USD 421 - LYNDON

Lyndon, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

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

January 3, 2023

Board of Education
USD 421 - Lyndon
Lyndon, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 421 - Lyndon (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

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

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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, 2022

	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	$ -	$ -	$ 3,831,983	$ 3,831,983	$ -	$ -	$ -
Supplemental General	79,460	-	1,186,338	1,209,322	56,476	4,154	60,630
Special Purpose Funds							
Career and Postsecondary Education	11,100	-	143,530	144,630	10,000	-	10,000
Special Education	239,745	-	859,759	931,053	168,451	-	168,451
Driver Training	6,964	-	10,757	9,191	8,530	-	8,530
Food Service	128,692	-	406,971	324,742	210,921	-	210,921
Capital Outlay	433,209	-	420,016	517,893	335,332	64,700	400,032
Professional Development	3,872	-	1,000	4,009	863	-	863
KPERS Special Contribution	-	-	412,797	412,797	-	-	-
Preschool-Aged At-Risk	-	-	44,377	44,277	100	-	100
At-Risk (K-12)	115,145	-	307,881	393,861	29,165	-	29,165
Extraordinary School Program	-	-	10,044	6,844	3,200	-	3,200
Summer School	1,333	-	-	1,133	200	-	200
Recreation Commission	4,220	-	59,307	59,850	3,677	-	3,677
District Activity Funds	21,539	-	136,319	132,363	25,495	-	25,495
Textbook Rental Fund	33,228	-	11,054	15,535	28,747	3,751	32,498
Contingency Reserve Fund	84,764	-	-	-	84,764	-	84,764
Title I	-	-	59,166	59,166	-	-	-
Title IVA - Impact Aid	-	-	12,843	12,843	-	-	-
Title IIA - Teacher Quality	-	-	13,136	13,136	-	-	-
Literary Grant	65,259	-	30,000	25,853	69,406	-	69,406
Safe and Secure Schools	-	-	4,361	4,361	-	-	-
REAP Grant	(26,522)	-	65,407	37,601	1,284	37,601	38,885
ESSER I	35,978	-	-	35,978	-	-	-
ESSER II	(39,467)	-	200,989	169,551	(8,029)	-	(8,029)
ESSER III	-	-	-	103,921	(103,921)	-	(103,921)
Total Reporting Entity (Excluding Agency Funds)	$ 1,198,519	$ -	$ 8,228,035	$ 8,501,893	$ 924,661	$ 110,206	$ 1,034,867
Composition of Cash							
Checking Accounts							$ 204,035
Money Market							926,474
Total Cash							$ 1,130,509
Less: Agency funds per Schedule 4							(95,642)
Total Reporting Entity (Excluding Agency Funds)							$ 1,034,867

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, 2022

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 statement 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 $16,344 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 statement 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.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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	Safe and Secure Schools
Contingency Reserve	REAP Grant
Title I	ESSER I
Title IV (A)	ESSER II
Title IIA	ESSER III
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 statement. 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, 2022.

At June 30, 2022, the carrying amount of the District's cash and certificates was $1,130,509. The bank balance was $1,404,119. 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 $1,154,119 was collateralized by bank pledged securities with a fair market value of $1,539,032.

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 $175,501 subsequent to June 30, 2022 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, 2022.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 $412,797 for the year ended June 30, 2022.

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,087,043. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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	$ 1,000
General fund	Driver Training	K.S.A. 72-6428	2,000
General fund	Special Education Fund	K.S.A. 72-6428	675,561
General fund	Vocational Education Fund	K.S.A. 72-6428	31,000
General fund	At-Risk (K-12)	K.S.A. 72-6428	234,829
General fund	Preschool-Aged At-Risk	K.S.A. 72-6428	33,500
Supplemental	Pofessional Development	K.S.A. 72-6425	1,000
Supplemental	Special Education Fund	K.S.A. 72-6425	154,962
Supplemental	Vocational Education Fund	K.S.A. 72-6425	110,239
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	83,929
	Total Transfers		$ 1,328,020

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through January 3, 2023, which is the date at which the financial statement was available to be issued.

On November 8, 2022, the District passed two general obligation bonds. The first general obligation bond is not to exceed $4,980,000 to pay for renovations and improvements to the District high school, middle school, and elementary school buildings. The second general obligation bond is not to exceed $3,650,000 to pay to construct collaborative learning center, STEM lab, storm shelter, secure entry vestibules, and make parking improvements.

