



LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of May 26, 2022

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Speaking Points tied to 22/23 Budget for this meeting:

- * Enrollment has been impacted by COVID-19 so we will need to monitor it closely into 22/23
- * ESSER funds have been provided to mitigate the impact of COVID-19, they are short-term and create a funding cliff
- * IPD in the future will have an impact upon the District as well, the state funds approximately 60% of increases

**Lynden School District
School Board Report**

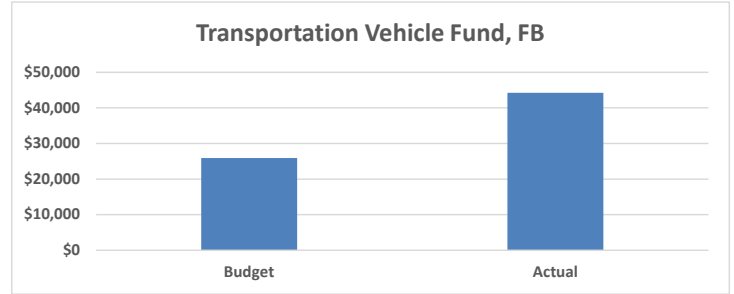
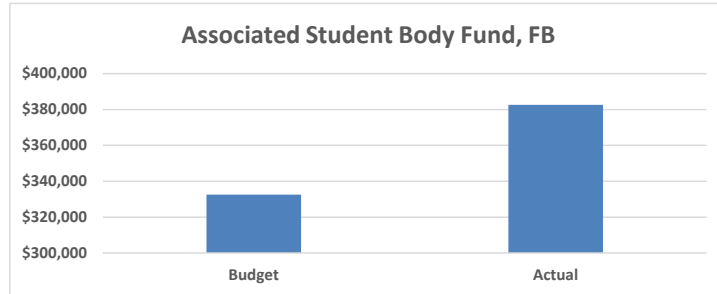
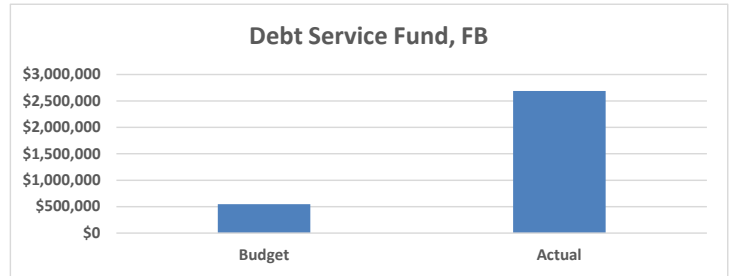
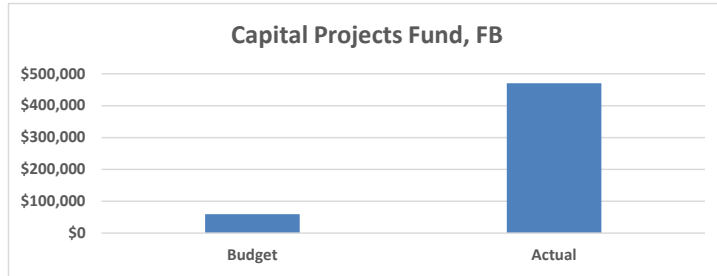
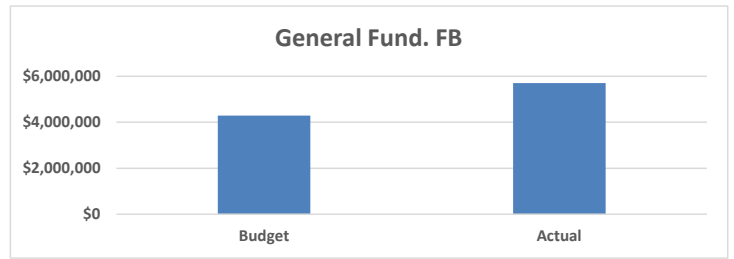
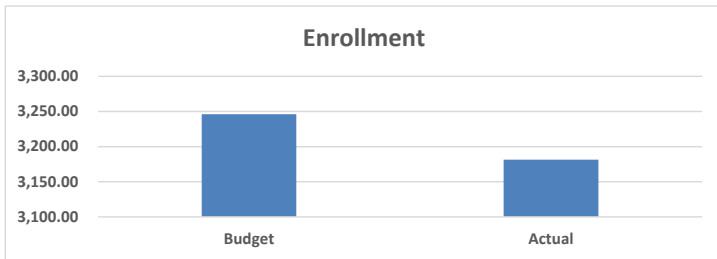
**District Financial Report - Executive Summary
For the Board Meeting of May 26, 2022**

