

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2019

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Education

**Unified School District No. 405 Lyons, Kansas**

Lyons, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 405 Lyons, Kansas**, as of and for the year ended June 30, 2019 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, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 **Unified School District No. 405 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 **Unified School District No. 405 Lyons, Kansas** as of June 30, 2019, 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 **Unified School District No. 405 Lyons, Kansas** as of June 30, 2019, 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, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 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 **Unified School District No. 405 Lyons, Kansas** as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 25, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2019, on our consideration of **USD 405, Lyons'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Unified School District No. 405 Lyons, Kansas's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 405 Lyons, Kansas'** internal control over financial reporting and compliance.



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

Certified Public Accountants

October 14, 2019

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2019

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 Funds</b>							
General Fund	\$ 10,156	-	6,768,289	6,778,445	-	24,766	24,766
Supplemental General Fund	40,874	4,411	1,888,630	1,886,016	47,899	23,588	71,487
<b>Special Purpose Funds</b>							
At Risk (4 Yr Old) Fund	10,000	-	5,000	5,427	9,573	-	9,573
At Risk (K-12) Fund	439,972	12	1,185,039	1,300,332	324,691	-	324,691
Bilingual Education Fund	99,868	-	245,748	250,485	95,131	-	95,131
Capital Outlay Fund	190,564	5,666	606,818	514,123	288,925	287,715	576,640
Driver Training Fund	10,999	-	24,637	15,395	20,241	608	20,849
Food Service Fund	165,776	244	477,368	515,588	127,800	52,373	180,173
Professional Development Fund	59,333	-	150,658	123,828	86,163	7,680	93,843
Parent Education Fund	-	-	87,543	87,543	-	3,359	3,359
Special Education Fund	413,174	-	1,312,136	1,365,061	360,249	-	360,249
Special Education Cooperative Fund	91,492	270	3,630,762	3,509,924	212,600	627	213,227
Technology Revolving Fund	48,472	-	16,541	23,313	41,700	14,371	56,071
Vocational Education Fund	200,000	-	150,000	150,560	199,440	-	199,440
KPERS Retirement Contributions Fund	-	-	785,706	785,706	-	-	-
Carl Perkins Consortium Fund	(3,332)	-	37,008	33,967	(291)	-	(291)
Contingency Reserve Fund	626,753	-	-	50,000	576,753	-	576,753
Title I Fund	-	-	198,774	198,774	-	-	-
Title I-C Migrant Fund	-	-	16,500	16,500	-	-	-
Title II-A Fund	-	-	26,259	26,259	-	-	-
Title VI-B Discretionary Fund	-	-	22,084	22,084	-	-	-
Title IV-A Fund	-	-	18,473	18,473	-	-	-
Other Federal Funds Fund	-	-	17,526	17,526	-	3,237	3,237
Gifts and Grants Fund	14,233	-	27,200	21,871	19,562	-	19,562
Recreation Commission General Fund	67,978	-	332,211	341,700	58,489	-	58,489
Recreation Commission Employee Benefits Fund	8,552	-	47,622	47,000	9,174	-	9,174
District Activity Funds	56,198	-	194,475	186,053	64,620	-	64,620
<b>Bond and Interest Fund</b>							
Bond and Interest Fund	941,462	-	1,139,491	1,025,173	1,055,780	-	1,055,780
<b>Capital Project Fund</b>							
Capital Project Fund	-	-	1,203	1,203	-	-	-
<b>Trust Fund</b>							
Needy Children Fund	5,609	-	1,649	3,629	3,629	-	3,629
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 3,498,133</b>	<b>10,603</b>	<b>19,415,350</b>	<b>19,321,958</b>	<b>3,602,128</b>	<b>418,324</b>	<b>4,020,452</b>
<b>Composition of Cash</b>							
						Checking Accounts	\$ 4,036,804
						Savings Accounts	25,032
						Total Cash	4,061,836
						Agency Funds per Schedule 3	(41,384)
						<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 4,020,452</b>

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

## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

Notes to Financial Statement

June 30, 2019

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 405 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 District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

#### **Recreation Commission**

Lyons Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

The District is the primary government as defined in GASB #61. The board of education is elected by the public. The board 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 District 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 District for the year ended June 30, 2019.

#### **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.



## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

Notes to Financial Statement

June 30, 2019

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

**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.).

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

### **Basis of Accounting**

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 District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

### **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 District 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 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.

## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

Notes to Financial Statement

June 30, 2019

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### 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 and agency funds of the District for special purposes.

### Reimbursements

The District 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Technology Revolving Fund, Carl Perkins Consortium Fund, Contingency Reserve Fund, Title I Fund, Title I-C Migrant Fund, Title II-A Fund, Title VI-B Discretionary Fund, Title VI-A Fund, Other Federal Funds Fund, and District Activity Funds.

## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

Notes to Financial Statement

June 30, 2019

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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

**Unified School District No. 405 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 District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

#### Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$4,061,836 and the bank balance was \$4,537,938. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$361,099 was covered by federal depository insurance and \$4,176,839 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

#### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2019.

### NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 405 Lyons, Kansas** received \$382,733 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Notes to Financial Statement

June 30, 2019

**NOTE 5 – 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. **Unified School District No. 405 Lyons, Kansas**' interfund transfers and regulatory authority for the year ended June 30, 2019 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-6478	\$ 95,849
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	100,000
General Fund	Capital Outlay Fund	K.S.A. 72-6478	200,000
General Fund	Parent Education Fund	K.S.A. 72-6478	25,300
General Fund	Special Education Fund	K.S.A. 72-6478	1,312,136
General Fund	Vocational Education Fund	K.S.A. 72-6478	150,000
General Fund	Driver Training Fund	K.S.A. 72-6478	12,000
General Fund	Professional Development Fund	K.S.A. 72-6478	50,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6433	5,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6433	149,899
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6433	1,085,039
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	40,000

**NOTE 6 – CAPITAL PROJECTS**

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

	Project Authorization	Expenditures to Date
Additions and Improvements to School Facilities	\$ 13,325,000	\$ 13,254,829

**NOTE 7 – LITIGATION**

**Unified School District No. 405 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 District.

**NOTE 8 – RISK MANAGEMENT**

**Unified School District No. 405 Lyons, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 109 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers' Compensation Fund, Inc. for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers' Compensation Insurance Pool management.

## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

Notes to Financial Statement

June 30, 2019

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The District carries commercial insurance for all other risks of loss, including property, general liability, cyber, crime, automobile, educators legal liability and surety bond coverage. The District has elected to obtain comprehensive and collision coverage on all District owned motor vehicles. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### NOTE 9 – GRANTS AND SHARED REVENUES

**Unified School District No. 405 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 District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

### NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

**Unified School District No. 405 Lyons, Kansas** did not make its bond payments 20 days ahead of the due dates, which is in violation of K.S.A. 10-130.

### NOTE 11 – DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

##### Plan Description

**Unified School District No. 405 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Notes to Financial Statement

June 30, 2019

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Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$785,706 for the year ended June 30, 2019.

**Net Pension Liability**

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$10,721,544. 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 District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 12 – TERMINATION BENEFITS**

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are currently certified or classified employees of the District, eligible for full KPERS early retirement benefits and have a minimum of 12 years (for certified employees) or 15 years (for classified employees) of employment within the District. Those eligible under this program may receive benefits for up to five years or until age 65. Payments to retired employees under this plan were \$15,400 for the year ended June 30, 2019.

**NOTE 13 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 405 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 District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Notes to Financial Statement

June 30, 2019

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As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

**NOTE 14 – COMPENSATED ABSENCES**

Teachers are granted leave in the amount of 13 days per year. Leave is cumulative to a maximum of 100 days. Upon completion of a contract year, a request may be submitted to the District for reimbursement for the number of leave days granted for the current school year which have not been used. The total reimbursement for all teachers may not exceed \$40,000. Classified employees are granted leave in the amount of one day for each month of contract. Leave will be bought back at \$35 per day to a maximum of 12 days once leave is accumulated to a maximum of 72 days. Vacation is accrued as follows: 3.34 hours per month for the first year of service; 6.67 hours per month for two to ten years of services; ten years per month for 11 to 20 years of service; and 13.34 hours per month for more than 21 years of service. Upon termination, no employees are paid for unused leave. Vacation is required to be used by October 1 of the next fiscal year or the benefit is lost.

The Superintendent is given 20 vacation days to accumulate to 40 after the first year of service. Unused days will be paid at a rate of 80% of the daily rate for up to ten days annually. Days in excess of 40 will be forfeited.

The potential liability for leave and vacation at June 30, 2019 was \$263,549 and \$58,603, respectively. This is not reflected in the financial statement.

**Leave Bank**

The leave bank is voluntary and open to all certified employees (including administrative staff). The District provided 100 days of leave to the bank on July 1, 2004. The bank became activated when certified staff donated an additional 100 days of their individual leave. Employees who elect to participate shall contribute a minimum of two days from their accumulated leave account. Members will be assessed an additional ½ day if the bank drops below 100 days. Leave granted to an employee does not have to be repaid.

The potential liability for the leave bank at June 30, 2019 was \$21,098. This is not reflected in the financial statement.

**NOTE 15 – LONG-TERM DEBT**

**Unified School District No. 405 Lyons, Kansas** has the following type of long-term debt.

**General Obligation Bonds**

On August 1, 2013, the District issued Series 2013 general obligation refunding and school building bonds of \$9,965,000 for the purpose of refunding \$325,000 in Series 2005 general obligation bonds and providing funds for additions and improvements to school facilities.

On March 1, 2014, the District issued Series 2014 general obligation school building bonds of \$3,380,000 for the purpose of providing funds for additions and improvements to school facilities.

On July 1, 2015, the District issued Series 2015 general obligation refunding bonds of \$1,950,000 for the purpose of refunding \$1,945,000 in Series 2005 general obligation refunding bonds.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Notes to Financial Statement

June 30, 2019

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2013	2.00 - 4.00%	08/01/13	\$ 9,965,000	10/01/33	\$ 9,565,000	-	(100,000)	9,465,000	346,175
Series 2014	2.00 - 4.00%	03/01/14	3,380,000	10/01/35	3,380,000	-	-	3,380,000	116,050
Series 2015	2.00%	07/01/15	1,950,000	10/01/20	1,120,000	-	(445,000)	675,000	17,950
<b>Total Contractual Indebtedness</b>					<b>\$ 14,065,000</b>	<b>-</b>	<b>(545,000)</b>	<b>13,520,000</b>	<b>480,175</b>

