



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of December 5, 2024

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Lynden School District
School Board Report

District Financial Report - Executive Summary
For the Board Meeting of December 5, 2024

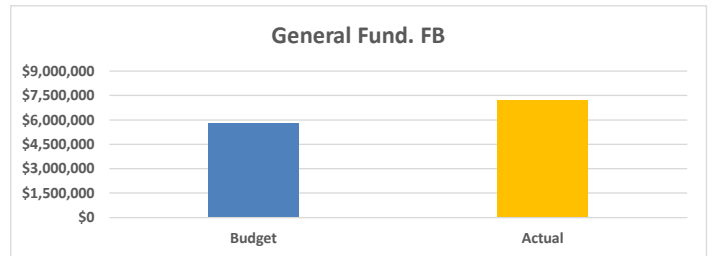
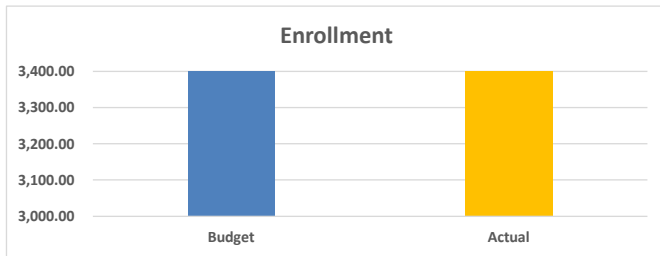
Current Status

Finance / Accounting		Budget, Audit, & Enrollment		
Month-end	Financial Outlook	Budget	Audit	Enrollment
October 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			
Child Nutrition	Facilities	Technology	Transportation
Program update provided at March 7, 2024 School Board Meeting	Future reported planned in Fall 2024	Future reported planned in Fall 2024	Program update provided at June 20, 2024 School Board Meeting

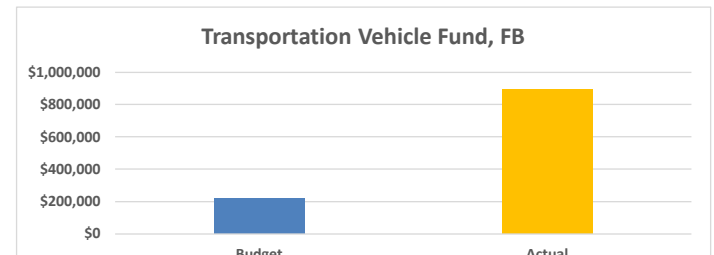
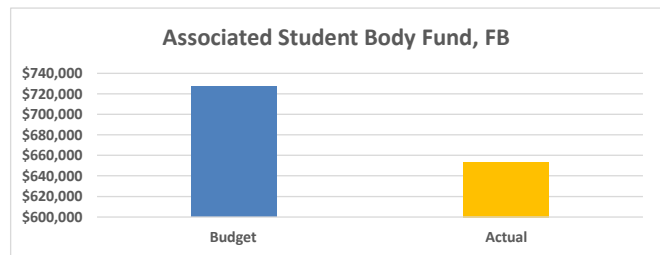
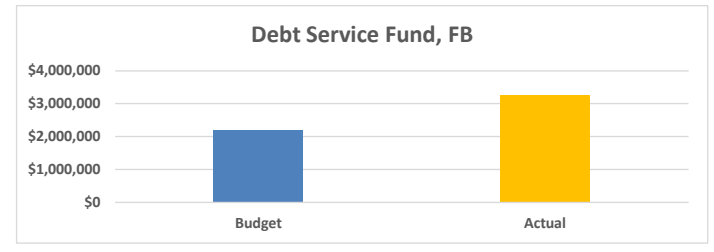
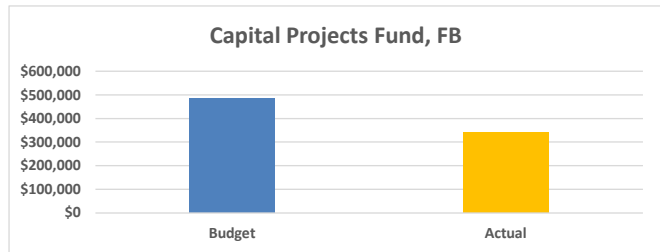
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,468.00	\$5,779,924
Actual	3,532.88	\$7,202,028
Variance	64.88	\$1,422,104



