Unified School District No. 469
Lansing, Kansas

Financial Statement
As of June 30, 2025
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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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, 2025 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (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 1, 2025 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 1, 2025

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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ -	$ 21,615,677	$ 21,615,633	$ 44	$ 1,147,447	$ 1,147,491
Supplemental General	348,429	6,925,352	6,938,056	335,725	-	335,725
Special Purpose Funds:						
Gifts and Grants	21,746	335,796	332,945	24,597	-	24,597
At Risk (4 year olds)	-	120,000	88,485	31,515	-	31,515
At Risk (K-12)	163,932	2,906,982	3,069,064	1,850	-	1,850
Bilingual	-	76,991	67,972	9,019	-	9,019
Virtual	-	102,345	99,494	2,851	-	2,851
Drivers Education	-	12,694	10,907	1,787	-	1,787
Food Service	472,774	1,253,925	1,548,468	178,231	-	178,231
Professional Development	-	42,012	37,939	4,073	-	4,073
Parents as Teachers	19,225	147,678	143,133	23,770	-	23,770
Special Education	880	7,627,604	7,628,484	-	-	-
Cost of Living	10,743	291,474	302,217	-	-	-
Vocational Education	-	501,191	472,286	28,905	-	28,905
Title I	-	236,751	236,751	-	-	-
Title IIA	-	44,444	44,444	-	-	-
Title IV	-	21,883	21,883	-	-	-
ESSER III	-	-	-	-	-	-
KPERS	-	2,629,431	2,629,431	-	-	-
Contingency Reserve	35,038	219,273	-	254,311	-	254,311
Grants	(25,815)	14,250	(11,447)	(118)	-	(118)
Special Assessment	246,222	107,794	90,735	263,281	-	263,281
Capital Outlay	585,596	3,308,878	3,527,409	367,065	115,680	482,745
District Activity	233,908	446,604	504,894	175,618	-	175,618
Bond and Interest Fund	5,103,833	5,849,938	5,083,765	5,870,006	-	5,870,006
Total Reporting Entity (Excluding Agency Funds)	$ 7,216,511	$ 54,838,967	$ 54,482,948	$ 7,572,530	$ 1,263,127	$ 8,835,657

Composition of Cash:	
Checking accounts	$ 9,147,104
Municipal Investment Pool	47,185
Total Cash	9,194,289
Less Agency Funds per Schedule 3	(358,632)
Total Reporting Entity (Excluding Agency Funds)	$ 8,835,657

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, 2025

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, 2025.

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 not 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, 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.

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, 2025, and therefore the District did not designate peak periods. All deposits were legally secured at June 30, 2025.

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, 2025, the District's carrying amount of deposits was $9,131,841 and the bank balance was $10,502,604. 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

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 fiscal year 2025.

Long-term liabilities for the District for the year ended June 30, 2025, were as follows:

	Amount of Issue	Interest Rates	Date of Issue	Date of Final Maturity
General Obligation Bonds				
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, 2025, were as follows:

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012 Refunding	1,020,000	-	215,000	805,000	27,375
Series 2016	7,150,000	-	2,225,000	4,925,000	230,375
Series 2019 Refunding	74,810,000	-	475,000	74,335,000	1,911,015
	82,980,000	-	2,915,000	80,065,000	2,168,765
Other					
147th Street Improvement District	539,824	-	90,375	449,449	-
Apple Lease Purchase	85,660	-	85,660	-	-
	625,484	-	176,035	449,449	-
Total Long Term Debt	$ 83,605,484	$ -	$ 3,091,035	$ 80,514,449	$ 2,168,765

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
2026	$ 3,195,000	$ 2,070,510	$ 88,990
2027	3,515,000	1,950,216	89,650
2028	4,125,000	1,843,302	90,150
2029	4,430,000	1,751,340	90,175
2030	4,740,000	1,649,292	90,484
2031-2035	29,085,000	6,296,378	-
2036-2040	30,975,000	1,840,113	-
Total	$ 80,065,000	$ 17,401,151	$ 449,449