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 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

Note 13: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2022 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	$ 119,930	$ -	$ 58,833	$ 61,097	$ 4,617

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

	2023	Total
Principal		
Capital Leases	$ 61,097	$ 61,097
Interest		
Capital Leases	2,352	2,352
	$ 63,449	$ 63,449

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 421 - LYNDON
Lyndon, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2022

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	$ 3,970,452	$ (154,813)	$ 16,344	$ 3,831,983	$ 3,831,983	$ -
Supplemental General	1,230,785	(41,012)	19,549	1,209,322	1,209,322	-
Special Purpose Funds						
Career and Postsecondary Education	192,800	-	-	192,800	144,630	(48,170)
Special Education	1,220,603	-	-	1,220,603	931,053	(289,550)
Driver Training	19,064	-	-	19,064	9,191	(9,873)
Food Service	499,012	-	-	499,012	324,742	(174,270)
Capital Outlay	775,346	-	-	775,346	517,893	(257,453)
Professional Development	5,372	-	-	5,372	4,009	(1,363)
KPERS Special Retirement Contribution	462,088	-	-	462,088	412,797	(49,291)
At-Risk (K-12) Fund	481,600	-	-	481,600	393,861	(87,739)
Preschool-Aged At-Risk	75,000	-	-	75,000	44,277	(30,723)
Extraordinary School	12,035	-	-	12,035	6,844	(5,191)
Summer School	1,133	-	-	1,133	1,133	-
Recreation Commission	59,850	-	-	59,850	59,850	-
Total of all Funds	$ 9,005,140	$ (195,825)	$ 35,893	$ 8,845,208	$ 7,891,585	$ (953,623)

USD 421 - LYNDON
Lyndon, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 16,344	$ -	$ 16,344
State Sources			
General state aid	3,259,625	3,384,732	(125,107)
Special education aid	556,014	585,720	(29,706)
Total Cash Receipts	$ 3,831,983	$ 3,970,452	$ (138,469)
EXPENDITURES			
Instruction	1,995,884	$ 2,036,000	$ (40,116)
Student support services	33,201	35,850	(2,649)
Instructional support staff	40,821	44,900	(4,079)
General administration	302,038	307,800	(5,762)
School administration	169,543	218,900	(49,357)
Central services	89,062	66,050	23,012
Operations and maintenance	25,964	7,340	18,624
Student transportation	190,361	172,050	18,311
Facility acquisition and construction	7,219	-	7,219
Transfers out	977,890	1,081,562	(103,672)
Adjustment to comply with legal maximum	-	(154,813)	154,813
Legal general fund budget and expenditures	$ 3,831,983	$ 3,815,639	$ 16,344
Adjustment for qualifying budget credits	-	16,344	(16,344)
Total Expenditures	$ 3,831,983	$ 3,831,983	$ -
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, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem property tax	$ 412,721	$ 15,539	$ 397,182
Delinquent tax	7,439	6,313	1,126
Other	19,549	-	19,549
County Sources			
Motor vehicle tax	56,109	54,587	1,522
RV tax	1,166	1,677	(511)
Commercial vehicle tax	-	640	(640)
State Sources			
Supplemental state aid	689,354	713,117	(23,763)
Total Cash Receipts	$ 1,186,338	$ 791,873	$ 394,465
EXPENDITURES			
Instruction	$ 404,685	$ 324,343	$ 80,342
Student support services	700	-	700
Instructional support staff	2,070	-	2,070
General administration	112,057	1,400	110,657
School administration	4,135	1,000	3,135
Operations and maintenance	330,024	327,650	2,374
Student transportation services	-	44,500	(44,500)
Facility acquisition and construction	5,521	-	5,521
Operating transfers	350,130	531,892	(181,762)
Adjustment to comply with legal maximum	-	(41,012)	41,012
Legal supplemental general fund budget and expenditures	$ 1,209,322	$ 1,189,773	$ 19,549
Adjustment for qualifying budget credits	-	19,549	(19,549)
Total Expenditures	$ 1,209,322	$ 1,209,322	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,984)		
UNENCUMBERED CASH - BEGINNING	79,460		
UNENCUMBERED CASH - ENDING	$ 56,476		

