



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of January 26, 2023

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**Lynden School District  
School Board Report**

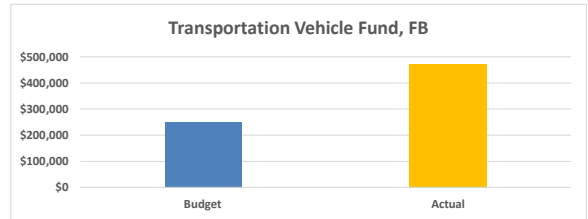
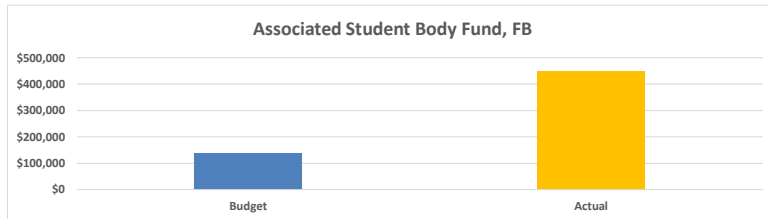
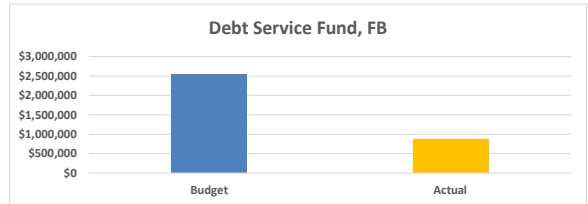
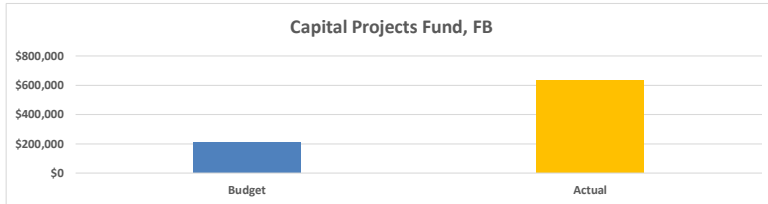
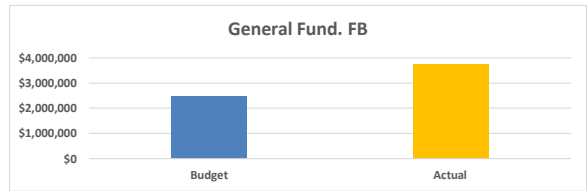
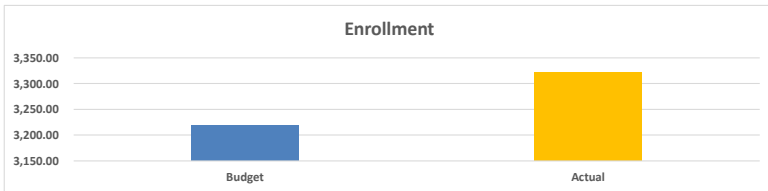
**District Financial Report - Executive Summary  
For the Board Meeting of January 26, 2023**

Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations				
December 2022 materially complete.	21/22 Year-end Close	Adopted August 11, 2022	2021/2022 Audit	22 / 23	Work with Facilities, Food Service, Technology, & Transportation.				
Reconciliations materially complete. PR & AP consistently accurate and timely. Building Budget reports distributed by 01/18/23.	Complete - moved to audit phase.	Budget and executive summary are available on the District's website. Work commenced in November 2022 for the 23/24 Budget, work with the Board's Budget Committee is planned throughout	The 21/22 audit commenced over the Christmas/Winter Break. Audit focus is financial statements, Food Service, IDEA (Federal Special Education), & COVID-19 Rescue Funds (ESSER)	Budgeted at 3,219 FTE for 22/23, including Lynden Academy. Enrollment provided through December 2022 at 3,321.76 Annual FTE.	<table border="1"> <tr> <td>Narlene will provide information regarding Food Service at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report</td> <td>Shane will provide information regarding Transportation at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report</td> <td>Shane will provide information regarding Transportation at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report</td> <td>Mark will provide information regarding Technology at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report</td> </tr> </table>	Narlene will provide information regarding Food Service at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report	Shane will provide information regarding Transportation at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report	Shane will provide information regarding Transportation at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report	Mark will provide information regarding Technology at the February 9 or February 23, 2023 School Board meeting as a part of the Operations Team report
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**Fund Balance**

