



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations) For the Board Meeting of November 7, 2024

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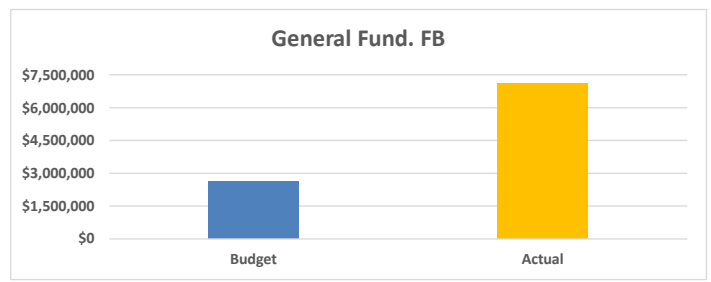
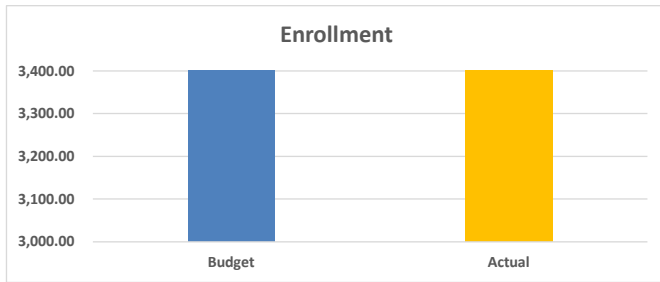
**Lynden School District
School Board Report**

**Executive Summary for the Year-end August 31, 2024
For the Board Meeting of November 7, 2024**

<u>Finance / Accounting</u>		<u>Budget</u>	<u>Audit</u>	<u>Enrollment</u>
23/24 Year-end Accounting	23/24 Year-end Fund Balance	23/24 & 24/25	22/23 & 23/24	Final for 23/24
Reconciliations complete. Year-end F-196 reviewed/complete with NWESD 189	See Separate Report	23/24 adopted August 2023. 24/25 adopted August 15, 2024	22/23 Audit complete. 23/24 request for January 2025.	Total enrollment is 3,496.31 & enrollment is approximately 11 FTE above budget (BEA) & 28 (Overall).
<u>Child Nutrition</u>	<u>Facilities</u>	<u>Technology</u>	<u>Transportation</u>	
Program update provided at March 7, 2024 School Board Meeting	Future reported planned in Fall 2024	Future reported planned in Fall 2024	Program update planned for this meeting (June 20, 2024)	

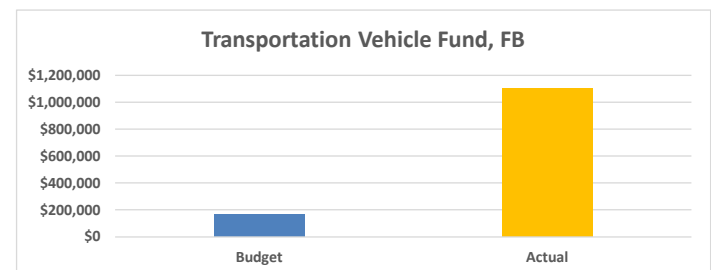
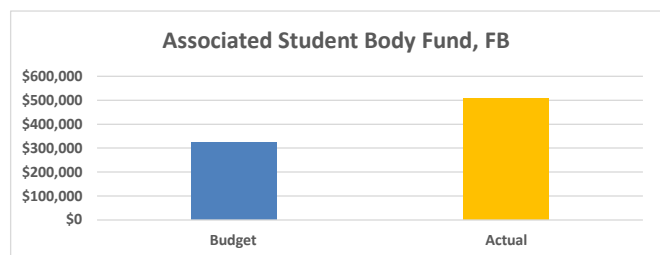
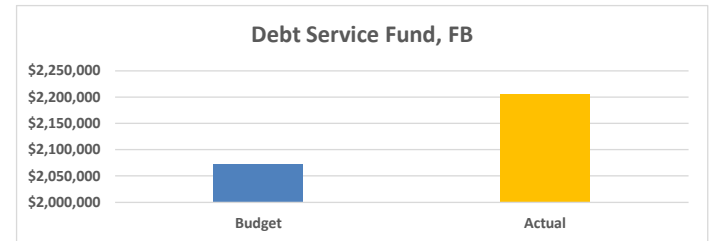
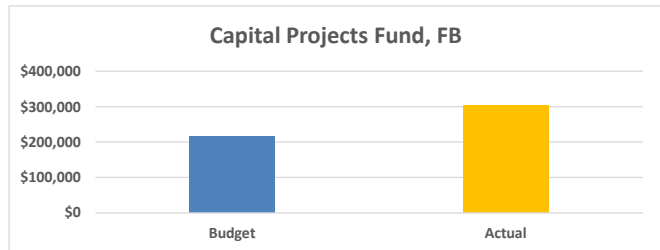
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,468.00	\$2,636,448
Actual	3,496.31	\$7,127,574
Variance	<u>28.31</u>	<u>\$4,491,126</u>



