

CITY OF LYONS, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

CITY OF LYONS, KANSAS
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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

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, 2022 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, 2022, 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, 2022, 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's 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 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, 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 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 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, 2021 (not presented herein), and have issued our report thereon dated September 6, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 16, 2024

CITY OF LYONS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Period Restatement	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Regulatory Basis Fund Types								
General Fund	\$ 659,177	(24,436)	-	2,901,577	3,344,863	191,455	165,770	357,225
Special Purpose Funds								
Library Fund	1,852	-	-	73,867	71,629	4,090	-	4,090
Special Highway Fund	3,973	-	-	370,871	42,608	332,236	-	332,236
Special Parks and Recreation Fund	38,640	-	-	9,311	1,002	46,949	-	46,949
Special Alcohol DUI Fund	514	-	-	-	-	514	-	514
Municipal Equipment Reserve Fund	317,246	-	-	81,736	62,639	336,343	-	336,343
Capital Improvement Fund	75,502	-	-	305,000	285,900	94,602	-	94,602
Eternal Flame Fund	6,780	-	-	145	-	6,925	-	6,925
ARPA Fund	-	-	-	534,742	520,202	14,540	454,329	468,869
Bond and Interest Funds								
Bond and Interest Fund - Quivira Housing	82,829	-	-	42,000	38,445	86,384	-	86,384
Bond and Interest Fund - Gas Line Project	177,272	-	-	304,000	223,193	258,079	-	258,079
Business Funds								
Water Line Capital Project Reserve Fund	348,785	-	-	234,996	306,322	277,459	120,099	397,558
Water Utility Fund	344,158	(9,163)	11,565	1,021,360	1,099,020	268,900	123,434	392,334
Waste Water Treatment Fund	45,679	(3,054)	-	509,161	545,794	5,992	17,000	22,992
Storm Water Utility Fund	63,421	-	-	23,136	1,267	85,290	-	85,290
Gas Fund	398,490	(24,436)	-	2,315,204	2,583,928	105,330	602,681	708,011
Gas Line Replacement Reserve Fund	108,455	-	-	52,750	60,926	100,279	-	100,279
Sewer Replacement Reserve Fund	337,510	-	-	195,846	244,828	288,528	154,808	443,336
Sewer Line Replacement Reserve Fund	65,435	-	-	57,000	5,778	116,657	-	116,657
Water Well Reserve Fund	99,714	-	-	30,000	28,987	100,727	20,036	120,763
Trust Funds								
Special Law Enforcement Fund	1,866	-	-	-	-	1,866	-	1,866
Cemetery Endowment Fund	157,159	-	-	3,200	-	160,359	-	160,359
Fire Insurance Proceeds Fund	18,400	-	-	200	18,600	-	-	-
Total Primary Government	<u>3,352,857</u>	<u>(61,089)</u>	<u>11,565</u>	<u>9,066,102</u>	<u>9,485,931</u>	<u>2,883,504</u>	<u>1,658,157</u>	<u>4,541,661</u>
Related Municipal Entities								
Lyons Public Library	155,364	-	-	88,709	97,592	146,481	1,304	147,785
Lyons, Kansas Public Building Commission								
Debt Service Fund - Series 2009	20,771	-	-	151,600	145,794	26,577	-	26,577
Debt Service Fund - Series 2014	33,433	-	-	134,300	133,200	34,533	-	34,533
Total Related Municipal Entities	<u>209,568</u>	<u>-</u>	<u>-</u>	<u>374,609</u>	<u>376,586</u>	<u>207,591</u>	<u>1,304</u>	<u>208,895</u>
Total Primary Government	<u>\$ 3,562,425</u>	<u>(61,089)</u>	<u>11,565</u>	<u>9,440,711</u>	<u>9,862,517</u>	<u>3,091,095</u>	<u>1,659,461</u>	<u>4,750,556</u>
Composition of Cash								
						Checking Accounts	\$	4,110,019
						Petty Cash		1,642
						Certificates of Deposit		430,000
						Total Primary Government		4,541,661
						Total Related Municipal Entities		208,895
						Total Primary Government	\$	4,750,556

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

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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.

