



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of January 2, 2025

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**Lynden School District  
School Board Report**

**District Financial Report - Executive Summary  
For the Board Meeting of January 2, 2025**

**Current Status**

**Finance / Accounting**

**Budget, Audit, & Enrollment**

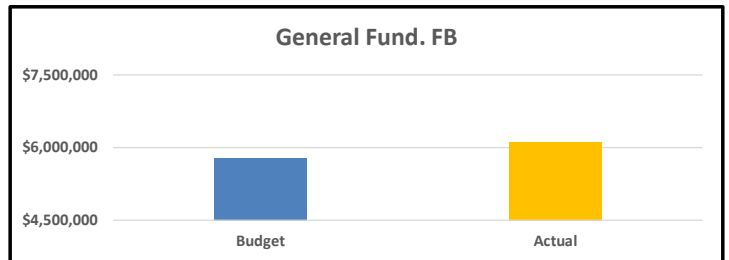
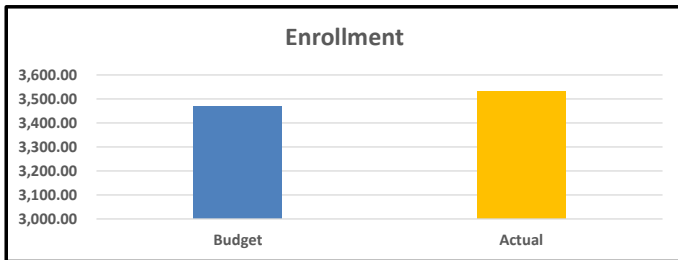
<b>Month-end</b>	<b>Financial Outlook</b>	<b>Budget</b>	<b>Audit</b>	<b>Enrollment</b>
November 2024 Reconciliations complete. Accounting management & activity is consistently strong.	We will provide an update / projection after the month of January 2025 is complete	24/25 Budget adopted August 15, 2024	The 23/24 fiscal year is complete. Working with the State Auditor's Office (SAO) on the audit schedule.	Total enrollment is 3,533. An increase of 36 over 23/24

**Operations**

<b>Child Nutrition</b>	<b>Facilities</b>	<b>Technology</b>	<b>Transportation</b>
Program update provided at March 7, 2024 School Board Meeting	Future report planned for Feb/Mar 2025	Future report planned for Feb/Mar 2025	Program update provided at June 20, 2024 School Board Meeting

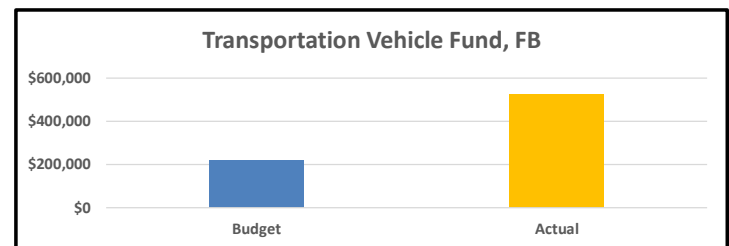
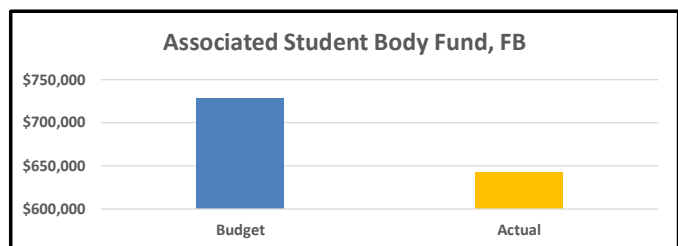
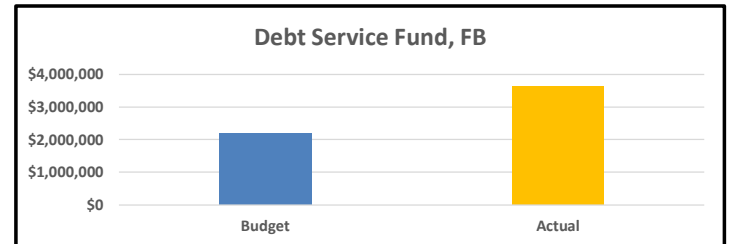
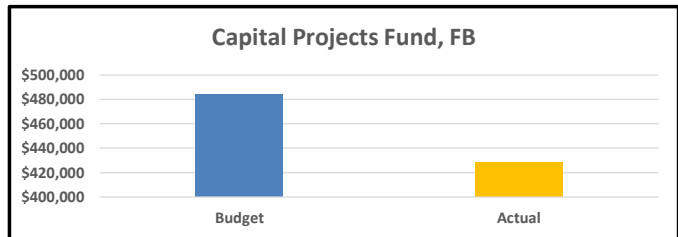
**District Enrollment & General Fund (Fund Balance)**