Other Funds (Fund Balance)

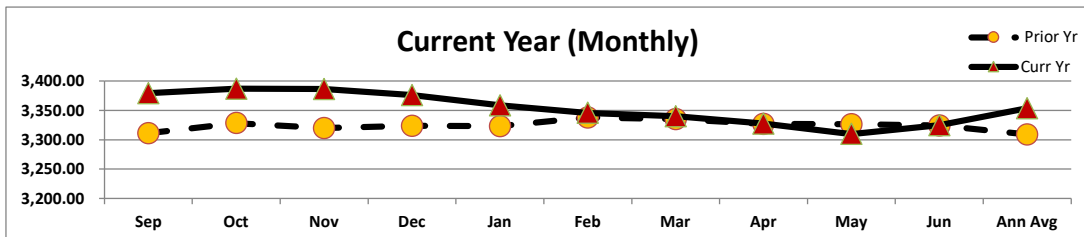
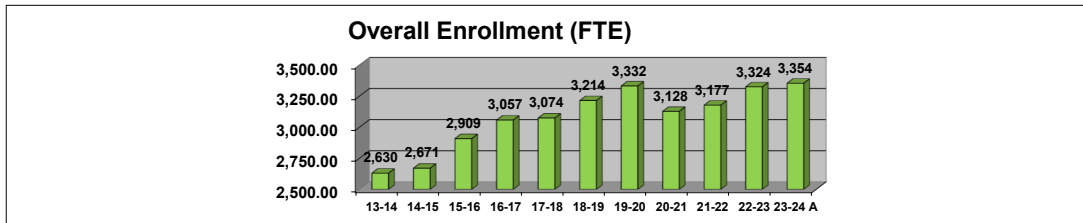
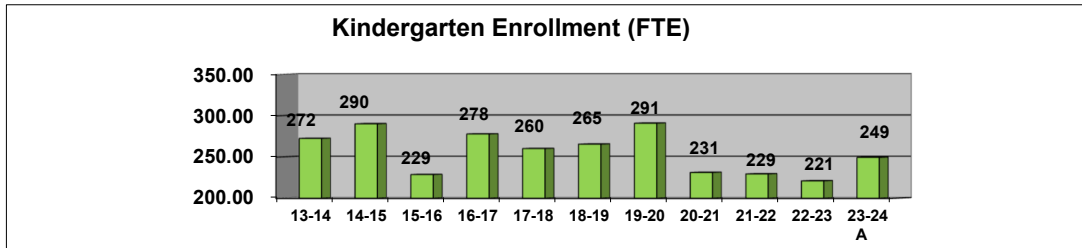
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$215,486	\$2,072,923	\$324,577	\$164,163
Actual	\$303,474	\$2,205,001	\$509,837	\$1,103,881
Variance	<u>\$87,988</u>	<u>\$132,078</u>	<u>\$185,260</u>	<u>\$939,718</u>



