Modification of the Auditor's Report**

We have made the following modifications to our auditor's report.

Adverse Opinion – We have issued an adverse opinion on the financial statement that it does not present fairly, in conformity with accounting principles generally accepted in the United States of America. As described 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.

Other Matter - We were engaged to report on the regulatory-required supplementary information (RRSI), which accompany the financial statement. With respect to the RRSI, 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 statutory requirements pertaining to RRSI as prescribed by the Kansas Municipal Audit and Accounting Guide, 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 RRSI to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

### **Communication of Other Control Deficiencies**

In planning and performing our audit of the financial statement of the Unified School District Number 410, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Unified School District Number 410's internal control over financial reporting (internal control) as a basis for designing our 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 Unified School District Number 410's internal control over financial reporting.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **PRIOR YEAR POINTS REVISITED**

There were no prior year points.

### **CURRENT YEAR POINTS**

There were no current year points.

### **SUMMARY**

The matters discussed herein were considered during our examination of the financial statement as of June 30, 2023, and they do not modify the opinion expressed in our auditor's report dated October 17, 2023, on such financial statement.

We look forward to assisting the District in implementing the above suggestions. If you have any questions regarding comments included in this letter, please contact Scot Loyd (620) 654-7565 or Christina Henson at (620) 694-7881.

We greatly appreciate the assistance and helpfulness provided by the District during the recent audit. It is a pleasure working with individuals who respond to our questions and requests in a quick and efficient manner. If you have any questions or need us to stop by, please give us a call.

Board of Education  
Unified School District Number 410  
October 17, 2023  
Page 5

**RESTRICTION ON USE**

This communication is intended solely for the information and use of the Board of Education and management of the Unified School District Number 410 and is not intended to be, and should not be, and should not be used by anyone other than these specified parties.

*Loyd Group, LLC*

Loyd Group, LLC  
Galva, KS  
October 17, 2023

**UNIFIED SCHOOL DISTRICT NUMBER 410  
HILLSBORO, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2023**



**LOYD GROUP, LLC**

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Certified Public Accountants



**UNIFIED SCHOOL DISTRICT NUMBER 410  
Hillsboro, Kansas**

**Fiscal Year Ended June 30, 2023**

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**UNIFIED SCHOOL DISTRICT NUMBER 410  
Hillsboro, Kansas**

**Fiscal Year Ended June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District 410  
Hillsboro, KS 67063

### ***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 Number 410, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2023, 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 matter 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, 2023, 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, 2023, 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), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's 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.

## ***Auditor's 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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—agency funds, schedules 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 Unified School District Number 410 as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated October 5, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their 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/oar/municipalservices>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 410, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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 schedule of expenditures of federal awards 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.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2023, on our consideration of Unified School District Number 410's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District Number 410's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 410's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 17, 2023

**Unified School District Number 410  
HILLSBORO, KS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ -	\$ 5,654,697	\$ 5,654,697	\$ -	\$ 22,909	\$ 22,909
Supplemental General Fund	72,966	1,863,664	1,868,371	68,259	25,626	93,885
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Yr Old) Fund	110,000	203,200	203,200	110,000	-	110,000
At Risk (K-12) Fund	190,000	1,073,995	903,995	360,000	188	360,188
Bilingual Education Fund	-	7,427	7,427	-	-	-
Virtual Education Fund	-	57,567	57,567	-	-	-
Capital Outlay Fund	821,417	858,363	536,039	1,143,741	133,246	1,276,987
Driver Training Fund	6,750	11,511	12,018	6,243	-	6,243
Food Service Fund	94,412	337,101	320,220	111,293	-	111,293
Professional Development Fund	20,000	26,633	26,633	20,000	-	20,000
Parent Education Fund	32,787	166,870	141,213	58,444	236	58,680
Special Education Fund	634,992	1,502,941	1,491,538	646,395	-	646,395
Career and Postsecondary Education Fund	225,000	458,575	458,574	225,001	1,032	226,033
KPERS Special Retirement Contribution Fund	-	556,783	556,783	-	-	-
Children's Dental Care Program Fund	22,546	-	3,086	19,460	-	19,460
Farm to School Fund	17,180	-	86	17,094	-	17,094
Gifts and Grants Fund	92,444	86,200	8,606	170,038	600	170,638
HES Fundraising Fund	5,180	6,695	6,974	4,901	-	4,901
HMS Fundraising Fund	2,184	8,576	9,833	927	-	927
HHS Fundraising Fund	4,344	2,271	3,882	2,733	-	2,733
Title I Fund	-	73,229	73,229	-	-	-
Title II-A Fund	-	14,448	14,448	-	-	-
Title IV-A Fund	-	13,721	13,721	-	-	-
ESSER I Fund	-	-	-	-	-	-
ESSER II Fund	(73,031)	73,031	181,584	(181,584)	138,554	(43,030)
ESSER III Fund	-	-	275,840	(275,840)	272,571	(3,269)
KDHE Covid Testing Grant Fund	(16,749)	17,408	659	-	-	-
Gate Receipts	-	42,725	42,725	-	-	-
School Projects	79,429	68,363	66,212	81,580	-	81,580
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	2,015,416	929,092	609,788	2,334,720	-	2,334,720
<b>TRUST FUNDS:</b>						
Wiebe Scholarship Fund	-	7,000	7,000	-	-	-
Sextro Scholarship Fund	-	500	500	-	-	-
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 4,357,267</b>	<b>\$ 14,122,586</b>	<b>\$ 13,556,448</b>	<b>\$ 4,923,405</b>	<b>\$ 594,962</b>	<b>\$ 5,518,367</b>
<b>COMPOSITION OF CASH</b>						
Money Market - Central National State Bank						\$ 4,821,278
Money Market Athletic Facility - Central National Bank						672,505
Central Office Petty Cash Fund - Emprise Bank						1,500
High School/Middle School Petty Cash Fund - Emprise Bank						1,500
High School/Middle School Activity Account - Emprise Bank						107,595
Kansas Municipal Investment Pool						4
<b>Total Cash</b>						<b>5,604,382</b>
<b>Agency Funds per Schedule 3</b>						<b>(86,015)</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<b>\$ 5,518,367</b>

**UNIFIED SCHOOL DISTRICT NUMBER 410  
Hillsboro, Kansas**

**NOTES TO THE FINANCIAL STATEMENT**

**Fiscal Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 410, Hillsboro, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 410 (the District), a municipality.

**(b) *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 Funds**—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund**—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund**—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Business Fund**—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund**—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

**(c) *Basis of Accounting***

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (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 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.

**(d) *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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality 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 regulatory receipts 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were 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 regulatory receipts 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 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 Trust Funds, Capital Project Funds and the following Special Purpose Funds: Children's Dental Care Program, Farm to School, Gifts and Grants, HES Fundraising, HMS Fundraising, HHS Fundraising, Title I, Title II-A, Title IV-A, ESSER I, ESSER II, ESSER III, KDHE Covid Testing Grant, Gate Receipts, and School Projects.

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

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

*Compliance with Kansas Statutes.* According to K.S.A 12-16, 108 through 12-16, 111, both federal and state grants are exempt from local budgeting requirements. A cash basis violation does not occur when the municipality is waiting on a federal or state grant reimbursement. The District received an ESSER grant and Covid Testing grant in 2022 to reimburse the ESSER II and ESSER III Funds.

## 3. DEPOSITS AND INVESTMENTS

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 investment choices. The rating of the District's investments is noted below.

*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 9-1405. At June 30, 2023, the District held 100% of their investments in the Kansas Municipal Investment Pool.

*Custodial credit risk.* Custodial credit risk is the risk that in the event of 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. All deposits were legally secured at June 30, 2023.



### 3. DEPOSITS AND INVESTMENTS (cont.)

At year end the carrying amount of the District's cash and certificates of deposit was \$5,604,382. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was \$6,197,312. Of the bank balance, \$363,754 was covered by F.D.I.C. insurance and \$5,833,558 was collateralized by FHLB letters of credit and with securities held by the pledging institutions' agents in the District's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of 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 an outside party. State statutes require investments to be adequately secured.

At June 30, 2023, the District had invested \$4 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of June 30, 2023, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Less than 1 Year</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 4</u>	<u>\$ 4</u>	S&P AAAf/S1+

### 4. RISK MANAGEMENT

The school district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The school district has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in the ESSDACK Health Insurance Group, a public entity risk pool currently operating as a common risk management and insurance program for 46 participating members. The school district pays an annual premium to ESSDACK Health Insurance Group for its health insurance coverage. The agreement to participate provides that the ESSDACK Health Insurance Group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of either: Individual Claimants Annual Expenses exceeding \$175,000 or Annual Claims that exceed \$41,156,009 (inclusive of Max Claims and Fixed Costs). Additional premiums may be due if total claims for the pool are different than what has been anticipated by ESSDACK Health Insurance Group management. The school district continues to carry commercial insurance for all other risks of loss, including (property, casualty, workers compensation, etc.). Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### 5. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 921,116
General Fund	Virtual Education Fund	K.S.A. 72-5167	57,567
General Fund	At Risk (K-12) Fund	K.S.A. 72-5153	848,995
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5413	71,174
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	225,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	7,427
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5413	17,667
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5413	20,222
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	578,578
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5413	<u>457,189</u>
			<u>\$ 3,204,935</u>

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District 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.