Current Status

<u>Finance / Accounting</u>	<u>Budget</u>	<u>Audit</u>	<u>Enrollment</u>	<u>Operations</u>	<u>Other</u>	<u>Other</u>
April 2022 materially complete.	Budget worked commenced March 2022. Mike Merlino has been doing consulting work and will continue to do so into June 2022.	The audit is complete and an SAO exit conference was conducted on mm/dd/yy. Compliments to Jody for her fine work.	As of April 2022, enrollment is at 3,181.56 FTE, an increase from 20/21 of 53.91 FTE.	Pending.	n/a	n/a
April 2022 reconciliations complete for WC, Bank, PR & AP work has been strong.	Mandi L. has personnel assumptions materially complete, Suzie & I will continue that work into June 2022.	There was one finding; however, the good news is there is no financial impact.	There are two (2) more counts remaining, typically the AAFTE does not materially change this time of year.	Summer 2022 reach-out to departments.	n/a	n/a

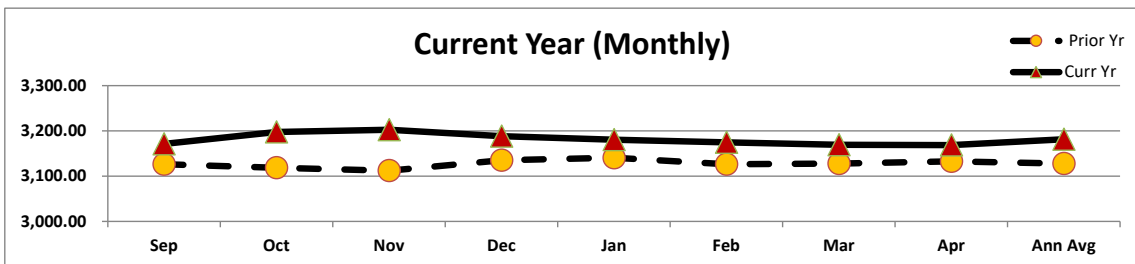
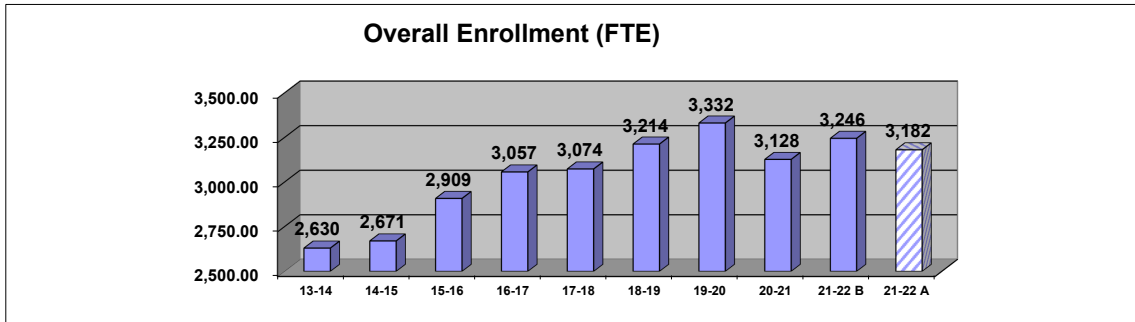
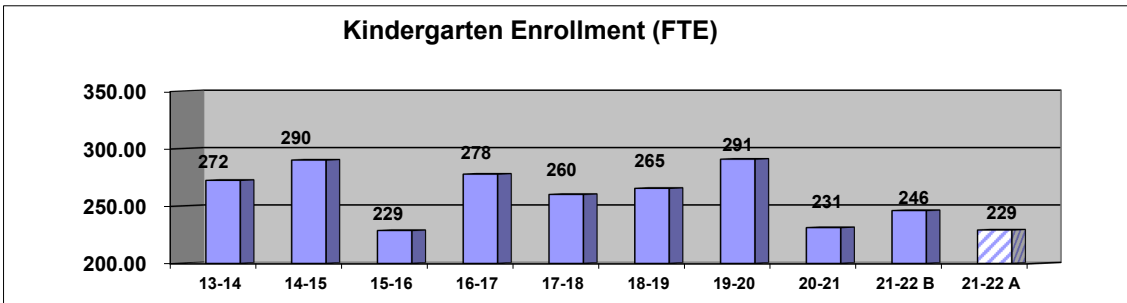
Fund Balance