**Lynden School District
Enrollment Analysis
Through June 2024 (Per OSPI)**

<u>Enrollment by Grade</u>	2023/2024 Budget	2023/2024 Annual Average	2023/2024 Budget Variance	2022/2023 Annual Average
Kindergarten, TK *1	64.76	61.10	(3.66)	72.00
Kindergarten	223.00	222.04	(0.96)	220.96
Grade 1	227.56	229.85	2.29	229.30
Grade 2	229.09	231.04	1.95	213.90
Grade 3	218.11	217.85	(0.26)	228.71
Grade 4	230.35	228.81	(1.54)	242.85
Grade 5	242.14	236.30	(5.84)	238.10
Grade 6	243.33	251.50	8.17	216.80
K-6	1,678.34	1,678.49	0.15	1,662.62
Grade 7	214.11	217.32	3.21	230.81
Grade 8	235.37	237.79	2.42	210.62
7-8	449.48	455.11	5.63	441.43
Grade 9	219.91	238.93	19.02	232.07
Grade 10	230.46	235.06	4.60	206.52
Grade 11	168.21	179.39	11.18	214.76
Grade 12	210.35	191.97	(18.38)	180.91
9-12	828.93	845.35	16.42	834.26
Total K-12	2,956.75	2,978.95	22.20	2,938.31
ALE	386.25	374.61	(11.64)	385.95
Running Start *1	107.00	117.26	10.26	93.92
Dropout Reengagement *1	18.00	25.50	7.50	22.11
Rounding/Other	-	(0.01)	(0.01)	(0.02)
Total Basic Education Enrollment	3,468.00	3,496.31	28.31	3,440.27
CTE (7-8) *1	15.00	16.37	1.37	16.83
CTE (9-12) *1	170.00	168.25	(1.75)	190.07

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



**Lynden School District
Budget Status Report**

General Fund

Description	2023/2024 (F195)	For the Year-	Encumbrance	Variance - Fav (Unf)
		ended August 31, 2024		
Revenues (+)	\$ 58,010,475	\$ 59,914,097	n/a	n/a
Expenditures (-)	59,123,176	57,701,227	-	1,421,949
Transfers / Other	(83,087)	(147,598)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,195,788)	\$ 2,065,273	n/a	n/a
Beginning Fund Balance	3,832,235	5,062,301	n/a	1,230,066
Ending Fund Balance	\$ 2,636,448	\$ 7,127,574	n/a	n/a

Capital Projects Fund

Description	2023/2024 (F195)	For the Year-	Encumbrance	Variance - Fav (Unf)
		ended August 31, 2024		
Revenues (+)	\$ 1,302,499	\$ 822,257	n/a	n/a
Expenditures (-)	799,268	314,085	-	485,183
Transfers / Other	(373,923)	(343,931)	n/a	n/a
Operating Surplus (Deficit)	\$ 129,308	\$ 164,241	n/a	n/a
Beginning Fund Balance	86,178	139,233	n/a	53,055
Ending Fund Balance	\$ 215,486	\$ 303,474	n/a	n/a

Debt Service Fund

Description	2023/2024 (F195)	For the Year-	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
		ended August 31, 2024		
Revenues (+)	\$ 3,595,730	\$ 3,653,168	n/a	n/a
Expenditures (-)	3,607,560	3,575,850	-	31,710
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (11,830)	\$ 77,318	n/a	n/a
Beginning Fund Balance	2,084,753	2,127,683	n/a	42,930
Ending Fund Balance	\$ 2,072,923	\$ 2,205,001	n/a	n/a

Associated Student Body Fund

Description	2023/2024 (F195)	For the Year-	Encumbrance	Variance - Fav (Unf)
		ended August 31, 2024		
Revenues (+)	\$ 708,368	\$ 541,802	n/a	n/a
Expenditures (-)	758,968	441,407	-	317,561
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 100,395	n/a	n/a
Beginning Fund Balance	375,177	409,442	n/a	34,265
Ending Fund Balance	\$ 324,577	\$ 509,837	n/a	n/a