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, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal Sources			
Federal Aid	$ -	$ 1,200	$ (1,200)
Other Sources			
Miscellaneous	2,291	-	2,291
Operating transfers	141,239	180,500	(39,261)
Total Cash Receipts	$ 143,530	$ 181,700	$ (38,170)
EXPENDITURES			
Instruction	$ 85,851	$ 117,500	$ (31,649)
Student support services	16,063	36,800	(20,737)
Student transportation services	42,716	38,500	4,216
Total Expenditures	$ 144,630	$ 192,800	$ (48,170)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,100)		
UNENCUMBERED CASH - BEGINNING	11,100		
UNENCUMBERED CASH - ENDING	$ 10,000		

USD 421 - LYNDON
Lyndon, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ -	$ 1,000	$ (1,000)
Federal Sources			
Federal aid	29,236	-	29,236
Other Sources			
Transfers in	830,523	980,000	(149,477)
Total Cash Receipts	$ 859,759	$ 981,000	$ (121,241)
EXPENDITURES			
Instruction	894,560	$ 1,172,428	$ (277,868)
Student support services	19,674	27,500	(7,826)
Student transportation services	16,819	20,675	(3,856)
Total Expenditures	$ 931,053	$ 1,220,603	$ (289,550)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (71,294)		
UNENCUMBERED CASH - BEGINNING	239,745		
UNENCUMBERED CASH - ENDING	$ 168,451		

USD 421 - LYNDON
Lyndon, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 4,365	$ 3,500	$ 865
State Sources			
State safety aid	4,392	3,600	792
Other Sources			
Operating transfers	2,000	5,000	(3,000)
Total Cash Receipts	$ 10,757	$ 12,100	$ (1,343)
EXPENDITURES			
Instruction	$ 8,095	$ 15,665	$ (7,570)
Operations and maintenance	1,096	3,399	(2,303)
Total Expenditures	$ 9,191	$ 19,064	$ (9,873)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,566		
UNENCUMBERED CASH - BEGINNING	6,964		
UNENCUMBERED CASH - ENDING	$ 8,530		

USD 421 - LYNDON
Lyndon, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Food Service	$ 17,516	$ 14,940	$ 2,576
Other	5,355	-	5,355
State Sources			
State aid	-	2,320	(2,320)
Federal Sources			
Federal aid	384,100	353,060	31,040
Total Cash Receipts	$ 406,971	$ 370,320	$ 36,651
EXPENDITURES			
Food service operations	$ 324,742	$ 499,012	$ (174,270)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 82,229		
UNENCUMBERED CASH - BEGINNING	128,692		
UNENCUMBERED CASH - ENDING	$ 210,921		

USD 421 - LYNDON
Lyndon, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem property tax	$ 204,318	$ 190,942	$ 13,376
Delinquent tax	3,662	3,025	637
Interest	1,872	1,500	372
Other	82,012	18,440	63,572
County Sources			
Motor vehicle tax	28,597	27,876	721
RV tax	614	856	(242)
Commercial vehicle tax	-	327	(327)
State Sources			
State aid	98,941	99,171	(230)
Total Cash Receipts	$ 420,016	$ 342,137	$ 77,879
EXPENDITURES			
Instruction	$ -	$ 27,000	$ (27,000)
General administration	-	71,146	(71,146)
Central services	-	15,000	(15,000)
Operations and maintenance	144,022	314,700	(170,678)
Student transportation services	30,091	150,000	(119,909)
Other support services	5,674	20,000	(14,326)
Facility acquisition and construction services	338,106	177,500	160,606
Total Expenditures	$ 517,893	$ 775,346	$ (257,453)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (97,877)		
UNENCUMBERED CASH - BEGINNING	433,209		
UNENCUMBERED CASH - ENDING	$ 335,332		

USD 421 - LYNDON
Lyndon, Kansas
PROFESSIONAL DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ 1,000	$ 1,500	$ (500)
EXPENDITURES			
Instructional support staff	$ 4,009	$ 5,372	$ (1,363)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,009)		
UNENCUMBERED CASH - BEGINNING	3,872		
UNENCUMBERED CASH - ENDING	$ 863		