6. Interfund Transactions

Operating transfers during the fiscal year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 year olds)	K.S.A. 72-5167	$ 120,000
General Fund	At Risk (K-12)	K.S.A. 72-5167	2,285,332
General Fund	Bilingual	K.S.A. 72-5167	67,972
General Fund	Virtual	K.S.A. 72-5167	100,000
General Fund	Vocational Education	K.S.A. 72-5167	499,885
General Fund	Special Education	K.S.A. 72-5167	4,257,685
General Fund	Contingency	n/a	219,271
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	621,650
Supplemental General	Bilingual	K.S.A. 72-5143	9,019
Supplemental General	Professional Development	K.S.A. 72-5143	38,898
Supplemental General	Parents as Teachers	K.S.A. 72-5143	52,418
Supplemental General	Special Education	K.S.A. 72-5143	2,549,717

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, 2025.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022. 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 $2,564,151 for the year ended June 30, 2025.

9. Defined Benefit Pension Plan (continued)

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $23,477,108. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

10. Stewardship, Compliance, and Accountability

The Grants Fund had a deficit cash balance of $118 and a deficit unencumbered cash balance of $118 at June 30, 2025, which is a violation of K.S.A. 10-1113.

Expenditures in the Gifts and Grants and Capital Outlay funds exceeded the adopted budget for the year ended June 30, 2025, which is a violation of K.S.A. 79-2935.

11. 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.

12. Subsequent Events

The District has evaluated events and transactions for potential recognition or disclosure through December 1, 2025, the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

Unified School District No. 469
Lansing, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Schedule 1

	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	$ 21,358,124	$ (262,859)	$ 520,412	$ 21,615,677	$ 21,615,633	$ (44)
Supplemental General	7,027,206	(89,150)	184,737.00	7,122,793	6,938,056	(184,737)
Special Revenue Funds:						
Gifts and Grants	233,401	-	-	233,401	332,945	99,544
At Risk (4 year olds)	120,000	-	-	120,000	88,485	(31,515)
At Risk (K-12)	3,095,932	-	-	3,095,932	3,069,064	(26,868)
Bilingual	95,000	-	-	95,000	67,972	(27,028)
Virtual	100,000	-	-	100,000	99,494	(506)
Drivers Education	18,125	-	-	18,125	10,907	(7,218)
Food Service	1,735,689	-	-	1,735,689	1,548,468	(187,221)
Professional Development	54,000	-	-	54,000	37,939	(16,061)
Parents as Teachers	169,225	-	-	169,225	143,133	(26,092)
Special Education	7,628,500	-	-	7,628,500	7,628,484	(16)
Cost of Living	303,200	-	-	303,200	302,217	(983)
Vocational Education	472,286	-	-	472,286	472,286	-
Title I					236,751	
Title IIA					44,444	
Title IV					21,883	
Total Budgeted Federal Funds	315,000	-	-	315,000	303,078	(11,922)
KPERS	2,878,830	-	-	2,878,830	2,629,431	(249,399)
Special Assessment	180,000	-	-	180,000	90,735	(89,265)
Capital Outlay	3,041,106	-	-	3,041,106	3,527,409	486,303
Bond and Interest Fund	5,083,765	-	-	5,083,765	5,083,765	-

