



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Board Report (Finance & Operations), for the Year-ended August 31, 2023 For the Board Meeting of November 9, 2023

	<u>Description</u>	<u>Page #</u>
Executive Summary		2
Enrollment		3
Budget Status		4
Revenue (by Source)		5
Expenditures (by Program)		6
Expenditures (by Activity)		7
Expenditures (by Object)		8
Staffing Levels & Ratios		9

Areas in this format throughout the report provide comment or are specific financial activity significant in the current report provided.

**Lynden School District  
School Board Report**

**District Financial Report - Executive Summary  
For the Board Meeting of November 9, 2023**

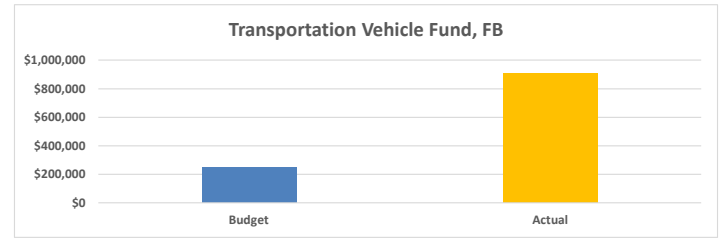
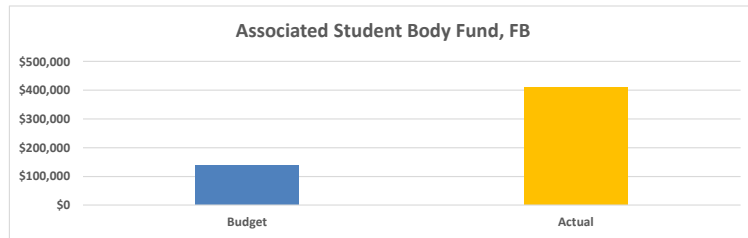
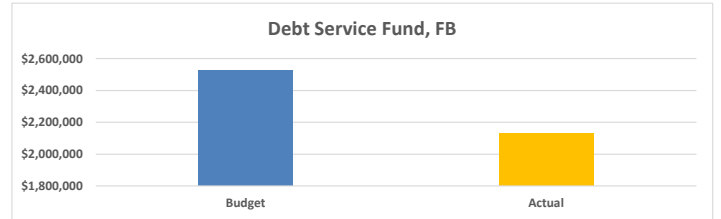
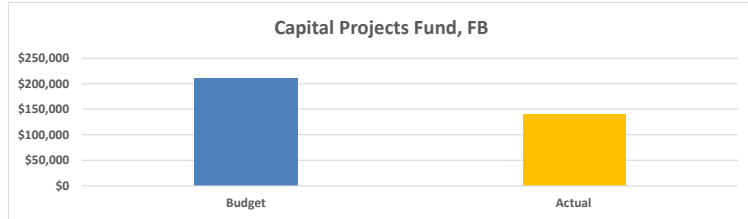
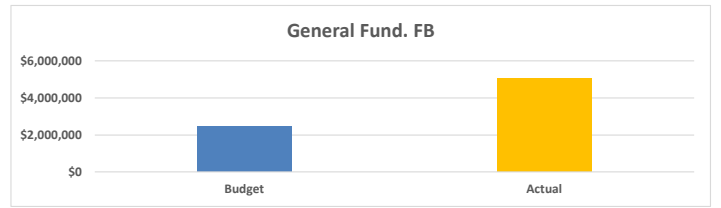
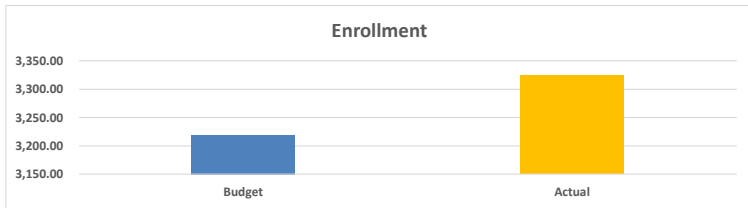
Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations			
August 2023 materially complete.	22/23 Year-end Close	22/23: Adopted August 11, 2022...23/24: Adopted August xx, 2023	2021/2022 Audit	22 / 23	Work with Facilities, Food Service, Technology, & Transportation. Will share in a subsequent report.			
Reconciliations complete.	Year-end work complete. F-196 signed & certified. Work on Schedule of Expenditure of Federal Awards (SEFA) & Notes to the Financial Statements scheduled over next two weeks.	Budget and executive summary will be available on the District's website by mid-November.	The 21/22 audit commenced over the Christmas/Winter Break. Audit is complete. No material issues.	Budgeted at 3,219 FTE for 22/23, including Lynden Academy. Enrollment for year 3,324.25 Annual FTE.	<b>Child Nutrition:</b> Future Report	<b>Facilities:</b> Future Report	<b>Technology:</b> Future Report	<b>Transportation:</b> Future Report

