

**CITY OF LYONS, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2018

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## INDEPENDENT AUDITORS' REPORT

To the City Council  
**City of Lyons, Kansas**  
Lyons, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Lyons, Kansas**, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

### Management's Responsibility 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **City of Lyons, Kansas** 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.

#### **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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **City of Lyons, Kansas** as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **City of Lyons, Kansas** as of December 31, 2018, 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.

#### **Other Matters**

##### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget and individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *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 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 **City of Lyons, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 16, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

August 5, 2019

**CITY OF LYONS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 87,528	-	2,977,645	3,003,407	61,766	91,424	153,190
<b>Special Purpose Funds</b>							
Library Fund	-	-	71,273	71,279	(6)	2,596	2,590
Special Highway Fund	18,470	-	98,393	4,680	112,183	-	112,183
Special Parks and Recreation Fund	12,063	-	5,581	5,399	12,245	-	12,245
Special Alcohol DUI Fund	514	-	-	-	514	-	514
Municipal Equipment Reserve Fund	310,096	-	81,048	115,751	275,393	-	275,393
Capital Improvement Fund	102,929	-	279,584	354,141	28,372	-	28,372
Eternal Flame Fund	-	-	8,375	-	8,375	-	8,375
<b>Bond and Interest Funds</b>							
Bond and Interest Fund - Quivira Housing	39,653	-	37,900	37,857	39,696	-	39,696
Bond and Interest Fund - Gas Line Project	84,724	-	194,000	127,306	151,418	70,000	221,418
<b>Business Funds</b>							
Water Line Capital Project Reserve Fund	118,931	-	199,576	184,998	133,509	-	133,509
Water Utility Fund	137,809	-	901,347	859,522	179,634	19,704	199,338
Waste Water Treatment Fund	75,732	-	529,389	568,672	36,449	12,999	49,448
Storm Water Utility Fund	64,821	-	23,738	43,854	44,705	-	44,705
Gas Fund	23,633	-	1,301,698	1,344,650	(19,319)	92,411	73,092
Gas Line Replacement Reserve Fund	6,117	-	46,376	54,755	(2,262)	39,690	37,428
Sewer Replacement Reserve Fund	41,677	-	126,720	116,886	51,511	-	51,511
Sewer Line Replacement Reserve Fund	36,169	-	39,000	39,500	35,669	-	35,669
Water Well Reserve Fund	69,225	-	27,500	11,835	84,890	-	84,890
<b>Trust Funds</b>							
Special Law Enforcement Fund	1,866	-	-	-	1,866	-	1,866
Cemetery Endowment Fund	144,959	-	2,300	300	146,959	-	146,959
Fire Insurance Proceeds Fund	-	-	3,000	-	3,000	-	3,000
<b>Total Primary Government</b>	<u>1,376,916</u>	<u>-</u>	<u>6,954,443</u>	<u>6,944,792</u>	<u>1,386,567</u>	<u>328,824</u>	<u>1,715,391</u>
<b>Related Municipal Entities</b>							
<b>Lyons Public Library</b>	151,333	-	102,823	103,088	151,068	1,196	152,264
<b>Lyons, Kansas Public Building Commission</b>							
Debt Service Fund - Series 2009	360	-	1,493,603	1,489,300	4,663	-	4,663
Debt Service Fund - Series 2014	144	-	130,300	130,250	194	-	194
<b>Total Related Municipal Entities</b>	<u>151,837</u>	<u>-</u>	<u>1,726,726</u>	<u>1,722,638</u>	<u>155,925</u>	<u>1,196</u>	<u>157,121</u>
<b>Total Primary Government</b>	<u>\$ 1,528,753</u>	<u>-</u>	<u>8,681,169</u>	<u>8,667,430</u>	<u>1,542,492</u>	<u>330,020</u>	<u>1,872,512</u>
<b>Composition of Cash</b>					Checking Accounts	\$	383,604
					Petty Cash		1,787
					Certificates of Deposit		1,330,000
					Total Primary Government		1,715,391
					Total Related Municipal Entities		157,121
					<b>Total Primary Government</b>	<b>\$</b>	<b>1,872,512</b>

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

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**City of Lyons, 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.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

**Financial Reporting Entity**

The City is a municipal corporation governed by an elected mayor and eight-member council. This financial statement presents the City (the municipality) and its related municipal entities, Lyons, Kansas Public Building Commission and Lyons Public Library, shown below. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, Housing Authority of the City of Lyons, Kansas, shown below.

**Lyons, Kansas Public Building Commission**

The City's Public Building Commission was formed in 2010 under K.S.A. 12-1757. The Commission can sue and be sued, and can buy, sell, or lease real property. The Commission can issue revenue bonds without City approval for the purpose of providing funds to acquire, erect, equip, repair, maintain, and operate buildings or other facilities maintained and operated by the City.

**Lyons Public Library**

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. The City levies taxes for the library. Board members are appointed by the City Council.

**Housing Authority of the City of Lyons, Kansas**

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

The City is the primary government as defined in GASB #61. The City council is elected by the public. The council has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

**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, 2018.



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Notes to Financial Statement  
December 31, 2018

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**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.

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

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

**Basis of Accounting**

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 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.

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust funds of the City for special purposes.

**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.

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 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: Capital Improvement Fund and Eternal Flame Fund.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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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 Lyons, 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.

**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.

**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, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$1,715,391 and the bank balance was \$1,732,161. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,232,161 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2018, the Public Library's carrying amount of deposits was \$152,264 and the bank balance was \$150,613. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

At December 31, 2018, the Public Building Commission's carrying amount of deposits was \$4,857 and the bank balance was \$0. The bank balance was held by one bank resulting in a concentration of credit risk.