Transportation Vehicle Fund

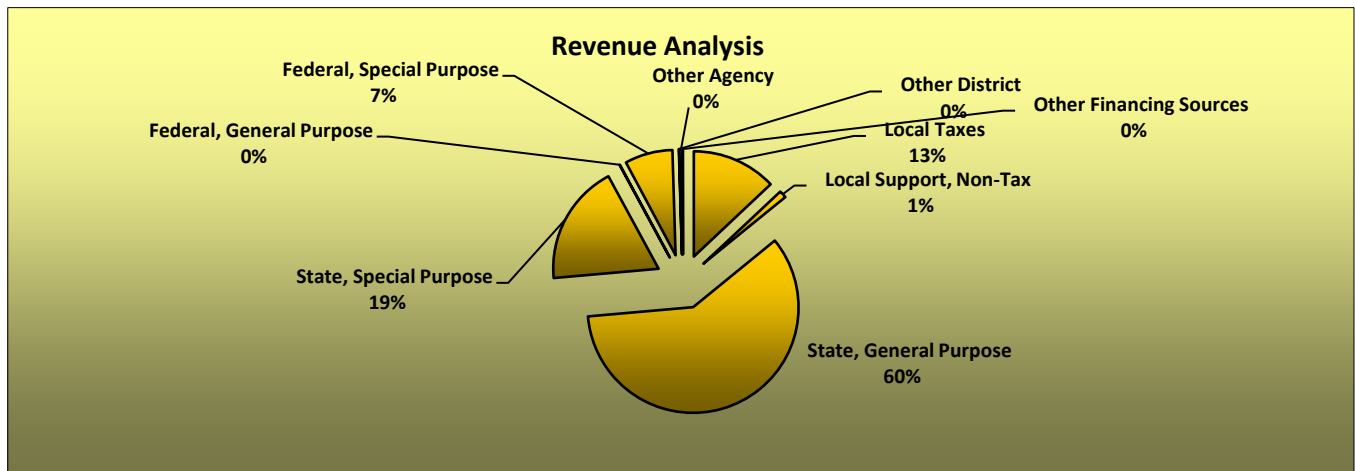
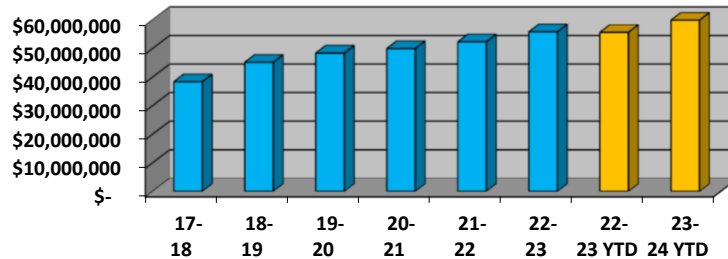
Description	2023/2024 (F195)	For the Year-	Encumbrance	Variance - Fav (Unf)
		ended August 31, 2024		
Revenues (+)	\$ 402,500	\$ 406,875	n/a	n/a
Expenditures (-)	1,000,000	214,918	-	785,082
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (597,500)	\$ 191,957	n/a	n/a
Beginning Fund Balance	761,663	911,923	n/a	150,260
Ending Fund Balance	\$ 164,163	\$ 1,103,881	n/a	n/a

**Lynden School District
Revenue Analysis**

General Fund

Revenues	2023/2024	For the Year-	Variance - Fav
	Budget (F195)	ended August 31, 2024	(Unf)
Local Taxes	\$ 7,810,479	\$ 7,782,380	\$ (28,099)
Local Support, Non-Tax	397,000	682,386	285,386
State, General Purpose	35,077,105	35,646,551	569,446
State, Special Purpose	9,999,421	11,062,624	1,063,203
Federal, General Purpose	35,000	49,397	14,397
Federal, Special Purpose	3,581,470	4,402,983	821,513
Other District	-	29,565	29,565
Other Agency	110,000	255,274	145,274
Other Financing Sources	-	2,936	2,936
Total Revenues	\$ 57,010,475	\$ 59,914,097	\$ 2,903,622
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 58,010,475	\$ 59,914,097	\$ 1,903,622