**Fund Balance**

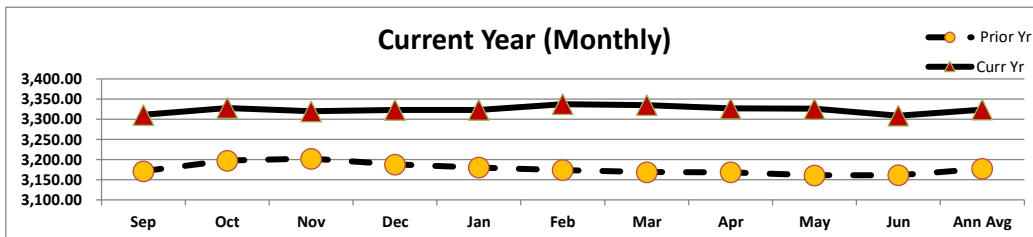
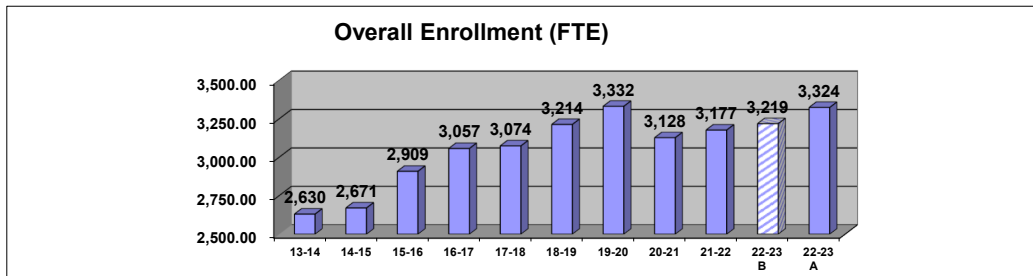
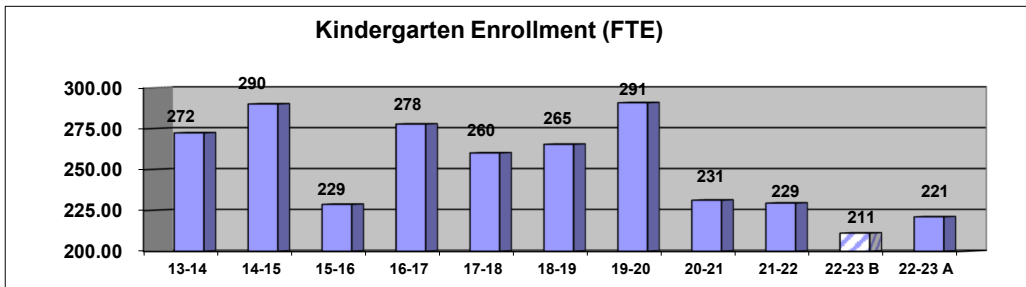
	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
<b>Budget</b>	3,219.00	\$2,481,375	\$209,656	\$2,526,537	\$137,773	\$251,707
<b>Actual</b>	3,324.25	\$5,062,301	\$139,234	\$2,127,683	\$409,442	\$911,923
<b>Variance</b>	105.25	\$2,580,926	-\$70,422	-\$398,854	\$271,669	\$660,216

**No budget extensions required. General Fund ending fund balance - 9.07% of 22/23 expenditures & 9.10% of 22/23 revenues**



