



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of February 23, 2023

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**Lynden School District
School Board Report**

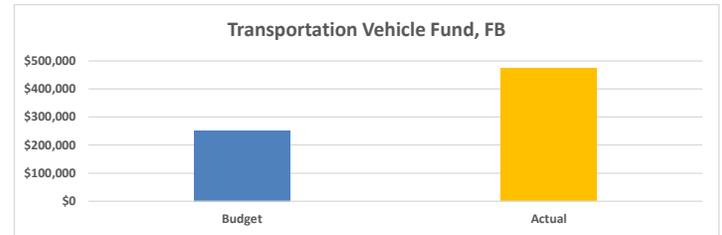
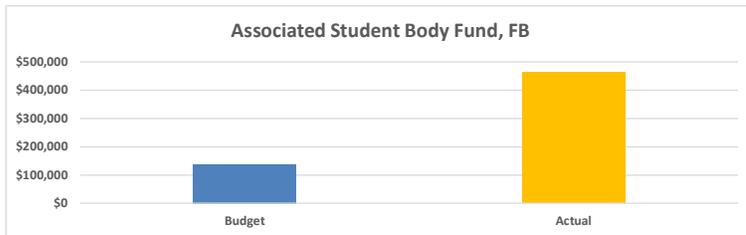
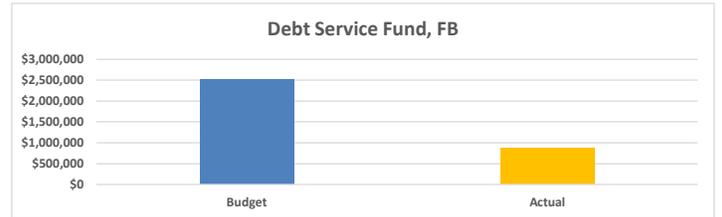
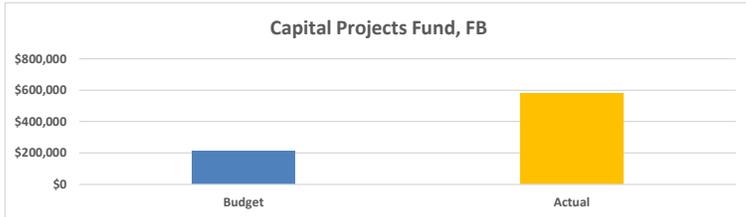
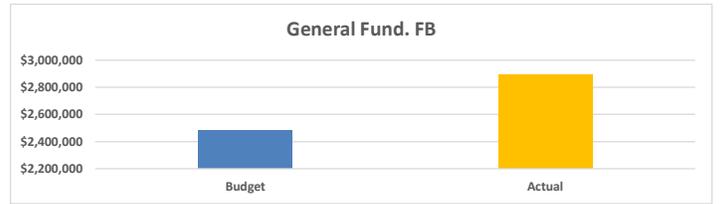
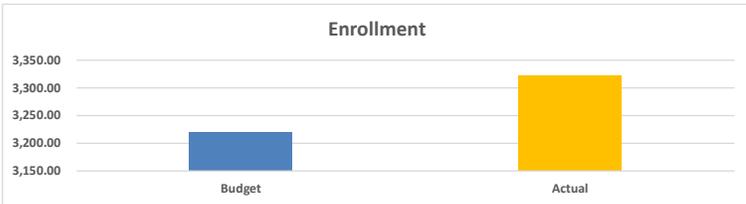
**District Financial Report - Executive Summary
For the Board Meeting of February 23, 2023**

Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations			
January 2023 materially complete.	21/22 Year-end Close	22/23: Adopted August 11, 2022...23/24 In-Progress	2021/2022 Audit	22 / 23	Work with Facilities, Food Service, Technology, & Transportation.			
Reconciliations materially complete. PR & AP consistently accurate and timely.. Building Budget reports are scheduled for 2/19/23.	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 & federal funds. Nearly complete	Budgeted at 3,219 FTE for 22/23, including Lynden Academy. Enrollment provided through January 2023 at 3,322.30 Annual FTE.	Child Nutrition: Presentation as a part of this meeting.	Facilities: Presentation as a part of this meeting	Technology: Presentation as a part of this meeting	Transportation: Presentation as a part of this meeting

