



**LYNDEN**  
**SCHOOL DISTRICT**

*Tradition + Pride + Excellence*

**Monthly Board Report (Finance & Operations)**

**For the Board Meeting of February 6, 2025**

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**Lynden School District  
School Board Report**

**District Financial Report - Executive Summary  
For the Board Meeting of February 6, 2025**

**Current Status**

**Finance / Accounting**

| Month-end  | Financial Outlook  |
|--|--|
| December 2024 Reconciliations complete. Accounting management & activity is consistently strong. | We will provide an update / projection after the month of January 2025 is complete |

**Budget, Audit, & Enrollment**

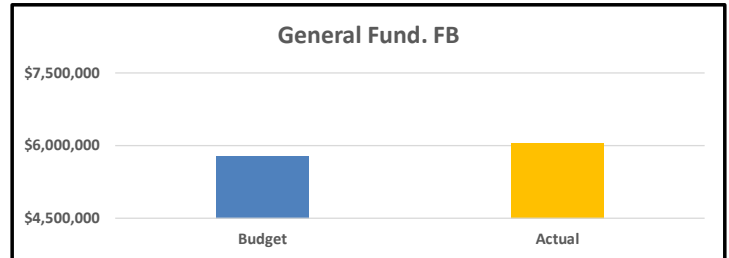
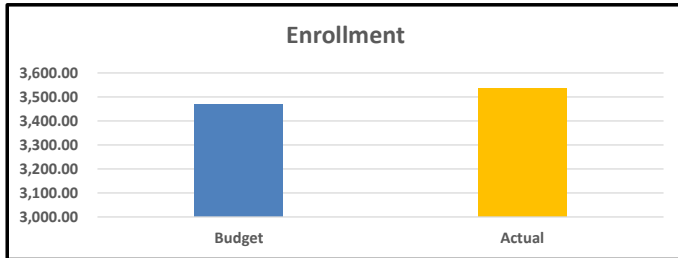
| Budget                               | Audit  | Enrollment   |
|--------------------------------------|--|--|
| 24/25 Budget adopted August 15, 2024 | The 23/24 fiscal year is complete. The audit started on Jan. 21, 2025. | Total enrollment is 3,538. An increase of 36-37 over 23/24 |

**Operations**

| Child Nutrition   | Facilities                             | Technology                             | Transportation  |
|---|--|--|---|
| 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 |

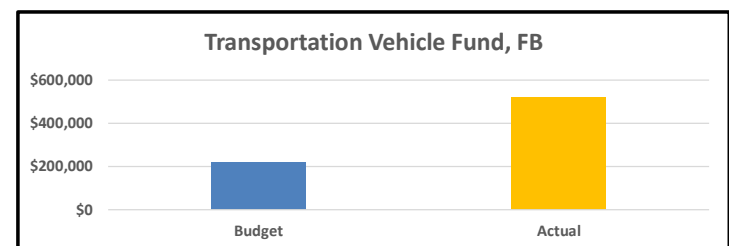
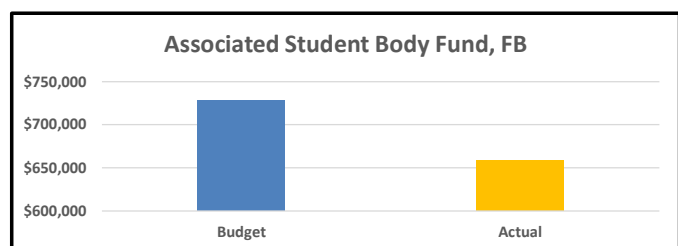
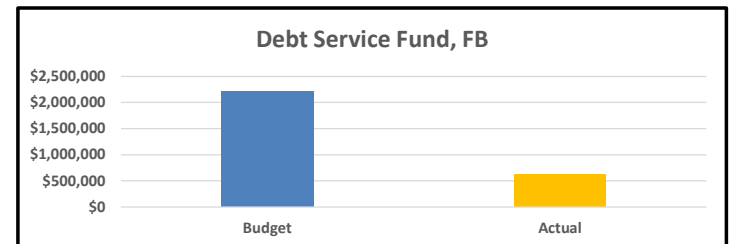
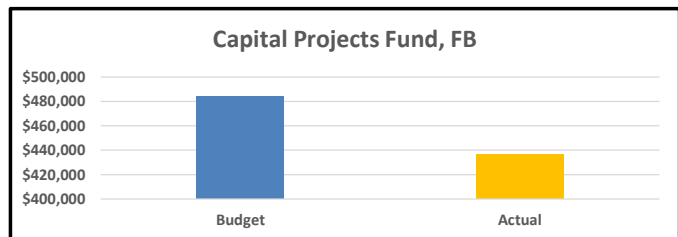
**District Enrollment & General Fund (Fund Balance)**