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

	Year								Total
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035	
<b>Principal</b>									
<b>General Obligation Bonds</b>									
Series 2013	\$ 90,000	285,000	490,000	500,000	525,000	3,225,000	4,350,000	-	<b>9,465,000</b>
Series 2014	-	100,000	150,000	175,000	185,000	940,000	1,130,000	700,000	<b>3,380,000</b>
Series 2015	465,000	210,000	-	-	-	-	-	-	<b>675,000</b>
<b>Total Principal</b>	<b>555,000</b>	<b>595,000</b>	<b>640,000</b>	<b>675,000</b>	<b>710,000</b>	<b>4,165,000</b>	<b>5,480,000</b>	<b>700,000</b>	<b>13,520,000</b>
<b>Interest</b>									
<b>General Obligation Bonds</b>									
Series 2013	343,825	338,200	326,575	311,725	296,350	1,189,988	453,000	-	<b>3,259,663</b>
Series 2014	116,050	115,050	112,550	108,863	104,363	436,600	255,925	14,000	<b>1,263,401</b>
Series 2015	8,850	2,100	-	-	-	-	-	-	<b>10,950</b>
<b>Total Interest</b>	<b>468,725</b>	<b>455,350</b>	<b>439,125</b>	<b>420,588</b>	<b>400,713</b>	<b>1,626,588</b>	<b>708,925</b>	<b>14,000</b>	<b>4,534,014</b>
<b>Total Principal and Interest</b>	<b>\$ 1,023,725</b>	<b>1,050,350</b>	<b>1,079,125</b>	<b>1,095,588</b>	<b>1,110,713</b>	<b>5,791,588</b>	<b>6,188,925</b>	<b>714,000</b>	<b>18,054,014</b>





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Great Bend, Kansas 67530-4043

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Public  
Accountants

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

To the Board of Education

**Unified School District No. 405 Lyons, Kansas**

Lyons, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 405 Lyons, Kansas**, as of and for the year ended June 30, 2019, and the related notes to the financial statement, and have issued our report thereon dated October 14, 2019. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Unified School District No. 405 Lyons, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 405 Lyons, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 405 Lyons, Kansas'** internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Unified School District No. 405 Lyons, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with

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

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

October 14, 2019



Certified  
Public  
Accountants

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

To the Board of Education

**Unified School District No. 405 Lyons, Kansas**

Lyons, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited **Unified School District No. 405 Lyons, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 405 Lyons, Kansas'** major federal programs for the year ended June 30, 2019. **Unified School District No. 405 Lyons, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 405 Lyons, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 405 Lyons, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Unified School District No. 405 Lyons, Kansas'** compliance.

### **Opinion on Each Major Federal Program**

In our opinion, **Unified School District No. 405 Lyons, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of **Unified School District No. 405 Lyons, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 405 Lyons, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 405 Lyons, Kansas'** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Adams, Brown, Beran & Ball, Chartered*

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

Certified Public Accountants

October 14, 2019

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 7,038,017	(334,449)	74,877	6,778,445	<b>6,778,445</b>	-
Supplemental General Fund	1,882,239	-	3,777	1,886,016	<b>1,886,016</b>	-
<b>Special Purpose Funds</b>						
At Risk (4 Yr Old) Fund	75,000	-	-	75,000	<b>5,427</b>	(69,573)
At Risk (K-12) Fund	1,595,218	-	-	1,595,218	<b>1,300,332</b>	(294,886)
Bilingual Education Fund	279,868	-	-	279,868	<b>250,485</b>	(29,383)
Capital Outlay Fund	733,375	-	-	733,375	<b>514,123</b>	(219,252)
Driver Training Fund	18,081	-	-	18,081	<b>15,395</b>	(2,686)
Food Service Fund	582,361	-	-	582,361	<b>515,588</b>	(66,773)
Professional Development Fund	92,442	-	52,549	144,991	<b>123,828</b>	(21,163)
Parent Education Fund	102,418	-	-	102,418	<b>87,543</b>	(14,875)
Special Education Fund	1,639,485	-	-	1,639,485	<b>1,365,061</b>	(274,424)
Special Education Cooperative Fund	3,667,446	-	-	3,667,446	<b>3,509,924</b>	(157,522)
Vocational Education Fund	400,000	-	-	400,000	<b>150,560</b>	(249,440)
KPERS Retirement Contributions Fund	1,317,529	-	-	1,317,529	<b>785,706</b>	(531,823)
Gifts and Grants Fund	53,872	-	-	53,872	<b>21,871</b>	(32,001)
Recreation Commission General Fund	341,700	-	-	341,700	<b>341,700</b>	-
Recreation Commission Employee Benefits Fund	47,000	-	-	47,000	<b>47,000</b>	-
<b>Bond and Interest Fund</b>						
Bond and Interest Fund	1,025,426	-	-	1,025,426	<b>1,025,173</b>	(253)

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 332	74	425	(351)
Intergovernmental Revenues				
Equalization Aid	5,704,611	5,869,215	6,008,586	(139,371)
Special Education Aid	782,373	824,123	1,019,006	(194,883)
Other State Aid	202	4,116	-	4,116
Federal Aid	101	-	-	-
Reimbursed Expenses	65,495	70,761	-	70,761
Miscellaneous	-	-	10,000	(10,000)
<b>Total Receipts</b>	<u>6,553,114</u>	<u>6,768,289</u>	<u>7,038,017</u>	<u>(269,728)</u>
<b>Expenditures</b>				
Instruction	2,211,124	2,450,194	2,361,998	88,196
Student Support Services	88,722	163,956	101,159	62,797
Instructional Support Services	309,854	322,264	331,539	(9,275)
General Administration	252,725	245,242	271,798	(26,556)
School Administration	546,962	562,086	585,321	(23,235)
Central Services	67,843	68,040	73,372	(5,332)
Operations and Maintenance	787,998	821,438	842,822	(21,384)
Student Transportation Services	161,100	199,940	176,337	23,603
Transfers Out	2,126,786	1,945,285	2,293,671	(348,386)
Adjustment to Comply With Legal Max	-	-	(334,449)	334,449
Legal General Fund Budget	6,553,114	6,778,445	6,703,568	74,877
(a) Adjustment for Qualifying Budget Credits	-	-	74,877	(74,877)
<b>Total Expenditures</b>	<u>6,553,114</u>	<u>6,778,445</u>	<u>6,778,445</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(10,156)</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>10,156</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>10,156</u>	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>10,156</u>	-		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Other State Aid Over Amount Budgeted			\$ 4,116	
Reimbursed Expenses Over Amount Budgeted			<u>70,761</u>	
<b>Total</b>			\$ <u>74,877</u>	