Fund Balance

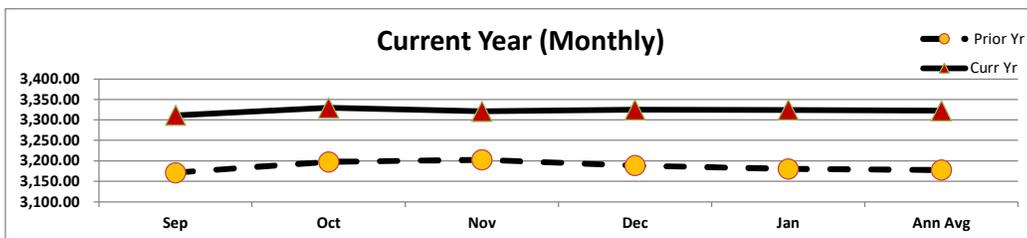
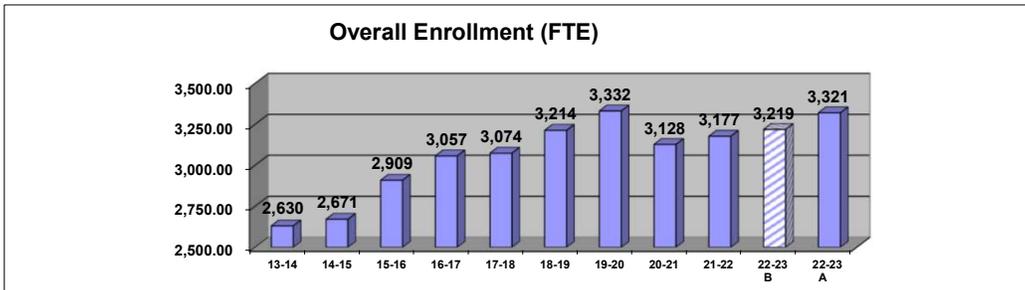
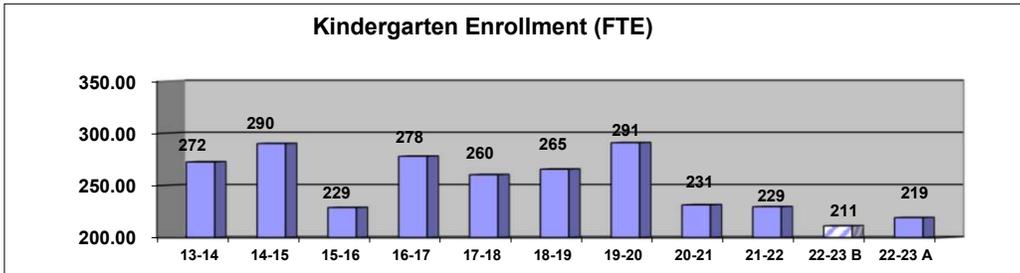
	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>	An updated tool is in place to monitor financial activity . For example, per month how is payroll as a percent of budget 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	3,322.30	\$2,891,433	\$580,622	\$875,530	\$463,332	\$473,062	
Variance	103.30	\$410,058	\$370,966	-\$1,651,007	\$325,559	\$221,355	



**Lynden School District
Enrollment Analysis
Through January 2023 (Per OSPI)**

Enrollment by Grade		2022/2023 Budget	2022/2023 Annual Average	2022/2023 Budget Variance	2021/2022 Annual Average
Kindergarten, TK Version		54.00	72.00	18.00	-
Kindergarten		211.00	218.88	7.88	214.61
Grade 1		219.00	228.80	9.80	208.92
Grade 2		212.00	214.60	2.60	219.22
Grade 3		223.00	228.81	5.81	236.20
Grade 4		235.00	243.00	8.00	226.80
Grade 5		226.00	237.60	11.60	217.80
Grade 6		220.00	217.20	(2.80)	231.32
K-6		1,600.00	1,660.89	60.89	1,554.87
Grade 7		238.00	227.07	(10.93)	199.92
Grade 8		205.00	209.37	4.37	211.56
7-8		443.00	436.44	(6.56)	411.48
Grade 9		220.00	232.72	12.72	212.27
Grade 10		209.00	206.64	(2.36)	251.85
Grade 11		196.00	216.71	20.71	196.02
Grade 12		181.00	182.98	1.98	165.47
9-12		806.00	839.05	33.05	825.61
Total K-12		2,849.00	2,936.38	87.38	2,791.96
ALE		370.00	385.91	15.91	385.53
Rounding/Other		-	0.01	0.01	(0.01)
Total Basic Education Enrollment		3,219.00	3,322.30	103.30	3,177.48
CTE (7-8) *1		15.00	17.48	2.48	14.62
CTE (9-12) *1		220.00	192.20	(27.80)	213.85
Running Start *1		107.00	96.91	(10.09)	110.34
Dropout Reengagement *1		18.00	21.80	3.80	19.20