	<u><b>Enrollment</b></u>	<u><b>General Fund, FB</b></u>
<b>Budget</b>	3,468.00	\$5,779,924
<b>Actual</b>	3,532.88	\$6,121,226
<b>Variance</b>	64.88	\$341,302



**Other Funds (Fund Balance)**

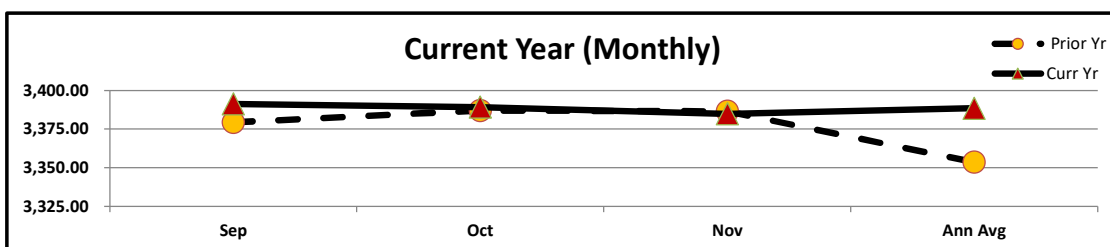
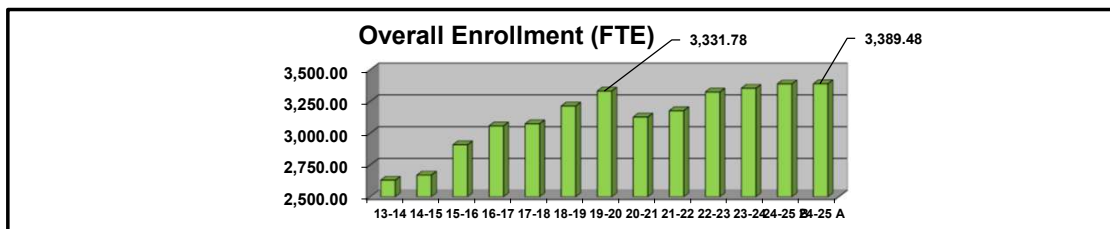
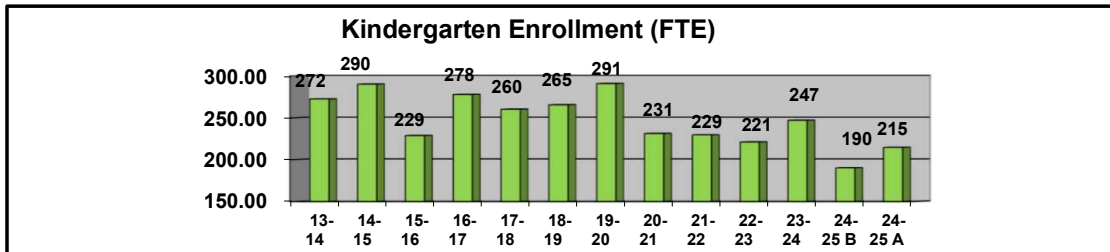
	<u><b>Capital Projects Fund, FB</b></u>	<u><b>Debt Service Fund, FB</b></u>	<u><b>Associated Student Body Fund, FB</b></u>	<u><b>Transportation Vehicle Fund, FB</b></u>
<b>Budget</b>	\$484,132	\$2,207,693	\$727,401	\$216,640
<b>Actual</b>	\$428,346	\$3,627,261	\$642,479	\$524,232
<b>Variance</b>	-\$55,786	\$1,419,568	-\$84,922	\$307,592