|          | <u>Enrollment</u> | <u>General Fund, FB</u> |
|----------|-------------------|-------------------------|
| Budget   | 3,468.00          | \$5,779,924             |
| Actual   | 3,537.86          | \$6,053,617             |
| Variance | 69.86             | \$273,693               |



**Other Funds (Fund Balance)**

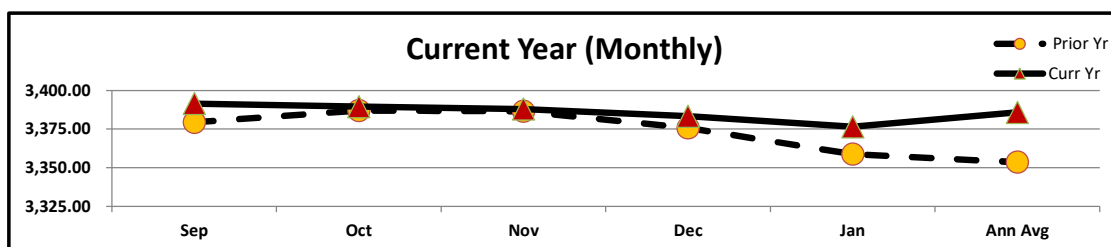
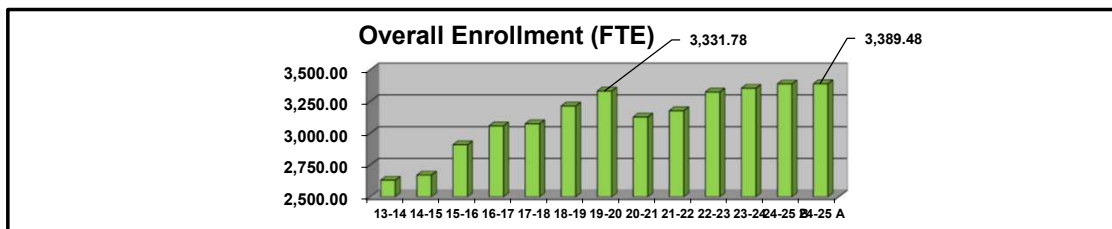
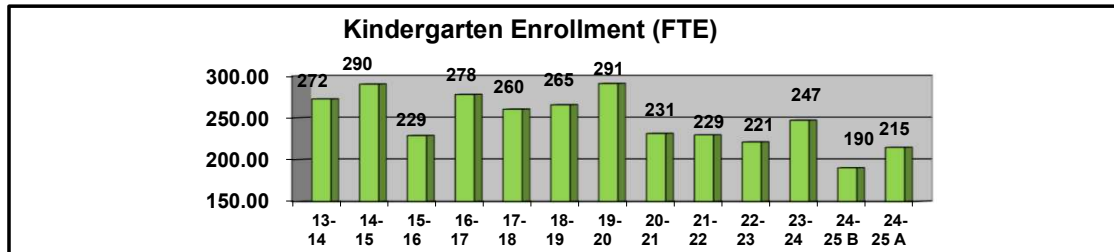
|          | <u>Capital Projects Fund, FB</u> | <u>Debt Service Fund, FB</u> | <u>Associated Student Body Fund, FB</u> | <u>Transportation Vehicle Fund, FB</u> |
|----------|----------------------------------|------------------------------|---|--|
| Budget   | \$484,132                        | \$2,207,693                  | \$727,401                               | \$216,640                              |
| Actual   | \$436,143                        | \$626,031                    | \$658,685                               | \$523,862                              |
| Variance | -\$47,989                        | -\$1,581,662                 | -\$68,716                               | \$307,222                              |