**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. The City had no investments at December 31, 2018.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**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 Lyons, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	KSA 12-1,118	\$ 279,584
General Fund	Municipal Equipment Reserve Fund	KSA 12-1,117	45,000
General Fund	Bond and Interest Fund - Quivira Housing	KSA 12-197	37,900
Gas Fund	Gas Line Replacement Reserve Fund	KSA 12-825d	30,000
Gas Fund	Bond and Interest Fund - Gas Line Project	KSA 12-825d	194,000
Waste Water Treatment Fund	Sewer Replacement Reserve Fund	KSA 12-825d	126,720
Waste Water Treatment Fund	Sewer Line Replacement Reserve Fund	KSA 12-825d	39,000
Waste Water Treatment Fund	Water Line Capital Project Reserve Fund	KSA 12-825d	35,832
Water Utility Fund	Water Line Capital Project Reserve Fund	KSA 12-825d	163,744
Water Utility Fund	Water Well Reserve Fund	KSA 12-825d	27,500
Gas Fund	General Fund	KSA 12-825d	110,000
Waste Water Treatment Fund	General Fund	KSA 12-825d	30,000
Water Utility Fund	General Fund	KSA 12-825d	70,000

**NOTE 5 – LITIGATION**

**City of Lyons, 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.

**NOTE 6 – RISK MANAGEMENT**

**City of Lyons, Kansas** carries commercial insurance for risks of loss, including property, general liability, inland marine, automobile, umbrella, linebacker, workers compensation, law enforcement liability, and cyber solutions. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 7 – GRANTS AND SHARED REVENUES**

**City of Lyons, 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 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**City of Lyons, Kansas** exceeded its cash authority by \$6 in the Library Fund, \$19,319 in the Gas Fund and \$2,262 in the Gas Line Replacement Reserve Fund, which are violations of K.S.A. 10-1113.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**NOTE 9 – DEFERRED COMPENSATION PLAN**

**City of Lyons, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

**Plan Description**

**City of Lyons, Kansas** participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$96,534 for the year ended December 31, 2018.

At December 31, 2018, contributions to the pension plan from the Public Library were \$3,716.

**Net Pension Liability**

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$920,919. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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At December 31, 2018, the Public Library's proportionate share of the collective net pension liability reported by KPERS was \$34,789. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Public Library proportion of the net pension liability was based on the ratio of the Public Library 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](http://www.kpers.org) or can be obtained as described above.

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **City of Lyons, 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, 2018.

**NOTE 12 – COMPENSATED ABSENCES**

**Vacation**

**City of Lyons, Kansas'** policy regarding vacation for full-time employees is as follows:

<u>Years Worked</u>	<u>Amount Earned</u>
1	5 days/year
2-9	10 days/year
10-15	15 days/year
16	16 days/year
17	17 days/year
18	18 days/year
19	19 days/year
20 and over	20 days/year

Part-time employees who work at least 20 hours or more per week shall earn vacation at the rate of 3 hours each month of employment.

Vacation may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 10 days. The potential liability for vacation at December 31, 2018 was \$24,634. This is reflected in the financial statement.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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Lyons Public Library offers one week of paid vacation to Library assistants, which consists of 24 hours at their current hourly rate. Vacation is not cumulative and must be used or paid out at the end of each year. As such, there is no liability for vacation at December 31, 2018.

**Sick Leave**

The City's policy for sick leave permits full-time employees to earn sick leave at the rate of 1 day per calendar month up to a maximum of 90 days. Part-time employees who are employed to work not less than 20 hours per week shall receive 4 hours of sick leave for each month of employment up to 67.5 days. Full-time employees who have accumulated more than 720 hours of sick leave or 540 hours for part-time at the end of the fiscal year will receive \$25 for each eight hour increment over 720 or 540 hours. The potential liability for accumulated sick leave exceeding 720 hours for full-time employees at December 31, 2018 was \$950. This is reflected in the financial statement.

Employees shall not be paid for any unused sick leave upon termination of employment with the City unless they have worked 10 continuous years for the City. They shall be compensated for unused accumulated sick leave at \$25 per day upon termination of their employment due to retirement or medical disability. The potential liability for sick leave at December 31, 2018 was \$154,582. This is not reflected in the financial statement.

Lyons Public Library does not offer sick leave to part-time employees. The director receives sick leave at the rate of one-half day per month, cumulative to 60 half-days. Sick leave is not paid out at termination. The potential liability for sick leave at December 31, 2018 was \$2,340. This is not reflected in the financial statement.

**Comp Time**

The City's comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. It must be taken as time off before the end of the calendar year. If not taken within the calendar year, the employee will be automatically reimbursed for the overtime hours worked. There was no liability for comp time at December 31, 2018.

Lyons Public Library does not offer comp time.

**NOTE 13 – LYONS, KANSAS PUBLIC BUILDING COMMISSION**

**Leases Receivable**

On September 15, 2009, Lyons, Kansas Public Building Commission entered into a lease purchase agreement with **City of Lyons, Kansas** for the swimming pool. Under this agreement, the Public Building Commission will make the entire principal and interest payments on this debt. In return, when this debt is no longer outstanding, City of Lyons will receive the pool as an asset from the Public Building Commission.

