



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of November 9, 2023

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**Lynden School District  
School Board Report**

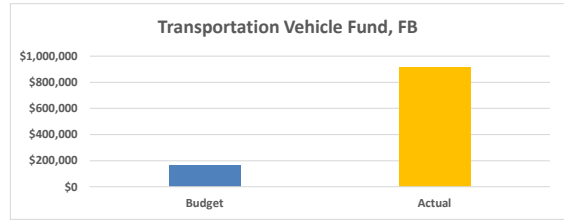
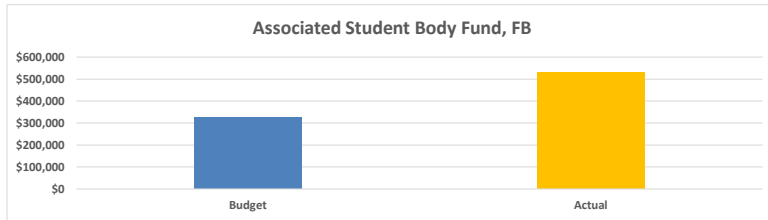
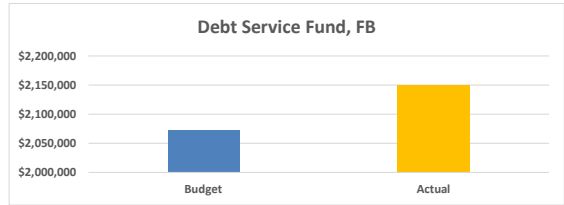
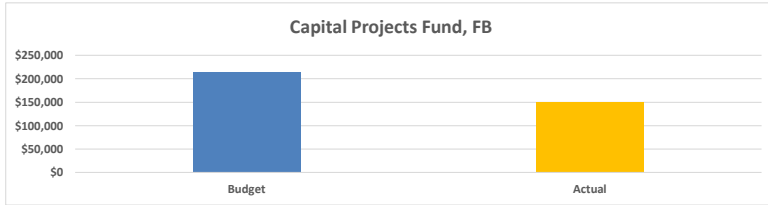
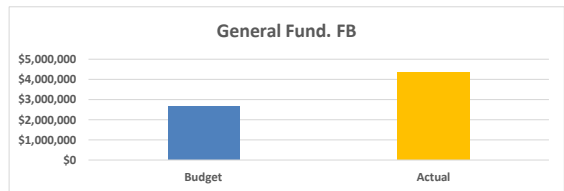
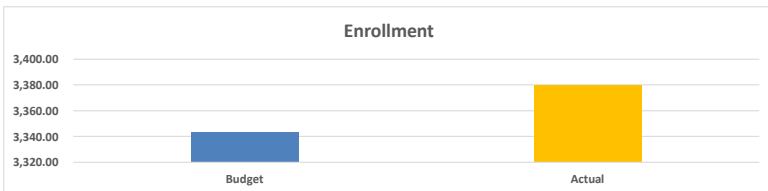
**District Financial Report - Executive Summary  
For the Board Meeting of November 9, 2023**

Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations				
Sep-23	22/23 Year-end Close	22/23: Adopted August 11, 2022...23/24: Adopted August xx, 2023	2022/2023 Audit	Through October 2023	Work with Facilities, Food Service, Technology, & Transportation. Will share in a subsequent report.				
Reconciliations materially complete. Accounting management & activity is consistently strong. Building Budget reports are scheduled to be provided 11/03/23	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.	District is planning to reach out to State Auditors Office (SAO) to schedule the audit for January 2024	Budgeted at 3,343 FTE for 23/24, including Lynden Academy. Through October 2023, 3,323.66 plus 56 TK (Total - 3,379.66)	<table border="1"> <tr> <td><u>Child Nutrition</u>: Future Report</td> <td><u>Facilities</u>: Future Report</td> <td><u>Technology</u>: Future Report</td> <td><u>Transportation</u>: Future Report</td> </tr> </table>	<u>Child Nutrition</u> : Future Report	<u>Facilities</u> : Future Report	<u>Technology</u> : Future Report	<u>Transportation</u> : Future Report
<u>Child Nutrition</u> : Future Report	<u>Facilities</u> : Future Report	<u>Technology</u> : Future Report	<u>Transportation</u> : Future Report						