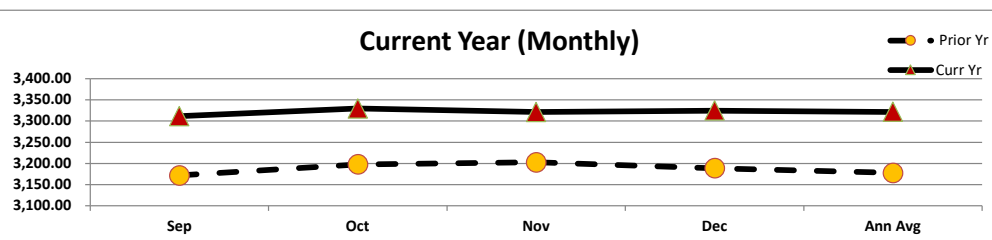
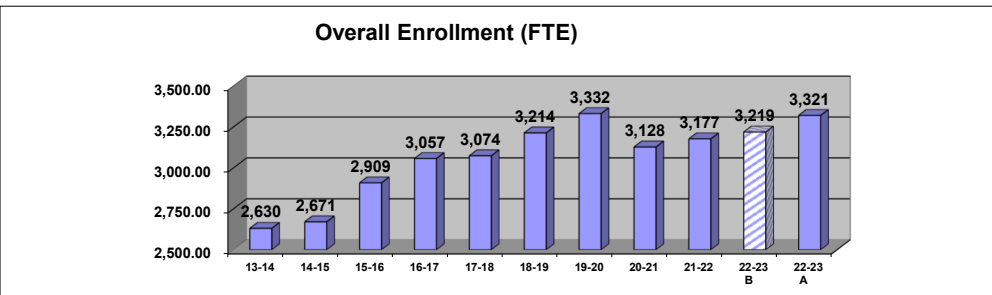
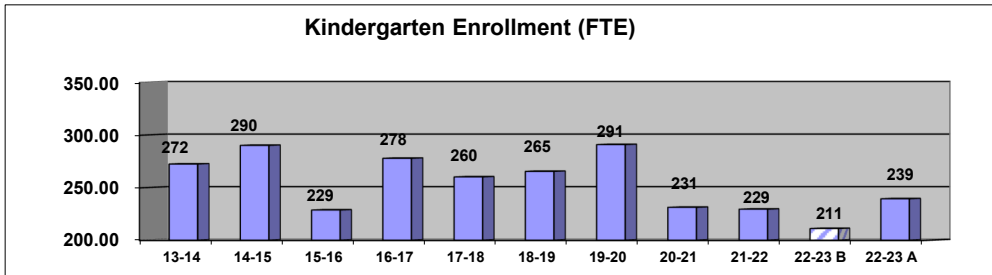
	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>	An updated tool is in place to monitor financial activity. For example, per month how is payroll as a percent of budget in comparison to prior Fiscal Year trends. This will be helpful in analyzing fund balance performance.
Budget	3,219.00	\$2,481,375	\$209,656	\$2,526,537	\$137,773	\$251,707	
Actual	3,321.76	\$3,748,043	\$629,335	\$868,582	\$447,611	\$472,405	
Variance	102.76	\$1,266,668	\$419,679	-\$1,657,955	\$309,838	\$220,698	