**Lynden School District  
Enrollment Analysis  
Through January 2025 (Per OSPI)**

| <u>Enrollment by Grade</u>              | <u>2024/2025<br/>Budget</u> | <u>2024/2025<br/>Annual<br/>Average</u> | <u>2024/2025<br/>Budget<br/>Variance</u> | <u>2023/2024<br/>Annual<br/>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                      | 225.20                                  | (2.36)                                   | 229.85                                  |
| Grade 2                                 | 229.09                      | 240.00                                  | 10.91                                    | 231.04                                  |
| Grade 3                                 | 218.11                      | 236.30                                  | 18.19                                    | 217.85                                  |
| Grade 4                                 | 230.35                      | 216.26                                  | (14.09)                                  | 228.81                                  |
| Grade 5                                 | 242.14                      | 230.04                                  | (12.10)                                  | 236.30                                  |
| Grade 6                                 | 243.33                      | 233.67                                  | (9.66)                                   | 251.50                                  |
| <b>K-6</b>                              | <b>1,678.34</b>             | <b>1,642.57</b>                         | <b>(35.77)</b>                           | <b>1,678.49</b>                         |
| Grade 7                                 | 214.11                      | 255.65                                  | 41.54                                    | 217.32                                  |
| Grade 8                                 | 235.37                      | 220.14                                  | (15.23)                                  | 237.79                                  |
| <b>7-8</b>                              | <b>449.48</b>               | <b>475.79</b>                           | <b>26.31</b>                             | <b>455.11</b>                           |
| Grade 9                                 | 219.91                      | 260.63                                  | 40.72                                    | 238.93                                  |
| Grade 10                                | 230.46                      | 232.15                                  | 1.69                                     | 235.06                                  |
| Grade 11                                | 168.21                      | 204.84                                  | 36.63                                    | 179.39                                  |
| Grade 12                                | 210.35                      | 162.51                                  | (47.84)                                  | 191.97                                  |
| <b>9-12</b>                             | <b>828.93</b>               | <b>860.13</b>                           | <b>31.20</b>                             | <b>845.35</b>                           |
| <b>Total K-12</b>                       | <b>2,956.75</b>             | <b>2,978.49</b>                         | <b>21.74</b>                             | <b>2,978.95</b>                         |
| <b>ALE</b>                              | <b>386.25</b>               | <b>392.37</b>                           | <b>6.12</b>                              | <b>374.61</b>                           |
| <b>Running Start *1</b>                 | <b>107.00</b>               | <b>130.61</b>                           | <b>23.61</b>                             | <b>117.26</b>                           |
| <b>Dropout Reengagement *1</b>          | <b>18.00</b>                | <b>36.40</b>                            | <b>18.40</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>3,537.86</b>                         | <b>69.86</b>                             | <b>3,496.32</b>                         |
| <br>                                    |                             |   |  |   |
| <b>CTE (7-8) *1</b>                     | <b>15.00</b>                | <b>18.19</b>                            | <b>3.19</b>                              | <b>16.67</b>                            |
| <b>CTE (9-12) *1</b>                    | <b>170.00</b>               | <b>169.56</b>                           | <b>(0.44)</b>                            | <b>168.25</b>                           |