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Supplemental General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 518,944	<b>722,432</b>	782,331	(59,899)
Delinquent Tax	22,585	<b>17,585</b>	8,335	9,250
Motor Vehicle Tax	59,565	<b>51,255</b>	52,141	(886)
Intergovernmental Revenues				
State Equalization Aid	1,079,061	<b>1,093,581</b>	1,093,581	-
Reimbursed Expenses	9,122	<b>3,777</b>	-	3,777
<b>Total Receipts</b>	<u>1,689,277</u>	<u><b>1,888,630</b></u>	<u>1,936,388</u>	<u>(47,758)</u>
<b>Expenditures</b>				
Instruction	310,828	<b>368,759</b>	319,837	48,922
Student Support Services	104	<b>211</b>	130	81
Instructional Support Services	12,981	<b>12,755</b>	16,296	(3,541)
General Administration	49,062	<b>38,461</b>	53,108	(14,647)
School Administration	11,470	<b>15,697</b>	13,424	2,273
Central Services	2,295	<b>1,836</b>	2,407	(571)
Operations and Maintenance	160,337	<b>168,069</b>	175,452	(7,383)
Student Transportation Services	556	<b>290</b>	593	(303)
Transfers Out	1,136,489	<b>1,279,938</b>	1,300,992	(21,054)
(a) Adjustment for Qualifying Budget Credits	-	-	3,777	(3,777)
<b>Total Expenditures</b>	<u>1,684,122</u>	<u><b>1,886,016</b></u>	<u>1,886,016</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	5,155	<b>2,614</b>		
<b>Unencumbered Cash - Beginning</b>	35,719	<b>40,874</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>4,411</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>40,874</u>	<u><b>47,899</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Reimbursed Expenses Over Amount Budgeted			\$ 3,777	