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.

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, 2022.

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.

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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

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 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 adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing this year.

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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, Eternal Flame Fund and ARPA 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 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

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$4,541,661 and the bank balance was \$4,733,133. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$4,483,133 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2022, the Public Library's carrying amount of deposits was \$147,785 and the bank balance was \$50,606 and \$100,001 was invested in an annuity. 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, 2022, the Public Building Commission's carrying amount of deposits was \$61,110 and was included in the City's bank balance.

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, 2022.

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, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	KSA 12-1,118	\$ 305,000
General Fund	Municipal Equipment Reserve Fund	KSA 12-1,117	45,000
General Fund	Bond and Interest Fund - Quivira Housing	KSA 12-197	42,000
General Fund	ARPA Fund	Per Council	267,371
Gas Fund	Gas Line Replacement Reserve Fund	KSA 12-825d	50,000
Gas Fund	Bond and Interest Fund - Gas Line Project	KSA 12-825d	304,000
Waste Water Treatment Fund	Sewer Line Replacement Reserve Fund	KSA 12-825d	57,000
Water Utility Fund	Water Line Capital Project Reserve Fund	KSA 12-825d	234,996
Water Utility Fund	Water Well Reserve Fund	KSA 12-825d	30,000
Gas Fund	General Fund	KSA 12-825d	120,000
Waste Water Treatment Fund	General Fund	KSA 12-825d	25,000
Water Utility Fund	General Fund	KSA 12-825d	70,000

CITY OF LYONS, KANSAS
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December 31, 2022

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

The City is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior 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

The City did not remit the Low Interest Utility Loan payment within twenty days before the payment was due, which is a violation of K.S.A.10-130.

The City did not publish the treasurer report within 30 days after year-end, which is a violation of K.S.A. 12-1608.

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 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.

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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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$106,646 for the year ended December 31, 2022.

At December 31, 2022, contributions to the pension plan from the Public Library were \$4,451.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,206,882. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The 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.

At December 31, 2022, the Public Library's proportionate share of the collective net pension liability reported by KPERS was \$48,210. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The Public Library's proportion of the net pension liability was based on the ratio of the Public Library'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 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.

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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, 2022.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

Years Worked	Amount Earned
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.

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.

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.

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.

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.

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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.

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, Kansas** 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, Kansas** will receive the building as an asset from the Public Building Commission.

The total receivable from **City of Lyons, Kansas** is as follows:

Years Ending December 31	Total
2023	\$ 282,394
2024	280,494
2025	278,444
2026	281,244
2027	288,743
2028-2029	533,112
Total	\$ <u>1,944,431</u>

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 – PRIOR PERIOD RESTATEMENT

The City identified a liability adjustment for health insurance in the General Fund, Water Utility Fund, Waste Water Treatment Fund, and Gas Fund. The result of the restatement is a decrease to beginning

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

unencumbered cash of \$61,089.

NOTE 15 – 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.

On March 3, 2020, the City issued \$2,380,000 in a General Obligation Bond – Refunding Series A 2020 for the purpose of refunding \$2,255,000 of the Refunding Series 2011 Bonds.

Low Interest Utility Loan Agreement

The City entered into a \$3,000,000 low interest loan agreement on March 22, 2021 with the Kansas Treasurer acting on behalf of the State of Kansas to finance a large gas utility bill that occurred in February 2021.

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, Kansas** 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, Kansas** will receive the building as an asset from the Public Building Commission.

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

KDHE Loans

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 \$62,000 are due February 1 and August 1 of each year until maturity in 2033.