	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	3,246.00	\$4,295,235	\$59,640	\$546,516	\$332,579	\$25,911
Actual	3,181.56	\$5,709,754	\$470,550	\$2,689,035	\$382,667	\$44,221
Variance	(64.44)	\$1,414,519	\$410,910	\$2,142,519	\$50,088	\$18,310



**Lynden School District
Enrollment Analysis
Through April 2022 (Per OSPI)**

<u>Enrollment by Grade</u>	<u>2021/2022 Budget</u>	<u>2021/2022 Annual Average</u>	<u>2021/2022 Budget Variance</u>	<u>2020/2021 Annual Average</u>
Kindergarten	246.00	213.76	(32.24)	183.63
Grade 1	247.00	208.15	(38.85)	202.60
Grade 2	259.00	218.89	(40.11)	212.01
Grade 3	239.00	236.38	(2.62)	213.74
Grade 4	239.00	227.12	(11.88)	210.74
Grade 5	239.00	218.25	(20.75)	224.82
Grade 6	241.00	232.03	(8.97)	206.21
K-6	1,710.00	1,554.58	(155.42)	1,453.75
Grade 7	235.00	198.82	(36.18)	212.77
Grade 8	227.00	212.48	(14.52)	203.91
7-8	462.00	411.30	(50.70)	416.68
Grade 9	210.00	212.62	2.62	254.35
Grade 10	251.00	252.14	1.14	231.67
Grade 11	182.00	196.58	14.58	167.25
Grade 12	168.00	165.92	(2.08)	163.77
9-12	811.00	827.26	16.26	817.04
Total K-12	2,983.00	2,793.14	(189.86)	2,687.47
ALE	263.00	388.42	125.42	440.19
Rounding/Other	-	-	-	(0.01)
Total Basic Education Enrollment	3,246.00	3,181.56	(64.44)	3,127.65
CTE (7-8) *1	17.00	14.77	(2.23)	16.68
CTE (9-12) *1	177.00	216.12	39.12	177.24
Running Start *1	150.00	113.48	(36.52)	149.90
Dropout Reengagement *1	19.00	18.88	(0.12)	20.00



Lynden School District
Budget Status Report
Through April 30, 2022

General Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 52,631,500	\$ 34,679,249	n/a	n/a
Expenditures (-)	53,937,429	35,080,623	16,205,982	2,650,824
Transfers / Other	(123,000)	(83,087)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,428,929)	\$ (484,462)	n/a	n/a
Beginning Fund Balance	5,724,164	5,709,754	n/a	n/a
Ending Fund Balance	\$ 4,295,235	\$ 5,225,292	n/a	n/a

Capital Projects Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,251,500	\$ 676,268	n/a	n/a
Expenditures (-)	950,000	284,898	32,231	632,871
Transfers / Other	(467,909)	(167,852)		n/a
Operating Surplus (Deficit)	\$ (166,409)	\$ 223,518	n/a	n/a
Beginning Fund Balance	226,049	247,032	n/a	n/a
Ending Fund Balance	\$ 59,640	\$ 470,550	n/a	n/a

