USD 421 - LYNDON

Lyndon, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 421 - LYNDON
Lyndon, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

February 25, 2022

Board of Education
USD 421 - Lyndon
Lyndon, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the USD 421 Lyndon (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

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 A to meet the financial reporting requirements of the State of Kansas; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this 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*. Those standards require that 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 the auditor's judgment, including 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 District'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 A of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of 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 matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

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 the District as of June 30, 2021, 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.

Report on Regulatory-Required 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 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 receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 421 - LYNDON
Lyndon, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 3,758,259	$ 3,758,259	$ -	$ 180,843	$ 180,843
Supplemental General	39,550	-	1,171,701	1,131,791	79,460	2,377	81,837
Special Purpose Funds							
Career and Postsecondary Education	8,600	-	154,738	152,238	11,100	-	11,100
Special Education	214,380	-	965,206	939,841	239,745	-	239,745
Driver Training	13,729	-	8,134	14,899	6,964	-	6,964
Food Service	54,971	-	365,782	292,061	128,692	-	128,692
Capital Outlay	600,319	-	349,874	516,984	433,209	-	433,209
Professional Development	1,591	-	2,647	366	3,872	-	3,872
KPERS Special Contribution	-	-	381,891	381,891	-	-	-
At-Risk (K-12)	43,191	-	353,745	281,791	115,145	-	115,145
Extraordinary School Program	-	-	11,478	11,478	-	-	-
Summer School	1,333	-	-	-	1,333	-	1,333
Recreation Commission	10,006	-	62,789	68,575	4,220	-	4,220
District Activity Funds	38,989	-	82,250	99,700	21,539	-	21,539
Textbook Rental Fund	18,277	-	23,169	8,218	33,228	-	33,228
Contingency Reserve Fund	84,764	-	-	-	84,764	-	84,764
Title I	1	-	59,927	59,928	-	-	-
Title IVA - Impact Aid	3,121	-	12,049	15,170	-	-	-
Title IIA - Teacher Quality	6,679	-	13,221	19,900	-	-	-
Literary Grant	33,389	-	55,550	23,680	65,259	-	65,259
Safe and Secure Schools	4,491	-	-	4,491	-	-	-
REAP Grant	34,192	-	-	60,714	(26,522)	23,750	(2,772)
ESSER I	(14,787)	-	47,842	(2,923)	35,978	-	35,978
ESSER II	-	-	-	39,467	(39,467)	38,694	(773)
County Covid-19	-	-	160,000	160,000	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 1,196,786	$ -	$ 8,040,252	$ 8,038,519	$ 1,198,519	$ 245,664	$ 1,444,183
Composition of Cash							
Checking Accounts							$ 591,446
Money Market							1,131,489
Total Cash							$ 1,722,935
Less: Agency funds per Schedule 4							(278,752)
Total Reporting Entity (Excluding Agency Funds)							$ 1,444,183

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 421 - LYNDON
Lyndon, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 421 (the District) is a municipal corporation governed by an elected seven member board. The District as an entity has been defined to include, on a combined basis, (a) USD No. 421 (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting District's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. 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 District could have the following types of funds:

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.

Agency fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursed Expenses

Expenditures in the amount of $18,598 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:
1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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 statements 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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

Textbook Rental Fund	Safe and Secure Schools
Contingency Reserve Fund	READ Grant
Title I Fund	ESSER I
Title IV (A) Fund	ESSER II
Title IIA	County Covid-19
Literary Grant	

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

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's cash and certificates was $1,722,935. The bank balance was $1,503,239. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,000 was secured by FDIC insurance and the remaining $1,176,908 was collateralized by bank pledged securities with a fair market value of $1,586,374.

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.

Note 4: In-Substance Payments

The District received $215,023 subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 5: Pension Plans

Defined Benefit Pension Plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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 $381,891 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,960,124. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 6: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 7: Stewardship, Compliance and Accountability

Funds with Expenditures Over Budgeted Limit. Generally, municipals are required by K.S.A. 79-2935 to limit fund expenditures to the amount certified in the operating budget. The following fund was operated in excess of budgeted limits: Recreation Commission.

Note 8: Compensated Absences

Classified employees and administrators receive one day of sick leave for each full month of contracted employment. They may accumulate an amount of days equal to annual contracted full months multiplied by five. Once a classified employee or administrator has accumulated the maximum number of sick leave days, the employee will be paid at a rate of 70% of his hourly pay for the unused days in October of each contract year. Teachers have the option of receiving payment for unused sick leave (maximum of ten days) or transferring one or more days to a special sick leave account. The district has not computed or recorded the liability at year end.

