

#### 4.6 Adoptions

The following adoptions need to be made on a yearly basis. The GAAP waiver is recommended by KSDE to allow financial statements and financial reports of the district to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of the state.

Under current law, the district can only take actions that are granted to it by the State of Kansas. The Home Rule Resolution allows the district to take actions it feels are appropriate should no Kansas regulation address these actions.

#### **Waiver from General Accepted Accounting Principles (GAAP)**

**WHEREAS**, the Board of Education of Unified School District No. 434, Osage County, Kansas, has determined that the financial statements and financial reports for the 2025-2026 school year to be prepared in conformity with the requirements of the cash basis and budget laws of this state and are of no significant value to the Board, the Unified School District, or the members of the general public of the district, and

**WHEREAS**, there are no revenue bond ordinances or resolutions or other ordinances or resolutions of said district, which require financial statements and financial reports to be prepared in conformity with said act for the school year 2025-2026.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Education of Unified School District No. 434, Osage County, Kansas, in regular meeting, duly assembled this 9<sup>th</sup> day of July 2025, that the said Board requests the Director of Accounts and Reports to waive the requirements of said law as they apply to the Unified School District for the school year 2025-2026.

**BE IT FURTHER RESOLVED** that the said Board shall cause its financial statement and financial reports of the said district to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of the state.

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Board of Education President or Vice-President

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Clerk of the Board

#### **Home Rule Resolution**

#### **RESOLUTION**

WHEREAS, the Board of Education of Unified School District No. 434, Osage County, Kansas, has determined that the exercise of powers granted by the legislature is of benefit to the board and local patrons; and

WHEREAS, Kansas law authorizes the board to transact all school district business; and

WHEREAS, the Board intends to adopt policies that the board deems appropriate to perform its constitutional duty to maintain, develop and operate local public schools; and

WHEREAS, the Board acknowledges that the power granted by law shall not be construed to relieve the board from any obligations to comply with state law; and

WHEREAS, the Board acknowledges that the powers granted by law and this resolution shall not be construed to relieve any other unit of government of its duties and responsibilities prescribed by law; and

WHEREAS, the Board acknowledges that the powers granted by law do not create any responsibility on the part of the district to assume the duties or responsibilities that are required of another unit of government;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Unified School District No. 434, Osage County, Kansas, that the board shall exercise the power granted by law and by this resolution.

ADOPTED by the Board of Education of Unified School District 434, Osage County, Kansas, on the 9<sup>th</sup> day of July 2025.

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Board of Education President or Vice-President

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Clerk of the Board

#### **Use of Hour School Calendar**

- The board of education adopts the use of 1,116-hour school calendar for students in grades 1-11, 465 hours for kindergarten and not less than 1,086 hours for grade 12.

#### **Authorization to Publish Budget**

- Authorize the superintendent of schools to publish the district budget in accordance with the state regulations and to establish the district budget hearing for the September 10, 2025 meeting.