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State equalization aid	$ 17,292,085	$ 17,235,724	$ 56,361
State special education fund	3,803,180	4,122,400	(319,220)
Reimbursements	520,412	-	520,412
Total Receipts	21,615,677	$ 21,358,124	$ 257,553
Expenditures			
Instruction	8,079,393	$ 8,444,172	$ (364,779)
Student support services	1,165,326	808,310	357,016
Instructional support services	565,113	557,800	7,313
General administration	866,932	764,200	102,732
School administration	1,589,329	1,509,920	79,409
Operations and maintenance	23,431	21,622	1,809
Transportation services	1,061,457	1,022,300	39,157
Central support services	98,777	99,800	(1,023)
Community services	615,730	700,000	(84,270)
Transfers out	7,550,145	7,430,000	120,145
Adjustment to comply to legal max	-	(262,859)	262,859
	21,615,633	21,095,265	520,368
Adjustment for qualifying budget credit	-	520,412	(520,412)
Total Expenditures	21,615,633	$ 21,615,677	$ (44)
Receipts Over (Under) Expenditures	44		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 44		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 2,847,905	$ 2,927,177	$ (79,272)
Delinquent	16,131	48,159	(32,028)
Motor and recreational vehicle	246,279	210,535	35,744
Watercraft	1,785	-	1,785
Recreational vehicle tax	3,753	3,339	414
Commercial vechicle tax	5,363	5,998	(635)
Miscellaneous	-	-	-
Supplemental state aid	3,804,136	3,853,017	(48,881)
Total Receipts	6,925,352	$ 7,048,225	$ (122,873)
Expenditures			
Instruction	598,219	$ 1,269,706	$ (671,487)
Instructional support services	742,808	428,500	314,308
Operations and maintenance	1,674,643	1,725,500	(50,857)
General administration	650,684	550,000	100,684
Transfers out	3,271,702	3,053,500	218,202
Adjustment to comply to legal max	-	(89,150)	89,150
	6,938,056	6,938,056	-
Adjustment for qualifying budget credit	-	184,737	(184,737)
Total Expenditures	6,938,056	7,122,793	(184,737)
Receipts Over (Under) Expenditures	(12,704)		
Unencumbered Cash, Beginning	348,429		
Unencumbered Cash, Ending	$ 335,725		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Federal aid	$ 133,183	$ 16,655	$ 116,528
State aid	196,566	165,000	31,566
Miscellaneous	6,047	30,000	(23,953)
Total Receipts	335,796	$ 211,655	$ 124,141
Expenditures			
Instruction	332,945	$ 233,401	$ 99,544
Transfers out	-	-	-
Total Expenditures	332,945	$ 233,401	$ 99,544
Receipts Over (Under) Expenditures	2,851		
Unencumbered Cash, Beginning	21,746		
Unencumbered Cash, Ending	$ 24,597		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 120,000	$ 120,000	$ -
Federal aid	-	-	-
Total Receipts	120,000	$ 120,000	$ -
Expenditures			
Instruction	41,965	87,500	$ (45,535)
Student support services	46,520	32,500	14,020
Total Expenditures	88,485	$ 120,000	$ (31,515)
Receipts Over (Under) Expenditures	31,515		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 31,515		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 2,906,982	$ 2,932,000	$ (25,018)
Total Receipts	2,906,982	$ 2,932,000	$ (25,018)
Expenditures			
Instruction	3,069,064	$ 3,095,932	$ (26,868)
Instructional support services	-	-	-
Total Expenditures	3,069,064	$ 3,095,932	$ (26,868)
Receipts Over (Under) Expenditures	(162,082)		
Unencumbered Cash, Beginning	163,932		
Unencumbered Cash, Ending	$ 1,850		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 76,991	$ 95,000	$ (18,009)
Total Receipts	76,991	$ 95,000	$ (18,009)
Expenditures			
Instruction	67,972	$ 95,000	$ (27,028)
Total Expenditures	67,972	$ 95,000	$ (27,028)
Receipts Over (Under) Expenditures	9,019		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 9,019		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Transfers in	$ 100,000	$ 280,000	$ (180,000)
Miscellaneous	2,345	-	2,345
Total Receipts	102,345	$ 280,000	$ (177,655)
Expenditures			