**Fund Balance**

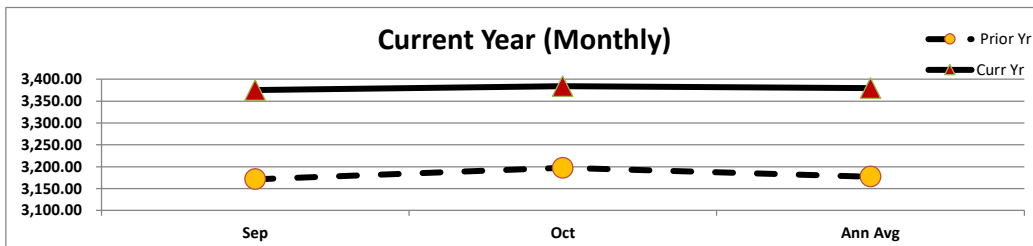
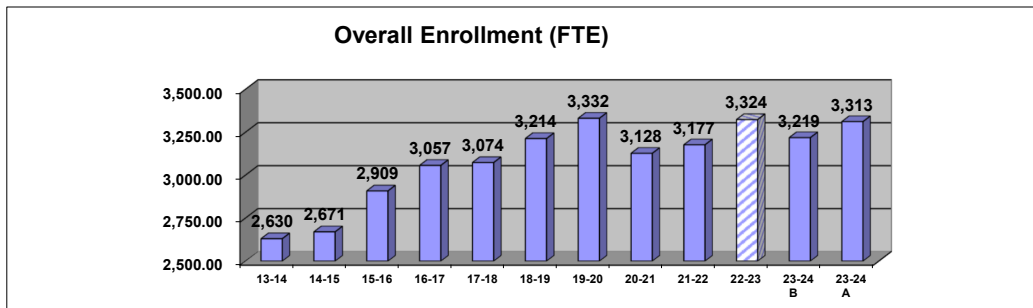
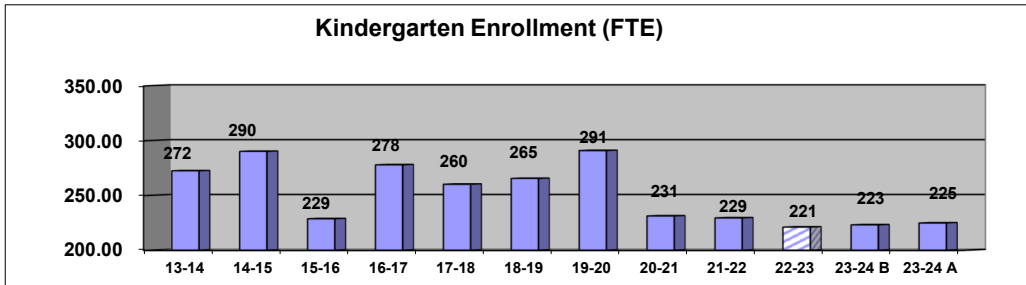
	<u>Enrollment</u>	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	0.00	3,343.00	\$2,636,448	\$215,486	\$2,072,923	\$324,577	\$164,163
Actual	0.00	3,379.66	\$4,363,163	\$149,805	\$2,149,171	\$530,965	\$912,967
Variance	0.00	36.66	\$1,726,715	-\$65,681	\$76,248	\$206,388	\$748,804



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

<u>Enrollment by Grade</u>	<u>2023/2024 Budget</u>	<u>2023/2024 Annual Average</u>	<u>2023/2024 Budget Variance</u>	<u>2022/2023 Annual Average</u>
Kindergarten, TK *1	64.76	56.00	(8.76)	72.00
Kindergarten	223.00	224.74	1.74	220.96
Grade 1	227.56	228.52	0.96	229.30
Grade 2	229.09	230.41	1.32	213.90
Grade 3	218.11	221.00	2.89	228.71
Grade 4	230.35	229.51	(0.84)	242.85
Grade 5	242.14	236.00	(6.14)	238.10
Grade 6	243.33	253.13	9.80	216.80
<b>K-6</b>	<b>1,678.34</b>	<b>1,679.31</b>	<b>0.97</b>	<b>1,662.62</b>
Grade 7	214.11	217.67	3.56	230.81
Grade 8	235.37	238.94	3.57	210.62
<b>7-8</b>	<b>449.48</b>	<b>456.61</b>	<b>7.13</b>	<b>441.43</b>
Grade 9	219.91	240.84	20.93	232.07
Grade 10	230.46	238.47	8.01	206.52
Grade 11	168.21	182.00	13.79	214.76
Grade 12	210.35	196.03	(14.32)	180.91
<b>9-12</b>	<b>828.93</b>	<b>857.34</b>	<b>28.41</b>	<b>834.26</b>
<b>Total K-12</b>	<b>2,956.75</b>	<b>2,993.26</b>	<b>36.51</b>	<b>2,938.31</b>
<b>ALE</b>	<b>386.25</b>	<b>386.42</b>	<b>0.17</b>	<b>385.95</b>
<b>Rounding/Other</b>	<b>-</b>	<b>(0.02)</b>	<b>(0.02)</b>	<b>(0.01)</b>
<b>Total Basic Education Enrollment</b>	<b>3,343.00</b>	<b>3,379.66</b>	<b>36.66</b>	<b>3,324.25</b>
<b>CTE (7-8) *1</b>	<b>15.00</b>	<b>17.34</b>	<b>2.34</b>	<b>16.83</b>
<b>CTE (9-12) *1</b>	<b>170.00</b>	<b>150.22</b>	<b>(19.78)</b>	<b>190.07</b>
<b>Running Start *1</b>	<b>107.00</b>	<b>118.71</b>	<b>11.71</b>	<b>93.92</b>
<b>Dropout Reengagement *1</b>	<b>18.00</b>	<b>11.00</b>	<b>(7.00)</b>	<b>22.11</b>