**Lynden School District  
Enrollment Analysis  
Through December 2022 (Per District)**

<u>Enrollment by Grade</u>	<u>2022/2023 Budget</u>	<u>2022/2023 Annual Average</u>	<u>2022/2023 Budget Variance</u>	<u>2021/2022 Annual Average</u>
Kindergarten, TK Version	54.00	72.00	18.00	-
Kindergarten	211.00	217.91	6.91	214.61
Grade 1	219.00	228.75	9.75	208.92
Grade 2	212.00	214.75	2.75	219.22
Grade 3	223.00	228.76	5.76	236.20
Grade 4	235.00	242.25	7.25	226.80
Grade 5	226.00	237.50	11.50	217.80
Grade 6	220.00	217.00	(3.00)	231.32
<b>K-6</b>	<b>1,600.00</b>	<b>1,658.92</b>	<b>58.92</b>	<b>1,554.87</b>
Grade 7	238.00	227.13	(10.87)	199.92
Grade 8	205.00	209.30	4.30	211.56
<b>7-8</b>	<b>443.00</b>	<b>436.43</b>	<b>(6.57)</b>	<b>411.48</b>
Grade 9	220.00	233.02	13.02	212.27
Grade 10	209.00	207.37	(1.63)	251.85
Grade 11	196.00	217.19	21.19	196.02
Grade 12	181.00	183.17	2.17	165.47
<b>9-12</b>	<b>806.00</b>	<b>840.75</b>	<b>34.75</b>	<b>825.61</b>
<b>Total K-12</b>	<b>2,849.00</b>	<b>2,936.10</b>	<b>87.10</b>	<b>2,791.96</b>
ALE	370.00	385.67	15.67	385.53
Rounding/Other	-	(0.01)	(0.01)	(0.01)
<b>Total Basic Education Enrollment</b>	<b>3,219.00</b>	<b>3,321.76</b>	<b>102.76</b>	<b>3,177.48</b>
CTE (7-8) *1	15.00	17.77	2.77	14.62
CTE (9-12) *1	220.00	193.16	(26.84)	213.85
Running Start *1	107.00	98.38	(8.62)	110.34
Dropout Reengagement *1	18.00	22.25	4.25	19.20

<u>Student Mobility (Start Yr)</u>	<u>New</u>	<u>Withdrawal</u>
In-State	107.00	53.00
Out-of-State	29.00	31.00
<b>Total</b>	<b>136.00</b>	<b>84.00</b>



Lynden School District  
Budget Status Report  
Through December 31, 2022

**General Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 54,121,475	\$ 16,692,513	n/a	n/a
Expenditures (-)	56,710,615	18,253,151	<b>33,058,781</b>	<b>5,398,683</b>
Transfers / Other	(389,316)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (2,978,456)	\$ (1,560,638)	n/a	n/a
Beginning Fund Balance	5,459,831	<b>5,308,681</b>	n/a	<b>(151,150)</b>
Ending Fund Balance	\$ <b>2,481,375</b>	\$ <b>3,748,043</b>	<b>n/a</b>	<b>n/a</b>

**Capital Projects Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,661,837	\$ 348,109	n/a	n/a
Expenditures (-)	749,268	207,146	437,228	104,894
Transfers / Other	(704,215)	-	n/a	n/a
Operating Surplus (Deficit)	\$ 208,354	\$ 140,963	n/a	n/a
Beginning Fund Balance	1,302	<b>488,372</b>	n/a	<b>487,070</b>
Ending Fund Balance	\$ <b>209,656</b>	\$ <b>629,335</b>	<b>n/a</b>	<b>n/a</b>

**Debt Service Fund**

Description	2022/2023 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,757,707	\$ 1,366,498	n/a	n/a
Expenditures (-)	3,784,240	2,568,702	1,178,558	36,980
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (26,533)	\$ (1,202,204)	n/a	n/a
Beginning Fund Balance	2,553,070	<b>2,070,786</b>	n/a	<b>(482,284)</b>
Ending Fund Balance	\$ <b>2,526,537</b>	\$ <b>868,582</b>	<b>n/a</b>	<b>n/a</b>

