



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of March 21, 2024

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Lynden School District  
School Board Report

District Financial Report - Executive Summary  
For the Board Meeting of March 21, 2024

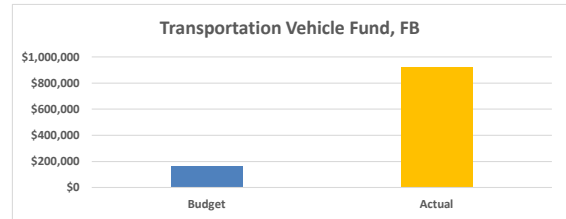
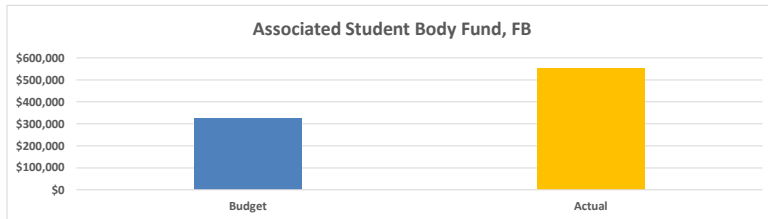
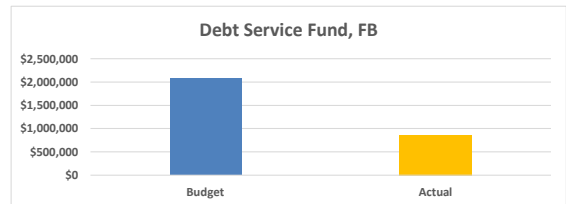
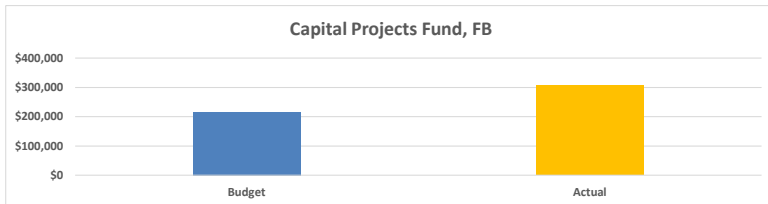
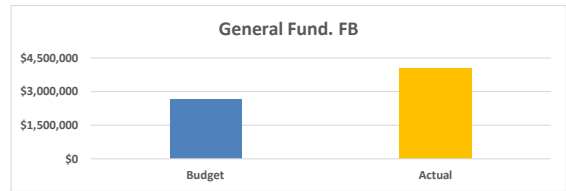
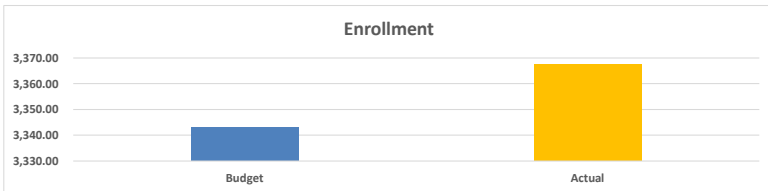
Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations				
Feb-24	23/24 Financial Outlook	23/24: Adopted August 10, 2023. 24/25 Budget work in-progress	2022/2023 Audit	Through February 2024	Work with Facilities, Food Service, Technology, & Transportation. Will share in a subsequent report.				
Reconciliations materially complete. Accounting management & activity is consistently strong.	Enrollment is approximately 25 FTE above budget. We are projecting fund balance to be greater than budgeted (Projection report provided)	Staffing work in-progress. Washington State legislature complete	Audit complete.	Budgeted at 3,343 FTE for 23/24, including Lynden Academy. Through February 2024, 3,367.54 (including 56 TK)	<table border="1"> <tr> <td><b>Child Nutrition:</b> Provided 3/7/24</td> <td><b>Facilities:</b> Future Report</td> <td><b>Technology:</b> Future Report</td> <td><b>Transportation:</b> Future Report</td> </tr> </table>	<b>Child Nutrition:</b> Provided 3/7/24	<b>Facilities:</b> Future Report	<b>Technology:</b> Future Report	<b>Transportation:</b> Future Report
<b>Child Nutrition:</b> Provided 3/7/24	<b>Facilities:</b> Future Report	<b>Technology:</b> Future Report	<b>Transportation:</b> Future Report						