**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**At Risk (4 Yr Old) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 48,733	<b>5,000</b>	71,392	(66,392)
<b>Expenditures</b>				
Instruction	48,733	<b>5,427</b>	75,000	(69,573)
<b>Receipts Over (Under) Expenditures</b>	-	<b>(427)</b>		
<b>Unencumbered Cash - Beginning</b>	10,000	<b>10,000</b>		
<b>Unencumbered Cash - Ending</b>	\$ 10,000	<b>9,573</b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**At Risk (K-12) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 1,497,083	<b>1,185,039</b>	1,299,583	(114,544)
Reimbursed Expenses	340	-	1,000	(1,000)
<b>Total Receipts</b>	<u>1,497,423</u>	<u><b>1,185,039</b></u>	<u>1,300,583</u>	<u>(115,544)</u>
<b>Expenditures</b>				
Instruction	1,485,278	<b>1,289,420</b>	1,582,029	(292,609)
School Administration	10,638	<b>10,912</b>	13,189	(2,277)
<b>Total Expenditures</b>	<u>1,495,916</u>	<u><b>1,300,332</b></u>	<u>1,595,218</u>	<u>(294,886)</u>
<b>Receipts Over (Under) Expenditures</b>	1,507	<b>(115,293)</b>		
<b>Unencumbered Cash - Beginning</b>	438,465	<b>439,972</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>12</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>439,972</u>	<u><b>324,691</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Bilingual Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 259,697	<b>245,748</b>	180,000	65,748
<b>Expenditures</b>				
Instruction	253,793	<b>244,370</b>	273,523	(29,153)
School Administration	5,905	<b>6,115</b>	6,345	(230)
<b>Total Expenditures</b>	259,698	<b>250,485</b>	279,868	(29,383)
<b>Receipts Over (Under) Expenditures</b>	(1)	<b>(4,737)</b>		
<b>Unencumbered Cash - Beginning</b>	99,869	<b>99,868</b>		
<b>Unencumbered Cash - Ending</b>	\$ 99,868	<b>95,131</b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Capital Outlay Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 319,980	<b>174,433</b>	176,280	(1,847)
Delinquent Tax	6,460	<b>7,706</b>	5,134	2,572
Motor Vehicle Tax	26,409	<b>31,474</b>	31,959	(485)
In Lieu of Taxes	-	<b>1,527</b>	-	1,527
State Aid	168,166	<b>79,764</b>	81,042	(1,278)
Other Income	26,414	<b>72,356</b>	55,000	17,356
Interest	21,791	<b>39,558</b>	-	39,558
Transfers In	100,000	<b>200,000</b>	250,082	(50,082)
<b>Total Receipts</b>	<u>669,220</u>	<u><b>606,818</b></u>	<u>599,497</u>	<u>7,321</u>
<b>Expenditures</b>				
Instruction	308,147	<b>206,183</b>	248,200	(42,017)
Student Support Services	-	<b>4,494</b>	5,000	(506)
General Administration	3,691	-	-	-
Operations and Maintenance	332,517	<b>34,385</b>	300,175	(265,790)
Student Transportation Services	-	<b>28,138</b>	150,000	(121,862)
Site Improvement Services	51,592	<b>217,433</b>	-	217,433
Building Improvements	7,619	-	30,000	(30,000)
New Building Acquisition and Construction	-	<b>18,384</b>	-	18,384
Architectural Services	19,222	<b>5,106</b>	-	5,106
<b>Total Expenditures</b>	<u>722,788</u>	<u><b>514,123</b></u>	<u>733,375</u>	<u>(219,252)</u>
<b>Receipts Over (Under) Expenditures</b>	(53,568)	<b>92,695</b>		
<b>Unencumbered Cash - Beginning</b>	244,132	<b>190,564</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>5,666</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>190,564</u>	<u><b>288,925</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Driver Training Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ 3,328	<b>6,762</b>	4,550	2,212
Fees	5,779	<b>5,875</b>	5,500	375
Transfers In	-	<b>12,000</b>	-	12,000
<b>Total Receipts</b>	9,107	<b>24,637</b>	10,050	14,587
<b>Expenditures</b>				
Instruction	8,210	<b>13,696</b>	16,181	(2,485)
Operations and Maintenance	1,216	<b>1,699</b>	1,900	(201)
<b>Total Expenditures</b>	9,426	<b>15,395</b>	18,081	(2,686)
<b>Receipts Over (Under) Expenditures</b>	(319)	<b>9,242</b>		
<b>Unencumbered Cash - Beginning</b>	11,318	<b>10,999</b>		
<b>Unencumbered Cash - Ending</b>	\$ 10,999	<b>20,241</b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Food Service Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ 4,909	<b>4,782</b>	4,761	21
Federal Aid	408,743	<b>365,680</b>	390,903	(25,223)
Lunch Receipts				
Students	62,560	<b>65,670</b>	104,666	(38,996)
Adults	15,530	<b>15,805</b>	24,400	(8,595)
Ala Carte Meals	6,705	<b>378</b>	-	378
Other Income	-	-	-	-
Interest	2,708	<b>4,532</b>	3,500	1,032
Reimbursed Expenses	20,413	<b>20,521</b>	35,000	(14,479)
<b>Total Receipts</b>	521,568	<b>477,368</b>	<u>563,230</u>	<u>(85,862)</u>
<b>Expenditures</b>				
Food Service Operation	505,431	<b>515,588</b>	<u>582,361</u>	<u>(66,773)</u>
<b>Receipts Over (Under) Expenditures</b>	16,137	<b>(38,220)</b>		
<b>Unencumbered Cash - Beginning</b>	149,639	<b>165,776</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>244</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>165,776</u>	<u><b>127,800</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Professional Development Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ 2,786	<b>9,835</b>	8,109	1,726
Other State Aid	399	-	-	-
Federal Aid	130	-	-	-
Miscellaneous	21,096	-	25,000	(25,000)
Reimbursed Expenses	343	<b>50,823</b>	-	50,823
Transfers In	-	<b>90,000</b>	-	90,000
<b>Total Receipts</b>	<u>24,754</u>	<u><b>150,658</b></u>	<u>33,109</u>	<u>117,549</u>
<b>Expenditures</b>				
Instructional Support Services	38,690	<b>123,828</b>	92,442	31,386
(a) Adjustment for Qualifying Budget Credits	-	-	52,549	(52,549)
<b>Total Expenditures</b>	<u>38,690</u>	<u><b>123,828</b></u>	<u>144,991</u>	<u>(21,163)</u>
<b>Receipts Over (Under) Expenditures</b>	(13,936)	<b>26,830</b>		
<b>Unencumbered Cash - Beginning</b>	<u>73,269</u>	<u><b>59,333</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>59,333</u>	<u><b>86,163</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
State Aid Over Amount Budgeted			\$ 1,726	
Reimbursed Expenses Over Amount Budgeted			<u>50,823</u>	
<b>Total</b>			\$ <u>52,549</u>	

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Parent Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Payments From Participating Districts	\$ 7,364	<b>3,883</b>	10,000	(6,117)
State Aid	46,181	<b>58,360</b>	57,418	942
Transfers In	22,654	<b>25,300</b>	35,000	(9,700)
<b>Total Receipts</b>	76,199	<b>87,543</b>	<u>102,418</u>	<u>(14,875)</u>
<b>Expenditures</b>				
Student Support Services	76,199	<b>87,543</b>	<u>102,418</u>	<u>(14,875)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		