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

<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	220.96	9.96	214.61
Grade 1	219.00	229.30	10.30	208.92
Grade 2	212.00	213.90	1.90	219.22
Grade 3	223.00	228.71	5.71	236.20
Grade 4	235.00	242.85	7.85	226.80
Grade 5	226.00	238.10	12.10	217.80
Grade 6	220.00	216.80	(3.20)	231.32
<b>K-6</b>	<b>1,600.00</b>	<b>1,662.62</b>	<b>62.62</b>	<b>1,554.87</b>
Grade 7	238.00	230.81	(7.19)	199.92
Grade 8	205.00	210.62	5.62	211.56
<b>7-8</b>	<b>443.00</b>	<b>441.43</b>	<b>(1.57)</b>	<b>411.48</b>
Grade 9	220.00	232.07	12.07	212.27
Grade 10	209.00	206.52	(2.48)	251.85
Grade 11	196.00	214.76	18.76	196.02
Grade 12	181.00	180.91	(0.09)	165.47
<b>9-12</b>	<b>806.00</b>	<b>834.26</b>	<b>28.26</b>	<b>825.61</b>
<b>Total K-12</b>	<b>2,849.00</b>	<b>2,938.31</b>	<b>89.31</b>	<b>2,791.96</b>
<b>ALE</b>	<b>370.00</b>	<b>385.95</b>	<b>15.95</b>	<b>385.53</b>
<b>Rounding/Other</b>	<b>-</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.01)</b>
<b>Total Basic Education Enrollment</b>	<b>3,219.00</b>	<b>3,324.25</b>	<b>105.25</b>	<b>3,177.48</b>
<b>CTE (7-8) *1</b>	<b>15.00</b>	<b>16.83</b>	<b>1.83</b>	<b>14.62</b>
<b>CTE (9-12) *1</b>	<b>220.00</b>	<b>190.07</b>	<b>(29.93)</b>	<b>213.85</b>
<b>Running Start *1</b>	<b>107.00</b>	<b>93.92</b>	<b>(13.08)</b>	<b>110.34</b>
<b>Dropout Reengagement *1</b>	<b>18.00</b>	<b>22.11</b>	<b>4.11</b>	<b>19.20</b>



Comment: Enrollment complete for 22/23.

**Lynden School District  
Budget Status Report**

**Through August 31, 2023 (Year-end)**

**General Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 54,121,475	\$ 55,659,542	n/a	n/a
Expenditures (-)	56,710,615	55,822,835	-	887,780
Transfers / Other	(389,316)	(83,087)	n/a	n/a
Operating Surplus (Deficit)	\$ (2,978,456)	\$ (246,380)	n/a	n/a
Beginning Fund Balance	5,459,831	5,308,681	n/a	(151,150)
Ending Fund Balance	<u>\$ 2,481,375</u>	<u>\$ 5,062,301</u>	<u>n/a</u>	<u>n/a</u>

**Capital Projects Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,661,837	\$ 806,000	n/a	n/a
Expenditures (-)	749,268	534,009	94,497	120,762
Transfers / Other	(704,215)	(621,129)	n/a	n/a
Operating Surplus (Deficit)	\$ 208,354	\$ (349,138)	n/a	n/a
Beginning Fund Balance	1,302	488,372	n/a	487,070
Ending Fund Balance	<u>\$ 209,656</u>	<u>\$ 139,234</u>	<u>n/a</u>	<u>n/a</u>

**Debt Service Fund**

Description	2022/2023 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,757,707	\$ 3,809,152	n/a	n/a
Expenditures (-)	3,784,240	3,752,255	-	31,985
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (26,533)	\$ 56,897	n/a	n/a
Beginning Fund Balance	2,553,070	2,070,786	n/a	(482,284)
Ending Fund Balance	<u>\$ 2,526,537</u>	<u>\$ 2,127,683</u>	<u>n/a</u>	<u>n/a</u>

**Associated Student Body Fund**

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 506,918	n/a	n/a
Expenditures (-)	758,968	441,853	-	317,115
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 65,065	n/a	n/a
Beginning Fund Balance	188,373	344,377	n/a	156,004
Ending Fund Balance	<u>\$ 137,773</u>	<u>\$ 409,442</u>	<u>n/a</u>	<u>n/a</u>