Fund Balance

	Enrollment	General Fund, FB	Capital Projects Fund, FB	Debt Service Fund, FB	Associated Student Body Fund, FB	Transportation Vehicle Fund, FB
Budget	3,343.00	\$2,636,448	\$215,486	\$2,072,923	\$324,577	\$164,163
Actual	3,367.54	\$4,060,996	\$305,858	\$865,515	\$554,284	\$925,073
Variance	24.54	\$1,424,548	\$90,372	-\$1,207,408	\$229,707	\$760,910

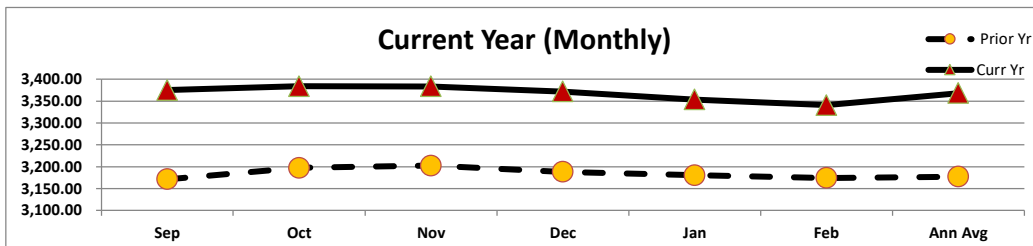
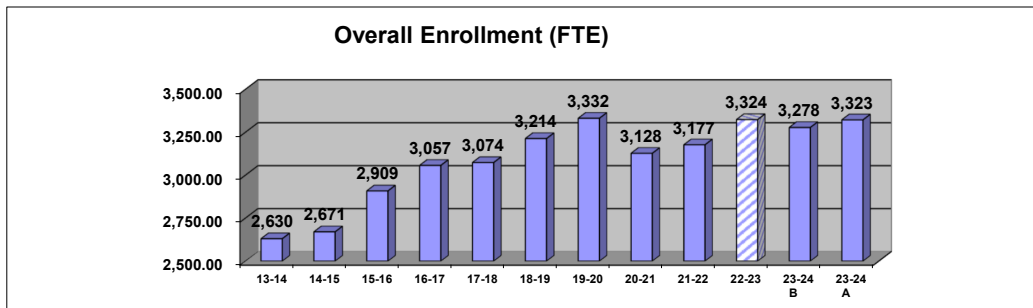
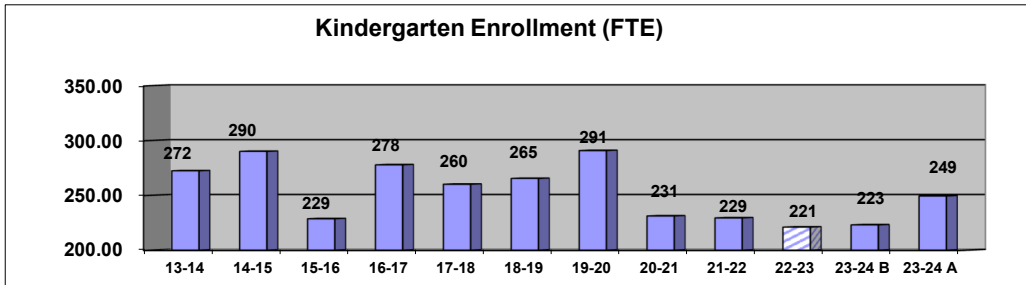
Fund balance for Debt Service typically lower than budget in December, voted debt principal paid and replenished with Spring local levy collections