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



Lynden School District
Budget Status Report
Through January 31, 2023

General Fund				
Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 54,121,475	\$ 21,006,691	n/a	n/a
Expenditures (-)	56,710,615	23,423,940	29,883,299	3,403,376
Transfers / Other	(389,316)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (2,978,456)	\$ (2,417,249)	n/a	n/a
Beginning Fund Balance	5,459,831	5,308,681	n/a	(151,150)
Ending Fund Balance	\$ 2,481,375	\$ 2,891,433	n/a	n/a

Capital Projects Fund				
Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,661,837	\$ 350,442	n/a	n/a
Expenditures (-)	749,268	258,192	388,441	102,634
Transfers / Other	(704,215)	-		n/a
Operating Surplus (Deficit)	\$ 208,354	\$ 92,250	n/a	n/a
Beginning Fund Balance	1,302	488,372	n/a	487,070
Ending Fund Balance	\$ 209,656	\$ 580,622	n/a	n/a

Debt Service Fund				
Description	2022/2023 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,757,707	\$ 1,373,446	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)	\$ (1,195,256)	n/a	n/a
Beginning Fund Balance	2,553,070	2,070,786	n/a	(482,284)
Ending Fund Balance	\$ 2,526,537	\$ 875,530	n/a	n/a

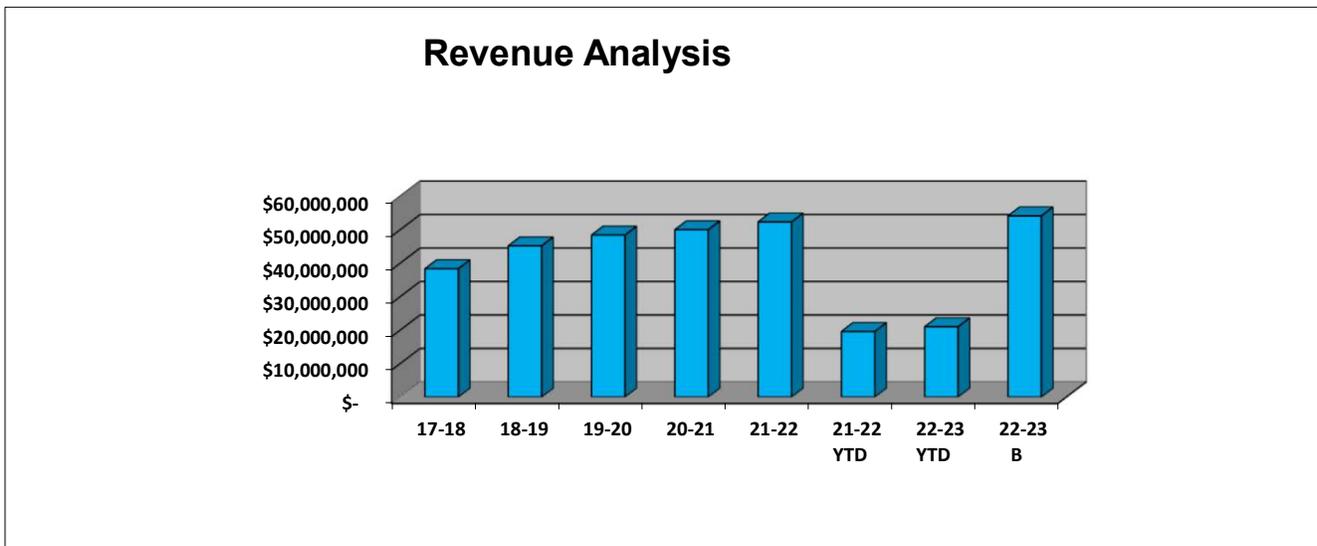
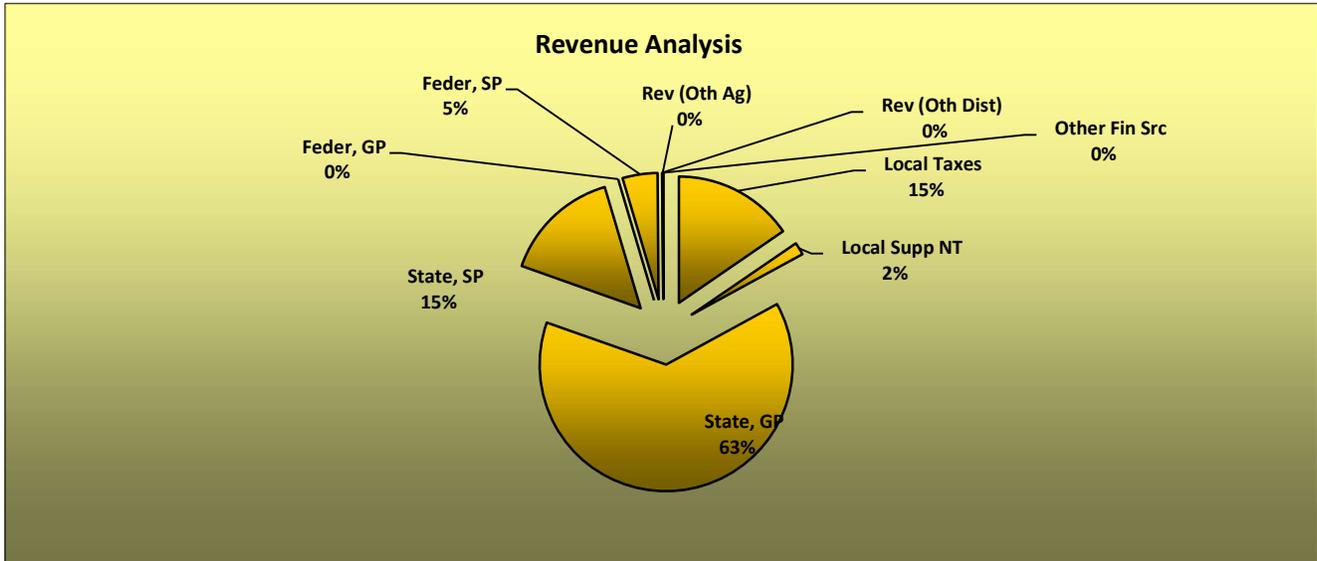
Associated Student Body Fund				
Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 320,002	n/a	n/a
Expenditures (-)	758,968	201,046	33,499	524,423
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 118,956	n/a	n/a
Beginning Fund Balance	188,373	344,377	n/a	156,004
Ending Fund Balance	\$ 137,773	\$ 463,332	n/a	n/a