**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Special Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 1,118,505	<b>1,312,136</b>	<u>1,558,606</u>	<u>(246,470)</u>
<b>Expenditures</b>				
Payments to Special Education COOP	1,250,753	<b>1,365,061</b>	<u>1,639,485</u>	<u>(274,424)</u>
<b>Receipts Over (Under) Expenditures</b>	(132,248)	<b>(52,925)</b>		
<b>Unencumbered Cash - Beginning</b>	545,422	<b>413,174</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>413,174</u>	<b><u>360,249</u></b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Special Education Cooperative Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Federal Aid	\$ 431,492	<b>416,533</b>	416,860	(327)
Medicaid Payments	115,113	<b>102,583</b>	130,000	(27,417)
Payments From Participating Districts	2,821,462	<b>3,012,870</b>	3,029,094	(16,224)
Cost Settlement	-	<b>70,168</b>	-	70,168
Other Income	49,226	-	-	-
Miscellaneous	11,295	<b>28,608</b>	-	28,608
<b>Total Receipts</b>	<u>3,428,588</u>	<u><b>3,630,762</b></u>	<u>3,575,954</u>	<u>54,808</u>
<b>Expenditures</b>				
Instruction	2,628,181	<b>2,609,265</b>	2,745,012	(135,747)
Student Support Services	663,387	<b>673,186</b>	693,225	(20,039)
General Administration	191,099	<b>197,375</b>	195,880	1,495
Operations and Maintenance	1,685	<b>551</b>	2,875	(2,324)
Student Transportation Services	29,137	<b>29,547</b>	30,454	(907)
<b>Total Expenditures</b>	<u>3,513,489</u>	<u><b>3,509,924</b></u>	<u>3,667,446</u>	<u>(157,522)</u>
<b>Receipts Over (Under) Expenditures</b>	(84,901)	<b>120,838</b>		
<b>Unencumbered Cash - Beginning</b>	176,393	<b>91,492</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>270</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>91,492</u>	<u><b>212,600</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Technology Revolving Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 15,845	<b>16,541</b>
<b>Expenditures</b>		
Instruction	-	<b>23,313</b>
<b>Receipts Over (Under) Expenditures</b>	15,845	<b>(6,772)</b>
<b>Unencumbered Cash - Beginning</b>	32,627	<b>48,472</b>
<b>Unencumbered Cash - Ending</b>	\$ 48,472	<b>41,700</b>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Vocational Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 216,603	<b>150,000</b>	200,000	(50,000)
<b>Expenditures</b>				
Instruction	205,092	<b>137,861</b>	239,044	(101,183)
School Administration	12,370	<b>12,699</b>	12,989	(290)
Other Support Services	-	-	147,967	(147,967)
<b>Total Expenditures</b>	217,462	<b>150,560</b>	400,000	(249,440)
<b>Receipts Over (Under) Expenditures</b>	(859)	<b>(560)</b>		
<b>Unencumbered Cash - Beginning</b>	200,859	<b>200,000</b>		
<b>Unencumbered Cash - Ending</b>	\$ 200,000	<b>199,440</b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**KPERS Retirement Contributions Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ 960,578	<b>785,706</b>	1,317,529	(531,823)
<b>Expenditures</b>				
Instruction	633,981	<b>327,820</b>	859,643	(531,823)
Student Support Services	67,240	<b>83,936</b>	83,936	-
Instructional Support Services	38,423	<b>44,238</b>	44,238	-
General Administration	48,029	<b>66,534</b>	66,534	-
School Administration	38,423	<b>82,354</b>	82,354	-
Central Services	19,212	<b>29,256</b>	29,256	-
Operations and Maintenance	76,846	<b>96,740</b>	96,740	-
Student Transportation Services	19,212	<b>29,212</b>	29,212	-
Food Operations Services	19,212	<b>25,616</b>	25,616	-
<b>Total Expenditures</b>	960,578	<b>785,706</b>	1,317,529	(531,823)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Carl Perkins Consortium Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	<b>32,763</b>
Miscellaneous Reimbursement	4,001	<b>4,245</b>
<b>Total Receipts</b>	4,001	<b>37,008</b>
<b>Expenditures</b>		
Instruction	7,333	<b>33,967</b>
<b>Receipts Over (Under) Expenditures</b>	(3,332)	<b>3,041</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>(3,332)</b>
<b>Unencumbered Cash - Ending</b>	\$ (3,332)	<b>(291)</b>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Instruction	-	<b>50,000</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(50,000)</b>
<b>Unencumbered Cash - Beginning</b>	<u>626,753</u>	<u><b>626,753</b></u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>626,753</u></u>	<u><u><b>576,753</b></u></u>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Title I Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 200,807	<b>198,774</b>
<b>Expenditures</b>		
Instruction	200,807	<b>198,774</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Title I-C Migrant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 24,000	<b>16,500</b>
<b>Expenditures</b>		
Instruction	24,000	<b>16,500</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Title II-A Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 24,589	<b>26,259</b>
<b>Expenditures</b>		
Instruction	24,589	<b>26,259</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Title VI-B Discretionary Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 22,084	<b>22,084</b>
<b>Expenditures</b>		
Instruction	22,084	<b>22,084</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Title IV-A Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 5,646	<b>18,473</b>
<b>Expenditures</b>		
Instruction	5,646	<b>18,473</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Other Federal Funds Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 15,481	17,526
Rural and Low Income	21,851	-
<b>Total Receipts</b>	<u>37,332</u>	<u>17,526</u>
<b>Expenditures</b>		
Instruction	15,542	17,526
Instructional Support Services	21,790	-
<b>Total Expenditures</b>	<u>37,332</u>	<u>17,526</u>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>-</u>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Gifts and Grants Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Donations	\$ 3,563	<b>11,510</b>	39,640	(28,130)
State Aid	-	<b>15,690</b>	-	-
<b>Total Receipts</b>	3,563	<b>27,200</b>	<u>39,640</u>	<u>(28,130)</u>
<b>Expenditures</b>				
Instruction	6,828	<b>21,871</b>	<u>53,872</u>	<u>(32,001)</u>
<b>Receipts Over (Under) Expenditures</b>	(3,265)	<b>5,329</b>		
<b>Unencumbered Cash - Beginning</b>	17,498	<b>14,233</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,233</u>	<u><b>19,562</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Recreation Commission General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 279,983	<b>296,340</b>	293,209	3,131
Delinquent Tax	7,654	<b>7,020</b>	4,496	2,524
Motor Vehicle Tax	27,985	<b>27,545</b>	27,947	(402)
In Lieu of Taxes	-	<b>1,306</b>	-	1,306
<b>Total Receipts</b>	315,622	<b>332,211</b>	<u>325,652</u>	<u>6,559</u>
<b>Expenditures</b>				
Appropriations	337,700	<b>341,700</b>	<u>341,700</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(22,078)	<b>(9,489)</b>		
<b>Unencumbered Cash - Beginning</b>	90,056	<b>67,978</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>67,978</u>	<b><u>58,489</u></b>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Recreation Commission Employee Benefits Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 39,998	<b>42,334</b>	41,883	451
Delinquent Tax	1,327	<b>1,178</b>	642	536
Motor Vehicle Tax	4,004	<b>3,935</b>	4,000	(65)
In Lieu of Taxes	-	<b>175</b>	-	175
<b>Total Receipts</b>	45,329	<b>47,622</b>	<u>46,525</u>	<u>1,097</u>
<b>Expenditures</b>				
Appropriations	45,400	<b>47,000</b>	<u>47,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(71)	<b>622</b>		
<b>Unencumbered Cash - Beginning</b>	8,623	<b>8,552</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>8,552</u>	<u><b>9,174</b></u>		