**Transportation Vehicle Fund**

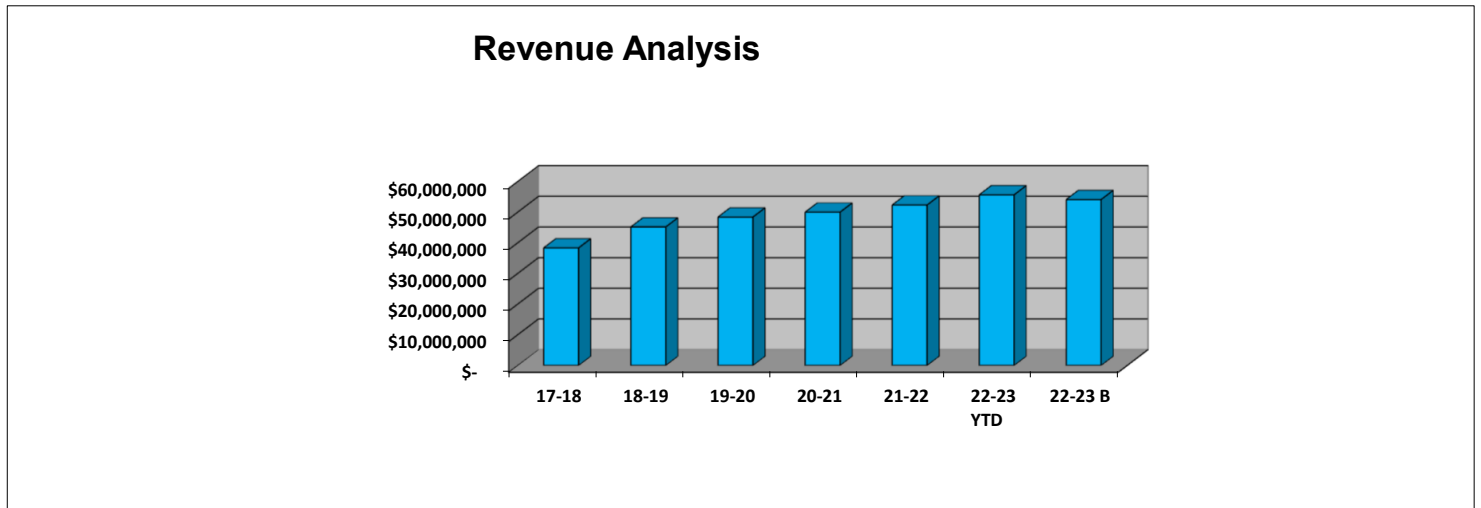
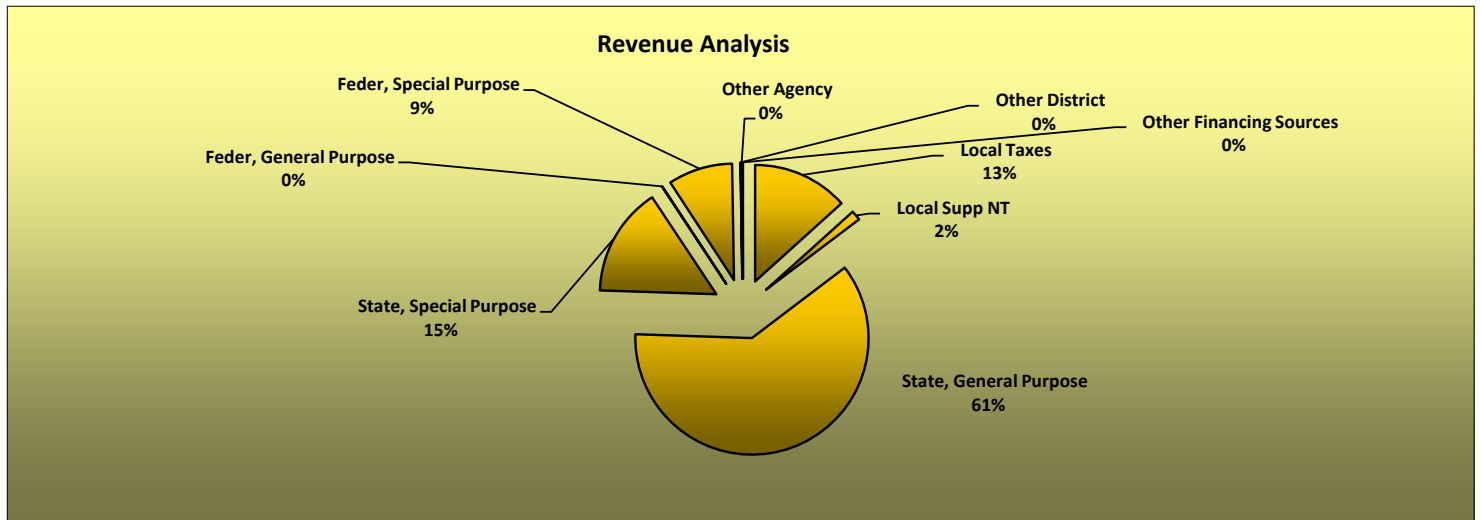
Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 227,500	\$ 441,566	n/a	n/a
Expenditures (-)	300,000	-	-	300,000
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (72,500)	\$ 441,566	n/a	n/a
Beginning Fund Balance	324,207	470,357	n/a	146,150
Ending Fund Balance	<u>\$ 251,707</u>	<u>\$ 911,923</u>	<u>n/a</u>	<u>n/a</u>

