Unified School District No. 469
Lansing, Kansas

Financial Statement
As of June 30, 2023
and For the Year Then Ended

With Report by Independent Auditor



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Lansing Unified School District No. 469

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Lansing Unified School District No. 469 (the District), 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my 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* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the KMAAG. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of the District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 KMAAG, 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.

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the KMAAG 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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I:

- 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 my 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.

I am 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 I identified during the audit.

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Other Matters

Supplementary Information

My 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 schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U*.S. Code of Federal Regulation* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the KMAAG. 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 my opinion, the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated December 20, 2023 on my consideration of the District's internal control over financial reporting and on my 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 my 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 the District'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 the District's internal control over financial reporting and compliance.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
December 20, 2023

Unified School District No. 469 **Statement 1**
Lansing, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ -	$ 18,717,342	$ 18,717,342	$ -	$ 980,994	$ 980,994
Supplemental General	349,762	6,108,326	6,179,393	278,695	-	278,695
Special Purpose Funds:						
Gifts and Grants	8,580	267,644	229,744	46,480	-	46,480
At Risk (4 year olds)	-	134,999	134,999	-	-	-
At Risk (K-12)	3,000	2,128,101	2,077,236	53,865	-	53,865
Bilingual	170	87,905	88,075	-	-	-
Virtual	15,167	90,093	105,260	-	-	-
Drivers Education	1,627	8,577	10,204	-	-	-
Food Service	568,785	1,399,456	1,471,519	496,722	-	496,722
Professional Development	1	43,299	43,300	-	-	-
Parents as Teachers	17,269	134,988	131,099	21,158	-	21,158
Special Education	-	6,420,610	6,370,610	50,000	-	50,000
Cost of Living	173,525	111,715	277,328	7,912	-	7,912
Vocational Education	-	415,323	407,555	7,768	-	7,768
Title I	-	246,919	246,919	-	-	-
Title IIA	-	51,508	51,508	-	-	-
Title IV	-	20,650	14,075	6,575	5,918	12,493
ESSER	(334,100)	427,812	93,712	-	-	-
ESSER III	-	-	439,085	(439,085)	-	(439,085)
KPERS	-	2,671,266	2,671,266	-	-	-
Contingency Reserve	77	201,191	166,230	35,038	-	35,038
Grants	(143,955)	163,038	32,177	(13,094)	-	(13,094)
Special Assessment	168,882	170,990	170,977	168,895	-	168,895
Daycare	-	547,241	547,241	-	-	-
Capital Outlay	275,562	3,224,502	2,536,345	963,719	-	963,719
District Activity	168,010	1,291,473	1,300,839	158,644	-	158,644
Bond and Interest Fund	76,772,235	5,633,009	77,235,509	5,169,735	-	5,169,735
Total Reporting Entity (Excluding Agency Funds)	$ 78,044,597	$ 50,717,977	$ 121,749,547	$ 7,013,027	$ 986,912	$ 7,999,939

Composition of Cash:	
Checking accounts	$ 8,339,136
Municipal Investment Pool	17,237
Total Cash	8,356,373
Less Agency Funds per Schedule 3	(356,434)
Total Reporting Entity (Excluding Agency Funds)	$ 7,999,939

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

Unified School District No. 469
Lansing, Kansas

Notes to the Financial Statement
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies

Reporting Entity
Lansing Unified School District No. 469 (the District) is a municipal corporation governed by an elected seven-member board organized under the laws of the State of Kansas to provide a system of education to elementary and high school students who reside within the designated district area. This financial statement includes all of the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Fund Accounting
The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds were utilized in recording the financial activities of the District for the year ended June 30, 2023.

Regulatory Basis Fund Types

General fund and Supplemental General fund – used to account for the general operations of the District and are used to account for all resources except those required to be accounted for in other funds.
Special Purpose fund – 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.
Agency fund – used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

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.

2. Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the 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 a notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District 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 District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures for 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 the 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 agency funds, activity funds, and the following special purpose funds:

Contingency Reserve, Grants, Daycare, District Activity

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

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund for that budget year. The Bond and Interest fund exceeded the adopted budget due to the 2019 bond refunding of the 2012 general obligation bonds coming due in fiscal year 2023.

3. Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

4. 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 its investment choices.

Interest rate risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not have a peak period pledge agreement during the year ended June 30, 2023, and therefore the District did not designate peak periods. All deposits were legally secured at June 30, 2023.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2023 the District's carrying amount of deposits was $7,999,939 and the bank balance was $9,719,249. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remainder was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the District's name.

5. Long-Term Debt

On August 27, 2019, the District issued $75,280,000 in general obligation taxable refunding bonds – Series 2019 with a variable interest rate of 1.831-2.870% to refund Series 2012 general obligation refunding bonds through a crossover refunding. The bonds mature on September 1, 2038 and will be subject to optional redemption for bonds maturing on September 1, 2028-2035 and mandatory redemption for the 2038 term bonds at the redemption price plus accrued interest. The crossover date for the Series 2012 refunded bonds in the amount of $71,780,000 is September 1, 2022. At this point, the principal and interest held in escrow will pay off the Series 2012 refunding bonds subject to the Series 2019 bond refunding.