Instruction	99,494	$ 100,000	$ (506)
Total Expenditures	99,494	$ 100,000	$ (506)
Receipts Over (Under) Expenditures	2,851		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 2,851		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 4,350	$ 10,125	$ (5,775)
Miscellaneous	8,344	-	8,344
Transfers in	-	8,000	(8,000)
Total Receipts	12,694	$ 18,125	$ (5,431)
Expenditures			
Instruction	10,377	$ 18,125	$ (7,748)
Operations and maintenance	530	-	530
Transportation services	-	-	-
Total Expenditures	10,907	$ 18,125	$ (7,218)
Receipts Over (Under) Expenditures	1,787		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 1,787		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Federal aid	$ 692,380	$ 677,786	$ 14,594
State aid	12,408	9,367	3,041
Lunch receipts	543,527	575,748	(32,221)
Miscellaneous	5,610	-	5,610
Total Receipts	1,253,925	$ 1,262,901	$ (8,976)
Expenditures			
Food service	1,548,468	$ 1,735,689	$ (187,221)
Operations and maintenance	-	-	-
Total Expenditures	1,548,468	$ 1,735,689	$ (187,221)
Receipts Over (Under) Expenditures	(294,543)		
Unencumbered Cash, Beginning	472,774		
Unencumbered Cash, Ending	$ 178,231		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 3,114	$ 9,000	$ (5,886)
Transfers in	38,898	45,000	(6,102)
Total Receipts	42,012	$ 54,000	$ (11,988)
Expenditures			
Instruction	28,416	$ 54,000	$ (25,584)
Instructional support services	300	-	300
Student support services	709	-	709
General administration	3,550	-	3,550
School administration	4,964	-	4,964
Total Expenditures	37,939	$ 54,000	$ (16,061)
Receipts Over (Under) Expenditures	4,073		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 4,073		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 95,260	$ 100,000	$ (4,740)
Transfers in	52,418	50,000	2,418
Total Receipts	147,678	$ 150,000	$ (2,322)
Expenditures			
Student support services	143,133	$ 169,225	$ (26,092)
Total Expenditures	143,133	$ 169,225	$ (26,092)
Receipts Over (Under) Expenditures	4,545		
Unencumbered Cash, Beginning	19,225		
Unencumbered Cash, Ending	$ 23,770		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Federal aid	$ 803,804	$ 1,105,000	$ (301,196)
Miscellaneous	16,398	20,000	(3,602)
Transfers in	6,807,402	6,503,500	303,902
Total Receipts	7,627,604	$ 7,628,500	$ (896)
Expenditures			
Instruction	5,434,644	$ 5,023,660	$ 410,984
Student support services	1,100,036	1,211,500	(111,464)
Instructional support services	17,703	115,175	(97,472)
General administration	595,445	143,500	451,945
School administration	27,741	390,665	(362,924)
Operations and maintenance	5,810	176,000	(170,190)
Student transportation	447,105	568,000	(120,895)
Total Expenditures	7,628,484	$ 7,628,500	$ (16)
Receipts Over (Under) Expenditures	(880)		
Unencumbered Cash, Beginning	880		
Unencumbered Cash, Ending	$ -		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 267,389	$ 269,707	$ (2,318)
Delinquent	1,662	8,889	(7,227)
Motor and recreational vehicle	20,775	20,795	(20)
Watercraft	347	-	347
Recreational vehicle tax	327	330	(3)
Commercial vechicle tax	974	592	382
Transfers in	-	-	-
Total Receipts	291,474	$ 300,313	$ (8,839)
Expenditures			
General administration	302,217	$ 303,200	$ (983)
Total Expenditures	302,217	$ 303,200	$ (983)
Receipts Over (Under) Expenditures	(10,743)		
Unencumbered Cash, Beginning	10,743		
Unencumbered Cash, Ending	$ -		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Miscellaneous	$ 1,306	$ 20,000	$ (18,694)
State aid	-	2,286	-
Transfers in	499,885	450,000	49,885
Total Receipts	501,191	$ 472,286	$ 31,191
Expenditures			
Instruction	472,286	$ 472,286	$ -
Student transportation	-	-	-
Total Expenditures	472,286	$ 472,286	$ -
Receipts Over (Under) Expenditures	28,905		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 28,905		