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



Lynden School District

Budget Status Report

Through December 31, 2024

General Fund

| Description                 | 2024/2025 (F195) | Year-to-Date   | Encumbrance | Variance - Fav (Unf) |
|-----------------------------|------------------|----------------|-------------|----------------------|
| Revenues (+)                | \$ 63,987,444    | \$ 20,035,351  | n/a         | n/a                  |
| Expenditures (-)            | 63,558,479       | 21,109,308     | 38,411,244  | 4,037,927            |
| Transfers / Other           | (428,965)        | -              | n/a         | n/a                  |
| Operating Surplus (Deficit) | \$ -             | \$ (1,073,957) | n/a         | n/a                  |
| Beginning Fund Balance      | 5,779,923        | 7,127,574      | n/a         | 1,347,651            |
| Ending Fund Balance         | \$ 5,779,924     | \$ 6,053,617   | n/a         | n/a                  |

Capital Projects Fund

| Description                 | 2024/2025 (F195) | YTD per G/L | Encumbrance | Variance - Fav (Unf) |
|-----------------------------|------------------|-------------|-------------|----------------------|
| Revenues (+)                | \$ 1,178,862     | \$ 372,027  | n/a         | n/a                  |
| Expenditures (-)            | 699,268          | 239,358     | 13,264      | 446,646              |
| Transfers / Other           | (150,000)        | -           |             | n/a                  |
| Operating Surplus (Deficit) | \$ 329,594       | \$ 132,669  | n/a         | n/a                  |
| Beginning Fund Balance      | 154,538          | 303,474     | n/a         | 148,936              |
| Ending Fund Balance         | \$ 484,132       | \$ 436,143  | 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     | \$ 1,444,428   | n/a                          | n/a                  |
| Expenditures (-)            | 3,458,573        | 3,023,398      | 152,590                      | 282,586              |
| Transfers / Other           | -                | -              | n/a                          | n/a                  |
| Operating Surplus (Deficit) | \$ 22,270        | \$ (1,578,970) | n/a                          | n/a                  |
| Beginning Fund Balance      | 2,185,423        | 2,205,001      | n/a                          | 19,578               |
| Ending Fund Balance         | \$ 2,207,693     | \$ 626,031     | n/a                          | n/a                  |

Associated Student Body Fund

| Description                 | 2024/2025 (F195) | YTD per G/L | Encumbrance | Variance - Fav (Unf) |
|-----------------------------|------------------|-------------|-------------|----------------------|
| Revenues (+)                | \$ 736,780       | \$ 316,931  | n/a         | n/a                  |
| Expenditures (-)            | 560,821          | 168,083     | 91,757      | 300,981              |
| Transfers / Other           | -                | -           | n/a         | n/a                  |
| Operating Surplus (Deficit) | \$ 175,959       | \$ 148,848  | n/a         | n/a                  |
| Beginning Fund Balance      | 551,442          | 509,837     | n/a         | (41,605)             |
| Ending Fund Balance         | \$ 727,401       | \$ 658,685  | n/a         | n/a                  |