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

Changes in long-term liabilities for the City for the year ended December 31, 2022, 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
General Obligation Bonds									
Series 2007	4.15-5.50%	08/15/07	\$ 500,000	9/1/2027	\$ 195,000	-	(30,000)	165,000	8,445
Refunding Series 2011	3.00-4.50%	09/15/11	3,350,000	2/1/2024	295,000	-	(95,000)	200,000	8,972
Refunding Series A, 2020	3.15%	03/03/20	2,380,000	2/1/2035	2,330,000	-	(65,000)	2,265,000	54,221
Low Interest Utility Loan									
State of Kansas	0.25%	03/22/21	3,000,000	1/1/2031	2,848,104	-	(304,739)	2,543,365	6,834
Finance Leases									
Public Building Commission - Series 2014	1.00-3.00%	03/01/14	1,600,000	9/1/2029	940,000	-	(105,000)	835,000	28,200
Public Building Commission - Series 2018	3.00-3.15%	07/10/18	1,340,000	10/1/2029	1,010,000	-	(115,000)	895,000	30,794
Peoples Bank Street Sweeper	1.95%	09/20/21	262,758	9/20/2026	262,758	-	(34,921)	227,837	13,769
First Bank	2.84%	03/21/19	74,000	3/21/2022	20,219	-	(20,219)	-	574
KDHE Loans									
Public Water Supply Revolving Loan	2.43%	12/06/11	4,046,168	2/1/2033	1,237,572	-	(94,496)	1,143,076	25,253
Total Contractual Indebtedness - City					<u>9,138,653</u>	<u>-</u>	<u>(864,375)</u>	<u>8,274,278</u>	<u>177,062</u>
Related Municipal Entity Debt									
Revenue Bonds									
Series 2014	1.00-3.00%	03/01/14	1,600,000	9/1/2029	940,000	-	(105,000)	835,000	28,200
Series 2018	3.00-3.15%	07/10/18	1,340,000	10/1/2029	1,010,000	-	(115,000)	895,000	30,794
Total Contractual Indebtedness - Related Municipal Entity					<u>1,950,000</u>	<u>-</u>	<u>(220,000)</u>	<u>1,730,000</u>	<u>58,994</u>
Total Contractual Indebtedness					<u>\$ 11,088,653</u>	<u>-</u>	<u>(1,084,375)</u>	<u>10,004,278</u>	<u>236,056</u>

CITY OF LYONS, KANSAS
Notes to Financial Statement
December 31, 2022

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
	2023	2024	2025	2026	2027	2028-2032	2033-2035	
Principal								
General Obligation Bonds	\$ 195,000	195,000	205,000	210,000	215,000	975,000	635,000	2,630,000
Low Interest Utility Loan	305,501	306,265	307,032	307,800	308,570	1,008,197	-	2,543,365
Finance Leases	274,416	280,272	286,165	341,984	265,000	510,000	-	1,957,837
KDHE Loans	96,807	99,174	101,598	104,082	106,627	573,533	61,255	1,143,076
Total Principal	871,724	880,711	899,795	963,866	895,197	3,066,730	696,255	8,274,278
Interest								
General Obligation Bonds	65,295	58,861	53,000	47,389	41,660	133,635	22,833	422,673
Low Interest Utility Loan	6,072	5,308	4,541	3,773	2,903	4,416	-	27,013
Finance Leases	56,668	48,911	40,969	32,869	23,744	23,113	-	226,274
KDHE Loans	23,276	21,250	19,174	17,048	14,870	39,771	637	136,026
Total Interest	151,311	134,330	117,684	101,079	83,177	200,935	23,470	811,986
Total Principal and Interest - City	1,023,035	1,015,041	1,017,479	1,064,945	978,374	3,267,665	719,725	9,086,264
Related Municipal Entity Debt								
Principal								
Revenue Bonds	230,000	235,000	240,000	250,000	265,000	510,000	-	1,730,000
Interest								
Revenue Bonds	52,394	45,494	38,444	31,244	23,743	23,112	-	214,431
Total Principal and Interest - Related Municipal Entity	282,394	280,494	278,444	281,244	288,743	533,112	-	1,944,431
Total Principal and Interest	\$ 1,305,429	1,295,535	1,295,923	1,346,189	1,267,117	3,800,777	719,725	11,030,695