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

<u>Enrollment by Grade</u>	<u>2024/2025 Budget</u>	<u>2024/2025 Annual Average</u>	<u>2024/2025 Budget Variance</u>	<u>2023/2024 Annual Average</u>
Kindergarten, TK *1	64.76	61.10	(3.66)	61.10
Kindergarten	223.00	200.00	(23.00)	222.04
Grade 1	227.56	226.00	(1.56)	229.85
Grade 2	229.09	240.33	11.24	231.04
Grade 3	218.11	236.29	18.18	217.85
Grade 4	230.35	216.71	(13.64)	228.81
Grade 5	242.14	230.03	(12.11)	236.30
Grade 6	243.33	234.00	(9.33)	251.50
<b>K-6</b>	<b>1,678.34</b>	<b>1,644.46</b>	<b>(33.88)</b>	<b>1,678.49</b>
Grade 7	214.11	254.92	40.81	217.32
Grade 8	235.37	219.45	(15.92)	237.79
<b>7-8</b>	<b>449.48</b>	<b>474.37</b>	<b>24.89</b>	<b>455.11</b>
Grade 9	219.91	262.53	42.62	238.93
Grade 10	230.46	232.68	2.22	235.06
Grade 11	168.21	206.32	38.11	179.39
Grade 12	210.35	162.86	(47.49)	191.97
<b>9-12</b>	<b>828.93</b>	<b>864.39</b>	<b>35.46</b>	<b>845.35</b>
<b>Total K-12</b>	<b>2,956.75</b>	<b>2,983.22</b>	<b>26.47</b>	<b>2,978.95</b>
<b>ALE</b>	<b>386.25</b>	<b>391.36</b>	<b>5.11</b>	<b>374.61</b>
<b>Running Start *1</b>	<b>107.00</b>	<b>131.64</b>	<b>24.64</b>	<b>117.26</b>
<b>Dropout Reengagement *1</b>	<b>18.00</b>	<b>26.67</b>	<b>8.67</b>	<b>25.50</b>
<b>Rounding/Other</b>	<b>-</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>-</b>
<b>Total Basic Education Enrollment</b>	<b>3,468.00</b>	<b>3,532.88</b>	<b>64.88</b>	<b>3,496.32</b>
<b>CTE (7-8) *1</b>	<b>15.00</b>	<b>17.96</b>	<b>2.96</b>	<b>16.67</b>
<b>CTE (9-12) *1</b>	<b>170.00</b>	<b>170.51</b>	<b>0.51</b>	<b>168.25</b>

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



Lynden School District  
Budget Status Report  
Through November 30, 2024

**General Fund**

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 15,254,266	n/a	n/a
Expenditures (-)	63,558,479	16,260,615	<b>42,561,719</b>	4,736,145
Transfers / Other	(428,965)	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ (1,006,349)	n/a	n/a
Beginning Fund Balance	5,779,923	<b>7,127,574</b>	n/a	1,347,651
Ending Fund Balance	<b>\$ 5,779,924</b>	<b>\$ 6,121,226</b>	n/a	n/a

**Capital Projects Fund**

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 364,230	n/a	n/a
Expenditures (-)	699,268	239,358	13,264	446,646
Transfers / Other	(150,000)	-	n/a	n/a
Operating Surplus (Deficit)	\$ 329,594	\$ 124,872	n/a	n/a
Beginning Fund Balance	154,538	<b>303,474</b>	n/a	148,936
Ending Fund Balance	<b>\$ 484,132</b>	<b>\$ 428,346</b>	n/a	n/a