On March 1, 2014, the Public Building Commission entered into a lease purchase agreement with **City of Lyons, Kansas** for the new city hall building. Under this agreement, the Public Building Commission will make the entire principal and interest payments on this debt. In return, when this debt is no longer outstanding, City of Lyons will receive the building as an asset from the Public Building Commission. The total receivable from **City of Lyons, Kansas** is as follows:

<u>Years Ending December 31</u>		<u>Total</u>
2019	\$	284,150
2020		284,994
2021		284,544

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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2022	\$	278,994
2023		282,394
2024-2028		1,409,544
2029		<u>252,494</u>
<b>Total</b>	<b>\$</b>	<b><u>3,077,114</u></b>

**Current Refunding Debt Defeasance**

On July 10, 2018, the Public Building Commission issued Series 2018 Refunding Revenue Bonds of \$1,340,000 (par value) with interest rates of 3.00% to 3.125%. The bond proceeds were used to current refund \$1,290,000 of Series 2009 Revenue Bonds. The Series 2018 bonds were issued at a premium of \$3,603, and after paying issuance costs of \$53,603, the net proceeds were \$1,290,000. The current refunding met the requirements of a debt defeasance and the term bonds in the amount of \$1,290,000 were called on October 1, 2018. The Series 2018 bonds mature on October 1, 2029, and will be subject to optional redemption and payment prior to their stated maturity. The City completed the refunding to reduce its total debt service requirements and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$56,838.

**Revenue Bonds**

On September 15, 2009, the Public Building Commission issued \$2,000,000 in Revenue Bonds – Series 2009 for the purpose of renovations to the City's pool. On July 10, 2018, the Public Building Commission issued \$1,340,000 in Revenue Bonds – Series 2018 for the purpose of refunding the Series 2009 revenue bonds. The City is ultimately responsible for this debt on behalf of the Public Building Commission. The City has levied a ½ cent sales tax to repay the bonds.

On March 1, 2014, the Public Building Commission issued \$1,600,000 in Revenue Bonds – Series 2014 for the purpose of construction of the City's office building. The City is ultimately responsible for this debt on behalf of the Public Building Commission.

**NOTE 14 – LONG-TERM DEBT**

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

**General Obligation Bonds**

On August 15, 2007, the City issued \$500,000 in General Obligation Bonds – Series 2007 for the purpose of the Quivira Heights Improvement Project.

On September 15, 2011, the City issued \$3,350,000 in General Obligation Bonds – Refunding Series 2011 for the purpose of refunding \$3,177,952 of the Series 2008 Bonds.

**Capital Leases**

On September 15, 2009, the City entered into a lease purchase agreement with Lyons, Kansas Public Building Commission for the swimming pool. Under this agreement, the Public Building Commission will make the entire principal and interest payments on this debt. In return, when this debt is no longer outstanding, City of Lyons will receive the pool as an asset from the Public Building Commission.

On March 1, 2014, the City entered into a lease purchase agreement with the Public Building Commission for the new city hall building. Under this agreement, the Public Building Commission will make the entire principal and interest payments on this debt. In return, when this debt is no longer outstanding, City of Lyons will receive the building as an asset from the Public Building Commission.

The City has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.



**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**KDHE Loans**

The City's Waste Water Treatment Fund received approval for a \$1,402,806 loan in 2003 to modify and upgrade the existing waste water treatment plant to improve treatment reliability and capability. The loan interest rate is 2.66% with an additional service fee rate of 0.25% for a total gross rate of 2.91%. Principal and interest payments of \$58,356 are due March 1 and September 1 of each year until maturity in 2019.

The City's Water Line Capital Project Fund received approval for a \$2,179,056 loan in 2011 to modify and upgrade the existing water line. Since inception of the loan, amendments have been made that increased the gross loan amount to \$4,046,168. In January of 2015, the City received debt forgiveness in the amount of \$1,618,467. The loan interest rate is 2.08% with an additional service fee rate of .35% for a total gross rate of 2.43%. Principal and interest payments of \$77,731 are due February 1 and August 1 of each year until maturity in 2033.

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

Changes in long-term liabilities for the City for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2007	4.15-5.50%	08/15/07	\$ 500,000	9/1/2027	\$ 300,000	-	(25,000)	275,000	12,858
Refunding Series 2011	3.00-4.5%	09/15/11	3,350,000	2/1/2040	2,810,000	-	-	2,810,000	57,306
<b>Capital Leases</b>									
Public Building Commission - Series 2009	3.00-5.00%	09/15/09	2,000,000	10/1/2029	1,380,000	-	(1,380,000)	-	59,606
Public Building Commission - Series 2014	1.00-3.00%	03/01/14	1,600,000	9/1/2029	1,340,000	-	(95,000)	1,245,000	35,250
Public Building Commission - Series 2018	3.00-3.15%	07/10/18	1,340,000	10/1/2029	-	1,340,000	-	1,340,000	-
Caterpillar Financial Services Corporation	4.65%	10/24/18	50,200	10/24/2023	-	50,200	(10,973)	39,227	-
<b>KDHE Loans</b>									
Waste Water Treatment Revolving Loan	2.91%	01/07/03	1,402,806	9/1/2019	225,176	-	(110,961)	114,215	5,257
Public Water Supply Revolving Loan	2.43%	12/06/11	4,046,168	2/1/1933	1,593,270	-	(85,524)	1,507,746	32,933
<b>Total Contractual Indebtedness - City</b>					<u>7,648,446</u>	<u>1,390,200</u>	<u>(1,707,458)</u>	<u>7,331,188</u>	<u>203,210</u>
<b>Related Municipal Entity Debt</b>									
<b>Revenue Bonds</b>									
Series 2009	3.00-5.00%	09/15/09	2,000,000	10/1/2029	1,380,000	-	(1,380,000)	-	59,606
Series 2014	1.00-3.00%	03/01/14	1,600,000	9/1/2029	1,340,000	-	(95,000)	1,245,000	35,250
Series 2018	3.00-3.15%	07/10/18	1,340,000	10/1/2029	-	1,340,000	-	1,340,000	-
<b>Total Contractual Indebtedness - Related Municipal Entity</b>					<u>2,720,000</u>	<u>1,340,000</u>	<u>(1,475,000)</u>	<u>2,585,000</u>	<u>94,856</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 10,368,446</u>	<u>2,730,200</u>	<u>(3,182,458)</u>	<u>9,916,188</u>	<u>298,066</u>