Note 9: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the District for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 10: Interfund Transfers

Operating transfers were as follows:

Fund From	Fund To	Statutory Authority	Amount
General fund	After School Program Fund	K.S.A. 72-6428	$ 2,000
General fund	Professional Development Fund	K.S.A. 72-6428	1,424
General fund	Special Education Fund	K.S.A. 72-6428	682,269
General fund	Vocational Education Fund	K.S.A. 72-6428	10,000
General fund	At-Risk (K-12)	K.S.A. 72-6428	100,000
Supplemental	After School Program Fund	K.S.A. 72-6425	2,541
Supplemental	Special Education Fund	K.S.A. 72-6425	281,677
Supplemental	Vocational Education Fund	K.S.A. 72-6425	144,738
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	253,745
	Total Transfers		$ 1,478,394

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through February 25, 2022, which is the date at which the financial statement was available to be issued.

Note 12: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 13: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $160,000 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 14: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
Capital Leases									
Football Field Lights	3.85%	02/05/2020	$ 180,000	08/01/2022	$ 180,000	$ -	$ 60,070	$ 119,930	$ 3,380

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

	2022	2023	Total
Principal			
Capital Leases	$ 58,833	$ 61,097	$ 119,930
Interest			
Capital Leases	4,617	2,352	6,969
	$ 63,450	$ 63,449	$ 126,899

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 421 - LYNDON
Lyndon, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 3,938,043	$ (198,382)	$ 18,598	$ 3,758,259	$ 3,758,259	$ -
Supplemental General	1,188,017	(56,580)	354	1,131,791	1,131,791	-
Special Purpose Funds						
Career and Postsecondary Education	193,416	-	-	193,416	152,238	(41,178)
Special Education	1,087,400	-	-	1,087,400	939,841	(147,559)
Driver Training	20,713	-	-	20,713	14,899	(5,814)
Food Service	292,112	-	-	292,112	292,061	(51)
Capital Outlay	953,156	-	-	953,156	516,984	(436,172)
Professional Development	5,920	-	-	5,920	366	(5,554)
KPERS Special Retirement Contribution	451,024	-	-	451,024	381,891	(69,133)
At-Risk (K-12) Fund	291,750	-	-	291,750	281,791	(9,959)
Preschool-Aged At-Risk	69,000	-	-	69,000	-	(69,000)
Extraordinary School	19,976	-	-	19,976	11,478	(8,498)
Virtual Education	6,450	-	-	6,450	-	(6,450)
Summer School	4,600	-	-	4,600	-	(4,600)
Recreation Commission	64,355	-	-	64,355	68,575	4,220
Total of all Funds	$ 8,585,932	$ (254,962)	$ 18,952	$ 8,349,922	$ 7,550,174	$ (799,748)

USD 421 - LYNDON
Lyndon, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 18,598	$ -	$ 18,598
State Sources			
General state aid	3,183,206	3,316,943	(133,737)
Special education aid	556,455	621,100	(64,645)
Total Cash Receipts	$ 3,758,259	$ 3,938,043	$ (179,784)
EXPENDITURES			
Instruction	$ 2,151,909	$ 2,193,792	$ (41,883)
Student support services	33,038	46,710	(13,672)
Instructional support staff	43,348	41,235	2,113
General administration	290,200	310,150	(19,950)
School administration	210,161	207,050	3,111
Central services	61,285	74,300	(13,015)
Operations and maintenance	6,560	6,324	236
Student transportation	166,065	177,700	(11,635)
Operating transfers	795,693	880,782	(85,089)
Adjustment to comply with legal maximum	-	(198,382)	198,382
Legal general fund budget and expenditures	$ 3,758,259	$ 3,739,661	$ 18,598
Adjustment for qualifying budget credits	-	18,598	(18,598)
Total Expenditures	$ 3,758,259	$ 3,758,259	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem property tax	$ 361,554	$ 428,211	$ (66,657)
Delinquent tax	69,269	7,128	62,141
Other	354	-	354
County Sources			
Motor vehicle tax	57,160	55,088	2,072
RV tax	1,560	1,685	(125)
Commercial vehicle tax	-	989	(989)
State Sources			
Supplemental state aid	681,804	715,899	(34,095)
Total Cash Receipts	$ 1,171,701	$ 1,209,000	$ (37,299)
EXPENDITURES			
Instruction	$ 186,662	$ 181,684	$ 4,978
General administration	1,137	166,000	(164,863)
School administration	961	24,500	(23,539)
Operations and maintenance	259,792	281,850	(22,058)
Student transportation services	538	1,961	(1,423)
Operating transfers	682,701	532,022	150,679
Adjustment to comply with legal maximum	-	(56,580)	56,580
Legal supplemental general fund budget and expenditures	$ 1,131,791	$ 1,131,437	$ 354
Adjustment for qualifying budget credits	-	354	(354)
Total Expenditures	$ 1,131,791	$ 1,131,791	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 39,910		
UNENCUMBERED CASH - BEGINNING	39,550		
UNENCUMBERED CASH - ENDING	$ 79,460		

