

April 17, 2025

To the City Council
City of Lansing, Kansas
Lansing, Kansas

We have audited the financial statement of **City of Lansing, Kansas** for the year ended December 31, 2024, and have issued our report thereon dated April 17, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 18, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **City of Lansing, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

City of Lansing, Kansas

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 17, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated February 19, 2025.

Other Matters

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

Audit Recommendations

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

City of Lansing, Kansas

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April 17, 2025

- We recommend that the City's policies be updated to more clearly reflect information required by federal statute for procurements, grant management, and conflicts of interest.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We would like to express our appreciation for the opportunity to perform the December 31, 2024 audit for **City of Lansing, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

Restriction on Use

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

DRAFT

April 17, 2025

AdamsBrown, LLC
1520 Kansas Ave
Great Bend, Kansas 67530

This representation letter is provided in connection with your audit of the financial statement of City of Lansing, Kansas as of December 31, 2024 and for the year then ended, and the disclosures (collectively, the "financial statement"), for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the regulatory basis of accounting.

We confirm, to the best of our knowledge and belief, as of April 17, 2025, the following representations made to you during your audit.

Financial Statement

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 18, 2023, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statement referred to above is fairly presented in conformity with the regulatory basis of accounting and includes all properly classified funds and other financial information of the reporting entity required by the regulatory basis of accounting to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the regulatory basis of accounting.
- There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with the regulatory basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement or in the schedule of findings and questioned costs.

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

Information Provided

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

- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We are not aware of any related parties or related-party relationships or transactions.

Government – specific

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

- The City has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- The financial statement properly classifies all funds and activities.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits are properly classified as to risk and are properly disclosed.
- With respect to the supplementary information as outlined in the table of contents:
 - We acknowledge our responsibility for presenting the supplementary information in accordance with the regulatory basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
- Expenditures of federal awards were below the \$750,000 threshold in each of the prior two audit periods.
- With respect to federal award programs:
 - We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - If the SEFA is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
 - We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct

appropriations, and other direct assistance.

- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- We are responsible for establishing, designing, implementing and maintaining, and have established, designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there are no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- We have disclosed to you the nature of any subsequent events that provide additional evidence

about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statement has been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Anthony R. McNeill, Mayor

Elizabeth Sanford, Finance Director

CITY OF LANSING, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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CITY OF LANSING, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2024

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CITY OF LANSING, KANSAS
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For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Lansing, Kansas
Lansing, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Lansing, Kansas**, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of

regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated April 18, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control over financial reporting and compliance.

Adams Brown, LLC

ADAMSBROWN, LLC

Certified Public Accountants

Great Bend, Kansas

April 17, 2025

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CITY OF LANSING, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Regulatory Basis Fund Types							
General Fund	\$ 3,311,391	-	7,959,219	8,548,101	2,722,509	284,400	3,006,909
Special Purpose Funds							
Library Fund	165,386	-	454,517	393,849	226,054	12,211	238,265
Consolidated Street and Highway Fund	244,729	-	628,324	625,348	247,705	11,332	259,037
Special Parks and Recreation Fund	217,769	-	86,200	69,982	233,987	-	233,987
Special Alcohol Liquor Fund	81,989	-	17,443	-	99,432	-	99,432
Special Alcohol Drug Fund	36,442	-	42,460	-	78,902	-	78,902
Sales Tax (\$.45) Fund	654,602	-	699,515	719,844	634,273	-	634,273
Police Equipment Reserve Fund	28,956	-	71,578	43,465	57,069	-	57,069
Park Land Trust Fund	24	-	-	-	24	-	24
Mayor's Christmas Fund	11,710	-	2,375	5,759	8,326	2,435	10,761
Transient Guest Tax Fund	200,133	-	87,829	125,350	162,612	-	162,612
Equipment Reserve Fund	116,768	-	152,277	155,736	113,309	136,926	250,235
Capital Improvement Fund	240,326	40,693	1,178,796	504,720	955,095	-	955,095
Swimming Pool Sales Tax Fund	282,188	-	691,690	588,000	385,878	-	385,878
ARPA Fund	503,037	-	-	503,037	-	-	-
Fire Fund	-	-	809,635	-	809,635	-	809,635
Domestic Violence Program Fund	-	-	400	-	400	-	400
Bond and Interest Funds							
Bond and Interest Fund	601,862	-	3,212,901	3,740,525	74,238	-	74,238
Towne Centre Fund	453,208	-	587,536	1,040,744	-	-	-
Capital Project Funds							
CIP Parks Fund	(688,876)	-	9,534,387	6,560,221	2,285,290	3,078,636	5,363,926
Towne Centre Sewer Fund	-	-	1,169,591	1,115,952	53,639	1,081,884	1,135,523
McIntyre Sanitary Sewer Fund	(1,135,000)	-	2,487,960	1,193,546	159,414	-	159,414
Business Funds							
Wastewater Fund	1,614,922	292	3,028,306	3,114,663	1,528,857	142,566	1,671,423
Solid Waste Fund	139,453	-	658,362	647,499	150,316	54,285	204,601
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,081,019</u>	<u>40,985</u>	<u>33,561,301</u>	<u>29,696,341</u>	<u>10,986,964</u>	<u>4,804,675</u>	<u>15,791,639</u>
Composition of Cash							
				Kansas Municipal Investment Pool		\$	10,467,856
				Checking Accounts			5,341,243
				Petty Cash			610
				Total Cash			15,809,709
				Agency Funds per Schedule 3			(18,070)
				Total Reporting Entity (Excluding Agency Funds)		\$	15,791,639