**Lynden School District  
Enrollment Analysis  
Through February 2024 (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	223.34	0.34	220.96
Grade 1	227.56	230.44	2.88	229.30
Grade 2	229.09	230.35	1.26	213.90
Grade 3	218.11	220.21	2.10	228.71
Grade 4	230.35	230.18	(0.17)	242.85
Grade 5	242.14	236.83	(5.31)	238.10
Grade 6	243.33	252.93	9.60	216.80
<b>K-6</b>	<b>1,678.34</b>	<b>1,680.28</b>	<b>1.94</b>	<b>1,662.62</b>
Grade 7	214.11	217.76	3.65	230.81
Grade 8	235.37	239.29	3.92	210.62
<b>7-8</b>	<b>449.48</b>	<b>457.05</b>	<b>7.57</b>	<b>441.43</b>
Grade 9	219.91	240.32	20.41	232.07
Grade 10	230.46	236.67	6.21	206.52
Grade 11	168.21	180.92	12.71	214.76
Grade 12	210.35	194.89	(15.46)	180.91
<b>9-12</b>	<b>828.93</b>	<b>852.80</b>	<b>23.87</b>	<b>834.26</b>
<b>Total K-12</b>	<b>2,956.75</b>	<b>2,990.13</b>	<b>33.38</b>	<b>2,938.31</b>
<b>ALE</b>	<b>386.25</b>	<b>377.42</b>	<b>(8.83)</b>	<b>385.95</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>3,343.00</b>	<b>3,367.54</b>	<b>24.54</b>	<b>3,324.25</b>
<b>CTE (7-8) *1</b>	<b>15.00</b>	<b>16.43</b>	<b>1.43</b>	<b>16.83</b>
<b>CTE (9-12) *1</b>	<b>170.00</b>	<b>168.78</b>	<b>(1.22)</b>	<b>190.07</b>
<b>Running Start *1</b>	<b>107.00</b>	<b>97.38</b>	<b>(9.62)</b>	<b>93.92</b>
<b>Dropout Reengagement *1</b>	<b>18.00</b>	<b>20.31</b>	<b>2.31</b>	<b>22.11</b>

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



Lynden School District  
Budget Status Report  
Through February 29, 2024

General Fund				
Description	2023/2024 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 58,010,475	\$ 27,671,282	n/a	n/a
Expenditures (-)	59,123,176	28,638,143	<b>26,393,858</b>	<b>4,091,175</b>
Transfers / Other	(83,087)	(34,445)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,195,788)	\$ (1,001,306)	n/a	n/a
Beginning Fund Balance	3,832,235	<b>5,062,301</b>	n/a	<b>1,230,066</b>
Ending Fund Balance	\$ 2,636,448	\$ 4,060,996	n/a	n/a

Capital Projects Fund				
Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,302,499	\$ 374,472	n/a	n/a
Expenditures (-)	799,268	207,848	136,037	<b>455,384</b>
Transfers / Other	(373,923)	-	n/a	n/a
Operating Surplus (Deficit)	\$ 129,308	\$ 166,624	n/a	n/a
Beginning Fund Balance	86,178	<b>139,233</b>	n/a	<b>53,055</b>
Ending Fund Balance	\$ 215,486	\$ 305,858	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	\$ 1,458,321	n/a	n/a
Expenditures (-)	3,607,560	2,720,489	850,361	<b>36,710</b>
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (11,830)	\$ (1,262,168)	n/a	n/a
Beginning Fund Balance	2,084,753	<b>2,127,683</b>	n/a	<b>42,930</b>
Ending Fund Balance	\$ 2,072,923	\$ 865,515	n/a	n/a