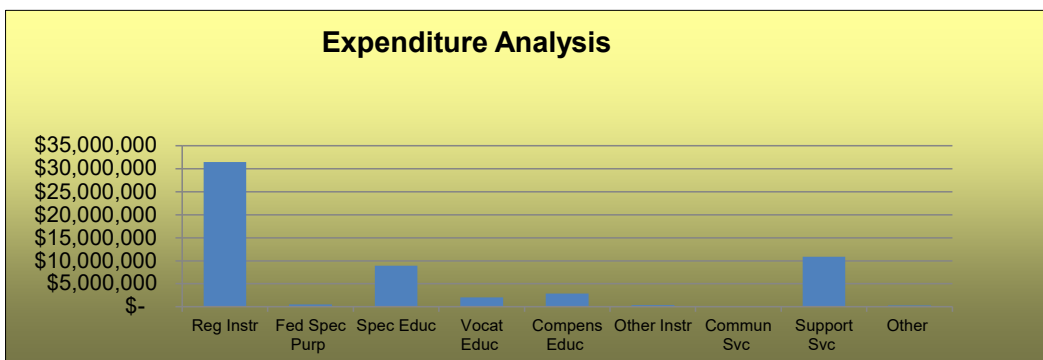
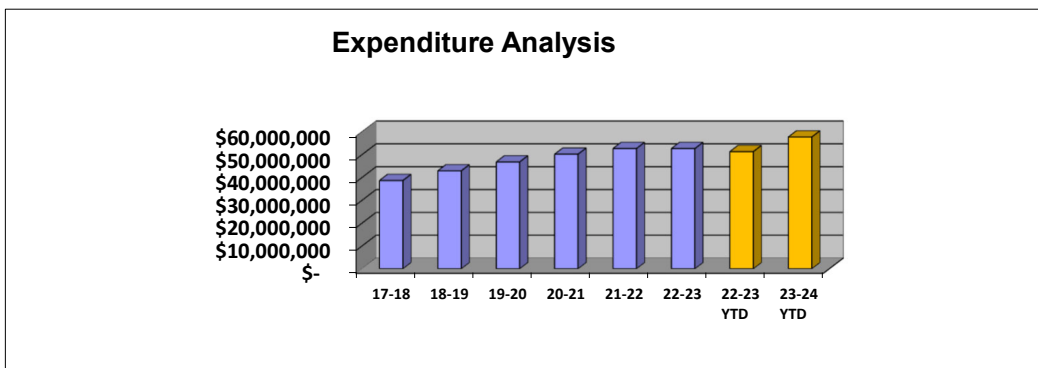
Revenue Analysis



**Lynden School District
Expenditure Analysis**

General Fund

Expenditures	2023/2024	For the Year-	Variance - Fav
	Budget (F195)	ended August 31, 2024	(Unf)
Regular Instruction	\$ 33,244,339	\$ 31,467,880	\$ 1,776,459
Federal Special Purpose	\$ 1,124,172	517,008	607,164
Special Education Instruction	\$ 8,927,440	8,895,645	31,795
Vocational Education Instruction	\$ 2,056,190	2,013,669	42,521
Compensatory Education Instruction	\$ 1,849,384	2,880,655	(1,031,271)
Other Instructional Programs	\$ 169,112	388,138	(219,026)
Community Services	\$ -	7,148	(7,148)
Support Services	10,752,539	10,887,062	(134,523)
Other	-	334,264	(334,264)
Total Expenditures	\$ 58,123,176	\$ 57,391,468	\$ 731,708
Budget Capacity ^(*1)	\$ 1,000,000	\$ 309,759	\$ 690,241
Total Expenditures	\$ 59,123,176	\$ 57,701,227	\$ 1,421,949
Other Financing Sources	83,087	144,661	(61,574)



Lynden School District
Expenditure Analysis (By Activity)