Other Funds (Fund Balance)

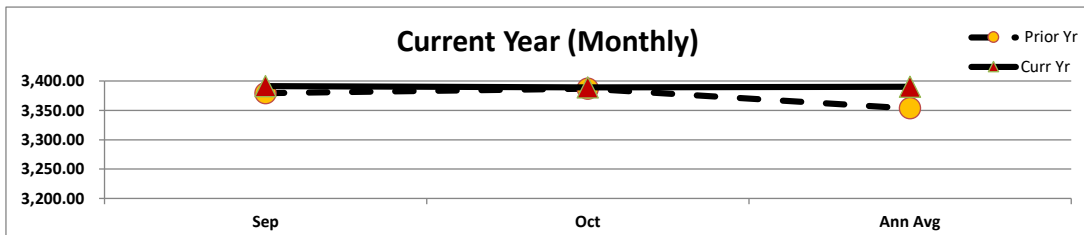
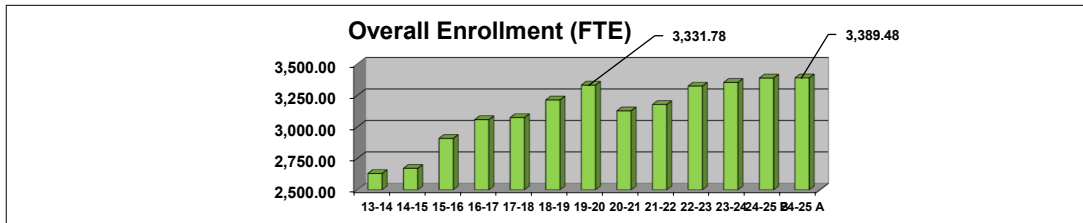
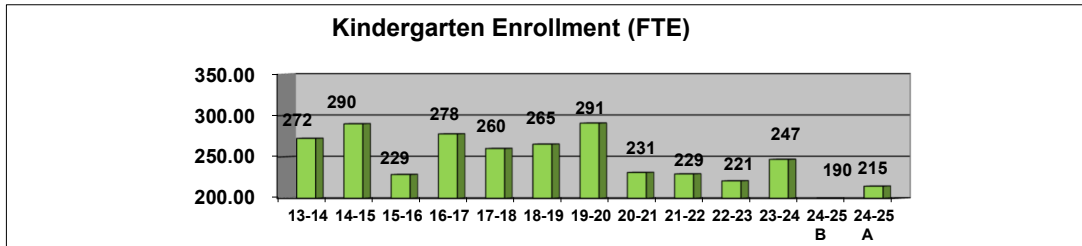
	<u>Capital Projects Fund. FB</u>	<u>Debt Service Fund. FB</u>	<u>Associated Student Body Fund. FB</u>	<u>Transportation Vehicle Fund. FB</u>
Budget	\$484,132	\$2,207,693	\$727,401	\$216,640
Actual	\$341,496	\$3,270,778	\$653,756	\$894,578
Variance	-\$142,636	\$1,063,085	-\$73,645	\$677,938