**CITY OF LYONS, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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

Issue	YEAR									Total
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2040	
<b>Principal</b>										
General Obligation Bonds	\$ 110,000	110,000	120,000	125,000	130,000	665,000	650,000	800,000	375,000	<b>3,085,000</b>
Capital Leases	209,149	224,574	230,019	230,485	230,000	1,255,000	245,000	-	-	<b>2,624,227</b>
KDHE Loans	202,105	90,040	92,242	94,497	96,807	520,714	525,556	-	-	<b>1,621,961</b>
<b>Total Principal</b>	<b>521,254</b>	<b>424,614</b>	<b>442,261</b>	<b>449,982</b>	<b>456,807</b>	<b>2,440,714</b>	<b>1,420,556</b>	<b>800,000</b>	<b>375,000</b>	<b>7,331,188</b>
<b>Interest</b>										
General Obligation Bonds	125,158	121,570	117,883	113,536	108,726	466,994	336,888	177,525	16,988	<b>1,585,268</b>
Capital Leases	85,974	71,392	65,497	59,481	52,394	154,544	7,494	-	-	<b>496,776</b>
KDHE Loans	33,191	29,068	27,183	25,253	23,276	84,982	27,769	-	-	<b>250,722</b>
<b>Total Interest</b>	<b>244,323</b>	<b>222,030</b>	<b>210,563</b>	<b>198,270</b>	<b>184,396</b>	<b>706,520</b>	<b>372,151</b>	<b>177,525</b>	<b>16,988</b>	<b>2,332,766</b>
<b>Total Principal and Interest - City</b>	<b>765,577</b>	<b>646,644</b>	<b>652,824</b>	<b>648,252</b>	<b>641,203</b>	<b>3,147,234</b>	<b>1,792,707</b>	<b>977,525</b>	<b>391,988</b>	<b>9,663,954</b>
<b>Related Municipal Entity Debt</b>										
<b>Principal</b>										
Revenue Bonds	200,000	215,000	220,000	220,000	230,000	1,255,000	245,000	-	-	<b>2,585,000</b>
<b>Interest</b>										
Revenue Bonds	84,150	69,994	64,544	58,994	52,394	154,544	7,494	-	-	<b>492,114</b>
<b>Total Principal and Interest - Related Municipal Entity</b>	<b>284,150</b>	<b>284,994</b>	<b>284,544</b>	<b>278,994</b>	<b>282,394</b>	<b>1,409,544</b>	<b>252,494</b>	<b>-</b>	<b>-</b>	<b>3,077,114</b>
<b>Total Principal and Interest</b>	<b>\$ 1,049,727</b>	<b>931,638</b>	<b>937,368</b>	<b>927,246</b>	<b>923,597</b>	<b>4,556,778</b>	<b>2,045,201</b>	<b>977,525</b>	<b>391,988</b>	<b>12,741,068</b>

**CITY OF LYONS, KANSAS**

Regulatory-Required Supplementary Information

**CITY OF LYONS, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 3,935,656	-	3,935,656	<b>3,003,407</b>	(932,249)
<b>Special Purpose Funds</b>					
Library Fund	75,502	-	75,502	<b>71,279</b>	(4,223)
Special Highway Fund	483,088	-	483,088	<b>4,680</b>	(478,408)
Special Parks and Recreation Fund	15,937	-	15,937	<b>5,399</b>	(10,538)
Special Alcohol DUI Fund	5,800	-	5,800	-	(5,800)
Municipal Equipment Reserve Fund	392,701	-	392,701	<b>115,751</b>	(276,950)
<b>Bond and Interest Funds</b>					
Bond and Interest Fund - Quivira Housing	38,100	-	38,100	<b>37,857</b>	(243)
Bond and Interest Fund - Gas Line Project	455,000	-	455,000	<b>127,306</b>	(327,694)
<b>Business Funds</b>					
Water Utility Fund	1,356,183	-	1,356,183	<b>859,522</b>	(496,661)
Waste Water Treatment Fund	669,200	-	669,200	<b>568,672</b>	(100,528)
Storm Water Utility Fund	302,750	-	302,750	<b>43,854</b>	(258,896)
Gas Fund	2,904,162	-	2,904,162	<b>1,344,650</b>	(1,559,512)