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

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Lansing, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and eight-member council. A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the City for the year ended December 31, 2024.

Regulatory Basis Fund Types

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

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

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

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

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

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 City 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 City to use the regulatory basis of accounting.

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted

CITY OF LANSING, KANSAS

Notes to Financial Statement

December 31, 2024

expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: ARPA Fund, Fire Fund, and Domestic Violence Program Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Lansing, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted below.

As of December 31, 2024, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)	Rating
		Less than One	
Kansas Municipal Investment Pool	\$ 10,467,856	10,467,856	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The City's allocation of investments as of December 31, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City'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 City does not use "peak periods". All deposits were legally secured at December 31, 2024.

CITY OF LANSING, KANSAS

Notes to Financial Statement

December 31, 2024

At December 31, 2024, the City's carrying amount of deposits was \$5,341,853 and the bank balance was \$5,527,654. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$5,118,719 was covered by federal depository insurance and \$408,935 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City 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 December 31, 2024, the City had invested \$10,467,856 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Lansing, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Consolidated Street and Highway Fund	K.S.A. 12-1,119	\$ 275,000
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	1,000,000
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	150,000
Sales Tax (\$.45) Fund	Bond and Interest Fund	K.S.A. 12-197	719,844
Swimming Pool Sales Tax Fund	Bond and Interest Fund	K.S.A. 12-197	588,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Authorization	Expenditures to Date
Town Center Sewer Project	\$ 1,081,884	1,081,884
Aquatic Center Project	6,946,751	6,946,751
McIntyre Sanitary Sewer Project	3,144,753	3,002,735

NOTE 6 – LITIGATION

City of Lansing, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 7 – RISK MANAGEMENT

City of Lansing, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The City has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Eastern Region Insurance Trust (KERIT), a public entity risk pool currently operating as a common risk management and insurance program for 17 participating members.

The City provides an annual premium to Kansas Eastern Region Insurance Trust (KERIT) for its commercial insurance coverage. The agreement to participate provides that KERIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event, depending on the type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

City of Lansing, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

City of Lansing, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were \$272,539 for KPERS and \$266,520 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,565,729 and \$2,686,945 for KP&F. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. 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.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Lansing, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City 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 City 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 December 31, 2024.

NOTE 11 – COMPENSATED ABSENCES

Annual Leave

The City's policy regarding annual leave for all regular full-time employees is as follows:

CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

Years Worked	Amount Earned
0-1	3.08 hours/pay period
2-5	3.69 hours/pay period
6-9	5.54 hours/pay period
10 and over	6.46 hours/pay period

Annual leave earned may not be taken until the employee completes six months of employment. Full-time employee may not carry over more than 200 hours of annual leave from one calendar year to another.

Personal Day

Each employee, after the completion of his/her probationary period, shall be entitled to one personal day per calendar year. A personal day may not be carried over from one calendar year to another and will not be paid out upon termination of employment.

Sick Leave

The City's policy for sick leave permits all full-time employees to earn sick leave at the rate of 3.69 hours per pay period. Sick leave earned may not be taken until the employee completes six months of employment. Employees are allowed to accumulate a maximum of 528 hours of sick leave. Upon termination of employment employees are not compensated for any accumulated unused sick leave.