Transportation Vehicle Fund				
Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 227,500	\$ 2,705	n/a	n/a
Expenditures (-)	300,000	-	-	300,000
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (72,500)	\$ 2,705	n/a	n/a
Beginning Fund Balance	324,207	470,357	n/a	146,150
Ending Fund Balance	\$ 251,707	\$ 473,062	n/a	n/a

**Lynden School District
Revenue Analysis
Through January 31, 2023**

General Fund

Revenues	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,348,011	\$ 3,241,910	\$ (4,106,101)
Local Supp NT	572,000	336,488	(235,512)
State, GP	33,262,426	13,309,710	(19,952,716)
State, SP	7,970,055	3,154,994	(4,815,061)
Feder, GP	35,000	-	(35,000)
Feder, SP	3,823,983	935,989	(2,887,994)
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,110,000	27,490	(1,082,510)
Other Fin Src	-	110	110
Total Revenues	\$ 54,121,475	\$ 21,006,691	\$ (33,114,784)
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
Total Revenues	\$ 54,121,475	\$ 21,006,691	\$ (33,114,784)



**Lynden School District
Expenditure Analysis
Through January 31, 2023**

General Fund

Expenditures	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 31,959,381	\$ 13,126,063	\$ 18,833,318
Federal Special Purpose	\$ 1,068,330	657,429	410,901
Special Educ Instr	\$ 8,741,707	3,582,364	5,159,343
Vocat Educ Instr	\$ 2,139,217	868,262	1,270,955
Compens Educ Instr	\$ 2,213,350	759,743	1,453,607
Other Instr Prog	\$ 917,144	91,515	825,629
Commun Svcs	\$ 39,500	2,283	37,217
Support Services	9,632,086	4,336,281	5,295,805
Total Expenditures	\$ 56,710,715	\$ 23,423,940	\$ 33,286,775
Budget Capacity ^(*1)	\$ -	\$ -	\$ -
Total Expenditures	\$ 56,710,715	\$ 23,423,940	\$ 33,286,775
Other Financing Sources	380,316	-	380,316