**Associated Student Body Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 262,444	n/a	n/a
Expenditures (-)	758,968	159,209	39,151	560,608
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 103,234	n/a	n/a
Beginning Fund Balance	188,373	<b>344,377</b>	n/a	<b>156,004</b>
Ending Fund Balance	\$ <b>137,773</b>	\$ <b>447,611</b>	<b>n/a</b>	<b>n/a</b>

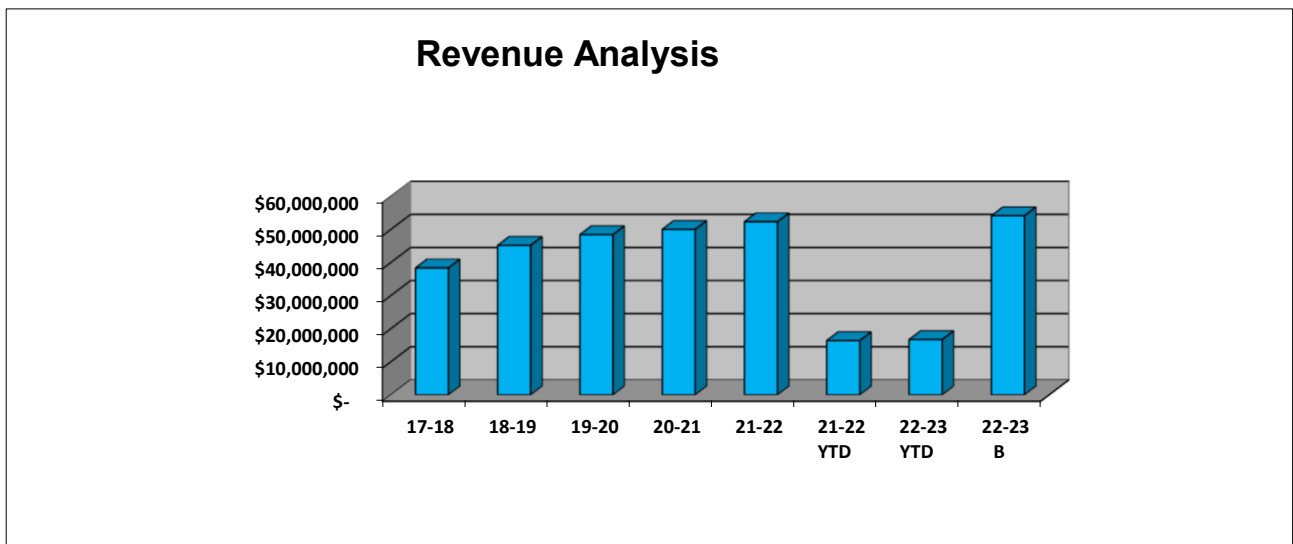
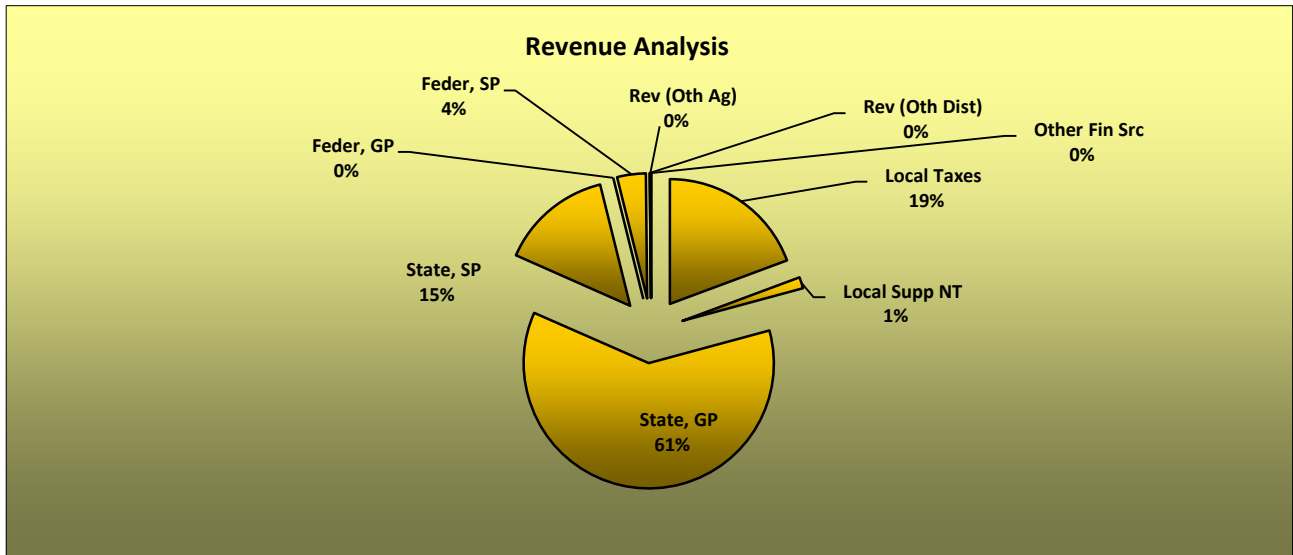
**Transportation Vehicle Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 227,500	\$ 2,047	n/a	n/a
Expenditures (-)	300,000	-	-	300,000
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (72,500)	\$ 2,047	n/a	n/a
Beginning Fund Balance	324,207	<b>470,357</b>	n/a	<b>146,150</b>
Ending Fund Balance	\$ <b>251,707</b>	\$ <b>472,405</b>	<b>n/a</b>	<b>n/a</b>