Schedule 2

Unified School District No. 469
Lansing, Kansas
Federal Grant Funds
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

	Title I Actual	Title IIA Actual	Title IV Actual	Federal Funds Actual	Federal Funds Budget	Variance-Over (Under)
Receipts						
Federal aid	236,751	$ 44,444	$ 21,883	$ 303,078	$ 315,000	$ (11,922)
Transfers in	-	-	-	-	-	-
Total Receipts	236,751	44,444	21,883	303,078	$ 315,000	$ (11,922)
Expenditures						
Instruction	236,751	44,444	21,883	303,078	$ 315,000	$ (11,922)
Transfers out	-	-	-	-	-	-
Total Expenditures	236,751	44,444	21,883	303,078	$ 315,000	$ (11,922)
Receipts Over (Under) Expenditures	-	-	-	-		
Unencumbered Cash, Beginning	-	-	-	-		
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State aid	$ 2,629,431	$ 2,878,830	$ (249,399)
Total Receipts	2,629,431	$ 2,878,830	$ (249,399)
Expenditures			
Instruction	2,629,431	$ 2,878,830	$ (249,399)
Total Expenditures	2,629,431	$ 2,878,830	$ (249,399)
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, 2025

	Actual
Receipts	
Transfer in	$ 219,271
Miscellaneous	2
Total Receipts	219,273
Expenditures	
Student support services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	219,273
Unencumbered Cash, Beginning	35,038
Unencumbered Cash, Ending	$ 254,311

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, 2025

	Actual
Receipts	
Federal aid	$ -
Miscellaneous	14,250
Total Receipts	14,250
Expenditures	
General administration	-
Other	(11,447)
Total Expenditures	(11,447)
Receipts Over (Under) Expenditures	25,697
Unencumbered Cash, Beginning	(25,815)
Unencumbered Cash, Ending	$ (118)

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 90,085	$ 81,795	$ 8,290
Delinquent	968	2,832	(1,864)
Motor and recreational vehicle	16,388	13,774	2,614
Commercial vehicle tax	-	218	(218)
Watercraft	104	-	104
Recreational vehicle tax	249	393	(144)
Miscellaneous	-	-	-
Total Receipts	107,794	$ 99,012	$ 8,782
Expenditures			
Principal	90,735	$ 180,000	$ (89,265)
Total Expenditures	90,735	$ 180,000	$ (89,265)
Receipts Over (Under) Expenditures	17,059		
Unencumbered Cash, Beginning	246,222		
Unencumbered Cash, Ending	$ 263,281		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 1,629,078	$ 1,502,366	$ 126,712
Delinquent	9,733	27,498	(17,765)
Motor and recreational vehicle	156,975	133,493	23,482
Watercraft	1,093	-	1,093
Recreational vehicle tax	2,390	2,118	272
Commercial vehicle tax	-	3,803	(3,803)
Federal aid	16,621	50,000	(33,379)
State aid	882,269	884,727	(2,458)
Interest	81,908	150,000	(68,092)
Miscellaneous	528,811	100,000	428,811
Transfers in	-	-	-
Total Receipts	3,308,878	$ 2,854,005	$ 454,873
Expenditures			
Instruction	525,693	$ 420,000	$ 105,693
Instructional support services	359,380	-	359,380
General administration	5,586	-	5,586
Operations and maintenance	2,209,602	2,062,500	147,102
Facility acquisition	427,148	558,606	(131,458)
Total Expenditures	3,527,409	$ 3,041,106	$ 486,303
Receipts Over (Under) Expenditures	(218,531)		
Unencumbered Cash, Beginning	585,596		
Unencumbered Cash, Ending	$ 367,065		

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, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property	$ 2,908,036	$ 2,705,298	$ 202,738
Delinquent	16,212	35,230	(19,018)
Motor and recreational vehicle	272,693	221,899	50,794
Watercraft	1,248	-	1,248
Recreational vehicle tax	4,118	3,520	598
Commercial vehicle tax	4,004	6,321	(2,317)
Interest	-	45,000	(45,000)
Miscellaneous	69	-	69
State aid	2,643,558	2,643,558	-
Total Receipts	5,849,938	$ 5,660,826	$ 189,112
Expenditures			
Principal	2,915,000	$ 2,915,000	$ -
Interest	2,168,765	2,168,765	-
Total Expenditures	5,083,765	$ 5,083,765	$ -
Receipts Over (Under) Expenditures	766,173		
Unencumbered Cash, Beginning	5,103,833		
Unencumbered Cash, Ending	$ 5,870,006		