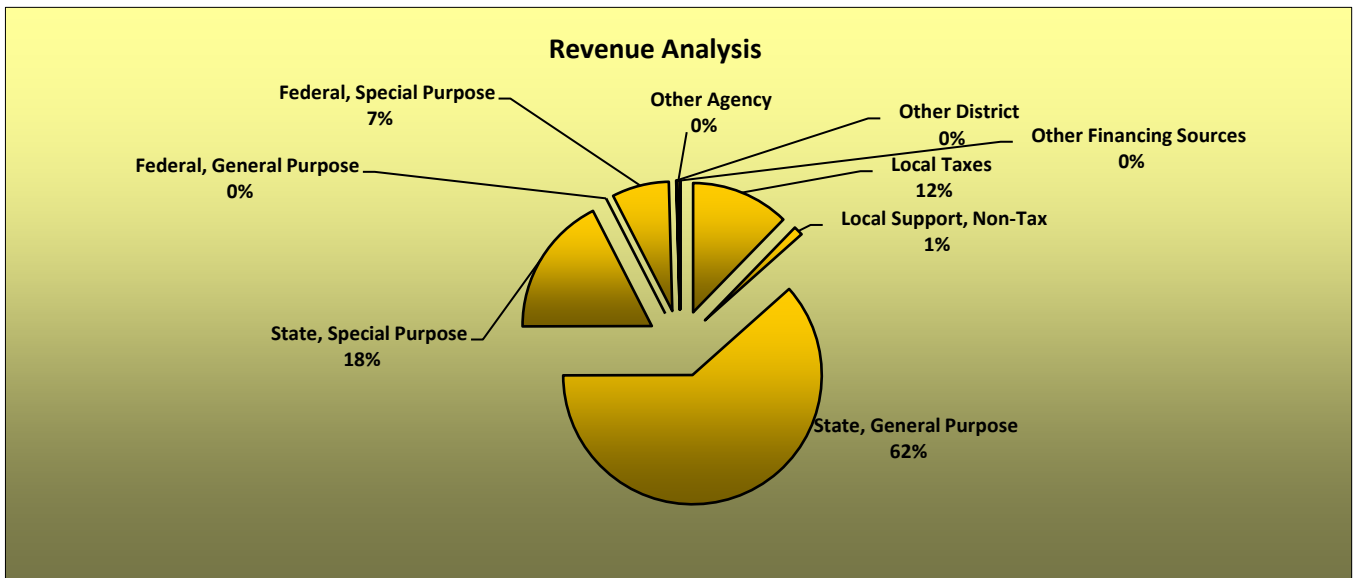
Associated Student Body Fund				
Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 403,047	n/a	n/a
Expenditures (-)	758,968	258,205	63,052	<b>437,711</b>
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 144,842	n/a	n/a
Beginning Fund Balance	375,177	<b>409,442</b>	n/a	<b>34,265</b>
Ending Fund Balance	\$ 324,577	\$ 554,284	n/a	n/a

Transportation Vehicle Fund				
Description	2023/2024 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 402,500	\$ 13,150	n/a	n/a
Expenditures (-)	1,000,000	-	377,003	<b>622,997</b>
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (597,500)	\$ 13,150	n/a	n/a
Beginning Fund Balance	761,663	<b>911,923</b>	n/a	<b>150,260</b>
Ending Fund Balance	\$ 164,163	\$ 925,073	n/a	n/a

**Lynden School District  
Revenue Analysis  
Through February 29, 2024**

**General Fund**

Revenues	2023/2024 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 7,810,479	\$ 3,399,074	\$ (4,411,405)
Local Support, Non-Tax	397,000	318,743	(78,257)
State, General Purpose	35,077,105	17,025,035	(18,052,070)
State, Special Purpose	9,999,421	4,843,915	(5,155,506)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,581,470	1,970,645	(1,610,825)
Other District	-	9,032	9,032
Other Agency	110,000	104,838	(5,162)
Other Financing Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 57,010,475</b>	<b>\$ 27,671,282</b>	<b>\$ (29,339,193)</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>\$ 27,671,282</b>	<b>\$ (30,339,193)</b>



**Lynden School District  
Expenditure Analysis  
Through February 29, 2024**

**General Fund**

Expenditures	2023/2024 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 33,244,339	\$ 16,014,908	\$ 17,229,431
Federal Special Purpose	\$ 1,124,172	162,500	961,672
Special Education Instruction	\$ 8,927,440	4,372,738	4,554,702
Vocational Education Instruction	\$ 2,056,190	988,747	1,067,443
Compensatory Education Instruction	\$ 1,849,384	1,152,054	697,330
Other Instructional Programs	\$ 169,112	172,931	(3,819)
Community Services	\$ -	3,555	(3,555)
Support Services	10,752,539	5,770,709	4,981,830
<b>Total Expenditures</b>	<b>\$ 58,123,176</b>	<b>\$ 28,638,143</b>	<b>\$ 29,485,033</b>
Budget Capacity <sup>(*1)</sup>	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$ 59,123,176</b>	<b>\$ 28,638,143</b>	<b>\$ 30,485,033</b>
Other Financing Sources	83,087	34,445	48,642