NOTE 12 – LONG-TERM DEBT

City of Lansing, Kansas has the following types of long-term debt.

General Obligation Bonds

On September 10, 2015, the City issued \$7,130,000 in Series 2015-A General Obligation Refunding and Improvement Bonds to finance improvements for the School District Benefit District and to establish an escrow account to redeem General Obligation Bonds, Series 2006-A and 2008-A.

On August 10, 2016, the City issued \$8,135,000 in Series 2016-A General Obligation Refunding and Improvement Bonds to finance the 7 Mile Creek Sewer Project and 9 Mile Sewer Project and to establish an escrow account to redeem General Obligation Bonds, Series 2006-A.

On October 31, 2018, the City issued \$5,500,000 in Series 2018-A General Obligation Bonds to finance the DeSoto Road Project.

On February 1, 2019, the City issued \$2,065,000 in Series 2019-A General Obligation Bonds to finance the Sewerage System Project.

On October 1, 2020, the City issued \$3,100,000 in Series 2020-A General Obligation Bonds to finance the 2010-A and 2012-A &B debt refunding.

On July 13, 2022, the City issued \$4,520,000 in Series 2022-A General Obligation Bonds to finance the Parks Project.

On February 15, 2024, the City issued \$2,230,000 in Series 2024-A General Obligation Bonds to finance the McIntyre and Town Centre Sewer Projects.

On February 15, 2024, the City issued \$9,000,000 in Series 2024-B General Obligation Bonds to finance the Aquatic Facility Project.

CITY OF LANSING, KANSAS

Notes to Financial Statement

December 31, 2024

On June 6, 2024, the City issued \$1,240,000 in Series 2024-C General Obligation Bonds to refund the Series 2020-1 General Obligation Temporary Notes to finance the Towne Centre Land Acquisition.

Temporary Note

On October 1, 2020, the City issued \$2,210,000 in Series 2020-1 General Obligation Temporary Notes to finance the Towne Centre Land Acquisition.

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CITY OF LANSING, KANSAS
Notes to Financial Statement
December 31, 2024

Changes in long-term liabilities for the City for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015-A	2.25 - 4.00%	2015	\$ 7,130,000	2030	\$ 3,780,000	-	735,000	3,045,000	100,025
Series 2016-A	3.00%	2016	8,135,000	2036	4,660,000	-	300,000	4,360,000	139,800
Series 2018-A	3.00 - 4.00%	2018	5,500,000	2038	4,435,000	-	230,000	4,205,000	155,475
Series 2019-A	3.00 - 4.00%	2019	2,065,000	2039	1,800,000	-	85,000	1,715,000	57,798
Series 2020-A	1.00 - 3.00%	2020	3,100,000	2028	880,000	-	660,000	220,000	24,700
Series 2022-A	3.85 - 4.00%	2022	4,520,000	2042	4,390,000	-	160,000	4,230,000	174,369
Series 2024-A	2.75-3.20%	2024	2,230,000	2028	-	2,230,000	220,000	2,010,000	51,282
Series 2024-B	2.70-4.00%	2024	9,000,000	2043	-	9,000,000	490,000	8,510,000	195,436
Series 2024-C	4.50-6.00%	2024	1,240,000	2034	-	1,240,000	-	1,240,000	-
Temporary Note									
Series 2020-1	0.30%	2020	2,210,000	2024	2,210,000	-	2,210,000	-	6,630
Total Contractual Indebtedness					\$ 22,155,000	12,470,000	5,090,000	29,535,000	905,515

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

	YEAR								
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2043	Total
Principal									
General Obligation Bonds	\$ 2,505,000	2,515,000	2,415,000	2,475,000	1,545,000	7,885,000	6,755,000	3,440,000	29,535,000
Interest									
General Obligation Bonds	1,123,610	1,028,489	938,951	850,001	760,201	2,912,058	1,407,559	330,588	9,351,457
Total Principal and Interest	\$ 3,628,610	3,543,489	3,353,951	3,325,001	2,305,201	10,797,058	8,162,559	3,770,588	38,886,457