The District has an agreement to pay Leavenworth County, Kansas, through special assessment taxes levied, for the District's portion of the 147th Street Improvement District. The costs are to be paid from the Special Assessment fund.

During 2021, the District entered into a lease purchase agreement with Apple for iPads and cases to be paid over four years. Total amount of lease purchase is $342,660 with payoff on June 18, 2024.

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

	Amount of Issue	Interest Rates	Date of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2011	$ 8,340,000	3.00%	3/1/2012	9/1/2023
Series 2012 Refunding	78,720,000	3.00-4.00%	3/1/2012	9/1/2027
Series 2016	7,150,000	3.00-4.00%	3/1/2017	9/1/2026
Series 2019 Refunding	75,280,000	1.831-2.87%	9/24/2019	9/1/2038

5. Long-Term Debt (continued)

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

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2011	$ 4,270,000	$ -	$ 2,070,000	$ 2,200,000	$ 97,050
Series 2012 Refunding	1,220,000	-	40,000	1,180,000	36,600
Series 2012 Refunding - Crossover portion	71,780,000	-	71,780,000	-	1,347,216
Series 2016	7,150,000	-	-	7,150,000	263,750
Series 2019 Refunding	75,280,000	-	-	75,280,000	1,924,088
	159,700,000	-	73,890,000	85,810,000	3,668,704
Other					
147th Street Improvement District	812,578	-	91,385	721,193	-
Apple Lease Purchase	256,980	-	85,660	171,320	-
	1,069,558	-	177,045	892,513	-
Total Long Term Debt	$ 160,769,558	$ -	$ 74,067,045	$ 86,702,513	$ 3,668,704

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

	Principal	Interest	
Year	General Obligation Bonds	General Obligation Bonds	Other
2024	$ 5,055,000	$ 2,249,535	$ 176,545
2025	3,060,000	2,168,765	176,144
2026	3,380,000	2,070,510	90,734
2027	960,000	1,950,216	88,990
2028	4,125,000	1,843,302	89,650
2029-2033	25,475,000	7,616,446	270,450
2034-2038	35,270,000	3,798,917	-
2039-2043	8,485,000	121,760	-
Total	$ 85,810,000	$ 21,819,451	$ 892,513

6. Interfund Transactions

Operating transfers during the fiscal year ended June 30, 2023 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 year olds)	K.S.A. 72-5167	$ 101,689
General Fund	At Risk (K-12)	K.S.A. 72-5167	1,594,819
General Fund	Bilingual	K.S.A. 72-5167	74,928
General Fund	Virtual	K.S.A. 72-5167	90,093
General Fund	Vocational Education	K.S.A. 72-5167	405,425
General Fund	Special Education	K.S.A. 72-5167	3,583,722
General Fund	Capital Outlay	K.S.A. 72-5167	794,639
General Fund	Contingency Reserve	K.S.A. 72-5167	201,191
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	533,282
Supplemental General	Bilingual	K.S.A. 72-5143	12,977
Supplemental General	Professional Development	K.S.A. 72-5143	37,940
Supplemental General	Parents as Teachers	K.S.A. 72-5143	50,000
Supplemental General	Special Education	K.S.A. 72-5143	1,864,179
Gifts and Grants	At Risk (4 year olds)		33,310

7. Compensated Absences

Under the terms of the District's personnel policy, District employees are granted annual personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

8. 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.

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.

9. Defined Benefit Pension Plan

General Information about the 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 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% 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% 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.

9. Defined Benefit Pension Plan (continued)

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.

The State of Kansas is required to contribute the statutory required employer 's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $2,553,269 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 $26,046,022. 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 publicly available on the website at www.kpers.org or can be obtained as described above.

10. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

11. Subsequent Events

The District has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

Schedule 1

Unified School District No. 469
Lansing, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Funds:						
General	$ 19,192,805	$ (549,548)	$ 74,095	$ 18,717,352	$ 18,717,342	$ (10)
Supplemental General	6,337,806	(158,413)	-	6,179,393	6,179,393	-
Special Revenue Funds:						
Gifts and Grants	248,274	-	-	248,274	229,744	(18,530)
At Risk (4 year olds)	155,000	-	-	155,000	134,999	(20,001)
At Risk (K-12)	2,077,336	-	-	2,077,336	2,077,236	(100)
Bilingual	93,820	-	-	93,820	88,075	(5,745)
Virtual	165,167	-	-	165,167	105,260	(59,907)
Drivers Education	21,752	-	-	21,752	10,204	(11,548)
Food Service	1,927,452	-	-	1,927,452	1,471,519	(455,933)
Professional Development	57,501	-	-	57,501	43,300	(14,201)
Parents as Teachers	155,724	-	-	155,724	131,099	(24,625)
Special Education	6,881,500	-	-	6,881,500	6,370,610	(510,890)
Cost of Living	284,345	-	-	284,345	277,328	(7,017)
Vocational Education	450,000	-	-	450,000	407,555	(42,445)
Title I					246,919	
Title IIA					51,508	
Title IV					14,075	
ESSER					93,712	
ESSER III					439,085	
Total Budgeted Federal Funds	2,119,077	-	-	2,119,077	845,299	(1,273,778)
KPERS	2,717,861	-	-	2,717,861	2,671,266	(46,595)
Special Assessment	175,000	-	-	175,000	170,977	(4,023)
Capital Outlay	2,623,769	-	-	2,623,769	2,536,345	(87,424)
Bond and Interest Fund	4,816,660	-	-	4,816,660	77,235,509	72,418,849

See independent auditor's report on regulatory-required supplementary information.