**Transportation Vehicle Fund (TVF), two buses are on order that were not delivered by year-end, and additional buses are scheduled to materially use the fund balance**

**Lynden School District  
Revenue Analysis  
Through August 31, 2023 (Year-end)**

**General Fund**

Revenues	2022/2023		Variance - Fav (Unf)	2021/2022
	Budget (F195)	Actual		
Local Taxes	\$ 7,348,011	\$ 7,401,692	\$ 53,681	\$ 7,002,215
Local Supp NT	572,000	766,806	194,806	653,697
State, General Purpose	33,262,426	33,874,173	611,747	30,402,208
State, Special Purpose	7,970,055	8,442,834	472,779	7,764,919
Feder, General Purpose	35,000	48,007	13,007	47,880
Feder, Special Purpose	3,823,983	4,986,264	1,162,281	6,356,168
Other District	-	22,758	22,758	-
Other Agency	110,000	115,000	5,000	110,262
Other Financing Sources	-	2,007	2,007	1,480
<b>Total Revenues</b>	<b>\$ 53,121,475</b>	<b>\$ 55,659,542</b>	<b>\$ 2,538,067</b>	<b>\$ 52,338,828</b>
Budget Capacity	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
<b>Total Revenues</b>	<b>\$ 54,121,475</b>	<b>\$ 55,659,542</b>	<b>\$ 1,538,067</b>	<b>\$ 52,338,828</b>