CITY OF LANSING, KANSAS

Regulatory-Required Supplementary Information

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CITY OF LANSING, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	\$ 10,525,701	-	10,525,701	8,548,101	(1,977,600)
Special Purpose Funds					
Library Fund	547,443	-	547,443	393,849	(153,594)
Consolidated Street and Highway Fund	717,053	-	717,053	625,348	(91,705)
Special Parks and Recreation Fund	280,450	-	280,450	69,982	(210,468)
Special Alcohol Liquor Fund	100,750	-	100,750	-	(100,750)
Special Alcohol Drug Fund	30,000	-	30,000	-	(30,000)
Sales Tax (\$.45) Fund	1,094,844	-	1,094,844	719,844	(375,000)
Police Equipment Reserve Fund	26,500	61,579	88,079	43,465	(44,614)
Park Land Trust Fund	24	-	24	-	(24)
Mayor's Christmas Fund	16,500	-	16,500	5,759	(10,741)
Transient Guest Tax Fund	253,519	-	253,519	125,350	(128,169)
Equipment Reserve Fund	161,000	-	161,000	155,736	(5,264)
Capital Improvement Fund	1,609,000	-	1,609,000	504,720	(1,104,280)
Swimming Pool Sales Tax Fund	900,000	-	900,000	588,000	(312,000)
Bond and Interest Fund					
Bond and Interest Fund	4,215,634	-	4,215,634	3,740,525	(475,109)
Business Funds					
Wastewater Fund	5,158,846	-	5,158,846	3,114,663	(2,044,183)
Solid Waste Fund	835,500	-	835,500	647,499	(188,001)

CITY OF LANSING, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Property Tax	\$ 2,666,848	3,142,606	3,150,840	(8,234)
Motor Vehicle Tax	326,954	303,274	275,586	27,688
Local Alcoholic Liquor Tax	19,047	14,854	24,716	(9,862)
Sales Tax	2,045,310	1,965,684	2,100,000	(134,316)
Compensating Use Tax	770,868	800,130	750,000	50,130
Franchise Fees	767,216	711,759	717,800	(6,041)
Licenses and Permits	147,983	158,782	112,000	46,782
Fines and Forfeitures	373,316	329,546	510,800	(181,254)
Federal Aid	-	8,291	-	8,291
Interest	40,030	239,734	17,000	222,734
Other	75,779	100,811	57,000	43,811
Bond Proceeds	-	183,748	-	183,748
Total Receipts	<u>7,233,351</u>	<u>7,959,219</u>	<u>7,715,742</u>	<u>243,477</u>
Expenditures				
General Government				
City Administrator	178,257	177,072	239,546	(62,474)
Administration	617,597	1,660,346	152,704	1,507,642
Municipal Court	281,808	291,887	291,890	(3)
Building Maintenance	95,926	120,823	98,392	22,431
Community Development	539,138	537,419	675,869	(138,450)
Information Technology	172,845	211,657	155,000	56,657
Finance Department	305,605	327,625	329,170	(1,545)
Public Safety				
Police	2,195,206	2,174,026	2,554,265	(380,239)
Emergency Preparedness	-	-	3,000	(3,000)
Public Works				
General	303,891	283,224	324,736	(41,512)
Streets	187,983	218,933	298,809	(79,876)
Street Lights	177,054	186,454	250,000	(63,546)
Culture and Recreation				
Parks and Recreation	724,320	782,637	782,353	284
Activity Center	144,938	145,166	150,919	(5,753)
Community Center	4,842	5,832	7,563	(1,731)
Contingency	-	-	709,585	(709,585)
Transfers Out	1,945,000	1,425,000	1,775,000	(350,000)
Cash Basis Reserve	-	-	1,726,900	(1,726,900)
Total Expenditures	<u>7,874,410</u>	<u>8,548,101</u>	<u>10,525,701</u>	<u>(1,977,600)</u>
Receipts Over (Under) Expenditures	(641,059)	(588,882)		
Unencumbered Cash - Beginning	3,933,436	3,311,391		
Prior Year Cancelled Encumbrances	<u>19,014</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 3,311,391</u>	<u>2,722,509</u>		