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State equalization aid	$ 15,560,077	$ 15,506,305	$ 53,772
State special education fund	3,083,170	3,686,500	(603,330)
Reimbursements	74,095	-	74,095
Total Receipts	18,717,342	$ 19,192,805	$ (475,463)
Expenditures			
Instruction	7,556,210	$ 8,743,905	$ (1,187,695)
Student support services	688,205	938,500	(250,295)
Instructional support services	590,590	477,400	113,190
General administration	677,071	808,300	(131,229)
School administration	1,441,239	1,276,700	164,539
Operations and maintenance	19,641	54,500	(34,859)
Transportation services	807,046	715,200	91,846
Central support services	90,834	86,800	4,034
Transfers out	6,846,506	6,091,500	755,006
Adjustment to comply to legal max	-	(549,548)	549,548
	18,717,342	18,643,257	74,085
Adjustment for qualifying budget credit	-	74,095	(74,095)
Total Expenditures	18,717,342	$ 18,717,352	$ (10)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 2,167,730	$ 2,203,625	$ (35,895)
Delinquent	15,907	38,555	(22,648)
Motor and recreational vehicle	239,902	240,250	(348)
Watercraft	1,569	-	1,569
Recreational vehicle tax	4,007	3,546	461
Commercial vechicle tax	-	6,665	(6,665)
Supplemental state aid	3,679,211	3,773,530	(94,319)
Total Receipts	6,108,326	$ 6,266,171	$ (157,845)
Expenditures			
Instruction	1,079,941	$ 623,600	$ 456,341
Instructional support services	509,466	436,500	72,966
Operations and maintenance	1,566,905	2,262,720	(695,815)
General administration	524,703	422,000	102,703
Transfers out	2,498,378	2,592,986	(94,608)
Adjustment to comply to legal max	-	(158,413)	158,413
Total Expenditures	6,179,393	$ 6,179,393	$ -
Receipts Over (Under) Expenditures	(71,067)		
Unencumbered Cash, Beginning	349,762		
Unencumbered Cash, Ending	$ 278,695		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Gifts and Grants Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Federal aid	$ 192,904	$ 11,250	$ 181,654
State aid	62,951	61,250	1,701
Miscellaneous	11,789	-	11,789
Total Receipts	267,644	$ 72,500	$ 195,144
Expenditures			
Instruction	196,434	$ 81,380	$ 115,054
Transfers out	33,310	-	33,310
Adjustment for qualifying budget credit	-	166,894	(166,894)
Total Expenditures	229,744	$ 248,274	$ (18,530)
Receipts Over (Under) Expenditures	37,900		
Unencumbered Cash, Beginning	8,580		
Unencumbered Cash, Ending	$ 46,480		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
At Risk (4 year olds) Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 134,999	$ 130,000	$ 4,999
Federal aid	-	25,000	(25,000)
Total Receipts	134,999	$ 155,000	$ (20,001)
Expenditures			
Instruction	101,520	155,000	$ (53,480)
Student support services	33,479	-	33,479
Total Expenditures	134,999	$ 155,000	$ (20,001)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 2,128,101	2,074,336	$ 53,765
Total Receipts	2,128,101	$ 2,074,336	$ 53,765
Expenditures			
Instruction	2,077,236	$ 2,077,336	$ (100)
Instructional support services	-	-	-
Total Expenditures	2,077,236	$ 2,077,336	$ (100)
Receipts Over (Under) Expenditures	50,865		
Unencumbered Cash, Beginning	3,000		
Unencumbered Cash, Ending	$ 53,865		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Bilingual Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 87,905	$ 93,650	$ (5,745)
Total Receipts	87,905	$ 93,650	$ (5,745)
Expenditures			
Instruction	88,075	$ 93,820	$ (5,745)
Total Expenditures	88,075	$ 93,820	$ (5,745)
Receipts Over (Under) Expenditures	(170)		
Unencumbered Cash, Beginning	170		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Virtual Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 90,093	$ 150,000	$ (59,907)
Total Receipts	90,093	$ 150,000	$ (59,907)
Expenditures			
Instruction	105,260	$ 165,167	$ (59,907)
Total Expenditures	105,260	$ 165,167	$ (59,907)
Receipts Over (Under) Expenditures	(15,167)		
Unencumbered Cash, Beginning	15,167		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Drivers Education Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 3,920	$ 10,125	$ (6,205)
Miscellaneous	4,657	10,000	(5,343)
Transfers in	-	-	-
Total Receipts	8,577	$ 20,125	$ (11,548)
Expenditures			
Instruction	9,546	$ 20,752	$ (11,206)
Operations and maintenance	658	1,000	(342)
Transportation services	-	-	-
Total Expenditures	10,204	$ 21,752	$ (11,548)
Receipts Over (Under) Expenditures	(1,627)		
Unencumbered Cash, Beginning	1,627		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Food Service Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Federal aid	$ 844,359	$ 563,871	$ 280,488
State aid	12,297	10,544	1,753
Lunch receipts	527,727	754,240	(226,513)
Miscellaneous	15,073	30,000	(14,927)
Total Receipts	1,399,456	$ 1,358,655	$ 40,801
Expenditures			
Food service	1,471,519	$ 1,927,452	$ (455,933)
Operations and maintenance	-	-	-
Total Expenditures	1,471,519	$ 1,927,452	$ (455,933)
Receipts Over (Under) Expenditures	(72,063)		
Unencumbered Cash, Beginning	568,785		
Unencumbered Cash, Ending	$ 496,722		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 5,359	$ 7,500	$ (2,141)
Transfers in	37,940	50,000	(12,060)
Total Receipts	43,299	$ 57,500	$ (14,201)
Expenditures			
Instruction	23,854	$ -	$ 23,854
Instructional support services	1,328	57,501	(56,173)
Student support services	1,083	-	1,083
General administration	8,803	-	8,803
School administration	8,232	-	8,232
Total Expenditures	43,300	$ 57,501	$ (14,201)
Receipts Over (Under) Expenditures	(1)		
Unencumbered Cash, Beginning	1		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Parents as Teachers Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 84,988	$ 91,000	$ (6,012)
Transfers in	50,000	50,000	-
Total Receipts	134,988	$ 141,000	$ (6,012)
Expenditures			
Student support services	131,099	$ 155,724	$ (24,625)
Total Expenditures	131,099	$ 155,724	$ (24,625)
Receipts Over (Under) Expenditures	3,889		
Unencumbered Cash, Beginning	17,269		
Unencumbered Cash, Ending	$ 21,158		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Special Education Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ -	$ 5,000	$ (5,000)
Federal aid	960,105	1,175,000	(214,895)
Miscellaneous	12,604	15,000	(2,396)
Transfers in	5,447,901	5,686,500	(238,599)
Total Receipts	6,420,610	$ 6,881,500	$ (460,890)
Expenditures			
Instruction	4,389,792	$ 5,838,025	$ (1,448,233)
Student support services	1,089,128	188,150	900,978
Instructional support services	30,338	117,375	(87,037)
General administration	311,708	259,950	51,758
School administration	119,968	166,250	(46,282)
Operations and maintenance	142,296	49,350	92,946
Student transportation	283,761	262,400	21,361
Other Cares funding	3,619	-	3,619
Total Expenditures	6,370,610	$ 6,881,500	$ (510,890)
Receipts Over (Under) Expenditures	50,000		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 50,000		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Cost of Living Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 111,715	$ -	$ 111,715
Transfers in	-	-	-
Total Receipts	111,715	$ -	$ 111,715
Expenditures			
General administration	277,328	$ 284,345	$ (7,017)
Total Expenditures	277,328	$ 284,345	$ (7,017)
Receipts Over (Under) Expenditures	(165,613)		
Unencumbered Cash, Beginning	173,525		
Unencumbered Cash, Ending	$ 7,912		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Vocational Education Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Miscellaneous	$ 4,178	$ -	$ 4,178
Federal aid	5,720	-	-
Transfers in	405,425	450,000	(44,575)
Total Receipts	415,323	$ 450,000	$ (40,397)
Expenditures			
Instruction	407,555	$ 450,000	$ (42,445)
Student transporatation	-	-	-
Total Expenditures	407,555	$ 450,000	$ (42,445)
Receipts Over (Under) Expenditures	7,768		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 7,768		

Unified School District No. 469 **Schedule 2**

Lansing, Kansas

Federal Grant Funds

Schedule of Receipts and Expenditures – Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2023