USD 421 - LYNDON
Lyndon, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal Sources			
Federal Aid	$ -	$ 3,599	$ (3,599)
Other Sources			
Operating transfers	154,738	181,217	(26,479)
Total Cash Receipts	$ 154,738	$ 184,816	$ (30,078)
EXPENDITURES			
Instruction	$ 82,682	$ 150,173	$ (67,491)
Student support services	34,629	-	34,629
Instructional support staff	-	9,500	(9,500)
School administration	-	25	(25)
Student transportation services	34,927	33,718	1,209
Total Expenditures	$ 152,238	$ 193,416	$ (41,178)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,500		
UNENCUMBERED CASH - BEGINNING	8,600		
UNENCUMBERED CASH - ENDING	$ 11,100		

USD 421 - LYNDON
Lyndon, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 1,260	$ 3,500	$ (2,240)
Federal Sources			
Federal aid	-	10,203	(10,203)
Other Sources			
Operating transfers	963,946	859,459	104,487
Total Cash Receipts	$ 965,206	$ 873,162	$ 92,044
EXPENDITURES			
Instruction	$ 896,679	$ 1,047,100	$ (150,421)
Student support services	26,123	15,000	11,123
Operations & maintenance	-	5,325	(5,325)
Student transportation services	17,039	19,975	(2,936)
Total Expenditures	$ 939,841	$ 1,087,400	$ (147,559)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,365		
UNENCUMBERED CASH - BEGINNING	214,380		
UNENCUMBERED CASH - ENDING	$ 239,745		

USD 421 - LYNDON
Lyndon, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 5,028	$ 1,000	$ 4,028
State Sources			
State safety aid	3,106	2,250	856
Other Sources			
Operating transfers	-	3,734	(3,734)
Total Cash Receipts	$ 8,134	$ 6,984	$ 1,150
EXPENDITURES			
Instruction	$ 14,567	$ 19,713	$ (5,146)
Operations and maintenance	332	1,000	(668)
Total Expenditures	$ 14,899	$ 20,713	$ (5,814)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,765)		
UNENCUMBERED CASH - BEGINNING	13,729		
UNENCUMBERED CASH - ENDING	$ 6,964		

USD 421 - LYNDON
Lyndon, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Food Service	$ 16,894	$ 115,832	$ (98,938)
Other	657	-	657
State Sources			
State aid	2,852	1,617	1,235
Federal Sources			
Federal aid	345,379	93,823	251,556
Other Sources			
Operating transfers	-	25,869	(25,869)
Total Cash Receipts	$ 365,782	$ 237,141	$ 128,641
EXPENDITURES			
Operations and maintenance	$ 1,267	$ 19,562	$ (18,295)
Food service operations	290,794	272,550	18,244
Total Expenditures	$ 292,061	$ 292,112	$ (51)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73,721		
UNENCUMBERED CASH - BEGINNING	54,971		
UNENCUMBERED CASH - ENDING	$ 128,692		

USD 421 - LYNDON
Lyndon, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem property tax	$ 169,687	$ 183,340	$ (13,653)
Delinquent tax	30,251	3,755	26,496
Interest	1,449	15,000	(13,551)
Other	10,097	15,000	
County Sources			
Motor vehicle tax	31,009	29,955	1,054
RV tax	847	916	(69)
Commercial vehicle tax	-	538	(538)
State Sources			
State aid	106,534	106,817	(283)
Total Cash Receipts	$ 349,874	$ 355,321	$ (544)
EXPENDITURES			
Instruction	$ 1,374	$ 103,056	$ (101,682)
Operations and maintenance	230,731	375,100	(144,369)
Student transportation services	59,484	115,000	(55,516)
Other support services	10,443	60,000	(49,557)
Facility acquisition and construction services	214,952	300,000	(85,048)
Total Expenditures	$ 516,984	$ 953,156	$ (436,172)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (167,110)		
UNENCUMBERED CASH - BEGINNING	600,319		
UNENCUMBERED CASH - ENDING	$ 433,209		