CITY OF LANSING, KANSAS

Library Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 341,744	436,451	434,121	2,330
Intergovernmental	7,441	7,624	6,000	1,624
Interest	1,326	4,204	400	3,804
Miscellaneous	8,000	6,238	1,000	5,238
Total Receipts	<u>358,511</u>	<u>454,517</u>	<u>441,521</u>	<u>12,996</u>
Expenditures				
Personal Services	294,946	300,328	351,843	(51,515)
Contractual Services	14,689	12,453	21,900	(9,447)
Commodities	10,803	13,804	22,200	(8,396)
Capital Outlay	65,449	67,264	71,500	(4,236)
Contingency	-	-	80,000	(80,000)
Total Expenditures	<u>385,887</u>	<u>393,849</u>	<u>547,443</u>	<u>(153,594)</u>
Receipts Over (Under) Expenditures	(27,376)	60,668		
Unencumbered Cash - Beginning	<u>192,762</u>	<u>165,386</u>		
Unencumbered Cash - Ending	\$ <u>165,386</u>	<u>226,054</u>		

CITY OF LANSING, KANSAS
Consolidated Street and Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 348,761	346,122	357,000	(10,878)
Interest	4,436	6,552	2,000	4,552
Permits	1,769	650	800	(150)
Transfers In	120,000	275,000	275,000	-
Total Receipts	<u>474,966</u>	<u>628,324</u>	<u>634,800</u>	<u>(6,476)</u>
Expenditures				
Personal Services	335,131	434,614	371,053	63,561
Contractual Services	64,047	78,507	121,000	(42,493)
Commodities	50,165	50,095	90,000	(39,905)
Capital Outlay	58,105	62,132	70,000	(7,868)
Cash Basis Reserve	-	-	65,000	(65,000)
Total Expenditures	<u>507,448</u>	<u>625,348</u>	<u>717,053</u>	<u>(91,705)</u>
Receipts Over (Under) Expenditures	(32,482)	2,976		
Unencumbered Cash - Beginning	<u>277,211</u>	<u>244,729</u>		
Unencumbered Cash - Ending	\$ <u>244,729</u>	<u>247,705</u>		

CITY OF LANSING, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 19,047	14,854	24,716	(9,862)
Interest	242	1,988	25	1,963
Fees	55,219	56,745	64,985	(8,240)
Miscellaneous	5,012	3,238	2,700	538
Bond Proceeds	-	9,375	-	9,375
Total Receipts	<u>79,520</u>	<u>86,200</u>	<u>92,426</u>	<u>(6,226)</u>
Expenditures				
Culture and Recreation	59,705	69,982	90,450	(20,468)
Cash Basis Reserve	-	-	190,000	(190,000)
Total Expenditures	<u>59,705</u>	<u>69,982</u>	<u>280,450</u>	<u>(210,468)</u>
Receipts Over (Under) Expenditures	<u>19,815</u>	<u>16,218</u>		
Unencumbered Cash - Beginning	<u>197,954</u>	<u>217,769</u>		
Unencumbered Cash - Ending	<u>\$ 217,769</u>	<u>233,987</u>		

CITY OF LANSING, KANSAS
Special Alcohol Liquor Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 19,046	14,854	24,716	(9,862)
Interest	794	2,589	300	2,289
Total Receipts	19,840	17,443	25,016	(7,573)
Expenditures				
Contractual Services	-	-	750	(750)
Capital Outlay	-	-	50,000	(50,000)
Cash Basis Reserve	-	-	50,000	(50,000)
Total Expenditures	-	-	100,750	(100,750)
Receipts Over (Under) Expenditures	19,840	17,443		
Unencumbered Cash - Beginning	62,149	81,989		
Unencumbered Cash - Ending	\$ 81,989	99,432		

CITY OF LANSING, KANSAS
Special Alcohol Drug Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Opioid Settlement	\$ 33,365	41,274	-	41,274
Interest	139	1,186	-	1,186
Total Receipts	33,504	42,460	-	42,460
Expenditures				
Contractual	-	-	30,000	(30,000)
Receipts Over (Under) Expenditures	33,504	42,460		
Unencumbered Cash - Beginning	2,938	36,442		
Unencumbered Cash - Ending	\$ 36,442	78,902		

CITY OF LANSING, KANSAS
Sales Tax (\$.45) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 671,405	685,338	665,000	20,338
Interest	9,778	14,177	3,000	11,177
Total Receipts	681,183	699,515	668,000	31,515
Expenditures				
Capital Outlay	-	-	100,000	(100,000)
Transfers Out	722,987	719,844	719,844	-
Cash Forward	-	-	275,000	(275,000)
Total Expenditures	722,987	719,844	1,094,844	(375,000)
Receipts Over (Under) Expenditures	(41,804)	(20,329)		
Unencumbered Cash - Beginning	696,406	654,602		
Unencumbered Cash - Ending	\$ <u>654,602</u>	<u>634,273</u>		