	Title I Actual	Title IIA Actual	Title IV Actual	ESSER Actual	ESSER III Actual	Federal Funds Actual	Federal Funds Budget
Receipts							
Federal aid	246,919	$ 51,508	$ 20,650	$ 427,812	$ -	$ 746,889	$ 2,119,077
Transfers in	-	-	-	-	-	-	-
Total Receipts	246,919	51,508	20,650	427,812	-	746,889	$ 2,119,077
Expenditures							
Instruction	246,919	51,508	14,075	91,025	439,085	842,612	$ 319,077
Operations and maintenance	-	-	-	-	-	-	1,800,000
Other CARES	-	-	-	2,687	-	2,687	-
Transfers out	-	-	-	-	-	-	-
Total Expenditures	246,919	51,508	14,075	93,712	439,085	845,299	$ 2,119,077
Receipts Over (Under) Expenditures	-	-	6,575	334,100	(439,085)	(98,410)	
Unencumbered Cash, Beginning	-	-	-	(334,100)	-	(334,100)	
Unencumbered Cash, Ending	$ -	$ -	$ 6,575	$ -	$ (439,085)	$ (432,510)	

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
KPERS Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 2,671,266	$ 2,717,861	$ (46,595)
Total Receipts	2,671,266	$ 2,717,861	$ (46,595)
Expenditures			
Instruction	2,671,266	$ 2,717,861	$ (46,595)
Total Expenditures	2,671,266	$ 2,717,861	$ (46,595)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
Receipts	
Transfer in	$ 201,191
Total Receipts	201,191
Expenditures	
Student support services	166,230
Total Expenditures	166,230
Receipts Over (Under) Expenditures	34,961
Unencumbered Cash, Beginning	77
Unencumbered Cash, Ending	$ 35,038

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Grants Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
Receipts	
Federal aid	$ -
State aid	153,174
Miscellaneous	9,864
Total Receipts	163,038
Expenditures	
General administration	-
Operations and maintenance	-
Other CARES Act funding	32,177
Other	-
Total Expenditures	32,177
Receipts Over (Under) Expenditures	130,861
Unencumbered Cash, Beginning	(143,955)
Unencumbered Cash, Ending	$ (13,094)

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Special Assessment Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 152,203	$ 138,900	$ 13,303
Delinquent	1,221	2,252	(1,031)
Motor and recreational vehicle	17,897	17,877	20
Commercial vehicle tax	-	496	(496)
Watercraft	(630)	-	(630)
Recreational vehicle tax	299	264	35
Total Receipts	170,990	$ 159,789	$ 11,201
Expenditures			
Principal	170,977	$ 175,000	$ (4,023)
Total Expenditures	170,977	$ 175,000	$ (4,023)
Receipts Over (Under) Expenditures	13		
Unencumbered Cash, Beginning	168,882		
Unencumbered Cash, Ending	$ 168,895		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Daycare Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
Receipts	
Daycare	$ 547,241
Total Receipts	547,241
Expenditures	
Instruction	547,241
Total Expenditures	547,241
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 1,400,998	$ 1,288,224	$ 112,774
Delinquent	9,410	18,941	(9,531)
Motor and recreational vehicle	142,629	143,258	(629)
Watercraft	965	-	965
Recreational vehicle tax	2,386	2,115	271
Commercial vehicle tax	-	3,975	(3,975)
Federal aid	32,853	-	32,853
State aid	766,525	770,059	(3,534)
Interest	6,172	-	6,172
Miscellaneous	67,925	-	67,925
Transfers in	794,639	-	794,639
Total Receipts	3,224,502	$ 2,226,572	$ 997,930
Expenditures			
Instruction	278,310	$ 1,117,269	$ (838,959)
Instructional support services	312,784	-	312,784
General administration	37,700	-	37,700
Operations and maintenance	1,907,551	1,306,500	601,051
Facility acquisition	-	200,000	(200,000)
Total Expenditures	2,536,345	$ 2,623,769	$ (87,424)
Receipts Over (Under) Expenditures	688,157		
Unencumbered Cash, Beginning	275,562		
Unencumbered Cash, Ending	$ 963,719		

Unified School District No. 469 **Schedule 2**
Lansing, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 2,735,609	$ 2,515,298	$ 220,311
Delinquent	18,150	36,526	(18,376)
Motor and recreational vehicle	265,905	267,997	(2,092)
Watercraft	1,860	-	1,860
Recreational vehicle tax	4,455	3,956	499
Commercial vehicle tax	-	7,435	(7,435)
Interest	6,034	11,225	(5,191)
State aid	2,600,996	2,600,996	-
Total Receipts	5,633,009	$ 5,443,433	$ 189,576
Expenditures			
Principal	73,890,000	$ 2,110,000	$ 71,780,000
Interest	3,345,509	2,706,660	638,849
Total Expenditures	77,235,509	$ 4,816,660	$ 72,418,849
Receipts Over (Under) Expenditures	(71,602,500)		
Unencumbered Cash, Beginning	76,772,235		
Unencumbered Cash, Ending	$ 5,169,735		