Debt Service Fund

Description	2021/2022 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,608,909	\$ 2,942,196	n/a	n/a
Expenditures (-)	4,535,965	2,744,030	-	1,791,935
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (927,056)	\$ 198,166	n/a	n/a
Beginning Fund Balance	1,473,572	2,490,869	n/a	n/a
Ending Fund Balance	\$ 546,516	\$ 2,689,035	n/a	n/a

Associated Student Body Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 600,000	\$ 325,896	n/a	n/a
Expenditures (-)	549,000	217,603	44,363	287,034
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 51,000	\$ 108,294	n/a	n/a
Beginning Fund Balance	281,579	274,373	n/a	n/a
Ending Fund Balance	\$ 332,579	\$ 382,667	n/a	n/a

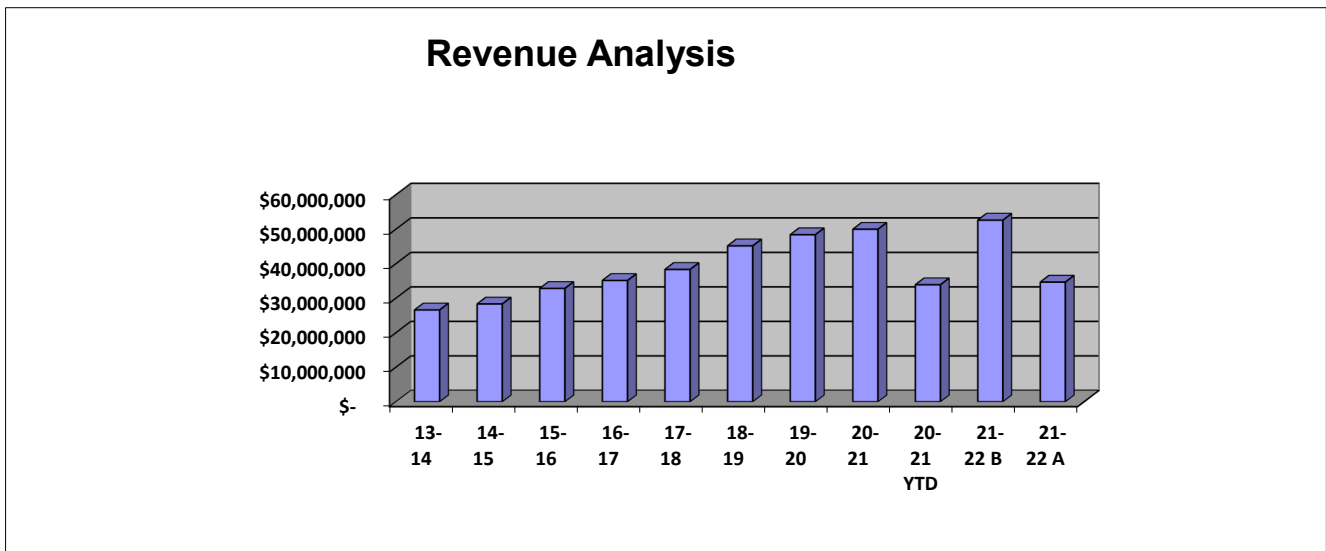
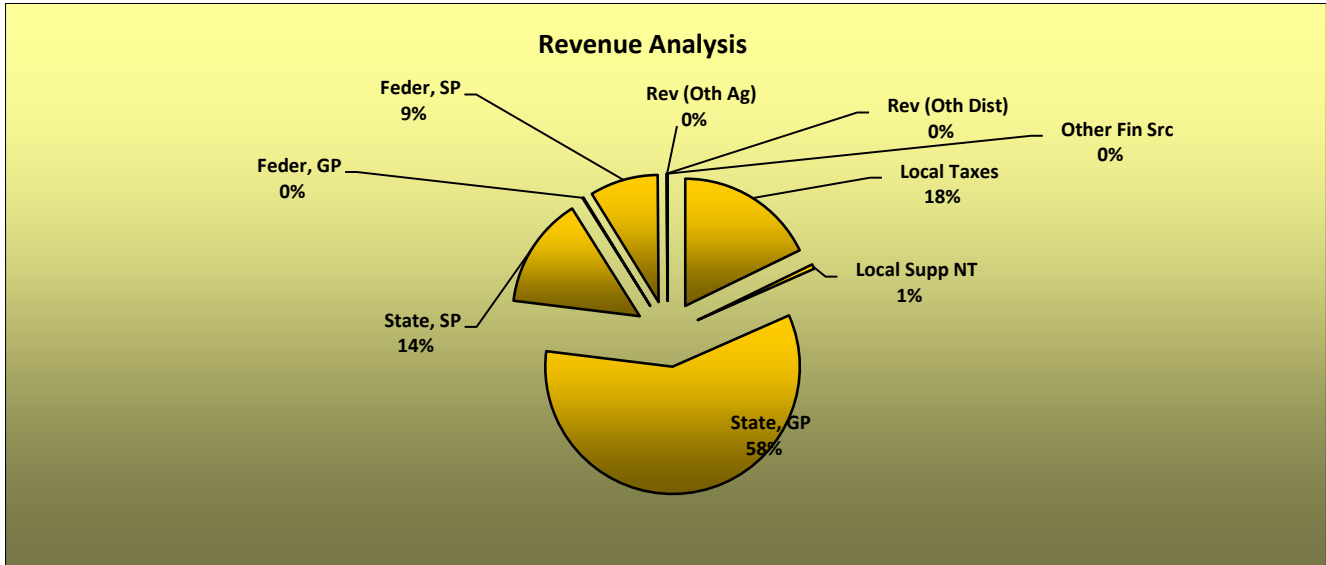
Transportation Vehicle Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 222,000	\$ 1,581	n/a	n/a
Expenditures (-)	250,000	283,610	-	(33,610)
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (28,000)	\$ (282,029)	n/a	n/a
Beginning Fund Balance	53,911	326,250	n/a	n/a
Ending Fund Balance	\$ 25,911	\$ 44,221	n/a	n/a