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, 2022

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	\$ 3,632,307	-	3,632,307	3,344,863	(287,444)
Special Purpose Funds					
Library Fund	78,267	-	78,267	71,629	(6,638)
Special Highway Fund	265,000	-	265,000	42,608	(222,392)
Special Parks and Recreation Fund	24,708	-	24,708	1,002	(23,706)
Special Alcohol DUI Fund	-	-	-	-	-
Municipal Equipment Reserve Fund	80,626	-	80,626	62,639	(17,987)
Bond and Interest Funds					
Bond and Interest Fund - Quivira Housing	65,640	-	65,640	38,445	(27,195)
Bond and Interest Fund - Gas Line Project	313,501	-	313,501	223,193	(90,308)
Business Funds					
Water Utility Fund	1,280,612	-	1,280,612	1,099,020	(181,592)
Waste Water Treatment Fund	546,050	-	546,050	545,794	(256)
Storm Water Utility Fund	59,325	-	59,325	1,267	(58,058)
Gas Fund	3,577,118	-	3,577,118	2,583,928	(993,190)

CITY OF LYONS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 659,630	744,276	946,119	(201,843)
Special Assessments	5,675	6,220	-	6,220
Delinquent	42,611	53,557	37,000	16,557
Motor Vehicle	139,863	69,584	145,550	(75,966)
Local Sales	896,036	976,701	468,300	508,401
Transient Guest Tax	-	-	15,000	(15,000)
In Lieu of Taxes	-	20,474	21,000	(526)
Total Taxes	1,743,815	1,870,812	1,632,969	237,843
Intergovernmental				
Franchise Tax	189,444	166,732	159,435	7,297
Transfers In - Franchise Tax	219,996	215,000	220,000	(5,000)
Liquor Tax	9,952	9,311	6,000	3,311
State Aid	87,418	85,695	86,000	(305)
Federal Aid FAA	83,349	74,358	150,000	(75,642)
Federal Aid	281,625	4,250	23,000	(18,750)
Total Intergovernmental	871,784	555,346	644,435	(89,089)
Licenses and Permits				
Occupation Licenses	21,059	27,249	25,000	2,249
Dog Licenses	4,265	4,910	7,000	(2,090)
Total Licenses and Permits	25,324	32,159	32,000	159
Charges for Services				
Cemetery	13,355	13,735	12,000	1,735
Refuse	206,410	222,816	176,000	46,816
Swimming Pool	47,502	53,346	53,725	(379)
Total Charges for Services	267,267	289,897	241,725	48,172
Fines, Forfeitures and Penalties				
Vehicle Inspection	9,780	8,885	7,300	1,585
Municipal Court	64,919	61,475	77,825	(16,350)
Total Fines, Forfeitures and Pen.	74,699	70,360	85,125	(14,765)
Use of Money and Property				
Interest	\$ 9,744	4,906	10,000	(5,094)

CITY OF LYONS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Other Receipts				
Reimbursed Expenses	\$ 78,031	22,472	151,000	(128,528)
Miscellaneous	533	11,668	4,825	6,843
Sale of Property	41,689	43,247	-	43,247
Grants	12	710	485,000	(484,290)
Total Other Receipts	120,265	78,097	640,825	(562,728)
Total Receipts	3,112,898	2,901,577	<u>3,287,079</u>	<u>(385,502)</u>
Expenditures				
City Administration	311,891	490,820	844,705	(353,885)
Police Department	586,452	647,249	746,078	(98,829)
Animal Control	10,447	8,346	15,400	(7,054)
Municipal Court	43,851	36,165	69,057	(32,892)
Fire Protection	72,298	127,656	81,861	45,795
Street Department	467,708	556,780	621,951	(65,171)
Cemetery	145,037	146,544	186,319	(39,775)
Parks	182,219	177,159	185,811	(8,652)
Swimming Pool	117,995	173,424	150,445	22,979
Compost	3,488	9,933	19,680	(9,747)
Airport	40,683	130,450	160,600	(30,150)
Refuse	170,010	160,492	158,400	2,092
Pilot Payments	-	20,474	-	20,474
Transfers Out	586,992	659,371	392,000	267,371
Total Expenditures	2,739,071	3,344,863	<u>3,632,307</u>	<u>(287,444)</u>
Receipts Over (Under) Expenditures	373,827	(443,286)		
Unencumbered Cash - Beginning	285,350	659,177		
Prior Period Restatement	-	(24,436)		
Unencumbered Cash - Ending	\$ <u>659,177</u>	<u>191,455</u>		