Ben Thomas:  
QCSB Not Included, will share background verbally at 1/2/25 SB

**Debt Service Fund**

Description	2024/2025 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,480,843	\$ 1,423,160	n/a	n/a
Expenditures (-)	3,458,573	900	3,175,988	281,686
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ 1,422,260	n/a	n/a
Beginning Fund Balance	2,185,423	<b>2,205,001</b>	n/a	19,578
Ending Fund Balance	<b>\$ 2,207,693</b>	<b>\$ 3,627,261</b>	n/a	n/a

**Associated Student Body Fund**

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 283,178	n/a	n/a
Expenditures (-)	560,821	150,537	76,004	334,280
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 132,642	n/a	n/a
Beginning Fund Balance	551,442	<b>509,837</b>	n/a	(41,605)
Ending Fund Balance	<b>\$ 727,401</b>	<b>\$ 642,479</b>	n/a	n/a

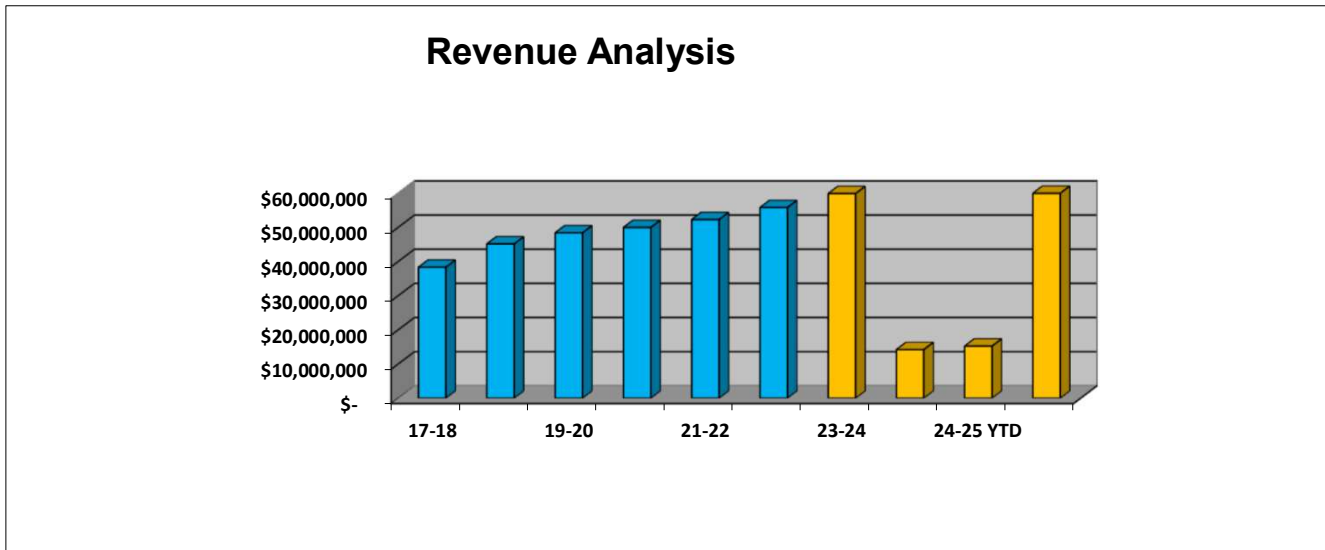
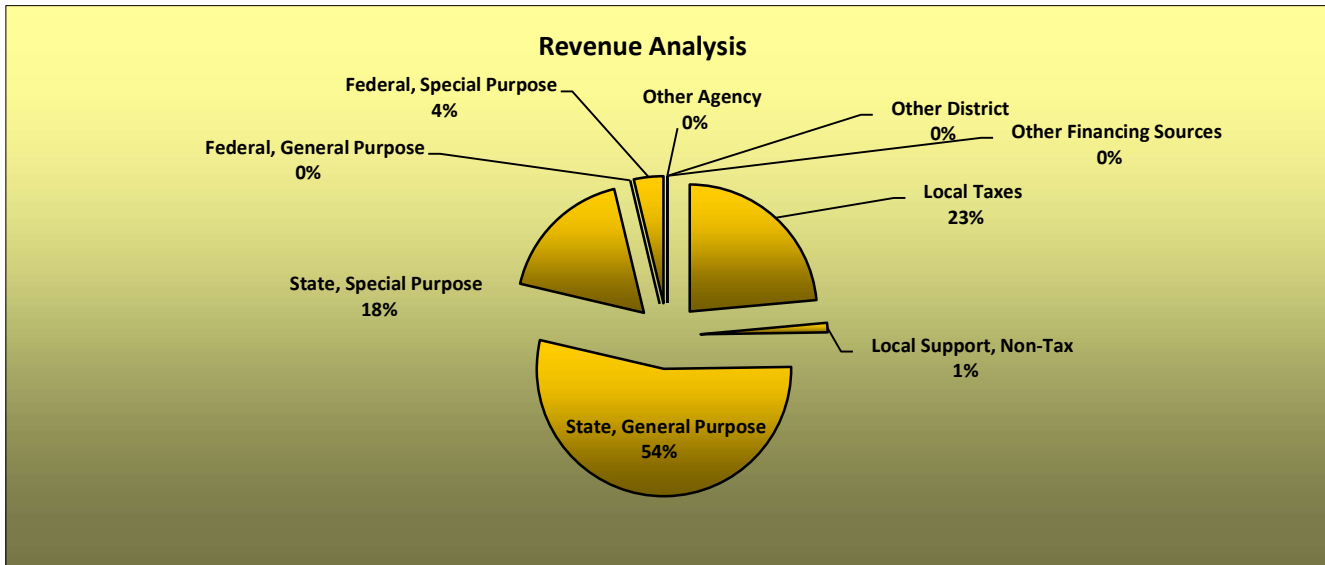
**Transportation Vehicle Fund**