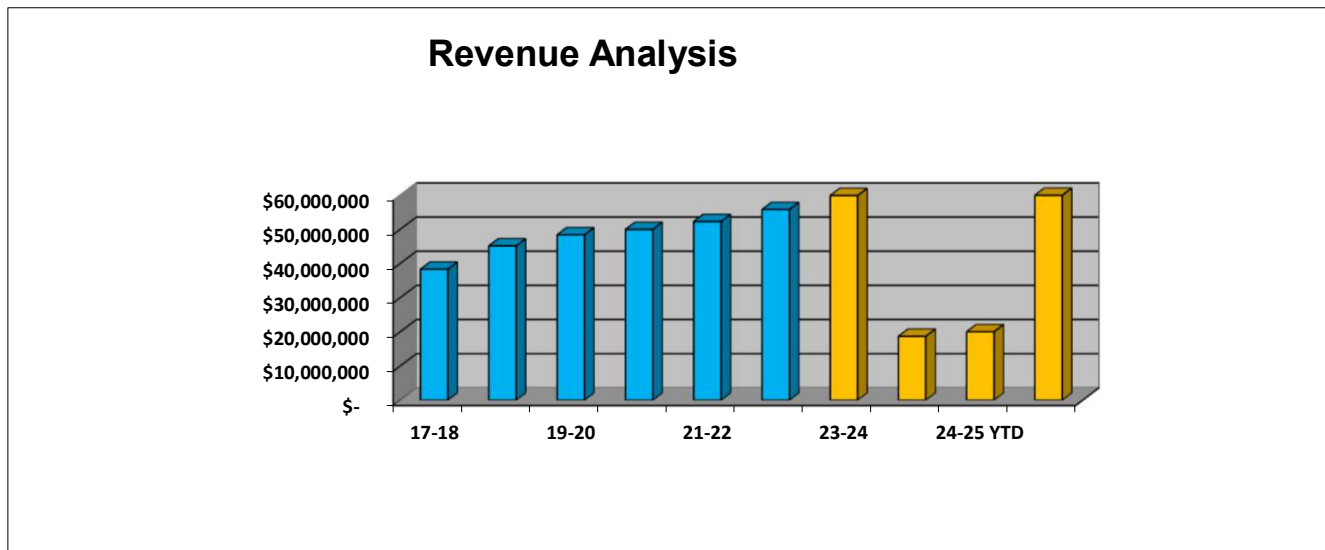
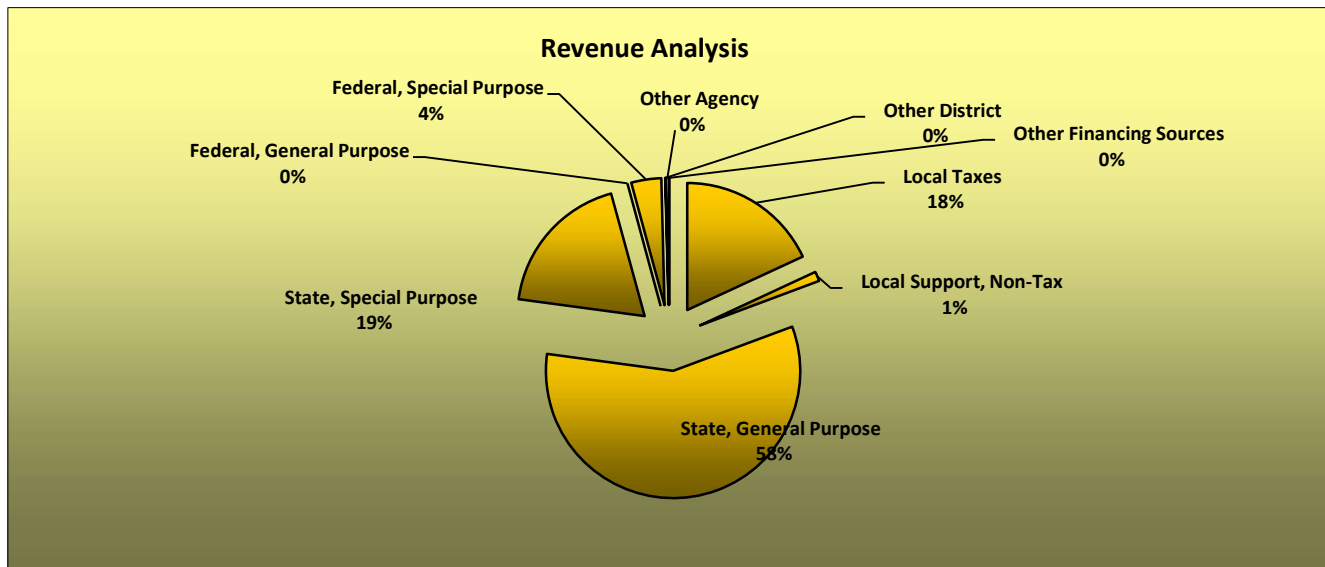
Transportation Vehicle Fund