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

Lansing, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Lansing High School				
Football	$ -	$ 20,616	$ 20,616	$ -
Volleyball	-	6,905	6,905	-
Cross Country	-	1,600	1,600	-
Soccer - Boys	-	7,368	7,368	-
Tennis - Girls	-	3,586	3,586	-
Basketball - Boys	-	9,149	9,149	-
Basketball - Girls	-	7,003	7,003	-
Bowling	-	2,533	2,533	-
Swimming - Boys	-	3,802	3,802	-
Wrestling	-	9,426	9,426	-
Baseball	-	11,369	11,369	-
Golf	-	5,433	5,433	-
Soccer - Girls	-	3,115	3,115	-
Softball	-	4,587	4,587	-
Swimming - Girls	-	2,079	2,079	-
Tennis - Boys	-	3,084	3,084	-
Track & Field	-	9,227	9,227	-
Powerlifting	-	16,114	16,114	-
Band	-	8,736	8,736	-
Debate	-	2,469	2,469	-
Forensics	-	3,785	1,753	2,032
NSDA Membership	980	-	843	137
Vocal Music	-	7,675	7,675	-
Scholar Bowl	-	1,850	1,850	-
Senior Class	16,210	-	1,819	14,391
CPR	-	839	679	160
DECA Club	172	5,585	5,602	155
Drama	-	1,842	1,842	-
Main Stage Musical	4,783	6,225	3,150	7,858
Main Stage Play	3,622	2,900	6,522	-
Repertory	365	600	99	866
Marketing	1,053	8,925	7,739	2,239
Culinary Arts	1,603	10,312	6,912	5,003
Culinary Arts-Students	2,231	1,630	3,263	598
Event Planning	1,469	-	-	1,469
Yearbook	8,514	1,998	886	9,626
Students - Other	924	1,855	1,855	924
Ind Tech	361	7,909	7,603	667
Newspaper	244	-	-	244
Social Work	655	-	191	464
District Mental Health	22	-	-	22
Guidance	4,100	-	46	4,054
Scholarship	2,257	740	-	2,997
Testing	1,591	27,485	25,152	3,924
Site Council	241	-	-	241
Student Adv Team	1,515	-	-	1,515
FACS	516	-	40	476
Video Pro	3,629	-	149	3,480
Veh Reg	2,888	1,355	301	3,942
Sped Autism	1,894	-	142	1,752
Special Olympics	409	-	2	407
Lion Indus	719	168	312	575
Smr Cond	19,291	9,890	4,559	24,622

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, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Club - Football	$ 25,319	$ 50,696	$ 36,158	$ 39,857
Club - Volleyball	-	13,404	7,552	5,852
Club - Cross Country	-	-	-	-
Club - Soccer Boys	424	-	424	-
Club - Tennis Girls	-	-	-	-
Club - Basketball Boys	3,530	4,025	3,915	3,640
Club - Basketball Girls	851	842	364	1,329
Club - Bowling	119	-	-	119
Club - Swimming Boys	3,492	79	79	3,492
Club - Wrestling	2,426	17,980	20,236	170
Club - Baseball	1,867	7,657	8,503	1,021
Club -Golf	-	-	-	-
Club - Soccer Girls	11,725	8,988	5,330	15,383
Club - Softball	3,959	1,010	3,165	1,804
Club - Swimming Girls	15,841	276	863	15,254
Club - Sea Lions	6,409	12,282	13,390	5,301
Club - Tennis Boys	1,538	3,814	4,823	529
Club - Track & Field	1,355	322	37	1,640
Club - FCA	69	105	-	174
Club - Powerlifting	9,776	6,463	4,902	11,337
Club - Art	566	50	-	616
Club - Band	-	-	-	-
Club - Band Booster	27,545	20,108	30,643	17,010
Club - Cheerleading	19,216	39,722	46,899	12,039
Club - DECA	-	-	-	-
Club - DECA Nationals	-	-	-	-
Club - Drama	11,496	6,724	8,468	9,752
Club - French	456	-	232	224
Club - In House Train	-	-	-	-
Club - Kayettes	-	-	-	-
Club - KAYS	810	7,457	914	7,353
Club - Lionettes	5,329	-	150	5,179
Club - Math	1,403	532	766	1,169
Club - Music Theatre	-	-	-	-
Club - NAHS	1,669	-	-	1,669
Club - NFL	21,535	6,946	25,209	3,272
Club - NHS	1,296	1,993	1,445	1,844
Club - Pen & Paw	1,406	1,676	575	2,507
Club - Science	1,355	-	-	1,355
Club - Tri-M	9	-	-	9
Club - Vocal	4,323	8,161	10,282	2,202
Club - Leadership	17,587	13,480	14,322	16,745
Club - Scholar Bowl	174	194	260	108
Club - Culinary	-	-	-	-
Club - Donations	-	-	-	-
Club - Positive Committee	705	24	180	549
Club - Multicultural Students	202	-	-	202
Club - Spanish Honor	790	921	847	864
Club - Helping Hands	1,905	-	1,344	561
Total Lansing High School	290,735	477,700	481,464	286,971