Unified School District No. 469 **Schedule 3**

Lansing, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Lansing High School				
Football	$ -	$ 19,460	$ 19,460	$ -
Volleyball	-	7,687	7,687	-
Cross Country	-	1,929	1,929	-
Soccer - Boys	-	4,772	4,772	-
Tennis - Girls	-	1,453	1,453	-
Basketball - Boys	-	9,435	9,435	-
Basketball - Girls	-	6,433	6,433	-
Bowling	-	3,428	3,428	-
Swimming - Boys	-	5,549	5,549	-
Wrestling	-	7,802	7,802	-
Baseball	-	8,863	8,863	-
Golf	-	3,926	3,926	-
Soccer - Girls	-	4,997	4,997	-
Softball	-	4,911	4,911	-
Swimming - Girls	-	4,961	4,961	-
Tennis - Boys	-	3,625	3,625	-
Track & Field	-	10,947	10,947	-
Powerlifting	-	4,940	4,940	-
Band	-	13,901	13,901	-
Debate	-	5,864	5,864	-
Forensics	-	5,133	5,083	50
NSDA Membership	40	1,300	-	1,340
Vocal Music	-	7,296	7,296	-
Scholar Bowl	-	2,868	2,868	-
Senior Class	17,714	1,643	3,147	16,210
Junior Class	2,915	6	30	2,891
Sophomore Class	2,710	-	-	2,710
Freshman Class	94	-	-	94
DECA Club	-	6,540	5,782	758
DECA Nationals	-	11,530	10,165	1,365
Main Stage Musical	6,858	6,859	9,693	4,024
Main Stage Play	5,953	2,809	3,358	5,404
Repertory	57	-	42	15
Culinary Arts	-	6,439	6,439	-
Event Planning	527	1,954	1,012	1,469
Yearbook	17,836	2,268	13,364	6,740
Students - Other	1,995	101	565	1,531
Ind Tech	697	6,093	6,429	361
Newspaper	244	-	-	244
Social Work	971	593	713	851
Guidance	7,155	21,829	22,837	6,147
Site Council	241	-	-	241
Student Adv Team	1,730	-	215	1,515
FACS	636	-	120	516
Video Pro	3,629	-	-	3,629
Veh Reg	4,839	1,420	4,236	2,023
Sped Autism	1,975	351	395	1,931
Special Olympics	578	-	169	409
Lion Indus	647	30	387	290
Smr Cond	13,346	8,350	11,557	10,139

Unified School District No. 469 **Schedule 3**
Lansing, Kansas
Agency Funds (continued)
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Club - Football	14,912	37,022	30,368	21,566
Club - Volleyball	2,490	7,998	9,589	899
Club - Cross Country	-	310	310	-
Club - Soccer Boys	-	-	-	-
Club - Tennis Girls	362	800	1,162	-
Club - Basketball Boys	106	6,725	2,351	4,480
Club - Basketball Girls	970	117	100	987
Club - Bowling	119	22	22	119
Club - Swimming Boys	3,806	965	987	3,784
Club - Wrestling	4,104	2,062	2,768	3,398
Club - Baseball	449	13,331	10,768	3,012
Club -Golf	-	-	-	-
Club - Soccer Girls	4,903	15,463	12,743	7,623
Club - Softball	2,651	3,273	2,547	3,377
Club - Swimming Girls	10,105	3,946	808	13,243
Club - Sea Lions	4,821	12,727	12,541	5,007
Club - Tennis Boys	1,091	2,507	3,286	312
Club - Track & Field	1,027	283	310	1,000
Club - FCA	69	-	-	69
Club - Powerlifting	15,015	495	3,211	12,299
Club - Art	1,010	-	240	770
Club - Band	1,893	5,199	7,092	-
Club - Band Booster	14,299	24,708	14,678	24,329
Club - Cheerleading	2,593	42,130	43,052	1,671
Club - DECA	318	33,565	33,883	-
Club - DECA Nationals	-	6,273	6,273	-
Club - Drama	2,195	20,758	15,610	7,343
Club - French	456	-	-	456
Club - In House Train	429	-	-	429
Club - Kayettes	-	-	-	-
Club - KAYS	1,842	1,607	1,404	2,045
Club - Lionettes	2,440	11,537	8,626	5,351
Club - Math	1,892	930	1,255	1,567
Club - Music Theatre	-	-	-	-
Club - NAHS	1,143	575	49	1,669
Club - NFL	15,316	37,188	52,504	-
Club - NHS	2,061	701	1,201	1,561
Club - Pen & Paw	1,049	520	795	774
Club - Science	1,355	-	-	1,355
Club - Tri-M	9	-	-	9
Club - Vocal	7,084	4,240	6,682	4,642
Club - Leadership	4,987	16,964	10,749	11,202
Club - Scholar Bowl	-	95	95	-
Club - Culinary	259	2,742	792	2,209
Club - Donations	3,228	434	56	3,606
Club - Positive Committee	631	212	34	809
Club - Multicultural Students	-	151	-	151
Club - Spanish Honor	509	819	593	735
Club - Helping Hands	2,175	40	-	2,215
Total Lansing High School	229,560	549,729	550,319	228,970