CITY OF LYONS, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 56,607	56,669	55,611	1,058
Delinquent	2,871	7,094	2,900	4,194
Motor Vehicle	11,309	9,894	12,076	(2,182)
Recreational Vehicle	239	210	245	(35)
Total Receipts	71,026	73,867	<u>70,832</u>	<u>3,035</u>
Expenditures				
Appropriations	71,027	71,629	<u>78,267</u>	<u>(6,638)</u>
Receipts Over (Under) Expenditures	(1)	2,238		
Unencumbered Cash - Beginning	<u>1,853</u>	<u>1,852</u>		
Unencumbered Cash - Ending	\$ <u>1,852</u>	<u>4,090</u>		

CITY OF LYONS, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
State Gasoline Tax	\$ 100,695	94,539	90,600	3,939
Transfers In	195,000	-	-	-
State Aid	-	276,332	185,000	91,332
Total Receipts	295,695	370,871	<u>275,600</u>	<u>95,271</u>
Expenditures				
Contractual Services	480,271	42,608	200,000	(157,392)
Commodities	-	-	65,000	(65,000)
Total Expenditures	480,271	42,608	<u>265,000</u>	<u>(222,392)</u>
Receipts Over (Under) Expenditures	(184,576)	328,263		
Unencumbered Cash - Beginning	188,549	3,973		
Unencumbered Cash - Ending	\$ <u>3,973</u>	<u>332,236</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Liquor Tax	\$ 9,952	9,311	10,000	(689)
Expenditures				
Contractual Services	-	1,002	9,700	(8,698)
Capital Outlay	-	-	15,008	(15,008)
Total Expenditures	-	1,002	24,708	(23,706)
Receipts Over (Under) Expenditures	9,952	8,309		
Unencumbered Cash - Beginning	28,688	38,640		
Unencumbered Cash - Ending	\$ 38,640	46,949		

CITY OF LYONS, KANSAS
Special Alcohol DUI Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ -	-	-	-
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	514	514		
Unencumbered Cash - Ending	\$ 514	514		

CITY OF LYONS, KANSAS
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 26,522	29,607	-	29,607
Delinquent	2,197	1,612	1,825	(213)
Motor Vehicle	5,950	5,517	5,979	(462)
Transfers In	45,000	45,000	45,000	-
Total Receipts	<u>79,669</u>	<u>81,736</u>	<u>52,804</u>	<u>28,932</u>
Expenditures				
Commodities	20,795	36,661	20,626	16,035
Capital Outlay	32,948	25,978	60,000	(34,022)
Total Expenditures	<u>53,743</u>	<u>62,639</u>	<u>80,626</u>	<u>(17,987)</u>
Receipts Over (Under) Expenditures	25,926	19,097		
Unencumbered Cash - Beginning	<u>291,320</u>	<u>317,246</u>		
Unencumbered Cash - Ending	\$ <u>317,246</u>	<u>336,343</u>		

CITY OF LYONS, KANSAS
Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 304,992	305,000
Expenditures		
Rents Paid	262,064	285,900
Receipts Over (Under) Expenditures	42,928	19,100
Unencumbered Cash - Beginning	32,574	75,502
Unencumbered Cash - Ending	\$ 75,502	94,602