**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Bond and Interest Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 560,043	<b>592,682</b>	586,393	6,289
Delinquent Tax	17,999	<b>16,331</b>	8,990	7,341
Motor Vehicle Tax	55,253	<b>54,387</b>	55,262	(875)
Recreational Vehicle Tax	851	<b>906</b>	884	22
In Lieu of Taxes	-	<b>3,604</b>	-	3,604
State Aid	510,463	<b>471,581</b>	471,581	-
<b>Total Receipts</b>	<u>1,144,609</u>	<u><b>1,139,491</b></u>	<u>1,123,110</u>	<u>16,381</u>
<b>Expenditures</b>				
Interest Payments	490,925	<b>480,173</b>	480,176	(3)
Bond Fees	-	-	250	(250)
Principal Payments	530,000	<b>545,000</b>	545,000	-
<b>Total Expenditures</b>	<u>1,020,925</u>	<u><b>1,025,173</b></u>	<u>1,025,426</u>	<u>(253)</u>
<b>Receipts Over (Under) Expenditures</b>	123,684	<b>114,318</b>		
<b>Unencumbered Cash - Beginning</b>	<u>817,778</u>	<u><b>941,462</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 941,462</u>	<u><b>1,055,780</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Capital Project Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 8,693	<b>1,203</b>
<b>Expenditures</b>		
Building Addition	731,032	<b>1,203</b>
<b>Receipts Over (Under) Expenditures</b>	(722,339)	-
<b>Unencumbered Cash - Beginning</b>	722,339	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**Needy Children Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 1,000	<b>1,649</b>
<b>Expenditures</b>		
Scholarships	1,417	<b>3,629</b>
<b>Receipts Over (Under) Expenditures</b>	(417)	<b>(1,980)</b>
<b>Unencumbered Cash - Beginning</b>	6,026	<b>5,609</b>
<b>Unencumbered Cash - Ending</b>	\$ 5,609	<b>3,629</b>

## UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
Art Club	\$ 222	-	-	222
Class of 2013	41	-	-	41
Class of 2014	46	-	-	46
Class of 2016	192	-	-	192
Class of 2017	416	-	-	416
Class of 2018	279	-	-	279
Class of 2019	194	-	8	186
Class of 2020	1,988	1,879	3,734	133
Class of 2021	565	890	669	786
Class of 2022	-	1,203	417	786
Entrepreneurship	152	-	-	152
Family Career & Community	1,119	-	281	838
Fire Science	461	101	130	432
Foreign Language Club	418	125	-	543
National Honor Society	316	1,142	1,199	259
Pride	420	-	40	380
Pride Room Dog Biscuit	1,035	774	373	1,436
ROTC Student	200	10,454	8,191	2,463
Scholar's Bowl	589	451	839	201
Student Council	1,649	6,569	5,206	3,012
Starbooks Café	-	166	73	93
<b>Total High School</b>	<b>10,302</b>	<b>23,754</b>	<b>21,160</b>	<b>12,896</b>
<b>Middle School</b>				
Builders Club	1,007	958	968	997
Diversity Club	-	20	-	20
FACS	121	-	-	121
Girls Run for Fun	150	-	-	150
Scholar's Bowl	167	219	360	26
Student Council	1,070	65	438	697
<b>Total Middle School</b>	<b>2,515</b>	<b>1,262</b>	<b>1,766</b>	<b>2,011</b>
Health Insurance	37,793	-	11,316	26,477
Sales Tax	-	8,172	8,172	-
<b>Total</b>	<b>\$ 50,610</b>	<b>33,188</b>	<b>42,414</b>	<b>41,384</b>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
**District Activity Funds**  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High School</b>							
Athletics	\$ -	-	76,191	76,191	-	-	-
<b>Middle School</b>							
Athletics	2,191	-	17,047	16,611	2,627	-	2,627
<b>Total Gate Receipts</b>	<b>2,191</b>	<b>-</b>	<b>93,238</b>	<b>92,802</b>	<b>2,627</b>	<b>-</b>	<b>2,627</b>
<b>School Projects</b>							
<b>High School</b>							
Band Trip	9,004	-	5,843	5,208	9,639	-	9,639
Baseball Student Projects	485	-	4,805	3,111	2,179	-	2,179
Boys Basketball Uniforms	798	-	3,376	3,546	628	-	628
Boys Golf	57	-	143	200	-	-	-
Cheerleader Uniforms	1,304	-	10,866	11,518	652	-	652
Cross Country	232	-	641	430	443	-	443
Football	686	-	2,228	-	2,914	-	2,914
Girls Basketball Project	1,045	-	5,374	5,115	1,304	-	1,304
Musical	3,142	-	7,257	6,534	3,865	-	3,865
John Lawrence Memorial	827	-	-	-	827	-	827
National Forensics	4,046	-	7,605	8,029	3,622	-	3,622
Photography	514	-	-	-	514	-	514
Science/Sci Olympiad	129	-	-	-	129	-	129
Softball Student Project	505	-	303	258	550	-	550
Special Education Student Projects	202	-	289	72	419	-	419
Spring Play	2,884	-	2,111	1,729	3,266	-	3,266
Tennis	1,812	-	-	-	1,812	-	1,812
Track Student Project	230	-	464	-	694	-	694
Video Production	1,042	-	-	-	1,042	-	1,042
Vocal Music	-	-	2,955	1,568	1,387	-	1,387
Volleyball Student Projects	3,372	-	6,204	5,847	3,729	-	3,729
Wrestling Student Project	257	-	1,358	1,042	573	-	573
Yearbook	8,624	-	9,486	11,314	6,796	-	6,796
<b>Total High School</b>	<b>41,197</b>	<b>-</b>	<b>71,308</b>	<b>65,521</b>	<b>46,984</b>	<b>-</b>	<b>46,984</b>
<b>Middle School</b>							
Leadership Class	112	-	-	112	-	-	-
Student Assistance	3,752	-	5,159	6,340	2,571	-	2,571
Vocal Music	198	-	37	235	-	-	-
Yearbook	4,985	-	1,493	2,147	4,331	-	4,331
<b>Total Middle School</b>	<b>9,047</b>	<b>-</b>	<b>6,689</b>	<b>8,834</b>	<b>6,902</b>	<b>-</b>	<b>6,902</b>
<b>Central Elementary School</b>							
Student Project	2,948	-	6,040	4,599	4,389	-	4,389
<b>Park Elementary School</b>							
Student Project	815	-	17,200	14,297	3,718	-	3,718
<b>Total School Projects</b>	<b>54,007</b>	<b>-</b>	<b>101,237</b>	<b>93,251</b>	<b>61,993</b>	<b>-</b>	<b>61,993</b>
<b>Total District Activity Funds</b>	<b>\$ 56,198</b>	<b>-</b>	<b>194,475</b>	<b>186,053</b>	<b>64,620</b>	<b>-</b>	<b>64,620</b>