**CITY OF LYONS, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

			Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
<b>Receipts</b>					
<b>Taxes</b>					
Ad Valorem	\$ 629,610	<b>639,330</b>	687,273	(47,943)	
Special Assessments	9,495	<b>8,507</b>	8,000	507	
Delinquent	48,100	<b>46,417</b>	30,378	16,039	
Motor Vehicle	138,688	<b>146,853</b>	146,874	(21)	
Local Sales	691,364	<b>688,010</b>	710,000	(21,990)	
In Lieu of Taxes	-	<b>19,708</b>	21,600	(1,892)	
Neighborhood Revitalization	(9,034)	<b>(9,823)</b>	-	(9,823)	
<b>Total Taxes</b>	<u>1,508,223</u>	<u><b>1,539,002</b></u>	<u>1,604,125</u>	<u>(65,123)</u>	
<b>Intergovernmental</b>					
Franchise Tax	185,890	<b>184,443</b>	212,000	(27,557)	
Transfers In - Franchise Tax	220,000	<b>210,000</b>	220,000	(10,000)	
Liquor Tax	3,655	<b>5,581</b>	3,937	1,644	
State Aid	53,518	<b>210,617</b>	51,417	159,200	
<b>Total Intergovernmental</b>	<u>463,063</u>	<u><b>610,641</b></u>	<u>487,354</u>	<u>123,287</u>	
<b>Licenses and Permits</b>					
Occupation Licenses	21,508	<b>20,648</b>	25,000	(4,352)	
Dog Licenses	5,801	<b>9,351</b>	7,500	1,851	
<b>Total Licenses and Permits</b>	<u>27,309</u>	<u><b>29,999</b></u>	<u>32,500</u>	<u>(2,501)</u>	
<b>Charges for Services</b>					
Cemetery	9,420	<b>12,080</b>	9,800	2,280	
Refuse	180,502	<b>183,070</b>	184,000	(930)	
Swimming Pool	56,044	<b>58,923</b>	73,304	(14,381)	
<b>Total Charges for Services</b>	<u>245,966</u>	<u><b>254,073</b></u>	<u>267,104</u>	<u>(13,031)</u>	
<b>Fines, Forfeitures and Penalties</b>					
Vehicle Inspection	6,036	<b>6,580</b>	10,000	(3,420)	
Municipal Court	39,356	<b>60,244</b>	82,773	(22,529)	
<b>Total Fines, Forfeitures and Pen.</b>	<u>45,392</u>	<u><b>66,824</b></u>	<u>92,773</u>	<u>(25,949)</u>	
<b>Use of Money and Property</b>					
Interest	\$ 15,848	<b>28,356</b>	12,000	16,356	

## CITY OF LYONS, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Other Receipts</b>				
Reimbursed Expenses	\$ 92,634	111,650	104,682	6,968
Miscellaneous	11,399	1,770	12,500	(10,730)
Sale of Property	9,948	24,572	12,000	12,572
Grants	3,558	42,766	488,000	(445,234)
Park Improvement Bequest	1,452	2,625	1,800	825
Federal Aid FAA	151,650	14,841	523,800	(508,959)
Federal Aid	39,650	250,526	275,529	(25,003)
<b>Total Other Receipts</b>	310,291	448,750	1,418,311	(969,561)
<b>Total Receipts</b>	2,616,092	2,977,645	3,914,167	(936,522)
<b>Expenditures</b>				
City Administration	360,608	705,157	1,098,067	(392,910)
Police Department	506,271	520,562	545,203	(24,641)
Animal Control	9,938	12,790	21,199	(8,409)
Municipal Court	40,869	44,629	53,454	(8,825)
Fire Protection	77,582	73,315	82,613	(9,298)
Street Department	481,978	474,184	571,932	(97,748)
Cemetery	135,712	147,157	149,257	(2,100)
Parks	141,690	148,843	155,336	(6,493)
Swimming Pool	98,051	101,662	91,553	10,109
Compost	10,970	10,839	15,039	(4,200)
Airport	163,667	204,443	598,503	(394,060)
Refuse	166,047	166,888	165,600	1,288
Pilot Payments	-	30,454	-	30,454
Transfers Out	389,000	362,484	387,900	(25,416)
<b>Total Expenditures</b>	2,582,383	3,003,407	3,935,656	(932,249)
<b>Receipts Over (Under) Expenditures</b>	33,709	(25,762)		
<b>Unencumbered Cash - Beginning</b>	53,819	87,528		
<b>Unencumbered Cash - Ending</b>	\$ 87,528	61,766		

## CITY OF LYONS, KANSAS

## Library Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes				
Ad Valorem	\$ 52,453	<b>55,924</b>	60,111	(4,187)
Delinquent	4,196	<b>3,974</b>	2,652	1,322
Motor Vehicle	12,098	<b>11,686</b>	11,881	(195)
Recreational Vehicle	208	<b>548</b>	355	193
Neighborhood Revitalization	(753)	<b>(859)</b>	-	(859)
<b>Total Receipts</b>	68,202	<b>71,273</b>	<u>74,999</u>	<u>(3,726)</u>
<b>Expenditures</b>				
Appropriations	68,202	<b>71,279</b>	<u>75,502</u>	<u>(4,223)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(6)</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>(6)</b>		



**CITY OF LYONS, KANSAS**  
**Special Highway Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental				
State Gasoline Tax	\$ 98,580	<b>98,393</b>	99,540	(1,147)
State Aid	860,775	-	373,548	(373,548)
Other Grants	45,000	-	-	-
<b>Total Receipts</b>	1,004,355	<b>98,393</b>	<u>473,088</u>	<u>(374,695)</u>
<b>Expenditures</b>				
Contractual Services	437,012	-	483,088	(483,088)
Commodities	-	<b>4,680</b>	-	4,680
<b>Total Expenditures</b>	437,012	<b>4,680</b>	<u>483,088</u>	<u>(478,408)</u>
<b>Receipts Over (Under) Expenditures</b>	567,343	<b>93,713</b>		
<b>Unencumbered Cash - Beginning</b>	(548,873)	<b>18,470</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>18,470</u>	<u><b>112,183</b></u>		