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, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Lansing Middle School				
Football	$ 1,781	$ 5,787	$ 5,974	$ 1,594
Volleyball	1,000	3,961	3,945	1,016
Cross Country	678	2,165	1,778	1,065
Basketball - Boys	1,000	3,466	3,081	1,385
Basketball - Girls	998	4,081	4,101	978
Wrestling	939	4,216	2,419	2,736
Track & Field	680	4,075	3,968	787
Band	4,501	7,062	8,783	2,780
Vocal Music	740	7,619	7,376	983
Yearbook	4,678	15,373	18,987	1,064
Fundraising	14,616	63,951	71,983	6,584
Staff	15	459	-	474
Sped Autism	6,832	-	5,000	1,832
8th Grade	3,519	1,776	3,344	1,951
Band Club	182	72	254	-
Drama	2,774	2,363	2,210	2,927
Just Say No	-	-	-	-
Math Club	231	-	-	231
Pep Club	5,518	12,964	17,057	1,425
Science Club	1,032	-	35	997
Stuco	5,516	1,134	1,150	5,500
Vocal Music	100	105	100	105
Donations	331	-	-	331
Peer Leadership	2,977	-	188	2,789
Lions Pantry	7,312	1,310	4,538	4,084
Total Lansing Middle School	67,950	141,939	166,271	43,618
Lansing Elementary School				
Field Trip - Special Ed	750	-	-	750
Field Trip - Kindergarten	2,831	5,551	6,339	2,043
Field Trip - 1st Grade	122	6,230	6,088	264
Field Trip - 2nd Grade	3,670	2,495	3,040	3,125
Field Trip - 3rd Grade	648	8,939	8,044	1,543
Art Club	122	-	-	122
PE Account	1,047	698	1,393	352
Lansinger	250	-	-	250
Stuco	4,430	606	2,401	2,635
Donations	1,397	154	-	1,551
Guidance	300	-	-	300
Total Lansing Elementary School	15,567	24,673	27,305	12,935
Lansing Intermediate School				
Food Bank	1,773	658	139	2,292
4th Grade	4,857	2,850	3,865	3,842
5th Grade	1,955	4,618	5,645	928
Club Account	-	-	-	-
Loyal Lansinger Club	-	440	439	1
Donations	11	-	-	11
Student Activity	4,661	1,666	200	6,127
Kindness Club	569	22	-	591
Stuco	1,316	-	-	1,316
Total Lansing Intermediate School	15,142	10,254	10,288	15,108
Total Agency Funds	$ 389,394	$ 654,566	$ 685,328	$ 358,632