**Lynden School District
Enrollment Analysis
Through June 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 **	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
K-6	1,678.34	1,644.46	(33.88)	1,678.49
Grade 7	214.11	254.92	40.81	217.32
Grade 8	235.37	219.45	(15.92)	237.79
7-8	449.48	474.37	24.89	455.11
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
9-12	828.93	864.39	35.46	845.35
Total K-12	2,956.75	2,983.22	26.47	2,978.95
ALE	386.25	391.36	5.11	374.61
Running Start *1	107.00	131.64	24.64	117.26
Dropout Reengagement *1	18.00	26.67	8.67	25.50
Rounding/Other	-	(0.01)	(0.01)	-
Total Basic Education Enrollment	3,468.00	3,532.88	64.88	3,496.32
CTE (7-8) *1	15.00	17.96	2.96	16.67
CTE (9-12) *1	170.00	170.51	0.51	168.25

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



Lynden School District
Budget Status Report
Through October 31, 2024

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 11,369,672	n/a	n/a
Expenditures (-)	63,558,479	11,295,218	47,004,315	5,258,946
Transfers / Other	(428,965)	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 74,454	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	\$ 5,779,924	\$ 7,202,028	n/a	n/a

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 277,380	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	\$ 38,022	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	\$ 484,132	\$ 341,496	n/a	n/a

Debt Service Fund

Description	2024/2025 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,480,843	\$ 1,078,776	n/a	n/a
Expenditures (-)	3,458,573	12,998	-	3,445,575
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ 1,065,778	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	\$ 2,207,693	\$ 3,270,778	n/a	n/a

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 265,971	n/a	n/a
Expenditures (-)	560,821	122,053	64,824	373,944
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 143,918	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	\$ 727,401	\$ 653,756	n/a	n/a

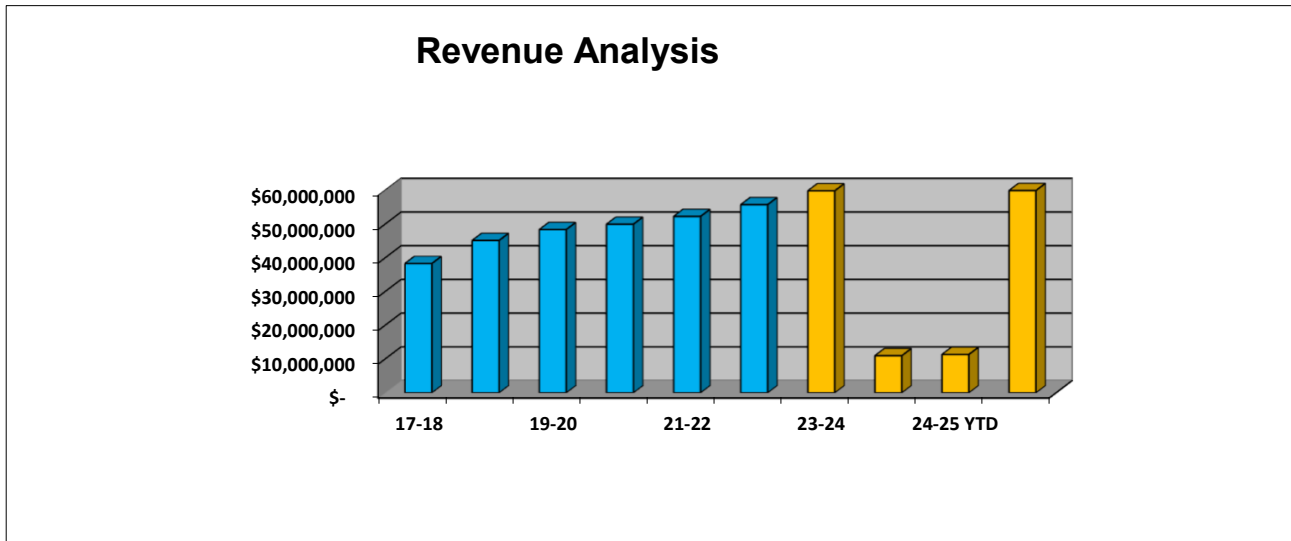
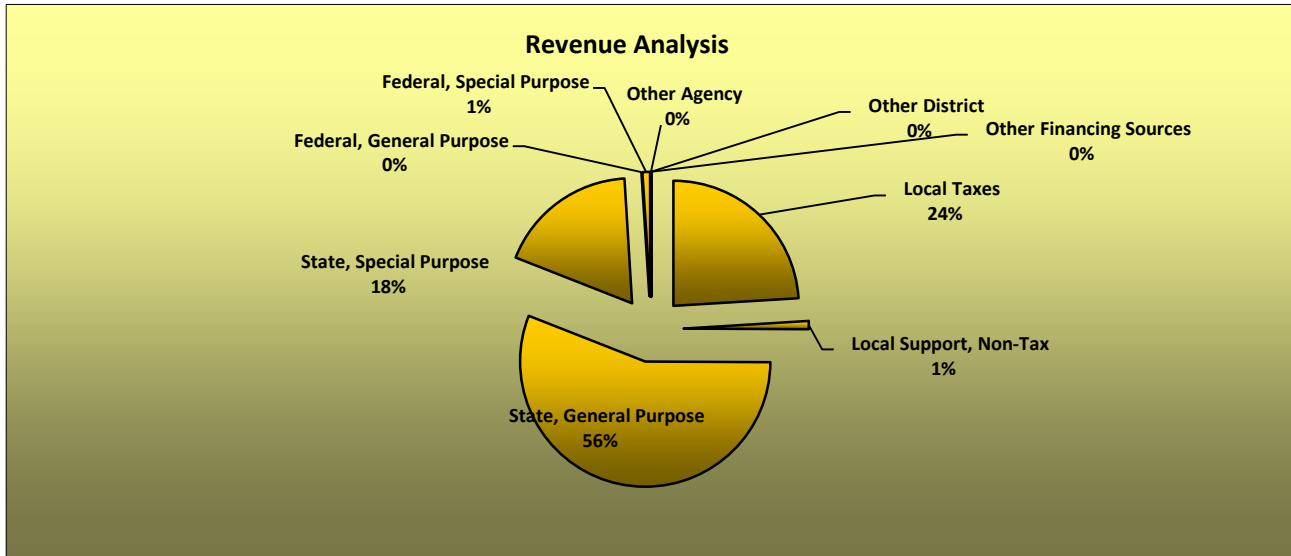
Transportation Vehicle Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 5,615	n/a	n/a
Expenditures (-)	1,268,780	214,918	425,131	628,732
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (839,780)	\$ (209,303)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,881	n/a	47,461
Ending Fund Balance	\$ 216,640	\$ 894,578	n/a	n/a