\*1 - Transitional Kindergarten for 23/24 - separate funding from Basic Education



Lynden School District  
Budget Status Report

Through September 30, 2023

General Fund

Description	2023/2024 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 58,010,475	\$ 4,369,054	n/a	n/a
Expenditures (-)	59,123,176	5,068,192	45,532,234	8,522,750
Transfers / Other	(83,087)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (1,195,788)	\$ (699,138)	n/a	n/a
Beginning Fund Balance	3,832,235	5,062,301	n/a	1,230,066
Ending Fund Balance	\$ 2,636,448	\$ 4,363,163	n/a	n/a

Capital Projects Fund

Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,302,499	\$ 10,572	n/a	n/a
Expenditures (-)	799,268	-	185,562	613,706
Transfers / Other	(373,923)	-	n/a	n/a
Operating Surplus (Deficit)	\$ 129,308	\$ 10,572	n/a	n/a
Beginning Fund Balance	86,178	139,233	n/a	53,055
Ending Fund Balance	\$ 215,486	\$ 149,805	n/a	n/a

Debt Service Fund

Description	2023/2024 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,595,730	\$ 36,703	n/a	n/a
Expenditures (-)	3,607,560	15,214	-	3,592,346
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (11,830)	\$ 21,488	n/a	n/a
Beginning Fund Balance	2,084,753	2,127,683	n/a	42,930
Ending Fund Balance	\$ 2,072,923	\$ 2,149,171	n/a	n/a

Associated Student Body Fund

Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 179,184	n/a	n/a
Expenditures (-)	758,968	57,661	44,962	656,345
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 121,523	n/a	n/a
Beginning Fund Balance	375,177	409,442	n/a	34,265
Ending Fund Balance	\$ 324,577	\$ 530,965	n/a	n/a