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 12,619	n/a	n/a
Expenditures (-)	1,268,780	592,267	47,781	628,732
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (839,780)	\$ (579,649)	n/a	n/a
Beginning Fund Balance	1,056,420	<b>1,103,881</b>	n/a	47,461
Ending Fund Balance	<b>\$ 216,640</b>	<b>\$ 524,232</b>	n/a	n/a

**Lynden School District  
Revenue Analysis  
Through November 30, 2024**

**General Fund**

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 3,591,168	\$ (5,511,335)
Local Support, Non-Tax	505,680	185,891	(319,789)
State, General Purpose	37,363,102	8,219,740	(29,143,362)
State, Special Purpose	12,042,945	2,685,434	(9,357,511)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,662,214	569,072	(3,093,142)
Other District	-	-	-
Other Agency	276,000	-	(276,000)
Other Financing Sources	-	2,960	2,960
<b>Total Revenues</b>	<b>\$ 62,987,444</b>	<b>\$ 15,254,266</b>	<b>\$ (47,733,178)</b>
Budget Capacity <sup>(*1)</sup>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>
<b>Total Revenues</b>	<b>\$ 63,987,444</b>	<b>\$ 15,254,266</b>	<b>\$ (48,733,178)</b>



**Lynden School District  
Expenditure Analysis  
Through November 30, 2024**

**General Fund**

Expenditures	2024/2025	Year-to-Date	Variance - Fav
	Budget (F195)		(Unf)
Regular Instruction	\$ 35,875,477	\$ 8,742,537	\$ 27,132,940
Federal Special Purpose	\$ -	-	-
Special Education Instruction	\$ 9,774,762	2,581,540	7,193,222
Vocational Education Instruction	\$ 1,883,593	479,927	1,403,666
Compensatory Education Instruction	\$ 2,896,538	802,413	2,094,125
Other Instructional Programs	\$ 405,476	103,793	301,683
Community Services	\$ -	-	-
Support Services	11,722,633	3,550,404	8,172,229
Other	-	-	-
<b>Total Expenditures</b>	<b>\$ 62,558,479</b>	<b>\$ 16,260,615</b>	<b>\$ 46,297,864</b>
Budget Capacity (*1)	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$ 63,558,479</b>	<b>\$ 16,260,615</b>	<b>\$ 47,297,864</b>
Other Financing Sources	428,965	-	428,965