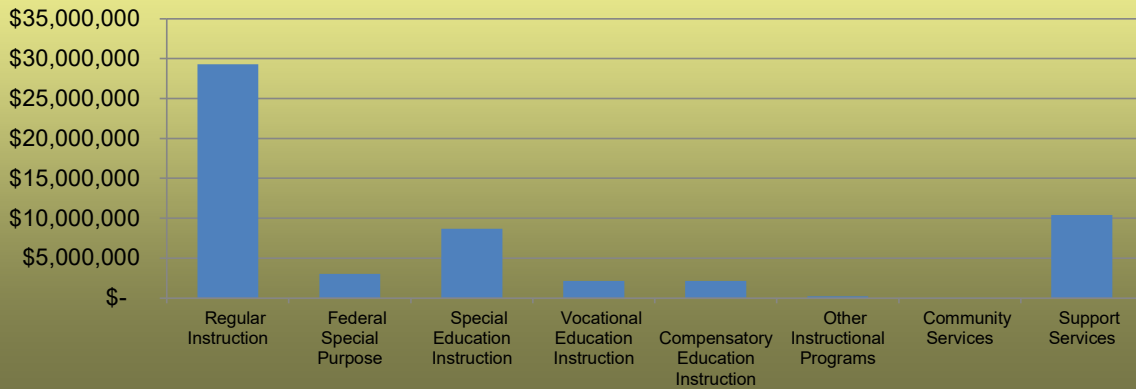
Comment: Year complete

**Lynden School District  
Expenditure Analysis  
Through August 31, 2023 (Year-end)**

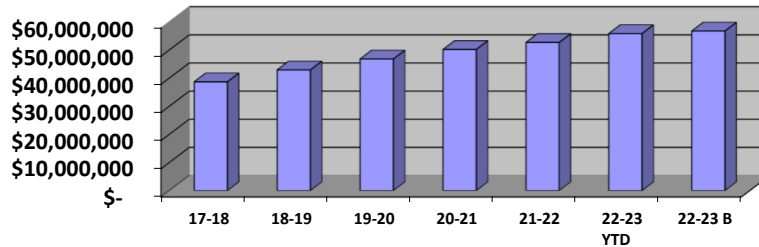
**General Fund**

Expenditures	2022/2023 Budget (F195)	Actual	Variance - Fav (Unf)	2021/2022
Regular Instruction	\$ 30,959,381	\$ 29,279,494	\$ 1,679,887	\$ 28,731,996
Federal Special Purpose	\$ 1,068,330	2,999,089	(1,930,759)	1,451,759
Special Education Instruction	\$ 8,741,707	8,688,644	53,063	8,273,884
Vocational Education Instruction	\$ 2,139,217	2,119,575	19,642	2,074,815
Compensatory Education Instruction	\$ 2,213,350	2,139,231	74,119	2,197,913
Other Instructional Programs	\$ 917,144	201,859	715,285	205,462
Community Services	\$ 39,500	5,805	33,695	8,856
Support Services	9,632,086	10,389,139	(757,053)	9,615,226
<b>Total Expenditures</b>	<b>\$ 55,710,715</b>	<b>\$ 55,822,834</b>	<b>\$ (112,119)</b>	<b>\$ 52,559,912</b>
Budget Capacity (**1)	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
<b>Total Expenditures</b>	<b>\$ 56,710,715</b>	<b>\$ 55,822,834</b>	<b>\$ 887,881</b>	<b>\$ 52,559,912</b>
Other Financing Sources	380,316	83,087	297,229	96,902

**Expenditure Analysis**



**Expenditure Analysis**



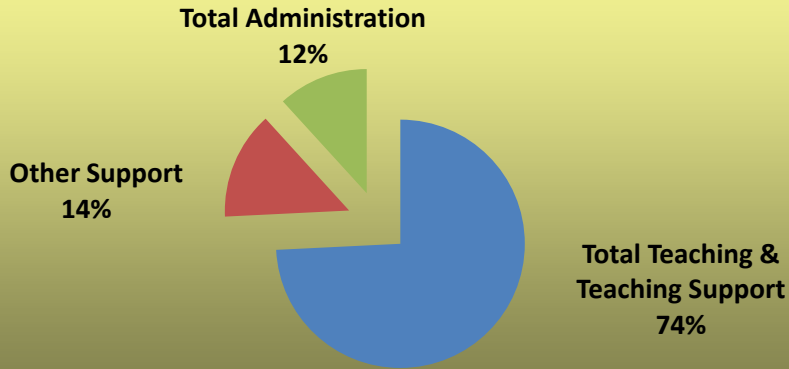
Comment: Year Complete

**Lynden School District  
Expenditure Analysis (By Activity)  
Through August 31, 2023 (Year-end)**

**General Fund**

Expenditures	2022/2023 Budget (F195)	Per G/L	Total Expenditures	Total Expenditures
Teaching	\$ 34,135,109	\$ 32,866,404	58.88%	59.32%
Teaching Support	\$ 8,938,420	8,570,564	15.35%	15.43%
<b>Total Teaching &amp; Teaching Support</b>	<b>\$ 43,073,529</b>	<b>41,436,967</b>	<b>74.23%</b>	<b>74.75%</b>
Other Support	\$ 7,238,390	7,821,305	14.01%	13.93%
Building Administration	\$ 3,118,657	2,861,487	5.13%	5.23%
Central Administration	\$ 3,280,039	3,703,076	6.63%	6.09%
<b>Total Administration</b>	<b>\$ 6,398,696</b>	<b>6,564,563</b>	<b>11.76%</b>	<b>11.31%</b>
Other	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 56,710,615</b>	<b>\$ 55,822,835</b>	<b>100.00%</b>	<b>100.00%</b>