### (b) Death and Disability Other Post Employment Benefits

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, 2023.

### (c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Employees earn 15 days of sick leave each year with a maximum accumulation of 90 days. Payment for unused sick leave for employees is made for sick days that would be lost over the maximum. It is paid with the first paycheck of the succeeding year's contract and is computed at a rate of \$30 per day lost. Employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System (KPERs) are paid for all unused sick leave days. This payment is based on a rate of \$30 per day and is made with the final payment of the contract. Employees leaving the District that do not qualify as described above do not receive any compensation for unused sick leave.

Sick leave days may be converted to personal leave after all paid personal leave has been exhausted. The rate of conversion is three sick leave days to one personal leave day. The draw on sick leave is on an "as used" basis; the employee may not accumulate any unused personal days using the benefit feature. A maximum of five personal leave days may be gained annually using this conversion. Sick leave days used in this conversion are deducted from the staff person's accumulated sick leave.

Classified full-time staff, meeting length of service requirements, are allowed two weeks paid vacation, which is increased by three days after five years of employment and by an additional two days after 15 years of employment. Classified employees may accumulate up to five days of unused vacation over their annual allotment of vacation time. Certified staff are not granted paid vacation time, with the exception of one administrative position.

Non-administrative certified and classified staff are granted compensated absences in the form of personal leave days. They are allowed two days per year, which can accumulate to six days. Amounts accumulated in excess of the maximum, that would otherwise be lost, are paid with the first paycheck of the succeeding year's contract at the employee's daily rate of pay. Upon retirement, the District purchases any unused personal days for employees, at the employees final daily rate of pay.

Payment for the entire amount of unused sick leave and unused personal leave upon leaving employment is granted for employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System and for employees whose positions are being eliminated by the District. Payment for unused vacation upon voluntarily leaving employment may be considered with the permission of the Superintendent if the employee voluntarily leaving employment assists in the transition process.

Administrative staff are granted compensated absences in the form of personal leave subject to Superintendent approval. However, for these staff, there is no accumulation of personal leave allowed from one year to the next year, and there is no payment for personal leave that would be lost at the end of a year, upon other voluntary or non-voluntary termination of employment.

## 7. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding Series 2013	2.00% - 3.25%	05-17-13	\$ 5,945,000	09-01-28	\$ 4,255,000	\$ -	\$ 505,000	\$ 3,750,000	\$ 104,788

## 7. LONG-TERM DEBT (cont.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						
	2024	2025	2026	2027	2028	2029	Total
Principal:							
General Obligation Bonds:							
Refunding Series 2013	\$ 535,000	\$ 565,000	\$ 600,000	\$ 635,000	\$ 675,000	\$ 740,000	\$ 3,750,000
Interest:							
General Obligation Bonds:							
Refunding Series 2013	93,719	80,991	66,781	50,947	33,331	12,025	337,794
Total Principal and Interest	\$ 628,719	\$ 645,991	\$ 666,781	\$ 685,947	\$ 708,331	\$ 752,025	\$ 4,087,794

## 8. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The District 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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South 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 of 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 1.00% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total \$271 million.

## 8. DEFINED BENEFIT PENSION PLAN (cont.)

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$556,783 for the year ended June 30, 2023.

**Net Pension Liability:** At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,438,872. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## 9. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation, the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

## 10. INTERLOCAL AGREEMENT

The District entered into an interlocal agreement with Tabor College in January 2008 for the acquisition, construction, financing, ownership and operation of athletic facilities. The agreement is for a period of 40 years from the effective date unless terminated early. The agreement, among other things, provides for the sharing of expenses for the facility.

## 11. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$59,791 for ESSER I, \$254,615 for ESSER II, and \$572,232 for ESSER III. As of June 30, 2023 the District spent all of ESSER I, all of ESSER II, and \$275,840 of ESSER III.

## 12. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 410  
HILLSBORO, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FISCAL YEAR ENDED JUNE 30, 2023**

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**(Budgeted Funds Only)**

**For the Year Ended June 30, 2023**

	<b>Certified Budget</b>	<b>Adjustments to Comply with Legal Max</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ 5,700,675	\$ (45,978)	\$ -	\$ 5,654,697	\$ 5,654,697	\$ -
Supplemental General Fund	1,880,103	(11,732)	-	1,868,371	1,868,371	-
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Yr Old) Fund	233,374	-	-	233,374	203,200	(30,174)
At Risk (K-12) Fund	930,949	-	-	930,949	903,995	(26,954)
Bilingual Education Fund	10,153	-	-	10,153	7,427	(2,726)
Virtual Education Fund	67,200	-	-	67,200	57,567	(9,633)
Capital Outlay Fund	1,200,000	-	-	1,200,000	536,039	(663,961)
Driver Training Fund	12,250	-	-	12,250	12,018	(232)
Food Service Fund	459,383	-	-	459,383	320,220	(139,163)
Professional Development Fund	26,664	-	-	26,664	26,633	(31)
Parent Education Fund	172,000	-	-	172,000	141,213	(30,787)
Special Education Fund	1,634,727	-	-	1,634,727	1,491,538	(143,189)
Career and Postsecondary Education Fund	470,663	-	-	470,663	458,574	(12,089)
KPERS Special Retirement Contribution Fund	578,796	-	-	578,796	556,783	(22,013)
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	610,288	-	-	610,288	609,788	(500)
<b>Total</b>	<b>\$ 13,987,225</b>	<b>\$ (57,710)</b>	<b>\$ -</b>	<b>\$ 13,929,515</b>	<b>\$ 12,848,063</b>	<b>\$ (1,081,452)</b>

**Unified School District Number 410**

Hillsboro, Kansas

**GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis**

For the Year Ended June 30, 2023

(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	<b>2023</b>			<b>Variance Over Under</b>
	<b>2022 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts:				
State aid	\$ 4,347,220	\$ 4,800,352	\$ 4,752,190	\$ 48,162
Mineral production tax	423	481	125	356
Special education aid	795,743	853,864	948,360	(94,496)
Total Receipts	5,143,386	5,654,697	\$ 5,700,675	\$ (45,978)
Expenditures:				
Instruction -				
Certified salaries	1,610,768	1,363,750	\$ 1,332,807	\$ 30,943
Non-certified salaries	22,841	6,044	7,400	(1,356)
Insurance	167,341	143,123	135,834	7,289
Social security	118,212	96,119	102,040	(5,921)
Other benefits	8,673	7,201	7,490	(289)
Purchased professional services	11,490	12,339	3,425	8,914
Purchased property services	2,623	3,166	-	3,166
Other purchased services	9,675	11,951	16,100	(4,149)
Teaching supplies	29,577	54,529	49,045	5,484
Property and equipment	2,405	1,102	475	627
Other	(11,900)	(12,077)	-	(12,077)
Student Support Services -				
Certified salaries	109,872	115,325	115,750	(425)
Non-certified salaries	19,368	20,267	20,350	(83)
Insurance	11,304	12,173	12,173	-
Social security	9,767	10,264	10,395	(131)
Other benefits	520	678	610	68
Purchased professional services	800	1,087	900	187
Other purchased services	10,853	11,659	11,700	(41)
Supplies	1,534	1,850	1,960	(110)
Property and equipment	297	365	-	365
Instruction Support Staff -				
Certified salaries	55,078	57,218	57,150	68
Non-certified salaries	116,941	120,059	125,000	(4,941)
Insurance	42,627	43,607	44,358	(751)
Sextro Scholarship Fund	11,985	12,397	13,875	(1,478)
Other benefits	669	663	795	(132)
Purchased professional services	7,428	7,951	7,570	381
Supplies	5,723	5,257	6,125	(868)
Property and equipment	99	144	-	144

**Unified School District Number 410**

Hillsboro, Kansas

**GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis**

For the Year Ended June 30, 2023

(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	<b>2023</b>			<b>Variance Over (Under)</b>
	<b>2022 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 115,037	\$ 121,493	\$ 122,200	\$ (707)
Non-certified salaries	36,379	38,182	38,600	(418)
Insurance	24,606	26,544	26,544	-
Social security	11,054	11,827	12,250	(423)
Other employee benefits	608	680	710	(30)
Purchased professional services	5,575	321	16,225	(15,904)
Purchased property services	12,250	22,424	7,570	14,854
Other purchased services	6,442	6,300	9,800	(3,500)
Supplies	-	-	5,275	(5,275)
Property and equipment	5,316	7,180	850	6,330
Other	11,113	13,695	8,400	5,295
School Administration -				
Certified salaries	226,019	250,612	250,250	362
Non-certified salaries	87,473	89,997	91,500	(1,503)
Insurance	81,231	82,593	84,257	(1,664)
Social security	22,524	24,557	26,125	(1,568)
Other employee benefits	16,918	1,347	1,490	(143)
Other purchased services	1,761	1,798	1,825	(27)
Supplies	2,738	2,765	2,550	215
Property and equipment	-	336	-	336
Operations and Maintenance -				
Non-certified salaries	253,999	269,792	290,400	(20,608)
Insurance	61,973	60,662	63,709	(3,047)
Social security	18,694	19,976	22,205	(2,229)
Other employee benefits	5,320	5,442	7,435	(1,993)
Purchased professional services	825	925	1,200	(275)
Repair of buildings	11,595	16,697	13,200	3,497
Other purchased services	5,132	104,977	105,196	(219)
Supplies	41,393	61,866	49,850	12,016
Motor fuel	6,292	4,495	6,695	(2,200)
Property and equipment	1,879	3,110	-	3,110
Other	778	-	11,200	(11,200)
Vehicle Operating Services -				
Non-certified salaries	94,121	95,825	90,750	5,075
Insurance	30,123	31,913	31,469	444
Social Security	6,899	7,130	7,025	105
Other employee benefits	2,595	2,632	3,065	(433)
Motor fuel	52,299	61,199	52,878	8,321
Property and equipment	250	250	500	(250)