General Fund

Expenditures	For the Year-ended August 31, 2024		Prior Fiscal Years				
	Budget	Year-to-Date	22/23	21/22	20/21	19/20	18/19
Teaching	\$ 34,135,109	\$ 33,960,202	\$ 32,866,404	\$ 31,236,353	\$ 30,315,914	\$ 29,132,351	\$ 26,538,734
Teaching Support	\$ 8,938,420	8,211,564	8,570,564	8,125,886	8,095,518	6,399,967	5,589,145
Total Teaching & Teaching Support	\$ 43,073,529	42,171,766	41,436,967	39,362,239	38,411,432	35,532,317	32,127,879
Other Support	\$ 7,238,390	8,859,854	7,821,305	7,336,575	6,173,817	6,159,456	6,057,876
Building Administration	\$ 3,118,657	4,056,050	3,990,924	2,752,504	2,678,011	2,463,731	2,370,831
Central Administration	\$ 3,280,039	2,613,558	2,573,639	3,205,495	2,905,102	2,623,067	2,335,084
Total Administration	\$ 6,398,696	6,669,607	6,564,563	5,957,999	5,583,113	5,086,798	4,705,916
Other	-	-	-	-	-	-	-
Total Expenditures (monetary)	\$ 56,710,615	\$ 57,701,227	\$ 55,822,835	\$ 52,656,814	\$ 50,168,362	\$ 46,778,571	\$ 42,891,671

Teaching & Teaching Support, Comparative Information (22/23)

Category	Lynden		Whatcom County Average		Bellingham / Ferndale	Blaine / Meridian	Mount Baker / Nooksack Valley
	Lynden	State	Average	Average	Ferndale	Blaine / Meridian	Nooksack Valley
Teaching	58.88%	57.35%	57.64%	56.61%	59.90%	54.81%	58.23%
Teaching Support	15.35%	13.91%	12.11%	12.25%	11.97%	12.70%	10.96%
Teaching & Teaching Support (Comparative)	74.23%	71.26%	69.76%	68.87%	71.87%	67.51%	69.19%

Teaching

Classroom teachers, Paraeducators, Intervention/Specialist instruction

Direct support to classroom teaching (supplies, copier/printer, classroom workbooks, reference materials)

Extra-curricular activity such as coaching, class or student activity advising, student body fund accounting, and other related activities.

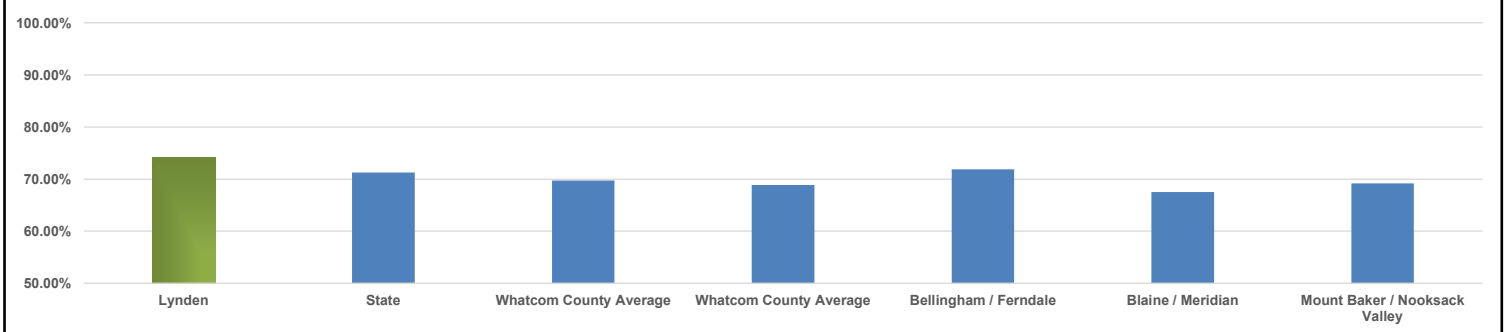
Payments made to other school districts for instructional activities

Teaching Support

Library services, Counselors, Student Safety, Student Health (e.g. school psychologist), Professional & Curriculum Development

Direct support to academic support (e.g. outside consultant, library software, conference registration)

Teaching & Teaching Support (Comparative), 22/23



Lynden School District
Expenditure Analysis (By Object)