**CITY OF LYONS, KANSAS**  
**Special Parks and Recreation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental				
Liquor Tax	\$ 3,655	5,581	3,937	1,644
State Aid	-	-	9,000	(9,000)
<b>Total Receipts</b>	3,655	5,581	12,937	(7,356)
<b>Expenditures</b>				
Contractual Services	-	3,834	5,937	(2,103)
Capital Outlay	-	1,565	10,000	(8,435)
<b>Total Expenditures</b>	-	5,399	15,937	(10,538)
<b>Receipts Over (Under) Expenditures</b>	3,655	182		
<b>Unencumbered Cash - Beginning</b>	8,408	12,063		
<b>Unencumbered Cash - Ending</b>	\$ 12,063	12,245		

**CITY OF LYONS, KANSAS**  
**Special Alcohol DUI Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

			Current Year		
		Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Municipal Court DUI Evaluation Fees	\$	21	-	5,300	(5,300)
<b>Expenditures</b>					
Municipal Court DUI Evaluation Fees		21	-	5,800	(5,800)
<b>Receipts Over (Under) Expenditures</b>		-	-		
<b>Unencumbered Cash - Beginning</b>		514	<b>514</b>		
<b>Unencumbered Cash - Ending</b>		\$ 514	<b>514</b>		

**CITY OF LYONS, KANSAS**  
**Municipal Equipment Reserve Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes				
Ad Valorem	\$ 27,890	27,913	30,005	(2,092)
Delinquent	2,155	2,060	1,326	734
Motor Vehicle	6,057	6,504	6,503	1
Neighborhood Revitalization	(400)	(429)	-	(429)
Transfers In	45,000	45,000	45,000	-
<b>Total Receipts</b>	80,702	81,048	82,834	(1,786)
<b>Expenditures</b>				
Commodities	5,009	9,000	300,130	(291,130)
Capital Outlay	37,721	106,751	92,571	14,180
<b>Total Expenditures</b>	42,730	115,751	392,701	(276,950)
<b>Receipts Over (Under) Expenditures</b>	37,972	(34,703)		
<b>Unencumbered Cash - Beginning</b>	272,124	310,096		
<b>Unencumbered Cash - Ending</b>	\$ 310,096	275,393		

**CITY OF LYONS, KANSAS**  
**Capital Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 305,000	279,584
<b>Expenditures</b>		
Rents Paid	284,200	280,300
Contractual Services	1,918	73,841
<b>Total Expenditures</b>	286,118	354,141
<b>Receipts Over (Under) Expenditures</b>	18,882	(74,557)
<b>Unencumbered Cash - Beginning</b>	84,047	102,929
<b>Unencumbered Cash - Ending</b>	\$ 102,929	28,372

**CITY OF LYONS, KANSAS**  
**Eternal Flame Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Grants	\$ -	8,375
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	8,375
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	8,375

**CITY OF LYONS, KANSAS**  
**Bond and Interest Fund - Quivira Housing**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Transfers In	\$ 39,000	<b>37,900</b>	37,900	-
<b>Expenditures</b>				
Bond Principal	25,000	<b>25,000</b>	25,000	-
Interest	13,895	<b>12,857</b>	12,858	(1)
Commodities	-	-	242	(242)
<b>Total Expenditures</b>	38,895	<b>37,857</b>	38,100	(243)
<b>Receipts Over (Under) Expenditures</b>	105	<b>43</b>		
<b>Unencumbered Cash - Beginning</b>	39,548	<b>39,653</b>		
<b>Unencumbered Cash - Ending</b>	\$ 39,653	<b>39,696</b>		

**CITY OF LYONS, KANSAS**  
**Bond and Interest Fund - Gas Line Project**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 295,000	<b>194,000</b>	194,000	-
<b>Expenditures</b>				
Bond Principal	160,000	-	80,000	(80,000)
Interest	176,719	<b>57,306</b>	115,213	(57,907)
Commodities	36,694	<b>70,000</b>	259,787	(189,787)
<b>Total Expenditures</b>	373,413	<b>127,306</b>	455,000	(327,694)
<b>Receipts Over (Under) Expenditures</b>	(78,413)	<b>66,694</b>		
<b>Unencumbered Cash - Beginning</b>	163,137	<b>84,724</b>		
<b>Unencumbered Cash - Ending</b>	\$ 84,724	<b>151,418</b>		



**CITY OF LYONS, KANSAS**  
**Water Line Capital Project Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 265,000	199,576
<b>Expenditures</b>		
Contractual Services	312	40,467
Commodities	42,672	20,532
Principal	404,997	85,524
Interest	43,197	32,933
Service Fees	7,269	5,542
<b>Total Expenditures</b>	498,447	184,998
<b>Receipts Over (Under) Expenditures</b>	(233,447)	14,578
<b>Unencumbered Cash - Beginning</b>	352,378	118,931
<b>Unencumbered Cash - Ending</b>	\$ 118,931	133,509