## Unified School District Number 410

Hillsboro, Kansas

GENERAL FUNDGENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended June 30, 2023

(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		Variance Over Under
		Actual	Budget	
2022	Actual	Actual	Budget	
Actual				
Expenditures (cont.):				
Student Transportation Services - Supervision -				
Non-certified salaries	\$ 27,253	\$ 27,795	\$ 29,000	\$ (1,205)
Insurance	6,048	6,518	6,518	-
Social Security	2,054	2,090	2,225	(135)
Other	751	760	960	(200)
Supplies	4,864	4,979	4,350	629
Property and equipment	228	1,135	-	1,135
Vehicle & Maintenance Services -				
Non-certified salaries	6,725	3,351	6,000	(2,649)
Insurance	2,965	-	4,074	(4,074)
Social Security	674	343	450	(107)
Other employee benefits	-	-	195	(195)
Purchased property services	27,699	33,570	28,000	5,570
Supplies	2,270	8,062	3,000	5,062
Property and equipment	130	-	500	(500)
Other Supplemental Services -				
Non-certified salaries	110,231	115,668	116,276	(608)
Insurance	24,606	27,991	27,991	-
Social Security	7,979	8,342	8,900	(558)
Other employee benefits	438	436	510	(74)
Purchased professional services	12,002	6,077	5,500	577
Other purchased services	14,702	17,850	16,350	1,500
Community Service Operations	-	4,299	4,000	299
Outgoing Transfers -				
At Risk (K-12)	305,462	848,995	760,554	88,441
Special Education Fund	916,440	921,116	1,061,597	(140,481)
Virtual Education Fund	32,084	57,567	67,200	(9,633)
Adjustment to comply with legal max	-	-	(45,978)	45,978
Total Expenditures	5,143,386	5,654,697	\$ 5,654,697	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 836,677	\$ 885,347	\$ 816,189	\$ 69,158
Delinquent tax	9,565	3,113	15,131	(12,018)
Motor vehicle tax	78,899	77,317	73,463	3,854
Recreational vehicle tax	1,488	1,220	1,228	(8)
Commercial vehicle tax	6,819	7,696	6,573	1,123
Supplemental state aid	798,378	888,971	894,553	(5,582)
Total Receipts	<u>1,731,826</u>	<u>1,863,664</u>	<u>\$ 1,807,137</u>	<u>\$ 56,527</u>
Expenditures:				
Instruction -				
Non-certified salaries	14,248	17,593	\$ 16,250	\$ 1,343
Social Security	975	1,232	1,250	(18)
Other employee benefits	63	65	75	(10)
Purchased professional services	54,980	56,224	2,900	53,324
Purchased property services	43,409	44,163	80,495	(36,332)
Other purchased services	46,494	36,151	-	36,151
Supplies	110,777	95,028	122,625	(27,597)
Property and equipment	10,087	26,314	14,000	12,314
Other	(61,649)	(63,293)	-	(63,293)
Student Support Services -				
Other purchased services	1,820	1,985	2,200	(215)
Instruction Support Staff -				
Purchased professional services	1,098	-	1,000	(1,000)
Sextro Scholarship Fund				
Purchased professional services	2,300	2,300	2,300	-
Other purchased services	19,820	10,033	14,000	(3,967)
School Administration -				
Purchased professional services	463	676	500	176
Property and equipment	3,409	5,084	2,400	2,684
Central Services -				
Other purchased services	790	175	900	(725)
Operations and Maintenance -				
Water and sewer	14,663	17,172	17,100	72
Cleaning	8,039	14,655	8,200	6,455
Insurance	71,446	-	-	-

**Unified School District Number 410**  
**Hillsboro, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Expenditures (cont.):				
Operations and Maintenance (cont.) -				
Heating	\$ 55,230	\$ 73,105	\$ 80,000	\$ (6,895)
Electricity	162,885	152,452	165,000	(12,548)
Community Service Operations	3,500	-	-	-
Outgoing Transfers -				
Food Service Fund	-	-	25,000	(25,000)
Professional Development Fund	20,496	17,667	20,085	(2,418)
Parent Education Fund	17,697	20,222	20,222	-
Special Education Fund	468,701	578,578	560,078	18,500
Career and Postsecondary Education Fund	447,966	457,189	470,663	(13,474)
At Risk (4 Yr Old) Fund	55,115	71,174	72,312	(1,138)
At Risk (K-12) Fund	100,704	225,000	170,395	54,605
Bilingual Education Fund	11,307	7,427	10,153	(2,726)
Adjustment to comply with legal max	-	-	(11,732)	11,732
Total Expenditures	<u>1,686,833</u>	<u>1,868,371</u>	<u>\$ 1,868,371</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	44,993	(4,707)		
Unencumbered Cash, Beginning	<u>27,973</u>	<u>72,966</u>		
Unencumbered Cash, Ending	<u>\$ 72,966</u>	<u>\$ 68,259</u>		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (4 YR OLD) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Other local source revenue	\$ 48,126	\$ 30,035	\$ 161,062	\$ (131,027)
Aid from McPherson USD 418	114,704	101,991	-	101,991
Transfer from Supplemental General Fund	55,115	71,174	72,312	(1,138)
Total Receipts	217,945	203,200	\$ 233,374	\$ (30,174)
Expenditures:				
Instruction -				
Certified salaries	107,253	110,892	\$ 113,500	\$ (2,608)
Non-certified salaries	70,135	55,476	66,500	(11,024)
Insurance	22,014	17,654	33,124	(15,470)
Social Security	13,508	12,694	13,775	(1,081)
Other employee benefits	726	636	825	(189)
Supplies	3,380	5,535	4,650	885
Property and equipment	929	313	1,000	(687)
Total Expenditures	217,945	203,200	\$ 233,374	\$ (30,174)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	110,000	110,000		
Unencumbered Cash, Ending	\$ 110,000	\$ 110,000		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 305,462	\$ 848,995	\$ 760,554	\$ 88,441
Transfer from Supplemental General Fund	100,704	225,000	170,395	54,605
Total Receipts	406,166	1,073,995	\$ 930,949	\$ 143,046
Expenditures:				
Instruction -				
Certified salaries	300,346	640,598	\$ 640,000	\$ 598
Non-certified salaries	37,204	63,141	76,590	(13,449)
Insurance	39,113	97,672	91,500	6,172
Social Security	24,398	54,086	55,040	(954)
Other employee benefits	3,590	5,733	6,565	(832)
Purchased professional services	-	2,405	14,695	(12,290)
Supplies	645	39,558	44,800	(5,242)
Student Support Services -				
ES Counseling Services	870	802	1,759	(957)
Total Expenditures	406,166	903,995	\$ 930,949	\$ (26,954)
Receipts Over (Under) Expenditures	-	170,000		
Unencumbered Cash, Beginning	190,000	190,000		
Unencumbered Cash, Ending	\$ 190,000	\$ 360,000		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**BILINGUAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from Supplemental General Fund	\$ 11,307	\$ 7,427	\$ 10,153	\$ (2,726)
Expenditures:				
Instruction -				
Certified salaries	7,882	5,678	\$ 8,150	\$ (2,472)
Non-certified salaries	1,040	-	-	-
Insurance	1,238	610	843	(233)
Social Security	683	370	625	(255)
Other employee benefits	34	20	35	(15)
Supplies	430	749	500	249
Total Expenditures	11,307	7,427	\$ 10,153	\$ (2,726)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**VIRTUAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 32,084	\$ 57,567	\$ 67,200	\$ (9,633)
Expenditures:				
Instruction -				
Other purchased services	32,084	57,567	\$ 67,200	\$ (9,633)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 342,879	\$ 352,799	\$ 336,021	\$ 16,778
Delinquent tax	3,851	1,312	6,168	(4,856)
Motor vehicle tax	32,384	33,474	31,791	1,683
Recreational vehicle tax	609	528	531	(3)
Commercial vehicle tax	3,021	3,167	2,845	322
Interest on idle funds	9,357	179,973	100,000	79,973
Capital outlay state aid	135,484	148,749	149,631	(882)
Miscellaneous reimbursements	96,062	138,361	95,000	43,361
Total Receipts	<u>623,647</u>	<u>858,363</u>	<u>\$ 721,987</u>	<u>\$ 136,376</u>
Expenditures:				
Instruction -				
Property and equipment	173,126	44,732	\$ 297,400	\$ (252,668)
Student Support Services -				
Property and equipment	-	1,770	2,400	(630)
Instructional Support Staff -				
Property and equipment	3,024	19,493	10,600	8,893
General Administration -				
Property and equipment	-	1,770	2,400	(630)
School Administration -				
Property and equipment	155	9,918	8,400	1,518
Operations and Maintenance -				
Repairs and maintenance	55,191	60,009	-	60,009
Property and equipment	40,619	30,692	326,200	(295,508)
Transportation -				
Property and equipment	224,091	37,558	128,200	(90,642)
Food Service -				
Property and equipment	105,530	-	-	-
Facility Acquisition and Construction Services -				
Land improvement	108,379	79,747	225,000	(145,253)
Building improvements	94,089	218,993	197,000	21,993
Other Support Services -				
Property and equipment	7,920	1,770	2,400	(630)
Building Improvements -	<u>6,777</u>	<u>29,587</u>	<u>-</u>	<u>29,587</u>
Total Expenditures	<u>818,901</u>	<u>536,039</u>	<u>\$ 1,200,000</u>	<u>\$ (663,961)</u>
Receipts Over (Under) Expenditures	(195,254)	322,324		
Unencumbered Cash, Beginning	<u>1,016,671</u>	<u>821,417</u>		
Unencumbered Cash, Ending	<u>\$ 821,417</u>	<u>\$ 1,143,741</u>		