Unified School District No. 469 **Schedule 3**
Lansing, Kansas
Agency Funds (continued)
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Lansing Middle School				
Football	$ 8,312	$ 3,170	$ 6,419	$ 5,063
Volleyball	2,207	3,589	4,014	1,782
Cross Country	4,324	2,084	522	5,886
Basketball - Boys	2,926	3,112	2,570	3,468
Basketball - Girls	1,235	2,718	2,882	1,071
Wrestling	4,929	5,316	7,745	2,500
Track & Field	5,227	4,003	5,302	3,928
Band	-	7,950	4,384	3,566
Vocal Music	-	5,181	3,433	1,748
Yearbook	1,330	17,316	13,879	4,767
Fundraising	16,418	80,777	67,106	30,089
Staff	1,594	76	50	1,620
Sped Autism	5,817	1,137	-	6,954
8th Grade	526	4,977	2,730	2,773
Band Club	-	2,181	2,181	-
Drama	933	2,304	412	2,825
Just Say No	957	-	-	957
Math Club	231	-	-	231
Pep Club	19	10,803	10,822	-
Science Club	1,273	-	-	1,273
Stuco	3,120	1,582	490	4,212
Vocal Music	3,485	2,799	4,475	1,809
Donations	360	-	-	360
Peer Leadership	292	3,965	1,983	2,274
Lions Pantry	12,559	2,300	4,284	10,575
Total Lansing Middle School	78,074	167,340	145,683	99,731
Lansing Elementary School				
Field Trip - Special Ed	561	189	-	750
Field Trip - Kindergarten	2,587	5,282	5,443	2,426
Field Trip - 1st Grade	2,100	4,212	4,307	2,005
Field Trip - 2nd Grade	4,063	1,635	1,806	3,892
Field Trip - 3rd Grade	253	8,056	7,526	783
Art Club	122	-	-	122
PE Account	1,047	-	-	1,047
Lansinger	250	-	-	250
Stuco	4,626	559	1,159	4,026
Donations	1,636	-	93	1,543
Guidance	300	1,484	1,484	300
Total Lansing Elementary School	17,545	21,417	21,818	17,144
Lansing Intermediate School				
Food Bank	1,668	130	40	1,758
4th Grade	878	5,191	2,734	3,335
5th Grade	111	8,027	7,435	703
Club Account	-	-	-	-
Loyal Lansinger Club	-	-	-	-
Donations	-	111	100	11
Student Activity	-	2,957	260	2,697
Kindness Club	604	-	35	569
Stuco	1,345	1,919	1,748	1,516
Total Lansing Intermediate School	4,606	18,335	12,352	10,589
Total Agency Funds	$ 329,785	$ 756,821	$ 730,172	$ 356,434

Unified School District No. 469 **Schedule 4**
Lansing, Kansas
District Activity
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Lansing High School						
Admin - Other	$ 7,437	$ 17,930	$ 25,367	$ -	$ -	$ -
Admin - Gates	-	7,424	7,335	89	-	89
IM Fees	-	88,349	88,349	-	-	-
Bus Fees	-	4,195	4,195	-	-	-
iPad account	-	3,272	3,272	-	-	-
Inst Rental	940	1,190	1,770	360	-	360
Lunch	-	20,112	20,112	-	-	-
Sales tax	1,421	11,782	12,232	971	-	971
Library	335	159	230	264	-	264
Vending machine	3,735	2,401	2,799	3,337	-	3,337
Adjustment	-	-	-	-	-	-
Offset credit	325	1,689	309	1,705	-	1,705
Free Disc	-	19,288	19,288	-	-	-
Refund	-	4,472	4,472	-	-	-
ARP Waiver	-	974	514	460	-	460
Deductions	-	-	-	-	-	-
Flex spending acct	84,175	-	17,976	66,199	-	66,199
Lansing Middle School						
Other	730	-	-	730	-	730
Gate	149	300	-	449	-	449
IM Fees	-	44,273	44,273	-	-	-
Bus Fees	-	5,655	5,655	-	-	-
iPad Account	-	1,292	1,292	-	-	-
Instrument Rental	6,752	80	4,506	2,326	-	2,326
Lunch	-	8,006	7,992	14	-	14
Sales Tax	75	3,961	4,020	16	-	16
Interest	338	39	-	377	-	377
Library	1,541	3,153	3,864	830	-	830
Adjustment	-	36	36	-	-	-
Credit	35	2,241	-	2,276	-	2,276
Free Disc	-	12,600	12,600	-	-	-
Refund	75	80	40	115	-	115
Lansing Elementary School						
Other	525	12	525	12	-	12
IM Fees	9,755	11,988	21,743	-	-	-
Bus Fees	-	2,305	2,305	-	-	-
iPad Account	-	386	386	-	-	-
Lunch	1,084	6,131	7,215	-	-	-
Interest	-	73	-	73	-	73
Library	4,503	767	252	5,018	-	5,018
Recycling	420	-	-	420	-	420
Adjustment	-	14	-	14	-	14
Credit	-	476	277	199	-	199
Free Disc	-	3,770	3,770	-	-	-
Transfer	-	109	84	25	-	25
Lansing Intermediate School						
IM Fees	63	10,007	10,070	-	-	-
Lunch	1,931	5,556	203	7,284	-	7,284
Library	1,172	162	254	1,080	-	1,080
Adjustment	-	-	-	-	-	-
Credit	159	-	-	159	-	159
Bus Fees	-	-	-	-	-	-
Free Disc	-	3,949	3,949	-	-	-
Other	-	3,506	1,500	2,006	-	2,006
Refund	25	379	216	188	-	188
Other						
Online Payments	40,310	976,930	955,592	61,648	-	61,648
	$ 168,010	$ 1,291,473	$ 1,300,839	$ 158,644	$ -	$ 158,644