CITY OF LANSING, KANSAS
Police Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fines and Fees	\$ 7,967	7,949	8,000	(51)
Reimbursed Expenses	-	61,579	-	61,579
Sale of Assets	-	2,050	10,000	(7,950)
Total Receipts	7,967	71,578	18,000	53,578
Expenditures				
Capital Outlay	44,919	43,465	26,500	16,965
(a) Adjustment for Qualifying Budget Credits	-	-	61,579	(61,579)
Total Expenditures	44,919	43,465	88,079	(44,614)
Receipts Over (Under) Expenditures	(36,952)	28,113		
Unencumbered Cash - Beginning	65,908	28,956		
Unencumbered Cash - Ending	\$ 28,956	57,069		

(a) Adjustment for Qualifying Budget Credit

Reimbursed Expenses Over Amount Budgeted \$ 61,579

CITY OF LANSING, KANSAS**Park Land Trust Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ -	-	-	-
Expenditures				
Park Land Expenses	-	-	24	(24)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	24	24		
Unencumbered Cash - Ending	\$ 24	24		

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CITY OF LANSING, KANSAS

Mayor's Christmas Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ 1,781	2,375	4,000	(1,625)
Expenditures				
Distributions	3,438	5,759	4,500	1,259
Community Events	-	-	1,000	(1,000)
Cash Basis Reserve	-	-	11,000	(11,000)
Total Expenditures	3,438	5,759	16,500	(10,741)
Receipts Over (Under) Expenditures	(1,657)	(3,384)		
Unencumbered Cash - Beginning	13,367	11,710		
Unencumbered Cash - Ending	\$ 11,710	8,326		

CITY OF LANSING, KANSAS

Transient Guest Tax Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 104,902	70,992	70,000	992
Interest	1,495	6,387	400	5,987
Events	8,193	10,450	18,000	(7,550)
Total Receipts	114,590	87,829	88,400	(571)
Expenditures				
Contractual Services	20,502	20,534	27,769	(7,235)
Commodities	14,399	41,487	12,750	28,737
Events	96,757	63,329	65,000	(1,671)
Cash Basis Reserve	-	-	148,000	(148,000)
Total Expenditures	131,658	125,350	253,519	(128,169)
Receipts Over (Under) Expenditures	(17,068)	(37,521)		
Unencumbered Cash - Beginning	217,201	200,133		
Unencumbered Cash - Ending	\$ 200,133	162,612		

CITY OF LANSING, KANSAS

Equipment Reserve Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest	\$ 2,093	2,277	800	1,477
Sale of Assets	33,250	-	10,000	(10,000)
Transfers In	100,000	150,000	100,000	50,000
Total Receipts	135,343	152,277	110,800	41,477
Expenditures				
Capital Outlay	80,000	155,736	125,000	30,736
Cash Basis Reserve	-	-	36,000	(36,000)
Total Expenditures	80,000	155,736	161,000	(5,264)
Receipts Over (Under) Expenditures	55,343	(3,459)		
Unencumbered Cash - Beginning	55,119	116,768		
Prior Year Cancelled Encumbrances	6,306	-		
Unencumbered Cash - Ending	\$ 116,768	113,309		

CITY OF LANSING, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 136,970	139,947	130,000	9,947
Interest	3,809	21,396	1,200	20,196
Reimbursed Expenses	802,167	17,453	-	17,453
Transfers In	1,725,000	1,000,000	1,325,000	(325,000)
Total Receipts	2,667,946	1,178,796	<u>1,456,200</u>	<u>(277,404)</u>
Expenditures				
Capital Outlay	2,610,837	504,720	1,520,000	(1,015,280)
Cash Basis Reserve	-	-	89,000	(89,000)
Total Expenditures	2,610,837	504,720	<u>1,609,000</u>	<u>(1,104,280)</u>
Receipts Over (Under) Expenditures	57,109	674,076		
Unencumbered Cash - Beginning	175,879	240,326		
Prior Year Cancelled Encumbrances	7,338	40,693		
Unencumbered Cash - Ending	\$ <u>240,326</u>	<u>955,095</u>		