## CITY OF LYONS, KANSAS

## Water Utility Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 851,966	<b>861,196</b>	1,121,683	(260,487)
Meter Connect Fees	28,955	<b>28,650</b>	15,000	13,650
Miscellaneous	1,239	<b>7,578</b>	2,500	5,078
Reimbursed Expenses	28	<b>3,923</b>	-	3,923
<b>Total Receipts</b>	882,188	<b>901,347</b>	1,139,183	(237,836)
<b>Expenditures</b>				
<b>Transmission and Distribution</b>				
Personal Services	172,974	<b>187,798</b>	260,057	(72,259)
Contractual Services	164,622	<b>145,623</b>	134,538	11,085
Commodities	65,614	<b>94,424</b>	285,934	(191,510)
Capital Outlay	19,910	<b>54,738</b>	215,093	(160,355)
<b>Total Transmission and Distribution</b>	423,120	<b>482,583</b>	895,622	(413,039)
<b>General and Administration</b>				
Personal Services	113,630	<b>115,695</b>	136,561	(20,866)
Contractual Services	10,712	-	9,000	(9,000)
Transfers Out - Franchise Tax	70,000	<b>70,000</b>	70,000	-
<b>Total General and Administration</b>	194,342	<b>185,695</b>	215,561	(29,866)
Principal on KDHE Water Line Loan	104,617	-	-	-
Transfers Out	295,000	<b>191,244</b>	245,000	(53,756)
<b>Total Expenditures</b>	1,017,079	<b>859,522</b>	1,356,183	(496,661)
<b>Receipts Over (Under) Expenditures</b>	(134,891)	<b>41,825</b>		
<b>Unencumbered Cash - Beginning</b>	272,700	<b>137,809</b>		
<b>Unencumbered Cash - Ending</b>	\$ 137,809	<b>179,634</b>		

**CITY OF LYONS, KANSAS**  
**Waste Water Treatment Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 505,035	<b>524,374</b>	562,000	(37,626)
Miscellaneous	20,914	<b>5,015</b>	3,200	1,815
<b>Total Receipts</b>	525,949	<b>529,389</b>	565,200	(35,811)
<b>Expenditures</b>				
<b>Transmission and Distribution</b>				
Personal Services	118,928	<b>103,634</b>	128,004	(24,370)
Contractual Services	83,986	<b>82,506</b>	86,748	(4,242)
Commodities	83,438	<b>90,107</b>	96,694	(6,587)
Capital Outlay	-	<b>580</b>	102,300	(101,720)
<b>Total Transmission and Distribution</b>	286,352	<b>276,827</b>	413,746	(136,919)
<b>General and Administration</b>				
Personal Services	51,912	<b>60,293</b>	54,734	5,559
Commodities	-	-	5,000	(5,000)
Transfers Out - Franchise Tax	30,000	<b>30,000</b>	30,000	-
<b>Total General and Administration</b>	81,912	<b>90,293</b>	89,734	559
Transfers Out	165,720	<b>201,552</b>	165,720	35,832
<b>Total Expenditures</b>	533,984	<b>568,672</b>	669,200	(100,528)
<b>Receipts Over (Under) Expenditures</b>	(8,035)	<b>(39,283)</b>		
<b>Unencumbered Cash - Beginning</b>	83,767	<b>75,732</b>		
<b>Unencumbered Cash - Ending</b>	\$ 75,732	<b>36,449</b>		

## CITY OF LYONS, KANSAS

## Storm Water Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Storm Water Fee	\$ 23,522	<b>23,561</b>	24,000	(439)
Grants	-	-	187,500	(187,500)
Miscellaneous	1,065	<b>177</b>	31,250	(31,073)
<b>Total Receipts</b>	24,587	<b>23,738</b>	242,750	(219,012)
<b>Expenditures</b>				
Contractual Services	15,498	<b>22,415</b>	274,000	(251,585)
Commodities	4,421	<b>21,439</b>	28,750	(7,311)
<b>Total Expenditures</b>	19,919	<b>43,854</b>	302,750	(258,896)
<b>Receipts Over (Under) Expenditures</b>	4,668	<b>(20,116)</b>		
<b>Unencumbered Cash - Beginning</b>	60,153	<b>64,821</b>		
<b>Unencumbered Cash - Ending</b>	\$ 64,821	<b>44,705</b>		

## CITY OF LYONS, KANSAS

## Gas Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 1,196,900	<b>1,237,806</b>	2,619,184	(1,381,378)
Bad Debt Recovery	52,384	<b>34,731</b>	37,000	(2,269)
Meter Connect Fees	13,670	<b>14,370</b>	12,500	1,870
Miscellaneous	1,054	<b>3,208</b>	206,478	(203,270)
Reimbursed Expenses	10,606	<b>11,583</b>	29,000	(17,417)
Sale of Equipment	4,112	-	-	-
<b>Total Receipts</b>	<u>1,278,726</u>	<u><b>1,301,698</b></u>	<u>2,904,162</u>	<u>(1,602,464)</u>
<b>Expenditures</b>				
Production	<u>378,430</u>	<u><b>530,263</b></u>	<u>1,964,523</u>	<u>(1,434,260)</u>
<b>Transmission and Distribution</b>				
Personal Services	92,644	<b>95,169</b>	107,315	(12,146)
Contractual Services	189,820	<b>246,735</b>	220,342	26,393
Commodities	16,149	<b>11,640</b>	19,500	(7,860)
Capital Outlay	-	-	104,300	(104,300)
<b>Total Transmission and Distribution</b>	<u>298,613</u>	<u><b>353,544</b></u>	<u>451,457</u>	<u>(97,913)</u>
<b>General and Administration</b>				
Personal Services	118,556	<b>119,049</b>	134,235	(15,186)
Contractual Services	3,571	<b>194</b>	1,125	(931)
Commodities	11,347	<b>7,600</b>	8,822	(1,222)
Transfers Out - Franchise Tax	120,000	<b>110,000</b>	120,000	(10,000)
<b>Total General and Administration</b>	<u>253,474</u>	<u><b>236,843</b></u>	<u>264,182</u>	<u>(27,339)</u>
Transfers Out	<u>325,000</u>	<u><b>224,000</b></u>	<u>224,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,255,517</u>	<u><b>1,344,650</b></u>	<u>2,904,162</u>	<u>(1,559,512)</u>
<b>Receipts Over (Under) Expenditures</b>	23,209	<b>(42,952)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>424</u>	<u><b>23,633</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 23,633</u>	<u><b>(19,319)</b></u>		