**Lynden School District  
Revenue Analysis  
Through December 31, 2022**

**General Fund**

Revenues	2022/2023		Variance - Fav (Unf)
	Budget (F195)	Per G/L	
Local Taxes	\$ 7,348,011	\$ 3,227,465	\$ (4,120,546)
Local Supp NT	572,000	243,223	(328,777)
State, GP	33,262,426	10,151,853	(23,110,573)
State, SP	7,970,055	2,424,186	(5,545,869)
Feder, GP	35,000	-	(35,000)
Feder, SP	3,823,983	618,185	(3,205,798)
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,110,000	27,490	(1,082,510)
Other Fin Src	-	110	110
<b>Total Revenues</b>	<b>\$ 54,121,475</b>	<b>\$ 16,692,513</b>	<b>\$ (37,428,962)</b>
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 54,121,475</b>	<b>\$ 16,692,513</b>	<b>\$ (37,428,962)</b>



**Lynden School District  
Expenditure Analysis  
Through December 31, 2022**

**General Fund**

Expenditures	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 31,959,381	\$ 10,039,454	\$ 21,919,927
Federal Special Purpose	\$ 1,068,330	530,402	537,928
Special Educ Instr	\$ 8,741,707	2,855,500	5,886,207
Vocat Educ Instr	\$ 2,139,217	667,691	1,471,526
Compens Educ Instr	\$ 2,213,350	604,259	1,609,091
Other Instr Prog	\$ 917,144	69,577	847,567
Commun Svcs	\$ 39,500	2,038	37,462
Support Services	9,632,086	3,484,229	6,147,857
<b>Total Expenditures</b>	<b>\$ 56,710,715</b>	<b>\$ 18,253,151</b>	<b>\$ 38,457,564</b>
Budget Capacity <sup>(*1)</sup>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 56,710,715</b>	<b>\$ 18,253,151</b>	<b>\$ 38,457,564</b>
Other Financing Sources	380,316	-	380,316