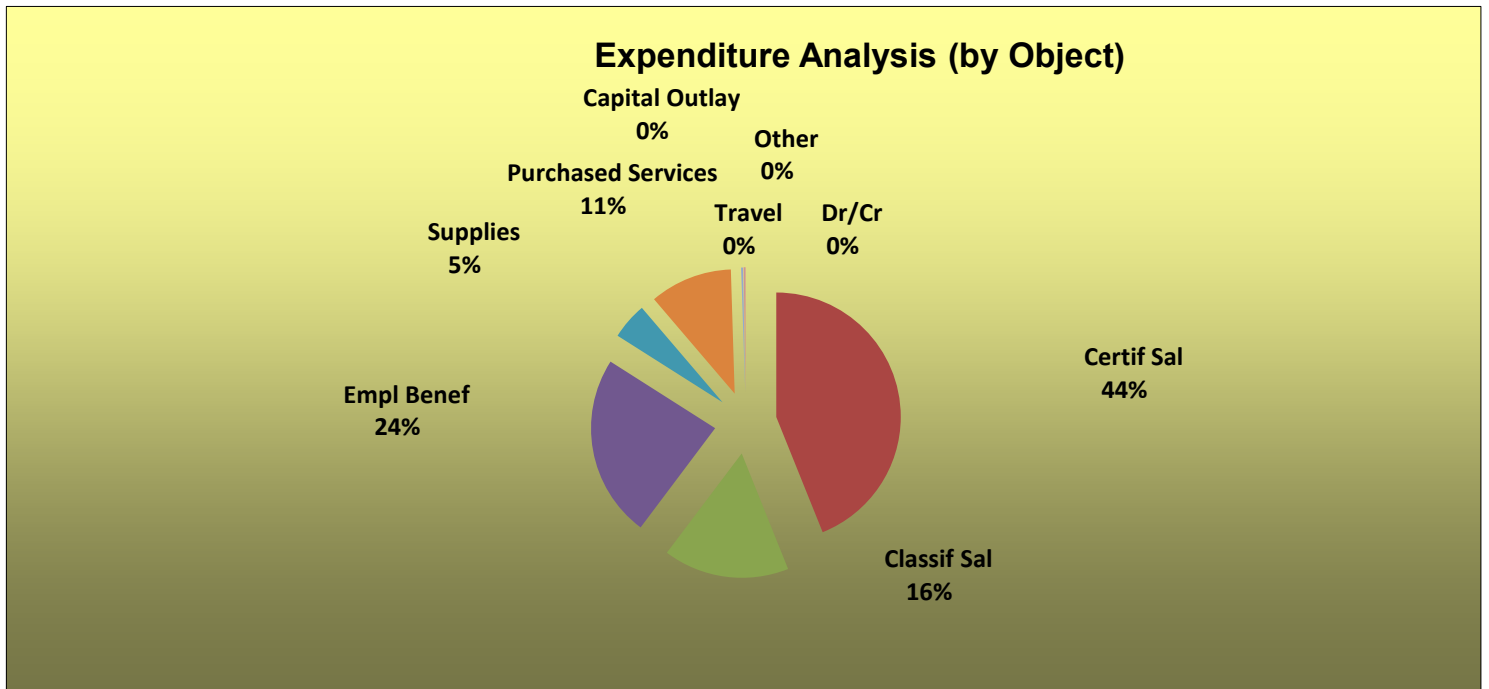
**Expenditure Analysis (by Activity)**



**Lynden School District  
Expenditure Analysis (By Object)  
Through August 31, 2023 (Year-end)**

**General Fund**

Expenditures	2022/2023		Total Expenditures	2021/2022
	Budget (F195)	Actual		
Dr/Cr	\$ -	\$ -	0.00%	\$ -
Certif Sal	\$ 24,795,366	24,526,168	44.42%	23,303,014
Classif Sal	8,750,509	9,123,173	15.68%	8,232,238
Empl Benef	13,375,842	13,247,814	23.96%	12,310,587
Supplies	3,409,500	2,654,178	6.11%	2,594,883
Purchased Services	6,077,398	5,991,909	10.89%	5,966,958
Travel	262,000	133,980	0.47%	152,231
Capital Outlay	40,000	145,612	0.07%	96,902
Other	-	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 56,710,615</b>	<b>\$ 55,822,835</b>	<b>101.59%</b>	<b>\$ 52,656,814</b>





Finance (Budget Development)  
 Fund Balance (Adoption Level)



# LYNDEN SCHOOL DISTRICT

*Tradition + Pride + Excellence*

Type	18-19	19-20	20-21	21-22	22-23 (Final)
Beginning Fund Balance	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 5,308,682
Total Revenue	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,338,828	\$ 55,659,542
Expenditure, Staffing	\$ 34,837,681	\$ 38,165,860	\$ 40,509,656	\$ 43,845,839	\$ 46,897,155
Expenditure, MSOC's	\$ 8,053,990	\$ 8,612,711	\$ 9,658,706	\$ 8,810,974	\$ 8,925,679
Expenditure Adjustments (Curr)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 52,656,813	\$ 55,822,835
Other Financing Uses	\$ (532,278)	\$ (420,986)	\$ (307,189)	\$ (83,087)	\$ (83,087)
Net Change in Fund Balance	\$ 1,758,641	\$ 1,213,013	\$ (474,070)	\$ (401,072)	\$ (246,380)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 5,308,682	\$ 5,062,302
Fund Balance, as % of Total Revenue	11.00%	12.77%	11.42%	10.14%	9.10%