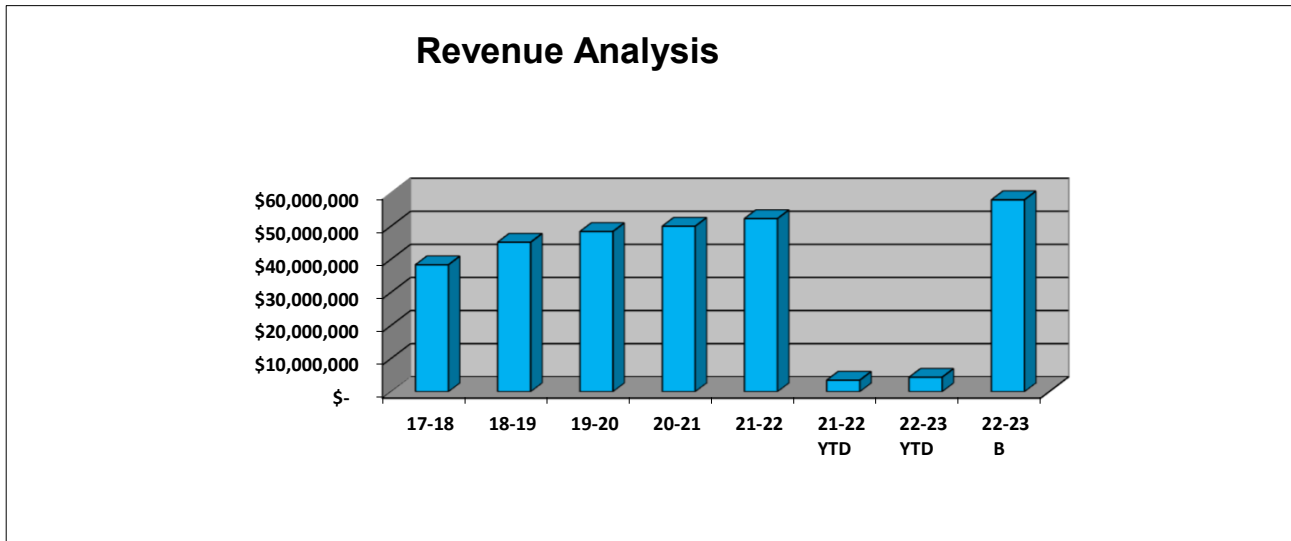
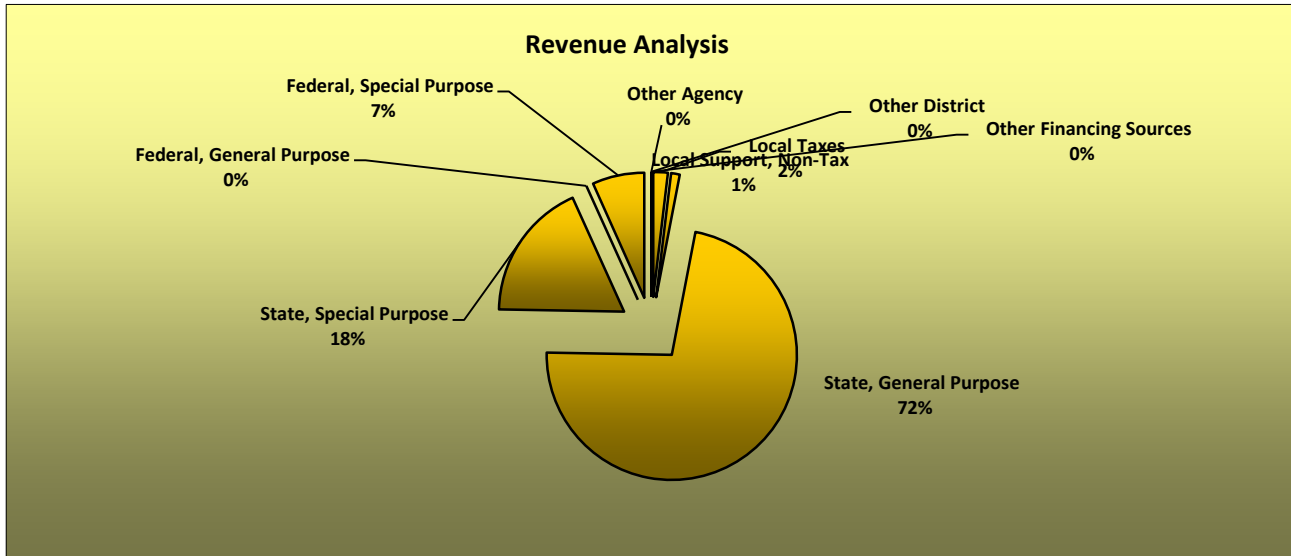
Transportation Vehicle Fund

Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 402,500	\$ 1,043	n/a	n/a
Expenditures (-)	1,000,000	-	-	1,000,000
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (597,500)	\$ 1,043	n/a	n/a
Beginning Fund Balance	761,663	911,923	n/a	150,260
Ending Fund Balance	\$ 164,163	\$ 912,967	n/a	n/a

**Lynden School District  
Revenue Analysis  
Through September 30, 2023**

**General Fund**

Revenues	2023/2024 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 7,810,479	\$ 82,876	\$ (7,727,603)
Local Support, Non-Tax	397,000	49,228	(347,772)
State, General Purpose	35,077,105	3,156,944	(31,920,161)
State, Special Purpose	9,999,421	785,087	(9,214,334)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,581,470	294,919	(3,286,551)
Other District	-	-	-
Other Agency	110,000	-	(110,000)
Other Financing Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 57,010,475</b>	<b>\$ 4,369,054</b>	<b>\$ (52,641,421)</b>
Budget Capacity <sup>(*1)</sup>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>
<b>Total Revenues</b>	<b>\$ 58,010,475</b>	<b>\$ 4,369,054</b>	<b>\$ (53,641,421)</b>



**Lynden School District  
Expenditure Analysis  
Through September 30, 2023**

**General Fund**

Expenditures	2023/2024 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 33,244,339	\$ 2,801,946	\$ 30,442,393
Federal Special Purpose	\$ 1,124,172	43,093	1,081,079
Special Education Instruction	\$ 8,927,440	693,595	8,233,845
Vocational Education Instruction	\$ 2,056,190	166,761	1,889,429
Compensatory Education Instruction	\$ 1,849,384	154,920	1,694,464
Other Instructional Programs	\$ 169,112	13,533	155,579
Community Services	\$ -	-	-
Support Services	10,752,539	1,194,345	9,558,194
<b>Total Expenditures</b>	<b>\$ 58,123,176</b>	<b>\$ 5,068,192</b>	<b>\$ 53,054,984</b>
Budget Capacity <sup>(*1)</sup>	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$ 59,123,176</b>	<b>\$ 5,068,192</b>	<b>\$ 54,054,984</b>
Other Financing Sources	83,087	-	83,087