CITY OF LYONS, KANSAS
Eternal Flame Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Grants	\$ -	100
Interest Income	-	45
Total Receipts	-	145
Expenditures	-	-
Receipts Over (Under) Expenditures	-	145
Unencumbered Cash - Beginning	6,780	6,780
Unencumbered Cash - Ending	\$ 6,780	6,925

CITY OF LYONS, KANSAS
ARPA Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	267,371
Transfers In	-	267,371
	<u>-</u>	<u>534,742</u>
Total Receipts	-	534,742
Expenditures		
Commodities	-	520,202
	<u>-</u>	<u>520,202</u>
Receipts Over (Under) Expenditures	-	14,540
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	\$ <u><u>-</u></u>	<u><u>14,540</u></u>

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 42,000	42,000	65,640	(23,640)
Expenditures				
Bond Principal	30,000	30,000	30,000	-
Interest	9,720	8,445	9,000	(555)
Commodities	-	-	26,640	(26,640)
Total Expenditures	39,720	38,445	65,640	(27,195)
Receipts Over (Under) Expenditures	2,280	3,555		
Unencumbered Cash - Beginning	80,549	82,829		
Unencumbered Cash - Ending	\$ 82,829	86,384		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ -	-	28,037	(28,037)
Transfers In	240,000	304,000	225,000	79,000
Total Receipts	240,000	304,000	<u>253,037</u>	<u>50,963</u>
Expenditures				
Commodities	-	-	88,501	(88,501)
Bond Principal	140,000	160,000	160,000	-
Interest	77,023	63,193	65,000	(1,807)
Total Expenditures	217,023	223,193	<u>313,501</u>	<u>(90,308)</u>
Receipts Over (Under) Expenditures	22,977	80,807		
Unencumbered Cash - Beginning	154,295	177,272		
Unencumbered Cash - Ending	\$ <u>177,272</u>	<u>258,079</u>		

CITY OF LYONS, KANSAS
Water Line Capital Project Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 234,996	234,996
Expenditures		
Contractual Services	54,392	159,766
Commodities	12,109	22,556
Principal	91,691	93,933
Interest	27,654	25,736
Service Fees	4,653	4,331
Total Expenditures	190,499	306,322
Receipts Over (Under) Expenditures	44,497	(71,326)
Unencumbered Cash - Beginning	304,288	348,785
Unencumbered Cash - Ending	\$ 348,785	277,459

CITY OF LYONS, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services	\$ 987,955	996,620	1,140,594	(143,974)
Meter Connect Fees	22,745	21,075	25,000	(3,925)
Miscellaneous	1,212	3,665	10,600	(6,935)
Total Receipts	<u>1,011,912</u>	<u>1,021,360</u>	<u>1,176,194</u>	<u>(154,834)</u>
Expenditures				
Transmission and Distribution				
Personal Services	146,086	190,213	200,356	(10,143)
Contractual Services	203,765	174,363	145,066	29,297
Commodities	165,522	146,300	268,300	(122,000)
Capital Outlay	15,269	124,989	165,303	(40,314)
Total Transmission and Distribution	<u>530,642</u>	<u>635,865</u>	<u>779,025</u>	<u>(143,160)</u>
General and Administration				
Personal Services	117,405	119,489	166,587	(47,098)
Contractual Services	1,000	8,670	-	8,670
Transfers Out - Franchise Tax	69,996	70,000	70,000	-
Total General and Administration	<u>188,401</u>	<u>198,159</u>	<u>236,587</u>	<u>(38,428)</u>
Transfers Out	264,996	264,996	265,000	(4)
Total Expenditures	<u>984,039</u>	<u>1,099,020</u>	<u>1,280,612</u>	<u>(181,592)</u>
Receipts Over (Under) Expenditures	27,873	(77,660)		
Unencumbered Cash - Beginning	316,285	344,158		
Prior Period Restatement	-	(9,163)		
Prior Year Cancelled Encumbrances	-	11,565		
Unencumbered Cash - Ending	\$ <u>344,158</u>	<u>268,900</u>		