**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**DRIVER TRAINING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 3,782	\$ 3,536	\$ 4,320	\$ (784)
Other local source revenue	6,130	7,975	7,200	775
Total Receipts	9,912	11,511	\$ 11,520	\$ (9)
Expenditures:				
Instruction -				
Certified salaries	6,318	8,610	\$ 8,610	\$ -
Social Security	461	631	630	1
Other employee benefits	26	32	35	(3)
Purchased professional services	259	-	-	-
Other purchased services	1,648	1,757	1,790	(33)
Supplies	44	988	1,160	(172)
Instructional Support Staff -				
Other purchased services	-	-	25	(25)
Total Expenditures	8,756	12,018	\$ 12,250	\$ (232)
Receipts Over (Under) Expenditures	1,156	(507)		
Unencumbered Cash, Beginning	5,594	6,750		
Unencumbered Cash, Ending	\$ 6,750	\$ 6,243		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 2,976	\$ 3,021	\$ 3,325	\$ (304)
Federal aid	15,845	30,529	6,500	24,029
Student sales	62	96,918	147,248	(50,330)
Adult sales	6,777	3,698	13,800	(10,102)
Child and adult care food programs	349,346	199,159	249,846	(50,687)
Interest on idle funds	158	3,776	-	3,776
Transfer from Supplemental General Fund	-	-	25,000	(25,000)
Total Receipts	375,164	337,101	\$ 445,719	\$ (108,618)
Expenditures:				
Food Service Operation -				
Non-certified salaries	572	-	\$ -	\$ -
Social Security	39	-	-	-
Other employee benefits	2	-	-	-
Other purchased services	315,913	296,984	352,883	(55,899)
Supplies	2,641	3,195	2,500	695
Property and equipment	1,918	20,041	104,000	(83,959)
Total Expenditures	321,085	320,220	\$ 459,383	\$ (139,163)
Receipts Over (Under) Expenditures	54,079	16,881		
Unencumbered Cash, Beginning	40,333	94,412		
Unencumbered Cash, Ending	\$ 94,412	\$ 111,293		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**PROFESSIONAL DEVELOPMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ -	\$ 3,148	\$ 3,375	\$ (227)
Federal aid	2,870	5,818	3,204	2,614
Transfer from Supplemental General Fund	20,496	17,667	20,085	(2,418)
Total Receipts	23,366	26,633	\$ 26,664	\$ (31)
Expenditures:				
Instructional Support Staff -				
Certified salaries	9,700	7,726	\$ 10,065	\$ (2,339)
Non-certified salaries	-	-	250	(250)
Social Security	739	590	745	(155)
Other employee benefits	39	29	50	(21)
Purchased professional services	2,627	2,413	3,065	(652)
Other purchased services	10,152	15,694	12,489	3,205
Supplies	109	181	-	181
Total Expenditures	23,366	26,633	\$ 26,664	\$ (31)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	\$ 20,000	\$ 20,000		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**PARENT EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		<b>Variance</b>
	<b>2022</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
State aid	\$ 93,677	\$ 93,087	\$ 93,087	\$ -
Payment from other school districts	35,303	40,778	40,778	-
Donations	4,201	5,990	8,850	(2,860)
Miscellaneous	5,739	6,793	-	6,793
Transfer from Supplemental General Fund	17,697	20,222	20,222	-
Total Receipts	156,617	166,870	\$ 162,937	\$ 3,933
Expenditures:				
Student Support Services -				
Non-certified salaries	106,037	89,411	\$ 109,000	\$ (19,589)
Insurance	25,614	24,780	32,200	(7,420)
Social Security	7,765	6,419	8,300	(1,881)
Other employee benefits	428	337	475	(138)
Purchased professional services	162	-	-	-
Purchased property services	3,778	3,559	3,420	139
Other purchased services	499	642	10,840	(10,198)
Supplies	7,284	11,281	-	11,281
Other	4,795	3,005	5,000	(1,995)
Instruction Support Staff -				
Supplies	517	587	-	587
Other Supplemental Services -				
Purchased professional services	2,170	789	2,765	(1,976)
Other purchased services	270	403	-	403
Total Expenditures	159,319	141,213	\$ 172,000	\$ (30,787)
Receipts Over (Under) Expenditures	(2,702)	25,657		
Unencumbered Cash, Beginning	35,489	32,787		
Unencumbered Cash, Ending	\$ 32,787	\$ 58,444		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		<b>Variance</b>
	<b>2022</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Federal aid	\$ 2,828	\$ 3,247	\$ 48,453	\$ (45,206)
Transfer from General Fund	916,440	921,116	1,061,597	(140,481)
Transfer from Supplemental General Fund	468,701	578,578	560,078	18,500
Total Receipts	1,387,969	1,502,941	\$ 1,670,128	\$ (167,187)
Expenditures:				
Instruction -				
Payment to Special Education	1,350,217	1,479,456	\$ 1,607,042	\$ (127,586)
Vehicle Operating Services -				
Non-certified salaries	9,531	5,848	11,500	(5,652)
Social Security	729	446	875	(429)
Other employee benefits	262	160	400	(240)
Mileage in lieu of transportation	2,428	3,196	9,000	(5,804)
Motor fuel	3,578	2,016	4,910	(2,894)
Vehicle Service and Maintenance -				
Purchased Property Services	1,079	416	1,000	(584)
Total Expenditures	1,367,824	1,491,538	\$ 1,634,727	\$ (143,189)
Receipts Over (Under) Expenditures	20,145	11,403		
Unencumbered Cash, Beginning	614,847	634,992		
Unencumbered Cash, Ending	\$ 634,992	\$ 646,395		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**CAREER AND POSTSECONDARY EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		<b>Variance</b>
	<b>2022</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Federal aid	\$ -	\$ 1,386	\$ -	\$ 1,386
Transfer from Supplemental General Fund	447,966	457,189	470,663	(13,474)
Total Receipts	447,966	458,575	\$ 470,663	\$ (12,088)
Expenditures:				
Instruction -				
Certified salaries	333,647	346,186	\$ 345,750	\$ 436
Insurance	42,599	45,843	45,843	-
Social Security	24,284	25,703	26,450	(747)
Other employee benefits	1,342	1,309	1,520	(211)
Other purchased services	22,190	18,090	22,000	(3,910)
Supplies	14,773	15,776	14,450	1,326
Property and equipment	9,131	5,066	14,650	(9,584)
District Reg & Travel	-	601	-	601
Total Expenditures	447,966	458,574	\$ 470,663	\$ (12,089)
Receipts Over (Under) Expenditures	-	1		
Unencumbered Cash, Beginning	225,000	225,000		
Unencumbered Cash, Ending	\$ 225,000	\$ 225,001		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 538,415	\$ 556,783	\$ 578,796	\$ (22,013)
Expenditures:				
Employee Benefits -				
Instruction	345,523	351,879	\$ 374,303	\$ (22,424)
Student Support Services	35,021	33,891	33,774	117
Instruction Support Staff	24,564	25,289	26,521	(1,232)
General Administration	30,307	31,499	22,157	9,342
School Administration	33,953	47,025	47,091	(66)
Other Support Services	16,906	17,001	16,022	979
Operations and Maintenance	34,306	36,762	40,016	(3,254)
Student Transportation Services	17,835	13,437	18,912	(5,475)
Total Expenditures	538,415	556,783	\$ 578,796	\$ (22,013)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 410  
Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**CHILDREN'S DENTAL CARE PROGRAM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022 Actual</u></b>	<b><u>2023 Actual</u></b>
Receipts:		
Contributions and donations	\$ 10,000	\$ -
Expenditures:		
Student Support Services -		
Purchased professional services	<u>2,257</u>	<u>3,086</u>
Receipts Over (Under) Expenditures	7,743	(3,086)
Unencumbered Cash, Beginning	<u>14,803</u>	<u>22,546</u>
Unencumbered Cash, Ending	<u><u>\$ 22,546</u></u>	<u><u>\$ 19,460</u></u>