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2019

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

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

Unmodified

Internal control over financial reporting

- |   |     |              |               |
|---|-----|--------------|---------------|
| <ul style="list-style-type: none"><li>• Material weakness identified? _____</li></ul>                         | Yes | <u>  X  </u> | No            |
| <ul style="list-style-type: none"><li>• Significant deficiency identified? _____</li></ul>                    | Yes | <u>  X  </u> | None reported |
| <ul style="list-style-type: none"><li>• Noncompliance material to financial statements noted? _____</li></ul> | Yes | <u>  X  </u> | No            |

**FEDERAL AWARDS**

Internal control over major programs:

- |  |     |              |               |
|--|-----|--------------|---------------|
| <ul style="list-style-type: none"><li>• Material weakness identified? _____</li></ul>      | Yes | <u>  X  </u> | No            |
| <ul style="list-style-type: none"><li>• Significant deficiency identified? _____</li></ul> | Yes | <u>  X  </u> | None reported |

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

Unmodified

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

Yes   X   No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
Child Nutrition Cluster	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
Special Education Cluster	
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants

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

\$   750,000  

Auditee qualified as low-risk auditee? \_\_\_\_\_

Yes   X   No

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No material findings or questioned costs are required to be disclosed under *Government Auditing Standards*.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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



**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2019

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No material findings or questioned costs for the year ended June 30, 2018 are required to be disclosed under the Uniform Guidance.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<b>U.S. Department of Education</b>			
Passed Through State Department of Education			
<b>Special Education Cluster</b>			
Special Education - Grants to States	84.027	N/A	\$ 413,959
Special Education - Preschool Grants	84.173	N/A	<u>24,658</u>
<b>Total Special Education Cluster</b>			<u>438,617</u>
Title I Grants to Local Educational Agencies	84.010	N/A	198,774
Migrant Education - State Grant Program	84.011	N/A	16,500
Career and Technical Education Basic Grants to States	84.048	N/A	29,722
English Language Acquisition State Grants	84.365	N/A	17,526
Supporting Effective Instruction State Grants	84.367	N/A	26,259
Student Support and Academic Enrichment Program	84.424	N/A	<u>18,473</u>
<b>Total</b>			<u>307,254</u>
<b>Total U.S. Department of Education</b>			<u>745,871</u>
<b>U.S. Department of Agriculture</b>			
Passed Through State Department of Education			
<b>Child Nutrition Cluster</b>			
School Breakfast Program	10.553	N/A	65,188
National School Lunch Program	10.555	N/A	281,694
Summer Food Service Program for Children	10.559	N/A	<u>12,222</u>
<b>Total Child Nutrition Cluster</b>			359,104
Fresh Fruit and Vegetable Program	10.582	N/A	<u>6,576</u>
<b>Total U.S. Department of Agriculture</b>			<u>365,680</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 1,111,551</u></u>

Note - There were no awards made to subrecipients for the 2018-2019 Fiscal Year.

See accompanying notes to schedule of expenditures of federal awards.

**UNIFIED SCHOOL DISTRICT NO. 405 LYONS, KANSAS**

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 405 Lyons, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 – INDIRECT COST RATE**

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

**NOTE 3 – OTHER EXPENDITURES**

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2019.