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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Lansing High School						
Admin - Other	$ 1,023	$ 8,506	$ 9,474	$ 55	$ -	$ 55
Admin - Donations	3,641	50	26	3,665	-	3,665
Ind Tech	-	-	-	-	-	-
Admin - Gates	2,288	20,710	18,048	4,950	-	4,950
IM Fees	-	83,970	83,970	-	-	-
Bus Fees	79	22,110	22,189	-	-	-
iPad account	-	2,680	2,680	-	-	-
Inst Rental	-	35	35	-	-	-
Lunch	-	26,812	26,812	-	-	-
Sales tax	651	13,603	13,324	930	-	930
Library	331	263	219	375	-	375
Vending machine	4,828	3,925	841	7,912	-	7,912
Adjustment	34	-	-	34	-	34
Offset credit	1,486	1,009	-	2,495	-	2,495
Free Disc	-	31,045	31,045	-	-	-
Refund	-	3,943	3,943	-	-	-
ARP Waiver	-	770	770	-	-	-
Deductions	-	-	-	-	-	-
Flex spending acct	82,405	1,488	-	83,893	-	83,893
Lansing Middle School						
Other	730	-	-	730	-	730
Gate	8,955	8,736	6,316	11,375	-	11,375
IM Fees	5,467	37,861	43,328	-	-	-
Bus Fees	40,112	41,760	81,772	100	-	100
iPad Account	1,200	1,025	2,225	-	-	-
Instrument Rental	2,326	-	1,200	1,126	-	1,126
Lunch	-	8,093	7,868	225	-	225
Sales Tax	4	3,645	3,649	-	-	-
Interest	636	360	-	996	-	996
Bank Fees	497	-	497	-	-	-
Library	1,520	3,608	3,297	1,831	-	1,831
Adjustment	-	-	-	-	-	-
Credit	2,967	1,852	-	4,819	-	4,819
Free Disc	-	23,255	23,255	-	-	-
Refund	90	360	450	-	-	-
Lansing Elementary School						
Other	25	-	-	25	-	25
IM Fees	1,134	15,331	16,465	-	-	-
Bus Fees	-	14,428	14,428	-	-	-
iPad Account	-	200	200	-	-	-
Lunch	-	8,053	8,053	-	-	-
Interest	3	48	-	51	-	51
Bank Fees	81	-	81	-	-	-
Library	5,737	631	5,141	1,227	-	1,227
Recycling	420	-	-	420	-	420
Adjustment	-	-	-	-	-	-
Credit	-	625	13	612	-	612
Free Disc	-	11,180	11,180	-	-	-
Transfer	-	75	75	-	-	-
Lansing Intermediate School						
IM Fees	-	9,304	9,304	-	-	-
Lunch	53	6,453	6,491	15	-	15
Library	1,085	268	1,065	288	-	288
Bank Fees	67	-	67	-	-	-
Credit	687	224	-	911	-	911
Bus Fees	-	18,110	18,110	-	-	-
iPad Account	-	100	100	-	-	-
Free Disc	-	7,138	7,138	-	-	-
Other	3,492	2,962	1,093	5,361	-	5,361
Refund	188	-	188	-	-	-
Other						
Online Payments	59,666	-	18,469	41,197	-	41,197
	$ 233,908	$ 446,604	$ 504,894	$ 175,618	$ -	$ 175,618

Unified School District No. 469
Lansing, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assisted Listing Number	Expenditures
Department of Housing and Development		
Passed Through Kansas Department of Education		
Community Development Block Grants/Special PurposeGrants/Insular Areas	93.558	$ 16,655
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	33,373
Total United States Department of Housing and Development		50,028
United States Department of Agriculture		
Passed through Kansas State Department of Education		
Child Nutrition Cluster		
School Breakfast Program (SBP)	10.553	118,820
National School Lunch Program (NSLP)	10.555	476,517
Summer Food Service Program for Children (SFSPC)	10.559	68,603
Total Child Nutrition Cluster		663,940
Passed through Kansas State Department of Education		
Child and Adult Care Food Program (CACFP)	10.558	28,439
MeadowLARK Apprenticeship	17.285	37,500
Total United States Department of Agriculture		729,879
United States Department of Education		
Passed through Kansas State Department of Education		
Special Education Cluster (IDEA)		
Special Education-Preschool Grants (IDEA Preschool)	84.173	20,701
Special Education-Grants to States (IDEA, Part B)	84.027	567,466
Total Special Education Cluster (IDEA)		588,167
Student Support and Academic Enrichment	84.424	21,883
COVID-19 Education Stabilization Fund - ESSER III	84.425	29,000
Title I, Grants to Local Education Agencies	84.010	236,751
Supporting Effective Instruction State Grants	84.367	44,444
Total United States Department of Education		920,245
Total		$ 1,700,152

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, 2025

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, 2025. 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, 2025

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
84.027	Special Education-Grants to States (IDEA, Part B)
10.553, 10.555, 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

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, 2025

None

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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, 2025, and the related notes to the financial statement and have issued my report thereon dated December 1, 2025. 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.

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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 1, 2025
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, 2025. 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, 2025.

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 1, 2025
Topeka, Kansas