USD 421 - LYNDON
Lyndon, Kansas
PROFESSIONAL DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 1,223	$ 900	$ 323
Other Sources			
Operating transfers	1,424	3,429	(2,005)
Total Cash Receipts	$ 2,647	$ 4,329	$ (1,682)
EXPENDITURES			
Instructional support staff	$ 366	$ 5,920	$ (5,554)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,281		
UNENCUMBERED CASH - BEGINNING	1,591		
UNENCUMBERED CASH - ENDING	$ 3,872		

USD 421 - LYNDON
Lyndon, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 381,891	$ 451,024	$ (69,133)
EXPENDITURES			
Instruction	$ 381,891	$ 274,234	$ 107,657
Student support services	-	18,305	(18,305)
Instructional support staff	-	21,058	(21,058)
General administration	-	24,429	(24,429)
School administration	-	30,944	(30,944)
Central services	-	7,566	(7,566)
Operations and maintenance	-	45,040	(45,040)
Student transportation services	-	18,010	(18,010)
Food service operations	-	11,438	(11,438)
Total Expenditures	$ 381,891	$ 451,024	$ (69,133)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ 353,745	$ 248,559	$ 105,186
EXPENDITURES			
Instruction	$ 190,635	$ 221,050	$ (30,415)
Student support services	45,252	45,650	(398)
School administration	45,904	25,050	20,854
Total Expenditures	$ 281,791	$ 291,750	$ (9,959)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 71,954		
UNENCUMBERED CASH - BEGINNING	43,191		
UNENCUMBERED CASH - ENDING	$ 115,145		

USD 421 - LYNDON
Lyndon, Kansas
AT-RISK PRESCHOOL-AGED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ -	$ 69,444	$ (69,444)
EXPENDITURES			
Instruction	$ -	$ 69,000	$ (69,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Class fees	$ 6,937	$ 8,800	$ (1,863)
Other Sources			
Other	4,541	11,176	(6,635)
Total Cash Receipts	$ 11,478	$ 19,976	$ (8,498)
EXPENDITURES			
Instruction	$ 11,478	$ 19,976	$ (8,498)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ -	$ 6,450	$ (6,450)
EXPENDITURES			
Instruction	$ -	$ 6,450	$ (6,450)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers	$ -	$ 3,467	$ (3,467)
EXPENDITURES			
Instruction	$ -	$ 4,427	$ (4,427)
Central services	-	173	(173)
Total Expenditures	$ -	$ 4,600	$ (4,600)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	1,333		
UNENCUMBERED CASH - ENDING	$ 1,333		

USD 421 - LYNDON
Lyndon, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad Valorem Tax	$ 46,641	$ 45,835	$ 806
Delinquent	8,189	938	7,251
County Sources			-
Motor Vehicle Tax	7,747	7,490	257
RV Tax	212	229	(17)
CV Tax	-	135	(135)
Total Cash Receipts	$ 62,789	$ 54,627	$ 8,162
EXPENDITURES			
Community service operations	$ 68,575	$ 64,355	$ 4,220
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,786)		
UNENCUMBERED CASH - BEGINNING	10,006		
UNENCUMBERED CASH - ENDING	$ 4,220		

USD 421 - LYNDON
Lyndon, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Textbook	Contingency Reserve	Title I	Title IV-A	Title IIA	Literary Grant	Safe and Secure Schools	REAP Grant
RECEIPTS								
Local Sources								
Other	$ 23,169	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Sources								
Federal aid	-	-	59,927	12,049	13,221	55,550	-	-
Total Receipts	$ 23,169	$ -	$ 59,927	$ 12,049	$ 13,221	$ 55,550	$ -	$ -
EXPENDITURES								
Instruction	$ 8,218	$ -	$ 59,928	$ 15,170	$ 19,900	$ 23,680	$ 4,491	$ 60,714
Student support services	-	-	-	-	-	-	-	-
Instructional support staff	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-
Total Expenditures	$ 8,218	$ -	$ 59,928	$ 15,170	$ 19,900	$ 23,680	$ 4,491	$ 60,714
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,951	$ -	$ (1)	$ (3,121)	$ (6,679)	$ 31,870	$ (4,491)	$ (60,714)
UNENCUMBERED CASH - BEGINNING	18,277	84,764	1	3,121	6,679	33,389	4,491	34,192
UNENCUMBERED CASH - ENDING	$ 33,228	$ 84,764	$ -	$ -	$ -	$ 65,259	$ -	$ (26,522)