**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**FARM TO SCHOOL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Contributions and donations	\$           -	\$           -
Expenditures:		
Instruction -		
Supplies	<u>          55</u>	<u>          86</u>
Receipts Over (Under) Expenditures	(55)	(86)
Unencumbered Cash, Beginning	<u>      17,235</u>	<u>      17,180</u>
Unencumbered Cash, Ending	<u>\$     17,180</u>	<u>\$     17,094</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Contributions and donations	\$ 93,630	\$ 86,200
Expenditures:		
Instruction -		
Purchased professional services	399	-
Supplies	1,466	2,613
Student Support Services -		
Purchased professional services	4,201	5,990
Vehicle Operating Services -		
Supplies	51	-
Architectural and engineer services	14,647	3
Building and improvements	164,216	-
Other Support Services -		
Supplies	500	-
Total Expenditures	<u>185,480</u>	<u>8,606</u>
Receipts Over (Under) Expenditures	(91,850)	77,594
Unencumbered Cash, Beginning	<u>184,294</u>	<u>92,444</u>
Unencumbered Cash, Ending	<u>\$ 92,444</u>	<u>\$ 170,038</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**HES FUNDRAISING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Donations	\$ 1,898	\$ 6,695
Expenditures:		
Instruction -		
Purchased professional services	734	1,444
Supplies	1,411	3,730
Instruction Support Staff -		
Supplies	737	715
Student Support Services -		
Equipment	1,750	-
School Administration -		
Purchased professional services	240	-
Purchased property services	-	426
Other purchased services	-	45
Supplies	775	614
Total Expenditures	<u>5,647</u>	<u>6,974</u>
Receipts Over (Under) Expenditures	(3,749)	(279)
Unencumbered Cash, Beginning	<u>8,929</u>	<u>5,180</u>
Unencumbered Cash, Ending	<u>\$ 5,180</u>	<u>\$ 4,901</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**HMS FUNDRAISING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Donations	\$ 7,553	\$ 8,576
Expenditures:		
Instruction -		
Supplies	1,796	3,701
Purchased professional services	325	1,453
School Administration -		
Supplies	4,363	4,679
Total Expenditures	6,484	9,833
Receipts Over (Under) Expenditures	1,069	(1,257)
Unencumbered Cash, Beginning	1,115	2,184
Unencumbered Cash, Ending	\$ 2,184	\$ 927

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**HHS FUNDRAISING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Donations	\$ 1,872	\$ 2,271
Expenditures:		
Instruction -		
Supplies	-	1,365
Property and equipment	-	180
Other	200	850
School Administration -		
Supplies	<u>132</u>	<u>1,487</u>
Total Expenditures	<u>332</u>	<u>3,882</u>
Receipts Over (Under) Expenditures	1,540	(1,611)
Unencumbered Cash, Beginning	<u>2,804</u>	<u>4,344</u>
Unencumbered Cash, Ending	<u>\$ 4,344</u>	<u>\$ 2,733</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ 74,898	\$ 73,229
Expenditures:		
Instruction -		
Certified salaries	44,420	49,398
Non-certified salaries	16,467	10,737
Insurance	8,700	8,099
Social Security	4,568	4,361
Other employee benefits	249	227
Supplies	494	407
Total Expenditures	<u>74,898</u>	<u>73,229</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE II-A FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ 13,600	\$ 14,448
Expenditures:		
Instruction -		
Certified salaries	12,586	11,622
Insurance	-	1,898
Social Security	963	883
Other employee benefits	51	45
Total Expenditures	<u>13,600</u>	<u>14,448</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 410  
Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE IV-A FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022 Actual</u></b>	<b><u>2023 Actual</u></b>
Receipts:		
Federal aid	\$ 13,602	\$ 13,721
Expenditures:		
Instruction Support Staff - Counseling Services	<u>13,602</u>	<u>13,721</u>
Total Expenditures	<u>13,602</u>	<u>13,721</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**Unified School District Number 410  
Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**ESSER I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022 Actual</u></b>	<b><u>2023 Actual</u></b>
Receipts:		
Federal aid	\$ 2,525	\$ -
Expenditures:		
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,525	-
Unencumbered Cash, Beginning	<u>(2,525)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**ESSER II FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ -	\$ 73,031
Expenditures:		
Instruction -		
Certified salaries	4,478	6,677
Non-certified salaries	37,194	28,173
Insurance	12,564	-
Social security	3,220	2,764
Supplies	2,253	461
Instruction Support Staff -		
Purchased professional services	5,786	4,955
Supplies	4,560	-
Operations and Maintenance -		
Supplies	2,976	-
Facility Acquisition and Construction Services -		
Architect & Engineer Services	-	138,554
Total Expenditures	<u>73,031</u>	<u>181,584</u>
Receipts Over (Under) Expenditures	(73,031)	(108,553)
Unencumbered Cash, Beginning	-	(73,031)
Unencumbered Cash, Ending	<u>\$ (73,031)</u>	<u>\$ (181,584)</u>

Sextro Scholarship Fund

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**ESSER III FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ -	\$ -
Expenditures:		
Instruction -		
Certified salaries	\$ -	\$ 2,938
Social security	-	231
Supplies	-	99
Facility Acquisition and Construction Services -		
Building Improvements	<u>-</u>	<u>272,572</u>
Total Expenditures	<u>-</u>	<u>275,840</u>
Receipts Over (Under) Expenditures	-	(275,840)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (275,840)</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**SPECIAL PURPOSE FUND**

**KDHE COVID TESTING GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ 18,103	\$ 17,408
Expenditures:		
Student Support Services -		
Purchased professional services	32,641	599
Supplies	1,666	-
Central Services -		
Purchased professional services	510	60
Operations and Maintenance -		
Supplies	<u>35</u>	<u>-</u>
Total Expenditures	<u>34,852</u>	<u>659</u>
Receipts Over (Under) Expenditures	(16,749)	16,749
Unencumbered Cash, Beginning	<u>-</u>	<u>(16,749)</u>
Unencumbered Cash, Ending	<u>\$ (16,749)</u>	<u>\$ -</u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

		<b>2023</b>		
	<b>2022</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2023</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 612,721	\$ 605,780	\$ 576,491	\$ 29,289
Delinquent tax	6,708	2,430	10,937	(8,507)
Motor vehicle tax	57,976	64,169	60,930	3,239
Recreational vehicle tax	1,086	1,011	1,019	(8)
Commercial vehicle tax	5,947	5,689	5,452	237
State aid	225,962	250,013	250,013	-
Total Receipts	910,400	929,092	\$ 904,842	\$ 24,250
Expenditures:				
Interest	114,638	104,788	\$ 104,788	\$ -
Principal	480,000	505,000	505,000	-
Commission and postage	-	-	500	(500)
Total Expenditures	594,638	609,788	\$ 610,288	\$ (500)
Receipts Over (Under) Expenditures	315,762	319,304		
Unencumbered Cash, Beginning	1,699,654	2,015,416		
Unencumbered Cash, Ending	\$ 2,015,416	\$ 2,334,720		

**Unified School District Number 410**  
**Hillsboro, Kansas**

**TRUST FUND**

**WIEBE SCHOLARSHIP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Contributions	\$ 7,000	\$ 7,000
Expenditures:		
Scholarships awarded	<u>7,000</u>	<u>7,000</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**TRUST FUND**

**SEXTRO SCHOLARSHIP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

	<b><u>2022</u></b> <b><u>Actual</u></b>	<b><u>2023</u></b> <b><u>Actual</u></b>
Receipts:		
Donations	\$ 400	\$ 500
Expenditures:		
Scholarships awarded	<u>400</u>	<u>500</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 410**  
**Hillsboro, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2023**

	<b><u>Beginning Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending Cash Balance</u></b>
Student Organizations:				
High School:				
Class of 2023	\$ 736	\$ 210	\$ 946	\$ -
Class of 2024	1,221	4,563	4,861	923
Class of 2025	156	1,287	88	1,355
Class of 2026	-	2,038	1,122	916
FCCLA	891	-	-	891
FFA	11,810	38,706	37,595	12,921
H-Club	1,508	276	505	1,279
Student Council	3,065	2,487	3,133	2,419
Tech Student Association	5,297	10,218	10,202	5,313
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Organizations	24,684	59,785	58,452	26,017
State Sales Tax	95	7,752	7,847	-
Payroll Revolving	61,870	-	1,872	59,998
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	<u>\$ 86,649</u>	<u>\$ 67,537</u>	<u>\$ 68,171</u>	<u>\$ 86,015</u>



Unified School District Number 410  
Hillsboro, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2023

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics-High School	\$ -	\$ 42,725	\$ 42,725	\$ -	\$ -	\$ -
School Projects:						
High School	67,581	42,588	40,985	69,184	-	69,184
Middle School	8,393	17,035	16,447	8,981	-	8,981
Elementary School	<u>3,455</u>	<u>8,740</u>	<u>8,780</u>	<u>3,415</u>	<u>-</u>	<u>3,415</u>
Total School Projects	<u>79,429</u>	<u>68,363</u>	<u>66,212</u>	<u>81,580</u>	<u>-</u>	<u>81,580</u>
Total District Activity Funds	<u>\$ 79,429</u>	<u>\$ 111,088</u>	<u>\$ 108,937</u>	<u>\$ 81,580</u>	<u>\$ -</u>	<u>\$ 81,580</u>

## **SINGLE AUDIT SECTION**



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

Board of Education  
Unified School District 410  
Hillsboro, KS 67063

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 410, Kansas, (District) as of and for the year ended June 30, 2023, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 17, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's 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 opinions 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.