| Description                 | 2024/2025 (F195) | YTD per G/L  | Encumbrance | Variance - Fav (Unf) |
|-----------------------------|------------------|--------------|-------------|----------------------|
| Revenues (+)                | \$ 429,000       | \$ 16,387    | n/a         | n/a                  |
| Expenditures (-)            | 1,268,780        | 596,405      | 43,643      | 628,732              |
| Transfers / Other           | -                | -            | n/a         | n/a                  |
| Operating Surplus (Deficit) | \$ (839,780)     | \$ (580,019) | n/a         | n/a                  |
| Beginning Fund Balance      | 1,056,420        | 1,103,881    | n/a         | 47,461               |
| Ending Fund Balance         | \$ 216,640       | \$ 523,862   | n/a         | n/a                  |

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

**General Fund**

| Revenues                        | 2024/2025<br>Budget (F195) | Year-to-Date         | Variance - Fav<br>(Unf) |
|---------------------------------|----------------------------|----------------------|-------------------------|
| Local Taxes                     | \$ 9,102,503               | \$ 3,623,826         | \$ (5,478,677)          |
| Local Support, Non-Tax          | 505,680                    | 250,811              | (254,869)               |
| State, General Purpose          | 37,363,102                 | 11,582,361           | (25,780,741)            |
| State, Special Purpose          | 12,042,945                 | 3,729,162            | (8,313,783)             |
| Federal, General Purpose        | 35,000                     | -                    | (35,000)                |
| Federal, Special Purpose        | 3,662,214                  | 763,394              | (2,898,820)             |
| Other District                  | -                          | 7,323                | 7,323                   |
| Other Agency                    | 276,000                    | 75,373               | (200,627)               |
| Other Financing Sources         | -                          | 3,100                | 3,100                   |
| <b>Total Revenues</b>           | <b>\$ 62,987,444</b>       | <b>\$ 20,035,351</b> | <b>\$ (42,952,093)</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>\$ 20,035,351</b> | <b>\$ (43,952,093)</b>  |



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

| General Fund                       |                            |                      |                         |
|------------------------------------|----------------------------|----------------------|-------------------------|
| Expenditures                       | 2024/2025<br>Budget (F195) | Year-to-Date         | Variance - Fav<br>(Unf) |
| Regular Instruction                | \$ 35,875,477              | \$ 11,357,338        | \$ 24,518,139           |
| Federal Special Purpose            | \$ -                       | 296                  | (296)                   |
| Special Education Instruction      | \$ 9,774,762               | 3,419,060            | 6,355,702               |
| Vocational Education Instruction   | \$ 1,883,593               | 630,103              | 1,253,490               |
| Compensatory Education Instruction | \$ 2,896,538               | 1,042,357            | 1,854,181               |
| Other Instructional Programs       | \$ 405,476                 | 140,979              | 264,497                 |
| Community Services                 | \$ -                       | 1,650                | (1,650)                 |
| Support Services                   | 11,722,633                 | 4,517,526            | 7,205,107               |
| Other                              | -                          | -                    | -                       |
| <b>Total Expenditures</b>          | <b>\$ 62,558,479</b>       | <b>\$ 21,109,308</b> | <b>\$ 41,449,171</b>    |
| Budget Capacity <sup>(*1)</sup>    | \$ 1,000,000               | \$ -                 | \$ 1,000,000            |
| <b>Total Expenditures</b>          | <b>\$ 63,558,479</b>       | <b>\$ 21,109,308</b> | <b>\$ 42,449,171</b>    |
| Other Financing Sources            | 428,965                    | -                    | 428,965                 |