USD 421 - LYNDON
Lyndon, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	ESSER I	ESSER II	County Covid-19
RECEIPTS			
Local Sources			
Other	$ -	$ -	$ -
Federal Sources			
Federal aid	47,842	-	160,000
Total Receipts	$ 47,842	$ -	$ 160,000
EXPENDITURES			
Instruction	$ (22,370)	$ -	$ 59,969
Student support services	-	773	23,360
Instructional support staff	-	38,694	17,475
General administration	712	-	11,481
School administration	-	-	476
Operations and maintenance	11,131	-	9,062
Food Service	7,604	-	38,177
Total Expenditures	$ (2,923)	$ 39,467	$ 160,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,765	$ (39,467)	$ -
UNENCUMBERED CASH - BEGINNING	(14,787)	-	-
UNENCUMBERED CASH - ENDING	$ 35,978	$ (39,467)	$ -

USD 421 - LYNDON
Lyndon, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Payroll liabilities	$ 167,605	$ 13,238	$ -	$ 180,843
Flex spending	4,464	21,490	19,927	6,027
Sales tax	-	4,094	4,094	-
Building activity account	293	1,133	646	780
Trust funds				
Needy Children	1,086	-	-	1,086
Before School	1,960	360	-	2,320
USD 421 Endowment	11,743	5,464	-	17,207
Cargill grant	12,715	12,483	6,317	18,881
Drill/Dance squad	1,271	2,773	2,883	1,161
HS Cheerleaders	2,857	8,653	9,681	1,829
JH Cheer/Dance	2,077	2,365	3,046	1,396
HS Student Council	328	1,420	919	829
JH Student Council	1,012	3,044	1,151	2,905
Drama Club	1,579	1,527	571	2,535
Class of 2016	17	-	17	-
National Honor Society	1,240	-	1,169	71
FBLA	2,190	509	1,159	1,540
Photo Class	112	-	112	-
FCA	1,293	1,100	-	2,393
Spanish Club	469	-	469	-
LMS FCA	15	-	-	15
LHS FFA	4,772	1,376	1,951	4,197
Class of 2020	54	-	-	54
Class of 2022	1,910	5,114	3,520	3,504
Honor Flight	18,383	140	-	18,523
Class of 2023	1,806	707	115	2,398
Class of 2021	3,074	1,000	4,074	-
Class of 2024	2,463	2,411	165	4,709
Class of 2025	-	8,231	4,682	3,549
Total Agency Funds	$ 246,788	$ 98,632	$ 66,668	$ 278,752

USD 421 - LYNDON
Lyndon, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
High school athletics	$ 12,210	$ 31,219	$ 43,086	$ 343	$ -	$ 343
JH athletics	200	80	138	142	-	142
Boys basketball	1,614	1,184	2,729	69	-	69
Softball	430	-	278	152	-	152
Cross-country	1,095	114	341	868	-	868
Track	26	-	-	26	-	26
Girls basketball	265	1,723	905	1,083	-	1,083
Football	1,726	971	2,243	454	-	454
Volleyball	362	3,705	1,356	2,711	-	2,711
Baseball	813	-	801	12	-	12
LEMS girls basketball	162	50	61	151	-	151
LEMS Volleyball	255	2,514	2,479	290	-	290
Subtotal Gate Receipts	$ 19,158	$ 41,560	$ 54,417	$ 6,301	$ -	$ 6,301
School Projects						
Yearbook	$ 1,001	$ 4,974	$ 4,642	$ 1,333	$ -	$ 1,333
Music class	126	106	224	8	-	8
LHS activities	351	3,628	3,949	30	-	30
LEMS activities	7,334	6,869	7,640	6,563	-	6,563
High school library	1	-	-	1	-	1
Forensics	520	295	772	43	-	43
Weight lifting	324	924	990	258	-	258
District concessions	6,770	20,962	23,682	4,050	-	4,050
NOW interest	380	110	400	90	-	90
Scholars bowl	-	252	243	9	-	9
Creative art	716	-	152	564	-	564
Kindness	2,308	1,512	1,531	2,289	-	2,289
Tiger tees	-	158	158	-	-	-
Scholarship	-	900	900	-	-	-
Subtotal School Projects	$ 19,831	$ 40,690	$ 45,283	$ 15,238	$ -	$ 15,238
Total District Activity Funds	$ 38,989	$ 82,250	$ 99,700	$ 21,539	$ -	$ 21,539