CITY OF LYONS, KANSAS
Waste Water Treatment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services	\$ 520,877	508,646	553,000	(44,354)
Miscellaneous	-	515	6,050	(5,535)
Total Receipts	<u>520,877</u>	<u>509,161</u>	<u>559,050</u>	<u>(49,889)</u>
Expenditures				
Transmission and Distribution				
Personal Services	92,262	106,710	134,150	(27,440)
Contractual Services	112,451	100,658	72,388	28,270
Commodities	89,506	116,165	131,000	(14,835)
Capital Outlay	-	25,548	92,503	(66,955)
Total Transmission and Distribution	<u>294,219</u>	<u>349,081</u>	<u>430,041</u>	<u>(80,960)</u>
General and Administration				
Personal Services	117,949	113,560	116,009	(2,449)
Commodities	-	1,153	-	1,153
Transfers Out - Franchise Tax	30,000	25,000	-	25,000
Total General and Administration	<u>147,949</u>	<u>139,713</u>	<u>116,009</u>	<u>23,704</u>
Transfers Out	78,000	57,000	-	57,000
Total Expenditures	<u>520,168</u>	<u>545,794</u>	<u>546,050</u>	<u>(256)</u>
Receipts Over (Under) Expenditures	709	(36,633)		
Unencumbered Cash - Beginning	44,970	45,679		
Prior Period Restatement	-	(3,054)		
Unencumbered Cash - Ending	\$ <u>45,679</u>	<u>5,992</u>		

CITY OF LYONS, KANSAS
Storm Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Storm Water Fee	\$ 23,076	23,136	24,000	(864)
Expenditures				
Contractual Services	-	449	54,000	(53,551)
Commodities	-	818	5,325	(4,507)
Total Expenditures	-	1,267	59,325	(58,058)
Receipts Over (Under) Expenditures	23,076	21,869		
Unencumbered Cash - Beginning	40,345	63,421		
Unencumbered Cash - Ending	\$ 63,421	85,290		

CITY OF LYONS, KANSAS

Gas Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services	\$ 1,718,543	2,263,850	2,900,025	(636,175)
Bad Debt Recovery	38,077	2,739	40,000	(37,261)
Meter Connect Fees	13,200	11,625	13,000	(1,375)
Miscellaneous	9,776	34,420	10,955	23,465
Leases and Rentals	380	1	-	1
Reimbursed Expenses	1,135	2,569	16,000	(13,431)
Low Interest Utility Loan Proceeds	3,212,532	-	-	-
Total Receipts	<u>4,993,643</u>	<u>2,315,204</u>	<u>2,979,980</u>	<u>(664,776)</u>
Expenditures				
Production	4,206,934	1,648,910	1,800,000	(151,090)
Transmission and Distribution				
Personal Services	50,628	75,323	116,044	(40,721)
Contractual Services	236,247	246,761	235,705	11,056
Commodities	11,805	10,156	31,598	(21,442)
Capital Outlay	-	9,426	724,458	(715,032)
Total Transmission and Distribution	<u>298,680</u>	<u>341,666</u>	<u>1,107,805</u>	<u>(766,139)</u>
General and Administration				
Personal Services	119,347	110,614	173,821	(63,207)
Contractual Services	-	-	1,500	(1,500)
Commodities	13,620	8,738	-	8,738
Transfers Out - Franchise Tax	120,000	120,000	120,000	-
Total General and Administration	<u>252,967</u>	<u>239,352</u>	<u>295,321</u>	<u>(55,969)</u>
Transfers Out	289,992	354,000	373,992	(19,992)
Total Expenditures	<u>5,048,573</u>	<u>2,583,928</u>	<u>3,577,118</u>	<u>(993,190)</u>
Receipts Over (Under) Expenditures	(54,930)	(268,724)		
Unencumbered Cash - Beginning	453,420	398,490		
Prior Period Restatement	-	(24,436)		
Unencumbered Cash - Ending	<u>\$ 398,490</u>	<u>105,330</u>		