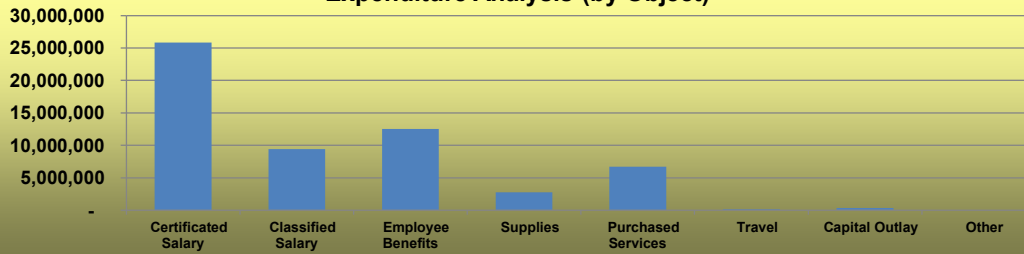
General Fund

For the Year-ended August 31, 2024

Prior Fiscal Years

Expenditures	For the Year-ended August 31, 2024		Prior Fiscal Years				
	Budget (F195)	Year-to-Date	22/23	21/22	20/21	19/20	18/19
Certificated Salary	\$ 25,483,929	25,845,104	24,526,168	\$ 23,303,014	\$ 21,472,439	\$ 19,857,108	\$ 18,100,489
Classified Salary	9,342,299	9,423,930	9,123,173	\$ 8,232,238	\$ 7,017,779	\$ 7,234,362	\$ 6,880,728
Employee Benefits	13,008,248	12,499,348	13,247,814	\$ 12,310,587	\$ 12,019,437	\$ 11,074,390	\$ 9,856,464
Supplies	4,134,011	2,747,837	2,654,178	\$ 2,594,883	\$ 3,402,833	\$ 2,344,028	\$ 1,998,147
Purchased Services	6,048,189	6,701,379	5,991,909	\$ 5,966,958	\$ 6,139,025	\$ 6,123,295	\$ 5,747,697
Travel	76,500	149,366	133,980	\$ 152,231	\$ 16,827	\$ 87,521	\$ 129,197
Capital Outlay	30,000	334,264	145,612	\$ 96,902	\$ 100,020	\$ 57,867	\$ 178,948
Other	1,000,000	-	-	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 59,123,176	\$ 57,701,227	\$ 55,822,835	\$ 52,656,814	\$ 50,168,362	\$ 46,778,571	\$ 42,891,671

Expenditure Analysis (by Object)



**Lynden School District
Fund Balance**

General Fund

For the Year-ended August 31, 2024

Beginning Fund Balance, Sep. 1, 2023		\$	5,062,301
- Enrollment	\$		100,000
- Local Receipts			285,000
- State, Special Purpose			150,000
- WC Mental Health Grant			150,000
- Safety Net			275,000
- Federal Child Nutrition			150,000
- ESSER			400,000
- Staffing			66,095
- MSOC's			355,855
- Other			133,323
Change in Fund Balance		\$	2,065,273
Ending Fund Balance, Aug. 31, 2024		\$	7,127,574

Fund Balance, Type (OSPI Defined Categories)	Fund Balance, \$
Non-Spendable Fund Balance	\$ 780,684
Restricted	1,469,110
Assigned	975,000
Min Fd Bal Pol	2,885,061
Unassigned	1,017,720
Total Fund Balance	\$ 7,127,574

* Non-spendable fund balance: Non-cash items such as inventory or forthcoming year expenditures paid in advance
* Restricted fund balance: Carry-over of funds for a specific purpose, in our case, \$1.348 million is solely for Food Service purposes
* Assigned fund balance (other Purposes): Funds set aside by the District for a defined purpose. In our case, transfer to the Capital Projects Fund for HS Track Upgrade, DW Safety Upgrade, Laptop Rotation, Facility Needs
* Unassigned fund balance (Minimum Fund Balance Policy): A District School Board via Board Policy establishes a minimum fund balance (mandatory or goal). In our case, BP 6022 establishes a goal of five (5) percent of current/prior year expenditures
* Unassigned fund balance: The remainder of fund balance after Nonspendable, Committed, Assigned, or the Minimum Fund Balance Policy