CITY OF LANSING, KANSAS
Swimming Pool Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 281,558	685,338	665,000	20,338
Interest	630	6,352	200	6,152
Total Receipts	282,188	691,690	<u>665,200</u>	<u>26,490</u>
Expenditures				
Transfers Out	-	588,000	<u>900,000</u>	<u>(312,000)</u>
Receipts Over (Under) Expenditures	282,188	103,690		
Unencumbered Cash - Beginning	-	282,188		
Unencumbered Cash - Ending	\$ <u>282,188</u>	<u>385,878</u>		

CITY OF LANSING, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	394,668	503,037
Receipts Over (Under) Expenditures	(394,668)	(503,037)
Unencumbered Cash - Beginning	897,705	503,037
Unencumbered Cash - Ending	\$ 503,037	-

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CITY OF LANSING, KANSAS
Fire Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental	\$ -	809,635
Expenditures	-	-
Receipts Over (Under) Expenditures	-	809,635
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	809,635

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CITY OF LANSING, KANSAS
Domestic Violence Program Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fines and Fees	\$ -	400
Expenditures	-	-
Receipts Over (Under) Expenditures	-	400
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	400

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CITY OF LANSING, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,269,692	629,385	652,805	(23,420)
Interest	6,938	11,711	800	10,911
Bond Proceeds	-	1,240,000	2,210,000	(970,000)
Bond Issuance Premium	-	23,961	-	23,961
Transfers In	722,987	1,307,844	719,844	588,000
Total Receipts	<u>1,999,617</u>	<u>3,212,901</u>	<u>3,583,449</u>	<u>(370,548)</u>
Expenditures				
Principal Payments	1,361,641	3,021,306	3,569,140	(547,834)
Interest Payments	520,094	638,615	446,494	192,121
Bond Issuance Costs	-	80,604	-	80,604
Cash Basis Reserve	-	-	200,000	(200,000)
Total Expenditures	<u>1,881,735</u>	<u>3,740,525</u>	<u>4,215,634</u>	<u>(475,109)</u>
Receipts Over (Under) Expenditures	117,882	(527,624)		
Unencumbered Cash - Beginning	<u>483,980</u>	<u>601,862</u>		
Unencumbered Cash - Ending	<u>\$ 601,862</u>	<u>74,238</u>		

CITY OF LANSING, KANSAS
Towne Centre Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	\$ -	572,634
Interest	-	14,902
Total Receipts	-	587,536
Expenditures		
Temporary Note Principal	-	1,040,744
Receipts Over (Under) Expenditures	-	(453,208)
Unencumbered Cash - Beginning	453,208	453,208
Unencumbered Cash - Ending	\$ 453,208	-

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CITY OF LANSING, KANSAS
CIP Parks Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	8,806,877
Interest	-	159,994
Bond Premium	-	567,516
Total Receipts	-	9,534,387
Expenditures		
Bond Issuance Costs	-	247,639
Construction	-	6,279,875
Contractual	688,876	32,707
Total Expenditures	688,876	6,560,221
Receipts Over (Under) Expenditures	(688,876)	2,974,166
Unencumbered Cash - Beginning	-	(688,876)
Unencumbered Cash - Ending	\$ (688,876)	2,285,290

CITY OF LANSING, KANSAS
Towne Centre Sewer Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	1,092,700
Bond Premium	-	48,673
Interest	-	28,218
Total Receipts	-	1,169,591
Expenditures		
Bond Issuance Costs	-	26,532
Bond Discount	-	7,537
Capital Outlay	-	1,081,883
Total Expenditures	-	1,115,952
Receipts Over (Under) Expenditures	-	53,639
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	53,639

CITY OF LANSING, KANSAS
McIntyre Sanitary Sewer Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	1,137,300
Bond Premium	-	50,660
Federal Aid	-	1,300,000
Total Receipts	-	2,487,960
Expenditures		
Capital Outlay	1,135,000	1,157,982
Bond Issuance Costs	-	35,564
Total Expenditures	1,135,000	1,193,546
Receipts Over (Under) Expenditures	(1,135,000)	1,294,414
Unencumbered Cash - Beginning	-	(1,135,000)
Unencumbered Cash - Ending	\$ (1,135,000)	159,414