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 entity's financial statement will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

*"Creating Maneuverability in Government"*

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 17, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Unified School District 410  
Hillsboro, KS 67063

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Unified School District Number 410's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

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**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

*"Creating Maneuverability in Government"*

therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 17, 2023

**Unified School District Number 410  
Hillsboro, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023**

<b>Federal Grantor/ Pass Through Grantor/ Program Title</b>	<b>Federal Assistance Listing</b>	<b>Grant Number</b>	<b>Disbursements/ Expenditures</b>
<b><u>U.S. Department of Education</u></b>			
Passed Through State Department of Education			
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO410	\$ 279,123
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425U	DO410	181,584
			<u>460,707</u>
 Title I Grants to Local Educational Agencies	84.010	DO410	73,229
Supporting Effective Instruction State Grants	84.367	DO410	14,448
Student Support an Academic Enrichment Program	84.424	DO410	13,721
			<u>101,398</u>
 Passed Through ESSDACK			
Career and Technical Education	84.048		<u>3,204</u>
 TOTAL U.S. DEPARTMENT OF EDUCATION			<u>565,309</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed Through State Department of Education			
COVID-19 ELC Grant	93.323	DO410	<u>659</u>
 TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>659</u>
<b><u>U.S. Department of Agriculture</u></b>			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO410	31,654
National School Lunch Program	10.555	DO410	180,567
Summer Food Service Program for Children	10.559	DO410	17,467
Total Child Nutrition Cluster			<u>229,688</u>
 TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>229,688</u>
 TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 795,656</u></u>

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 408, Marion Kansas (the District), under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Funds Expended**

Funds where Federal expenditures were receipted and expended:

Food Service Fund	\$ 229,688
Professional Development Fund	1,818
Title I Fund	73,229
Title II-A Fund	14,448
Title IV-A Fund	13,721
Career and Postsecondary Education Fund	1,386
KDHE Covid Testing Grant Fund	659
Special Education Fund	3,283
ESSER II Fund	181,584
ESSER III Fund	275,840
Total	<u>\$ 795,656</u>



**Unified School District Number 410  
Hillsboro, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2023**

**Section 1 – Summary of Auditor’s Results**

**Financial Statements**

- |  |         |
|--|---------|
| 1. Type of auditor's opinion issued on whether the financial statement audited was prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting:  |         |
| a. Material weaknesses identified?   | No      |
| b. Significant deficiencies identified?  | No      |
| 3. Noncompliance material to the financial statements noted?   | No      |

**Federal Awards**

- |   |            |
|---|------------|
| 1. Internal control over major programs:  |            |
| a. Material weaknesses identified?  | No         |
| b. Significant deficiencies identified?   | No         |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No         |
| 4. Identification of major programs:  |            |

Name of Federal Program or Cluster

CFDA    Number

COVID-19 Elementary and Secondary School Emergency Relief Fund

84.425D

- |   |           |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee?                                 | No        |

**Section 2 – Findings – Financial Statement Audit**

No matters were reported.

**Section 3 – Findings and Questioned Costs – Major Federal Award Programs**

No matters were reported.

**TABOR COLLEGE – UNIFIED SCHOOL DISTRICT 410 DURHAM-HILLSBORO-LEHIGH**  
**Staff Funding Agreement**  
**Ownership, Use, Operation and Maintenance of Athletic Facilities Agreement**

Under the direction of the INTERLOCAL COOPERATION AGREEMENT (dated December 14, 2007) between the District and the College, the purpose of this Addendum is to establish guidelines and policies under which these entities will cooperate in an effort to maintain the Athletic Facilities.

*Scope of Cooperation* (Directed by the Interlocal Cooperation Agreement, as stated in Article VII, and as excepted under the Ownership, Use, Operation and Maintenance of Athletic Facilities Agreement ):

**Athletic Facilities Maintenance, Custodial Care and Grounds Care.** *Staffing and equipment usage for the care of the Athletic Facility will be provided by the College. Funding for these costs will be equally shared by the District and the College. A value equal to a full-time position including wages and benefits (Social Security, retirement, health insurance and tuition remission) based on the College's standard compensation policies pertaining to a Maintenance Department position will be agreed upon by both entities annually. Reimbursement to the College for one-half of the value of the full-time position will be made directly to the College from the District through systematic billings as agreed upon annually (for example, monthly, quarterly, semi-annually or annually). Hourly rates will be agreed upon by the entities for equipment owned by the College used to maintain the facility such as tractors, implements, vehicles, etc. The District will reimburse the College for one-half of the agreed upon hourly rates of such equipment and the College will provide an accounting of use of such equipment for the Athletic Facility.*

*Ownership, Use, Operation and Maintenance of Athletic Facilities Agreement*

**Calculation of Annual Shared Staffing Value Effective July 1, 2023:**

2,080 hours will represent a full-time unit

\$19.00 per hour will be the multiplying rate = \$39,520

Tabor College worker's compensation benefit premium percentage per \$100 of wages is 4.55 = \$1,798.16

Tabor College retirement benefit: 5% of regular wages = \$1,976.00

FICA 7.65% (unless increased by Federal legislation) = \$3,023.28

The FY 2023-24 value of wages plus W/C premium, FICA and retirement will be: \$46,317.44

Tabor College health insurance benefit for a support staff worker is 100% of monthly BCBS of Kansas base plan premium. For CY 2023, the rate is \$431.57 per month.

$\$46,317.44 / 2 = \$23,158.72 / 12 \text{ months} = \$1,929.89$  plus  $(\$431.57 / 2 =) \$215.79 =$  **\$2,145.68** per month for July 2022 to June 2023.

\_\_\_\_\_  
USD410

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



\_\_\_\_\_  
TABOR COLLEGE

Date: 11/06.23

## Enrollment

JBC

(See IIBGB, JBCA, JBCB, and JQKA)

### Resident Students

A “resident student” is any child who has attained the age of eligibility for school attendance and lives with a parent or a person acting as a parent who is a resident of the district. Children who are “homeless” as defined by Kansas law and who are located in the district will be admitted as resident students. For purposes of this policy, “parent” means the natural parents, adoptive parents, step-parents, and foster parents. For purposes of this policy, “person acting as a parent” means a guardian or conservator, a person liable by law to care for or support the child, a person who has actual care and control of the child and provides a major portion of support, or a person who has actual care and control of the child with written consent of a person who has legal custody of the child.

### Non-resident Students

~~Non-resident students are those who do not meet the definition of a resident student. Although the district is not required to admit non-resident students, non-resident students may be admitted to the extent that staff, facilities, equipment, and supplies are available. Other criteria regarding students seeking non-resident student admittance may be considered prior to acting on any annual non-resident student application as specified in this policy, and students residing outside of the state of Kansas may be denied enrollment or continued enrollment based on out-of-state residency.~~

### Non-resident Student Continued Enrollment

~~Non-resident students admitted to the district shall be evaluated each spring by district administration on the following criteria: whether the student made academic progress; residence in the state of Kansas; regularity and punctuality of attendance; and disciplinary record, specifically whether the student complied with the student conduct code and avoided 1) major disciplinary problems and/or 2) a large number of referrals for minor disciplinary problem.~~

~~Students may be readmitted or denied admission for the next school year based on the results of these evaluations. However, if the student has a disability, the student’s ability to meet these expectations shall be considered prior to denying continued enrollment in the district. Parents shall be informed of any administrative decision on non-resident student applications no later than \_\_\_\_\_.~~

### Enrollment Restriction

Unless approved in advance by the board, no student, regardless of residency, who has been suspended or expelled from another school district will be admitted to the district until the period of such suspension or expulsion has expired.

Enrollment Procedures

The superintendent shall establish orderly procedures for enrolling all students, including pre-enrollment, changes in enrollment, normal enrollment times, and communication to parents and to the public.

Part-Time Students

The board allows any child to enroll part-time in the school district to allow the student to attend any courses, programs, or services offered by the school district if the child:

- Is also enrolled in a nonaccredited private elementary or secondary school or in any other private, denominational, or parochial school as required by law;
- requests to enroll part-time in the school district; and
- meets the age of eligibility requirements for school attendance.