**Lynden School District
Revenue Analysis
Through April 30, 2022**

General Fund

Revenues	2021/2022 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,001,600	\$ 6,170,740	\$ (830,860)
Local Supp NT	613,000	208,704	(404,296)
State, GP	31,783,704	20,304,627	(11,479,077)
State, SP	7,797,776	4,899,105	(2,898,671)
Feder, GP	20,000	47,880	27,880
Feder, SP	4,039,420	3,009,117	(1,030,303)
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,376,000	36,793	(1,339,207)
Other Fin Src	-	2,283	2,283
Total Revenues	\$ 52,631,500	\$ 34,679,249	\$ (17,952,251)
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
Total Revenues	\$ 52,631,500	\$ 34,679,249	\$ (17,952,251)



**Lynden School District
Expenditure Analysis
Through April 30, 2022**

General Fund

Expenditures	2021/2022	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 30,673,725	\$ 19,552,021	\$ 11,121,704
Federal Special Purpose	\$ 1,106,471	713,763	392,708
Special Educ Instr	\$ 8,732,469	5,575,740	3,156,730
Vocat Educ Instr	\$ 1,949,014	1,330,327	618,687
Compens Educ Instr	\$ 2,121,709	1,262,187	859,522
Other Instr Prog	\$ 747,802	136,758	611,044
Commun Svcs	\$ 12,000	7,530	4,470
Support Services	8,594,239	6,502,298	2,091,941
Other	-	83,087	(83,087)
Total Expenditures	\$ 53,937,429	\$ 35,163,710	\$ 18,773,719
Budget Capacity ^(*1)	\$ -	\$ -	\$ -
Total Expenditures	\$ 53,937,429	\$ 35,163,710	\$ 18,773,719