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, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 412,797	$ 462,088	$ (49,291)
EXPENDITURES			
Instruction	$ 412,797	$ 280,962	$ 131,835
Student support services	-	18,754	(18,754)
Instructional support staff	-	21,574	(21,574)
General administration	-	25,028	(25,028)
School administration	-	31,703	(31,703)
Central services	-	7,751	(7,751)
Operations and maintenance	-	46,145	(46,145)
Student transportation services	-	18,452	(18,452)
Food service operations	-	11,719	(11,719)
Total Expenditures	$ 412,797	$ 462,088	$ (49,291)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 421 - LYNDON
Lyndon, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ 307,881	$ 366,454	$ (58,573)
EXPENDITURES			
Instruction	$ 214,143	$ 385,800	$ (171,657)
Student support services	89,440	46,550	42,890
School administration	90,278	49,250	41,028
Total Expenditures	$ 393,861	$ 481,600	$ (87,739)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (85,980)		
UNENCUMBERED CASH - BEGINNING	115,145		
UNENCUMBERED CASH - ENDING	$ 29,165		

USD 421 - LYNDON
Lyndon, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Operating transfers	$ 44,377	$ 75,000	$ (30,623)
EXPENDITURES			
Instruction	$ 44,277	$ 75,000	$ (30,723)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 100		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 100		

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, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Class fees	$ 9,044	$ 7,000	$ 2,044
Other Sources			
Other	1,000	35	965
Transfers			
Transfer from general fund	-	2,500	(2,500)
Transfer from supplemental general fund	-	2,500	(2,500)
Total Cash Receipts	$ 10,044	$ 12,035	$ (1,991)
EXPENDITURES			
Instruction	$ 6,844	$ 12,035	$ (5,191)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,200		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 3,200		

USD 421 - LYNDON
Lyndon, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers	$ -	$ -	$ -
EXPENDITURES			
Instruction	$ 1,133	$ 1,133	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,133)		
UNENCUMBERED CASH - BEGINNING	1,333		
UNENCUMBERED CASH - ENDING	$ 200		

USD 421 - LYNDON
Lyndon, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem tax	$ 44,793	$ 47,736	$ (2,943)
Delinquent	929	756	173
County Sources			
Motor vehicle tax	13,432	6,967	6,465
RV tax	153	214	(61)
CV tax	-	82	(82)
Total Cash Receipts	$ 59,307	$ 55,755	$ 3,552
EXPENDITURES			
Community service operations	$ 59,850	$ 59,850	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (543)		
UNENCUMBERED CASH - BEGINNING	4,220		
UNENCUMBERED CASH - ENDING	$ 3,677		

USD 421 - LYNDON
Lyndon, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	Textbook	Contingency Reserve	Title I	Title IV-A	Title IIA	Literary Grant	Safe and Secure Schools	REAP Grant
RECEIPTS								
Local Sources								
Other	$ 11,054	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Sources								
State aid	-	-	-	-	-	-	4,361	-
Federal Sources								
Federal aid	-	-	59,166	12,843	13,136	30,000	-	65,407
Total Receipts	$ 11,054	$ -	$ 59,166	$ 12,843	$ 13,136	$ 30,000	$ 4,361	$ 65,407
EXPENDITURES								
Instruction	$ 15,535	$ -	$ 59,166	$ 12,843	$ 13,136	$ 25,853	$ 4,361	$ 37,601
Student support services	-	-	-	-	-	-	-	-
Instructional support staff	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-
Total Expenditures	$ 15,535	$ -	$ 59,166	$ 12,843	$ 13,136	$ 25,853	$ 4,361	$ 37,601
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,481)	$ -	$ -	$ -	$ -	$ 4,147	$ -	$ 27,806
UNENCUMBERED CASH - BEGINNING	33,228	84,764	-	-	-	65,259	-	(26,522)
UNENCUMBERED CASH - ENDING	$ 28,747	$ 84,764	$ -	$ -	$ -	$ 69,406	$ -	$ 1,284