District administrators shall make a good faith attempt to accommodate scheduling requests of students enrolling in the school district in these situations but shall not be required to make adjustments to accommodate every such request.

Part-time students, other than those specified previously in this policy may enroll with the administration's permission if they complete all paperwork in a timely fashion and are in attendance no later than **August 8 of each school year**. Such part-time students may be admitted only to the extent that staff, facilities, equipment, and supplies are available, and the students follow the district's student conduct policies and rules.

Identification of Students

All students enrolling in the district for the first time shall provide required proof of identity. Students enrolling in kindergarten or first grade shall provide a certified copy of their birth certificate, a certified copy of the court order placing the child in the custody of the Secretary of the Department for Children and Families, or other documentation which the board determines to be satisfactory. Students enrolling in grades 2-12 shall provide a certified transcript, similar pupil records or data, or other documentary evidence the board deems satisfactory.

The above requirements are not to serve as barriers to immediate enrollment of students designated as homeless or foster children as required by the Every Student Succeeds Act (ESSA) and the McKinney-Vento Act as amended by ESSA. The district shall work with the Department for Children and Families, the school last attended, or other relevant agencies to obtain necessary enrollment documentation.

If proper proof of identity is not provided within 30 days of enrolling, the superintendent shall notify local law enforcement officials as required by law and shall not notify any person claiming custody of the child.

#### Enrollment Information

The enrollment documentation shall include a student's permanent record card with a student's legal name as it appears on the birth certificate or as changed by a court order and the name, address, and telephone number of the lawful custodian. The records shall also provide proper proof of identity.

#### Assignment to a School Building, Grade Level, or Classes

Unless otherwise provided herein, the superintendent shall assign students to the appropriate building. Any student desiring to attend a school outside the attendance area in which the student resides may do so only with the prior written permission of the superintendent.

If required by law, students placed in foster care or students who are homeless may be educated in their "school of origin" instead of the building corresponding to the assigned attendance area. (For definition of "school of origin", see regulations for JBCA and JBCB.)

Assignment to a particular grade level or particular classes shall be determined by the building principal based on the educational abilities of the student. If the parents disagree, the principal's decision may be appealed to the superintendent. If the parents are still dissatisfied with the assignment, they may appeal in writing to the board.

#### Transferring Credit

In {middle school/junior high} and high school, full faith and credit shall be given to units earned in other accredited schools at the time the student enrolls in the district, unless the principal determines there is valid reason for not doing so. For online credit approval procedures after enrollment, see board policy IIBGB.

#### Transfers from Non-Accredited Schools

Students transferring from non-accredited schools will be placed by the principal. Initial placement will be made by the principal after consultation with parents or guardians and guidance personnel. Final placement shall be made by the principal based on the student's documented past educational experiences and performance on tests administered to determine grade level placement.

Approved:

KASB Recommendation – 6/01; 4/07; 6/13; 12/14; 6/15; 12/15; 12/16; 6/19; 6/22

## **Enrollment of Nonresident Students**

**JBCC**

(See JBC, JBCA, JBCB, and JQKA)

Kansas law requires the board to allow nonresident students to enroll in and attend the schools of the district if the board's capacity determination finds there are open seats for such students. In order to determine the district's capacity to accept nonresident students at each grade level in each district school, the board has adopted this policy.

Details concerning the open enrollment and continued enrollment processes for nonresident students may be found in this policy, while general processes on enrollment documentation, assignment to buildings and classes, etc., may be found in board policy JBC.

### Definitions

For the purposes of this policy, the following definitions apply.

"Homeless child" means a child who lacks a fixed, regular and adequate nighttime residence and whose primary nighttime residence is:

- A. A supervised publicly or privately operated shelter designed to provide temporary living accommodations, including welfare hotels, congregate shelters and transitional housing for the mentally ill;
- B. an institution that provides a temporary residence for individuals intended to be institutionalized; or
- C. a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for humans.

"Nonresident student" means a student who is enrolled and in attendance at or seeking to enroll and attend a school located in a district where such student is not a resident.

"Parent" means and includes natural parents, adoptive parents, stepparents, and foster parents.

"Person acting as parent" means:

- A. A guardian or conservator; or
- B. a person, other than a parent, who:
  - i. Is liable by law to maintain, care for or support the child;
  - ii. has actual care and control of the child and is contributing the major portion of the cost of support of the child;
  - iii. has actual care and control of the child with the written consent of a person who has legal custody of the child; or
  - iv. has been granted custody of the child by a court of competent jurisdiction.

"Receiving school district" means a school district of nonresidence of a student who attends school in such school district.

"Sibling" means a brother or sister of the whole or half blood, adoptive brother or sister, a stepbrother or stepsister or a foster brother or foster sister.

#### Determining Capacity for Nonresident Enrollment

The superintendent or designee has the responsibility for studying capacity in each school of the school district and at each grade level within each school and for making recommendations to the board regarding the district's capacity to accept nonresident students. To make recommendations to the board to assist with determining capacity, the superintendent or the superintendent's designee(s) shall do the following.

The superintendent or designee shall develop recommendations on capacity and classroom student-to-teacher ratios in each grade level in each school serving kindergarten students and students in grades one through eight. Such recommendations may be based on, but not be limited to, the following factors:

- Present classroom student-teacher ratios in each grade level in each school;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

The superintendent or designee shall develop recommendations on capacity and student-to-teacher ratios for each school building or program serving students in grades nine through twelve. Such recommendations may be based on, but not be limited to, the following factors:

- Present building or program student-teacher ratios;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends;
- anticipated demand for particular courses or programming; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

## **Enrollment of Nonresident Students**

**JBCC-3**

On or before May 1 of each year, the superintendent shall present the recommendations concerning capacity and student-to-teacher ratios to the board for adoption or modification, and the board shall determine, for each grade level in each school building of the school district for the next succeeding school year, the following:

- Capacity based on the study conducted by the superintendent or the superintendent's designee;
- the number of students expected to attend school in the school district; and
- the number of open seats available to nonresidents at each grade, building, or program level.

On or before June 1 of each year, the district shall publish the number of open seats available to nonresident students in each grade level for each school building of the district for the next succeeding school year on the school district's website.

From June 1 through June 30, district administration shall accept applications from nonresident students.

If the number of applications for a grade level in a school building is less than the number of available seats for that grade level in the school building, the nonresident students shall be accepted for enrollment and attendance at the school district, except as provided below for nonresident students regarding continued enrollment.

If the number of applications for a grade level in a school building is greater than the number of available seats for the grade level in the school building, district administration shall randomly select nonresident students using a confidential lottery process. This process shall be completed on or before July 15 of each year.

The district shall provide to the parent or person acting as a parent of a nonresident student who was not accepted for or denied enrollment at such school district the reason for the nonacceptance or denial and an explanation of the nonresident student selection process.

### Priority in Filling Open Seats

Subject to having capacity to enroll nonresident students, the district shall give priority in enrollment to the following nonresident students, who shall receive open seats without necessity of being selected through the open-seat lottery:

- Any sibling of a nonresident student who was accepted to enroll in and attend school in the district, with priority given when the nonresident student is first accepted and, if necessary, at any other time the district considers transfer applications;



## **Enrollment of Nonresident Students**

**JBCC-4**

- any nonresident student who is a military student as defined in K.S.A. 72-5139, with priority given when the student is first accepted and, if necessary, at any other time the district considers transfer applications;
- any child who is in the custody of the Department for Children and Families and who is living in the home of a nonresident student who transfers to the district;
- any nonresident student who has a parent or person acting as parent employed by the district shall be permitted to enroll in and attend school in the district as if the student is a resident of the district while the parent or person acting as a parent remains employed by the district;
- any nonresident students residing outside of the state of Kansas but attending school in the district during the 2023-2024 school year shall be treated as if resident students and not required to apply for nonresident status, although continued enrollment may be evaluated each year under the factors outlined below; or
- any child who is experiencing homelessness shall be permitted to enroll in and attend the school district of origin or the school district of residence.

If one of these exceptions no longer applies to the student, the student's enrollment status would be subject to review under the terms for continued enrollment under this policy.

### Prohibitions Regarding Open Enrollment Provisions of this Policy

The district shall not:

- Charge tuition or fees to any nonresident student who transfers to the district pursuant to this policy, except fees that are otherwise charged to every student enrolled in and attending school in the district; or
- accept or deny a nonresident student transfer based on ethnicity; national origin; gender; income level; disabling condition; proficiency in the English language; or measure of achievement, aptitude, or athletic ability.

Except for a child in the custody of the Department for Children and Families or a child who is experiencing homelessness, a nonresident student shall not transfer more than once per school year to one or more receiving school districts pursuant to the provisions of this policy or authorizing Kansas law.

### Transportation of Nonresident Students

The district, by virtue of being a receiving school district of a nonresident student, shall not be required to provide transportation to nonresident students unless otherwise required to do so by state

and/or federal law, as a related service through a student's individualized education program, or as an accommodation pursuant to the student's Section 504 plan. If space is available on district transportation vehicles, the district may assign nonresident students an in-district bus stop to and from which transportation may be provided by the district for nonresident students. The district shall ensure that transportation for nonresident homeless students is provided comparably to that of housed students.