CITY OF LANSING, KANSAS

Wastewater Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Service Charges and Fees	\$ 3,013,585	2,973,099	3,125,000	(151,901)
Interest	36,625	53,632	9,000	44,632
City Service Charge	-	1,575	3,000	(1,425)
Reimbursed Expenses	13,609	-	-	-
Total Receipts	3,063,819	3,028,306	3,137,000	(108,694)
Expenditures				
Salaries, Wages, and Benefits	493,540	615,020	639,843	(24,823)
Purchased Services	85,765	356,628	777,800	(421,172)
Commodities	46,445	41,413	128,540	(87,127)
Capital Outlay	-	-	257,500	(257,500)
Insurance	45,700	32,000	-	32,000
Sewer Maintenance	1,340,052	775,158	1,200,000	(424,842)
Bond Interest	1,527,254	1,294,444	1,023,163	271,281
Cash Basis Reserve	-	-	1,132,000	(1,132,000)
Total Expenditures	3,538,756	3,114,663	5,158,846	(2,044,183)
Receipts Over (Under) Expenditures	(474,937)	(86,357)		
Unencumbered Cash - Beginning	2,089,332	1,614,922		
Prior Year Cancelled Encumbrances	527	292		
Unencumbered Cash - Ending	\$ 1,614,922	1,528,857		

CITY OF LANSING, KANSAS

Solid Waste Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Service Charges and Fees	\$ 603,845	653,523	630,050	23,473
Interest	2,671	2,907	900	2,007
City Service Charges	-	675	1,500	(825)
Reimbursed Expenses	1,192	1,257	1,500	(243)
Total Receipts	607,708	658,362	633,950	24,412
Expenditures				
Waste Collection	613,011	647,499	601,500	45,999
Cash Basis Reserve	-	-	234,000	(234,000)
Total Expenditures	613,011	647,499	835,500	(188,001)
Receipts Over (Under) Expenditures	(5,303)	10,863		
Unencumbered Cash - Beginning	144,756	139,453		
Unencumbered Cash - Ending	\$ 139,453	150,316		

CITY OF LANSING, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Bonds and Fines Escrow	\$ 17,309	370,854	370,093	18,070
Hillbrook Subdivision Escrow 04-24	17,453	-	17,453	-
Total	\$ 34,762	370,854	387,546	18,070

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CITY OF LANSING, KANSAS

Single Audit Information

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

To the Mayor and City Council
City of Lansing, Kansas
Lansing, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **City of Lansing, Kansas**, as of and for the year ended December 31, 2024, and the related notes to the financial statement, and have issued our report thereon dated April 17, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **City of Lansing, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **City of Lansing, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **City of Lansing, Kansas'** 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 City's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **City of Lansing, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws,

regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

AdamsBrown, LLC

ADAMSBROWN, LLC

Certified Public Accountants

Great Bend, Kansas

April 17, 2025

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

To the Mayor and City Council
City of Lansing, Kansas
Lansing, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **City of Lansing, Kansas'** 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 **City of Lansing, Kansas'** major federal programs for the year ended December 31, 2024. **City of Lansing, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **City of Lansing, Kansas** 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 December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **City of Lansing, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **City of Lansing, Kansas'** 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 **City of Lansing, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **City of Lansing, Kansas'** compliance based on our 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 **City of Lansing, Kansas'** 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **City of Lansing, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **City of Lansing, Kansas'** 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 **City of Lansing, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

April 17, 2025

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CITY OF LANSING, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Assistance Listing Number	Agency or Pass-through Number	Passed Through to Sub-Recipients	Federal Expenditures
U.S. Department of Transportation				
Passed Through the Kansas Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-24	\$ -	8,291
U.S. Department of the Treasury				
Direct Award				
COVID-19 Funding				
Coronavirus State and Local Fiscal				
Recovery Funds	21.027	N/A	-	503,037
Passed through Kansas Department of Commerce				
COVID-19 Funding				
Coronavirus State and Local Fiscal				
Recovery Funds	21.027	FY24-BASE2-LEA	-	1,300,000
Total U.S. Department of the Treasury			-	1,803,037
U.S. Institute of Museum and Library Sciences				
Passed through Kansas State Library				
Grants to States	45.310	N/A	-	316
Total Expenditures of Federal Awards			\$ -	1,811,644

See accompanying notes to schedule of expenditures of federal awards.

CITY OF LANSING, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **City of Lansing, Kansas** under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

The City has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 4 – OTHER EXPENDITURES

The City did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2024.

CITY OF LANSING, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP:

Unmodified

Internal control over financial reporting

- | | | | | |
|---|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None Reported |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None Reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

 Yes X No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

CITY OF LANSING, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

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Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2023.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No single audit was performed for the fiscal year ended December 31, 2023.

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