USD 421 - LYNDON
Lyndon, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	ESSER I	ESSER II	ESSER III
RECEIPTS			
Local Sources			
Other	$ -	$ -	$ -
State Sources			
State aid	-	-	-
Federal Sources			
Federal aid	-	200,989	-
Total Receipts	$ -	$ 200,989	$ -
EXPENDITURES			
Instruction	$ 35,978	$ 41,357	$ 28,209
Student support services	-	1,247	7,879
Instructional support staff	-	-	62,842
General administration	-	3,743	4,974
Central services	-	1,248	-
School administration	-	4,991	-
Operations and maintenance	-	90,614	-
Student transportation	-	20,776	17
Food Service	-	5,575	-
Total Expenditures	$ 35,978	$ 169,551	$ 103,921
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,978)	$ 31,438	$ (103,921)
UNENCUMBERED CASH - BEGINNING	35,978	(39,467)	-
UNENCUMBERED CASH - ENDING	$ -	$ (8,029)	$ (103,921)

USD 421 - LYNDON
Lyndon, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Payroll liabilities	$ 180,843	$ -	$ 180,843	$ -
Flex spending	6,027	16,988	11,994	11,021
Sales tax	-	7,732	7,720	12
Building activity account	780	-	776	4
Trust funds				
Needy Children	1,086	189	-	1,275
Before School	2,320	380	-	2,700
USD 421 Endowment	17,207	4,260	4,800	16,667
Cargill grant	18,881	17,309	14,019	22,171
Drill/Dance squad	1,161	5,716	4,989	1,888
HS Cheerleaders	1,829	8,005	7,839	1,995
JH Cheer/Dance	1,396	1,196	898	1,694
HS Student Council	829	1,043	1,395	477
JH Student Council	2,905	5,649	5,840	2,714
Drama Club	2,535	1,461	1,053	2,943
National Honor Society	71	2,233	1,601	703
FBLA	1,540	800	1,505	835
FCA	2,393	200	-	2,593
LMS FCA	15	-	-	15
LHS FFA	4,197	7,940	9,529	2,608
Class of 2022	3,504	1,000	4,444	60
Honor Flight	18,523	18,905	30,504	6,924
Class of 2020	54	-	54	-
Class of 2021	-	-	-	-
Class of 2023	2,398	5,434	4,529	3,303
Class of 2024	4,709	800	184	5,325
Class of 2025	3,549	1,280	163	4,666
Class of 2026	-	11,056	8,155	2,901
Class of 2027	-	200	52	148
Total Agency Funds	$ 278,752	$ 119,776	$ 302,886	$ 95,642

USD 421 - LYNDON
Lyndon, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
Gate Receipts						
High school athletics	$ 343	$ 61,728	$ 61,726	$ 345	$ -	$ 345
JH athletics	142	106	40	208	-	208
Boys basketball	69	3,609	3,122	556	-	556
Softball	152	675	739	88	-	88
Cross-country	868	-	8	860	-	860
Track	26	-	-	26	-	26
Girls basketball	1,083	2,733	3,050	766	-	766
Football	454	555	1,000	9	-	9
Volleyball	2,711	429	1,733	1,407	-	1,407
Baseball	12	1,591	1,066	537	-	537
LEMS girls basketball	151	1,269	1,269	151	-	151
LEMS Volleyball	290	1,835	1,859	266	-	266
Subtotal Gate Receipts	$ 6,301	$ 74,530	$ 75,612	$ 5,219	$ -	$ 5,219
School Projects						
Yearbook	$ 1,333	$ 5,113	$ 6,446	$ -	$ -	$ -
Music class	8	871	778	101	-	101
LHS activities	30	6,734	6,649	115	-	115
LEMS activities	6,563	4,778	9,105	2,236	-	2,236
High school library	1	-	-	1	-	1
Forensics	43	2,854	1,734	1,163	-	1,163
Weight lifting	258	-	200	58	-	58
District concessions	4,050	35,485	27,949	11,586	-	11,586
NOW interest	90	89	-	179	-	179
Scholars bowl	9	579	533	55	-	55
Creative art	564	352	408	508	-	508
Kindness	2,289	1,493	1,117	2,665	-	2,665
Tiger tees	-	910	732	178	-	178
Scholarship	-	1,221	900	321	-	321
Kindergarten	-	200	-	200	-	200
1st Poertner	-	200	200	-	-	-
FFA Grant	-	910	-	910	-	910
Subtotal School Projects	$ 15,238	$ 61,789	$ 56,751	$ 20,276	$ -	$ 20,276
Total District Activity Funds	$ 21,539	$ 136,319	$ 132,363	$ 25,495	$ -	$ 25,495