**CITY OF LYONS, KANSAS**  
**Gas Line Replacement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 30,000	30,000
Reimbursed Expense	6,830	16,376
<b>Total Receipts</b>	36,830	46,376
<b>Expenditures</b>		
Contractual Services	10,048	24,755
Capital Outlay	41,600	30,000
<b>Total Expenditures</b>	51,648	54,755
<b>Receipts Over (Under) Expenditures</b>	(14,818)	(8,379)
<b>Unencumbered Cash - Beginning</b>	20,935	6,117
<b>Unencumbered Cash - Ending</b>	\$ 6,117	(2,262)

**CITY OF LYONS, KANSAS**  
**Sewer Replacement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 126,720	126,720
<b>Expenditures</b>		
Principal	107,801	110,961
Interest	8,145	5,257
Service Fee	766	494
Commodities	27,024	174
Capital Outlay	6,564	-
<b>Total Expenditures</b>	150,300	116,886
<b>Receipts Over (Under) Expenditures</b>	(23,580)	9,834
<b>Unencumbered Cash - Beginning</b>	65,257	41,677
<b>Unencumbered Cash - Ending</b>	\$ 41,677	51,511

**CITY OF LYONS, KANSAS**  
**Sewer Line Replacement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 39,000	<b>39,000</b>
<b>Expenditures</b>		
Contractual	33,333	<b>39,500</b>
<b>Receipts Over (Under) Expenditures</b>	5,667	<b>(500)</b>
<b>Unencumbered Cash - Beginning</b>	30,502	<b>36,169</b>
<b>Unencumbered Cash - Ending</b>	\$ 36,169	<b>35,669</b>



**CITY OF LYONS, KANSAS**  
**Water Well Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 30,000	27,500
<b>Expenditures</b>		
Contractual	26,863	11,835
<b>Receipts Over (Under) Expenditures</b>	3,137	15,665
<b>Unencumbered Cash - Beginning</b>	66,088	69,225
<b>Unencumbered Cash - Ending</b>	\$ 69,225	84,890

**CITY OF LYONS, KANSAS**  
**Special Law Enforcement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	1,866	<b>1,866</b>
<b>Unencumbered Cash - Ending</b>	\$ 1,866	<b>1,866</b>

**CITY OF LYONS, KANSAS**  
**Cemetery Endowment Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 1,500	2,300
<b>Expenditures</b>		
Commodities	-	300
<b>Receipts Over (Under) Expenditures</b>	1,500	2,000
<b>Unencumbered Cash - Beginning</b>	143,459	144,959
<b>Unencumbered Cash - Ending</b>	\$ 144,959	146,959

**CITY OF LYONS, KANSAS**  
**Fire Insurance Proceeds Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Proceeds	\$ 17,590	3,000
Interest	9	-
<b>Total Receipts</b>	<b>17,599</b>	<b>3,000</b>
<b>Expenditures</b>		
Payout of Insurance Proceeds	17,599	-
<b>Receipts Over (Under) Expenditures</b>	-	<b>3,000</b>
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	<b>3,000</b>

**CITY OF LYONS, KANSAS**  
**Lyons Public Library**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Grant Revenues	\$ 14,784	<b>16,967</b>
Appropriations	68,202	<b>71,279</b>
Collections	8,650	<b>11,136</b>
Memorial	2,319	<b>2,192</b>
Interest	876	<b>1,249</b>
<b>Total Receipts</b>	<u>94,831</u>	<u><b>102,823</b></u>
<b>Expenditures</b>		
Personal Services	65,978	<b>66,830</b>
Commodities	23,472	<b>27,650</b>
Contractual Services	5,545	<b>6,129</b>
Programs	762	<b>2,479</b>
<b>Total Expenditures</b>	<u>95,757</u>	<u><b>103,088</b></u>
<b>Receipts Over (Under) Expenditures</b>	(926)	<b>(265)</b>
<b>Unencumbered Cash - Beginning</b>	<u>152,259</u>	<u><b>151,333</b></u>
<b>Unencumbered Cash - Ending</b>	<u>\$ <u>151,333</u></u>	<u><u><b>151,068</b></u></u>

**CITY OF LYONS, KANSAS**  
**Lyons, Kansas Public Building Commission Debt Service Fund - Series 2009**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent	\$ 153,000	150,000
Bond Proceeds	-	1,340,000
Bond Premium	-	3,603
<b>Total Receipts</b>	153,000	1,493,603
<b>Expenditures</b>		
Bond Principal	90,000	1,380,000
Interest	62,643	59,607
Cost of Issuance	-	49,693
<b>Total Expenditures</b>	152,643	1,489,300
<b>Receipts Over (Under) Expenditures</b>	357	4,303
<b>Unencumbered Cash - Beginning</b>	3	360
<b>Unencumbered Cash - Ending</b>	\$ 360	4,663

**CITY OF LYONS, KANSAS**  
**Lyons, Kansas Public Building Commission Debt Service Fund - Series 2014**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent	\$ 131,200	<b>130,300</b>
<b>Expenditures</b>		
Principal	95,000	<b>95,000</b>
Interest	36,200	<b>35,250</b>
<b>Total Expenditures</b>	131,200	<b>130,250</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>50</b>
<b>Unencumbered Cash - Beginning</b>	144	<b>144</b>
<b>Unencumbered Cash - Ending</b>	\$ 144	<b>194</b>