**Lynden School District
Revenue Analysis
Through October 31, 2024**

General Fund

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 2,730,071	\$ (6,372,432)
Local Support, Non-Tax	505,680	121,402	(384,278)
State, General Purpose	37,363,102	6,351,617	(31,011,485)
State, Special Purpose	12,042,945	2,054,811	(9,988,134)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,662,214	108,810	(3,553,404)
Other District	-	-	-
Other Agency	276,000	-	(276,000)
Other Financing Sources	-	2,960	2,960
Total Revenues	\$ 62,987,444	\$ 11,369,672	\$ (51,617,772)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 63,987,444	\$ 11,369,672	\$ (52,617,772)



**Lynden School District
Expenditure Analysis
Through October 31, 2024**

General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 6,063,204	\$ 29,812,273
Federal Special Purpose	\$ -	-	-
Special Education Instruction	\$ 9,774,762	1,700,894	8,073,868
Vocational Education Instruction	\$ 1,883,593	319,314	1,564,279
Compensatory Education Instruction	\$ 2,896,538	549,831	2,346,707
Other Instructional Programs	\$ 405,476	70,384	335,092
Community Services	\$ -	-	-
Support Services	11,722,633	2,591,591	9,131,042
Total Expenditures	\$ 62,558,479	\$ 11,295,218	\$ 51,263,261
Budget Capacity (*1)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 63,558,479	\$ 11,295,218	\$ 52,263,261
Other Financing Sources	428,965	-	428,965