#### KSHSAA Eligibility

Nothing in this policy or state law shall exempt a nonresident student who transfers into the district from the requirements of the Kansas State High School Activities Association ("KSHSAA") regarding eligibility to participate in KSHSAA activities.

#### Information Share with the Kansas State Department of Education

The superintendent shall submit or have submitted to the Kansas State Department of Education this policy, the number of nonresident student transfers approved and denied in each grade level and whether the denials were based on capacity or in accordance with the policy's terms, as required.

#### Nonresident Student Continued Enrollment

A nonresident student who has been accepted for enrollment and attendance at a district school shall be permitted to continue enrollment and attendance in the district until such student graduates from high school, reaches the age of 21 (if the student is a student with an exceptionality, not solely eligible for gifted services under an individualized education program), or receives a G.E.D., unless such student is no longer deemed by district administration to be in good standing.

Except as otherwise specified herein, nonresident students who have previously been accepted for enrollment by the school district will be allowed to continue enrolling in the district as specified above. The district will not require parents to resubmit a new application each school year and will advance the previous application of an enrolled student amending only the grade placement of the student unless the district provides notification to the parent, person acting as a parent, or student that enrollment is not going to be continued for the upcoming school year for reasons specified as follows.

Regardless of capacity to accept nonresident students at a nonresident student's grade level or in the student's designated school or program, an individual student may be denied continued enrollment for not being in good standing. Nonresident students admitted to the district shall be evaluated each spring by district administration to determine standing for continued enrollment.

Students may be denied continued enrollment for the next school year based on the results of these evaluations. However, if the student has a disability, the student's ability to meet these expectations shall be considered prior to denying continued enrollment in the district. Similarly, administration shall

## Enrollment of Nonresident Students

JBCC-6

consider the adverse impact of homelessness on a student's attendance and any resulting suspensions or expulsions before making a determination on the continued enrollment of a student who is homeless. As part of this reflection, administration shall consider the obstacles a homeless student faces to arrive at school on time or each day due to housing instability, lack of transportation, or lack of other basic resources that can hinder consistent attendance.

A student meeting one or more of the following criteria shall automatically be deemed not in good standing and may be denied continued enrollment based solely thereon.

- the nonresident student reaches truancy according to state law.
- the nonresident student failed to maintain a 90% attendance rate in school in the last school year excluding excused absences under board policy JBD and/or any relevant student handbook language
- the nonresident student or the student's parent or person acting as a parent provided false or fraudulent information in the application process;
- the nonresident student is not a resident of Kansas;
- the student is currently under a period of suspension or expulsion from any Kansas school district, and such suspension or expulsion will not expire until after the next school year has begun.
- the student has had two or more out of school suspensions in the current school year, excluding suspensions a manifestation determination determined to be a manifestation of the student's disability or a failure on the part of school staff to implement an individualized education program, Section 504 plan, or behavior intervention plan; or
- the student has been given a long-term suspension or expulsion by the district in the current school year.

Parents shall be informed of any administrative decision not to continue enrollment of a nonresident student no later than May 30 of each school year.

Approved:

KASB Recommendation – 6/23

**TECHNOLOGY EXCELLENCE IN EDUCATION NETWORK**  
**October 18, 2023, Regular Board Meeting Minutes**  
**USD 408 Marion - Florence District Office**  
**6:00 p.m.**

**Members Present:**

**Mark Wendt, Chairperson**  
**Jessey Hiebert (via phone)**

**Eric Carlson**  
**Jan Helmer (arrived at 6:01 p.m.)**

**Member Absent:**

**Brian Simmonds**

**Others Present:**

**Lena Kleiner, Director**

**Jerry Hinerman, Clerk**

**1. Call to Order**

Mark Wendt called the meeting to order at 6:00 p.m.

**2. Approval of Agenda**

Jessey Hiebert moved to approve the agenda. Motion seconded by Eric Carlson. Carried 3-0.

Jan Helmer arrived at 6:01 p.m.

**3. Approval of Board Minutes**

Jan Helmer moved to approve the minutes of the September 20, 2023, regular board meeting. Motion seconded by Eric Carlson. Carried 4-0.

**4. Approval of Payment of Bills and Financial Reports**

Jan Helmer moved to approve the payment of bills totaling \$47,083.73 and the October 18, 2023, Income and Expense Reports. Motion seconded by Mark Wendt. Carried 4-0.

**5. Business Items**

- a. TEEN Director Evaluation

**Executive Session – Non-Elected Personnel**

Mark Wendt moved for the Board to go into executive session at 6:10 p.m. with the Director to discuss non-elected personnel performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 6:15 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Jan Helmer. Carried 4-0.

**Regular Session**

**6. Other/Discussions**

- a. TEEN Virtual Academy Update
- b. Fiber Testing
- c. TCEA Conference
- d. Firewall Battery Backup
- e. TEEN Mashup
- f. Internet/IP Address Request for Proposal

**7. Next Meeting**

**8. Adjournment**

Mark Wendt adjourned the meeting at 6:30 p.m.

Jerry Hinerman, Clerk

BOARD OF DIRECTORS MEETING  
MARION COUNTY SPECIAL EDUCATION COOPERATIVE (INTERLOCAL #617)  
1500 E. Lawrence  
Monday, October 16, 2023 @ 6:30 P.M.  
REGULAR MEETING  
**MINUTES**

**Board Members Present:** Terry Deines, Maynard Knepp, Duane Kirkpatrick, Jared Jost and Hope Reynolds

**Board Members Absent:**

**Others Present:** Stacey Parks, Executive Director; Chrissy McFall, Board Clerk; Jennifer Shipman, Business Manager

1. Call to order, welcoming of guests, and attendance  
Terry Deines called the meeting to order at 6:32 p.m.
- (AI) 2. Approval of Agenda  
**Terry Deines moved to approve the amended agenda as presented, seconded by Maynard Knepp.**  
**Motion carried 5-0.**
- (AI) 3. Consent Agenda
  - a. Approval of the minutes of the September 18, 2023 regular meeting.
  - b. Approval of the clerk's/treasurer's reports
  - c. Approval of the warrants (payment of bills) and journal entries
  - d. Approval of reimbursements/additional pay
  - e. Approval of gifts/grants
  - f. Consideration of resignations (licensed and/or classified)
    - i. Sandra Ruder, Teacher
    - ii. Jennifer Moss, Paraprofessional
  - g. Consideration of new hires/transfers (licensed and/or classified)
    - i. Mackenzie Young, Social Worker
    - ii. Joni Ens, Paraprofessional
    - iii. Johnathon Douglas, Paraprofessional
    - iv. Susan Nafziger, Paraprofessional
    - v. Adrienne Ferris, Paraprofessional**Duane Kirkpatrick moved to approve the consent agenda, seconded by Hope Reynolds.**  
**Motion carried 5-0.**
- (IO) 4. Public Participation (Open Forum)
- (AI) 5. New Business and/or Board Discussion Items
  - a. Contracts with McCSEC for the 2023-2024 School  
**Jared Jost moved to approve the McMCSEC contract for the 2023-2024 school year as presented, seconded by Maynard Knepp.**  
**Motion carried 5-0.**
  - b. Interlocal Agreement

## **No Action Taken**

- c. eLuma Contract  
**Duane Kirkpatrick moved to approve eLuma as presented, seconded by Maynard Knepp. Motion carried 5-0.**

- (IO) 6. Director's Report
  - a. Budget Reports  
Jennifer Shipman provided an update of September 2023 month end expenditures and revenues.  
No action taken.
  - b. Superintendent Meeting on October 4, 2023  
Stacey Parks provided an update to the board of items discussed at the October 4, 2023 Superintendent meeting.
  - c. Principal Meeting on October 5, 2023  
Stacey Parks provided an update to the board of items discussed at the October 5, 2023 Principal Meeting.

No action taken.

- (IO) 7. Executive Session
  - a. Non-elected personnel  
Terry Deines moved to go into executive session at 6:54 p.m. to discuss mentoring and salaries, which is considered personally identifiable protected employee information, as justified by the non-elected personnel exception under KOMA with the Director and the Board Members and Stacey Parks present. Open session will return at 6:59 p.m. in this room. Motion seconded by Jared Jost.

At 6:59 p.m. Terry Deines declared the meeting out of Executive Session.

Terry Deines moved to go into executive session at 7:00 p.m. to discuss mentoring and salaries, which is considered personally identifiable protected employee information, as justified by the non-elected personnel exception under KOMA with the Director and the Board Members and Stacey Parks present. Open session will return at 7:05 p.m. in this room. Motion seconded by Jared Jost.

At 7:05 p.m. Terry Deines declared the meeting out of Executive Session.

No action taken.

(AI) 8. Other Actions as Required

(AI) 9. Adjournment of Meeting  
Terry Deines adjourned the meeting at 7:06 p.m.

Next Regular Board Meeting: November 20, 2023 at 6:30 p.m. at MCSEC Office  
AI = Action Item                      IO = Information Item                      DI = Discussion Item