Unified School District No. 469
Lansing, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assisted Listing Number	Expenditures
Department of Housing and Development		
Passed Through Kansas Department of Commerce		
Community Development Block Grants/Special PurposeGrants/Insular Areas	93.558	$ 16,655
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	166,894
Total United States Department of Housing and Development		183,549
United States Department of Agriculture		
Passed through Kansas State Department of Education		
Child Nutrition Cluster		
School Breakfast Program (SBP)	10.553	123,781
National School Lunch Program (NSLP)	10.555	630,210
Summer Food Service Program for Children (SFSPC)	10.559	71,106
Total Child Nutrition Cluster		825,097
Child and Adult Care Food Program (CACFP)	10.558	20,158
Total United States Department of Agriculture		845,255
United States Department of Education		
Passed through Kansas State Department of Education		
Special Education Cluster (IDEA)		
Special Education-Preschool Grants (IDEA Preschool)	84.173A	20,380
Special Education-Grants to States (IDEA, Part B)	84.027A	554,604
Reserve Fund	84.048A	5,372
Total Special Education Cluster (IDEA)		580,356
Student Support and Academic Enrichment	84.424A	20,650
COVID-19 Education Stabilization Fund	84.425D	91,025
COVID-19 Homeless	84.425W	9,355
Title I, Grants to Local Education Agencies	84.010A	246,919
Title II, Improving Teacher Quality	84.367A	51,508
Total United States Department of Education		999,813
Total		$ 2,028,617

See accompanying notes to the schedule of expenditures of federal awards.

Unified School District No. 469
Lansing, Kansas

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 469, Lansing, 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). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statement. 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 of the District.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, as described in Note 1 to the District's financial statement.

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

Unified School District No. 469
Lansing, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditor's report issued on the basis of accounting used by the District:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Noncompliance material to financial statement noted:	None

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Any audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a):	None

Identification of major programs:

Assistance Listing Number	Name of Federal Program
10.553, 10.555 and 10.559	Child Nutrition Cluster

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

Unified School District No. 469
Lansing, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

No matters reported

Section III – Federal Award Findings and Questioned Costs

No matters reported

Unified School District No. 469
Lansing, Kansas

Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2023

2022-001 – Significant Deficiency

- Criteria – The District should have proper and adequate controls over its cash processes, including the bank reconciliation, approvals and check signing.

- Condition – Internal controls over certain cash procedures are not set up or need to be reviewed and addressed for potential changes.

- Context – Bank reconciliations are not being reviewed by someone other than the person who creates them. Checks written have the authorized signatures printed on them versus actually signed. One cash account has no review of the transactions, has no bank reconciliation being performed and only has one signer.

- Effect – Transactions could be mishandled and recorded incorrectly, and errors may not be caught if the proper review was in place.

- Recommendations – I recommend the District review and evaluate their controls or lack thereof over the cash processes noting specifically the items noted and implement policies to ensure adequate controls are in place.

- Follow-up – Finding has been resolved.

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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 A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Lansing Unified School District No. 469

I 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, the financial statement of the Unified School District No. 469, Lansing, Kansas, (the District) which comprises the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash for the year ended June 30, 2023, and the related notes to the financial statement and have issued my report thereon dated December 20, 2023. My report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control Over Financial Reporting
In planning and performing my audit of the financial statement, I 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 my opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I 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 District'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Shipley CPA, LLC

Shipley CPA, LLC
December 20, 2023
Topeka, Kansas

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Education
Lansing Unified School District No. 469

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Unified School District No. 469, Lansing, Kansas (the District's)'s 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 my 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

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report. I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My 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.

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Auditor's Responsibilities for the Audit of Compliance

My 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 my audit. 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 generally accepted auditing standards, *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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- 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 I 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.

I am 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 I 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.

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My 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

My 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 my 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.

Shipley CPA, LLC

Shipley CPA, LLC
December 20, 2023
Topeka, Kansas