CITY OF LYONS, KANSAS
Gas Line Replacement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 49,992	50,000
Reimbursed Expense	65	2,750
Total Receipts	50,057	52,750
Expenditures		
Contractual Services	4,691	60,926
Receipts Over (Under) Expenditures	45,366	(8,176)
Unencumbered Cash - Beginning	63,089	108,455
Unencumbered Cash - Ending	\$ 108,455	100,279

CITY OF LYONS, KANSAS
Sewer Replacement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Improvement Fees	\$ 195,161	195,846
Expenditures		
Commodities	-	35,254
Capital Outlay	231,724	209,574
Total Expenditures	<u>231,724</u>	<u>244,828</u>
Receipts Over (Under) Expenditures	(36,563)	(48,982)
Unencumbered Cash - Beginning	<u>374,073</u>	<u>337,510</u>
Unencumbered Cash - Ending	\$ <u><u>337,510</u></u>	<u><u>288,528</u></u>

CITY OF LYONS, KANSAS
Sewer Line Replacement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 78,000	57,000
Expenditures		
Contractual Services	178,234	5,778
Receipts Over (Under) Expenditures	(100,234)	51,222
Unencumbered Cash - Beginning	165,669	65,435
Unencumbered Cash - Ending	\$ 65,435	116,657

CITY OF LYONS, KANSAS
Water Well Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 30,000	30,000
Expenditures		
Contractual Services	-	28,987
Receipts Over (Under) Expenditures	30,000	1,013
Unencumbered Cash - Beginning	69,714	99,714
Unencumbered Cash - Ending	\$ <u>99,714</u>	<u>100,727</u>

CITY OF LYONS, KANSAS
Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

CITY OF LYONS, KANSAS
Cemetery Endowment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 3,400	3,200
Expenditures	-	-
Receipts Over (Under) Expenditures	3,400	3,200
Unencumbered Cash - Beginning	153,759	157,159
Unencumbered Cash - Ending	\$ 157,159	160,359

CITY OF LYONS, KANSAS
Fire Insurance Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 31,797	200
Expenditures		
Payout of Insurance Proceeds	13,397	18,600
Receipts Over (Under) Expenditures	18,400	(18,400)
Unencumbered Cash - Beginning	-	18,400
Unencumbered Cash - Ending	\$ 18,400	-

CITY OF LYONS, KANSAS
Lyons Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Grant Revenues	\$ 14,965	7,250
Appropriations	71,027	71,629
Collections	9,288	4,960
Memorial	4,938	4,442
Interest	877	428
Total Receipts	<u>101,095</u>	<u>88,709</u>
Expenditures		
Personal Services	73,333	76,292
Commodities	18,556	16,143
Contractual Services	9,414	2,363
Programs	6,322	2,794
Total Expenditures	<u>107,625</u>	<u>97,592</u>
Receipts Over (Under) Expenditures	(6,530)	(8,883)
Unencumbered Cash - Beginning	<u>161,894</u>	<u>155,364</u>
Unencumbered Cash - Ending	<u>\$ 155,364</u>	<u>146,481</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Rent	\$ 138,963	151,600
Expenditures		
Bond Principal	115,000	115,000
Interest	34,244	30,794
Total Expenditures	149,244	145,794
Receipts Over (Under) Expenditures	(10,281)	5,806
Unencumbered Cash - Beginning	31,052	20,771
Unencumbered Cash - Ending	\$ 20,771	26,577

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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Rent	\$ 123,101	134,300
Expenditures		
Principal	105,000	105,000
Interest	30,300	28,200
Total Expenditures	135,300	133,200
Receipts Over (Under) Expenditures	(12,199)	1,100
Unencumbered Cash - Beginning	45,632	33,433
Unencumbered Cash - Ending	\$ 33,433	34,533