



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of March 6, 2025

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**Lynden School District  
School Board Report**

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

**Current Status**

Finance / Accounting

Month-end	Financial Outlook
January 2025 Reconciliations complete. Accounting management & activity is consistently strong.	A projection for the 24/25 Fiscal Year is provided.

Budget, Audit, & Enrollment

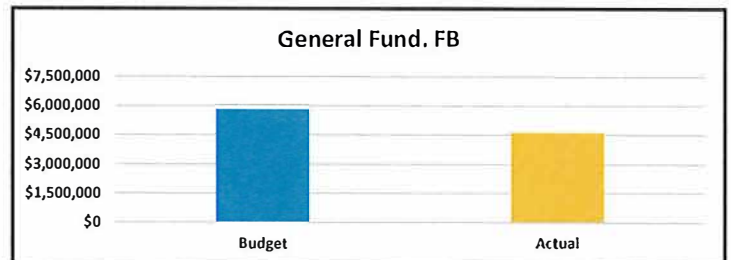
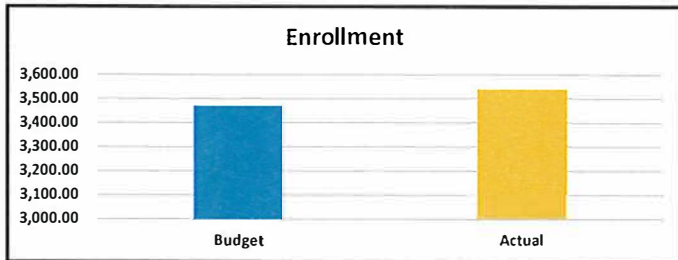
Budget	Audit	Enrollment
24/25 Budget adopted August 15, 2024	The 23/24 fiscal year is complete. The audit has been in-progress since mid- January, we anticipate an exit conference in mid- March.	Total enrollment is 3,537. An increase of 35-36 over 23/24

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

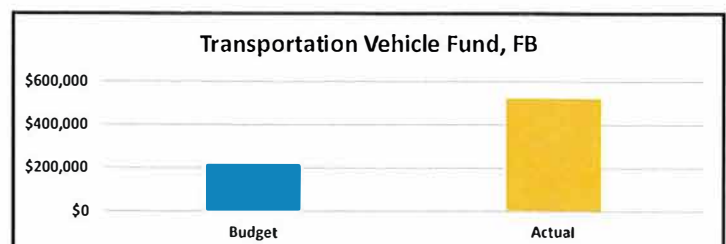
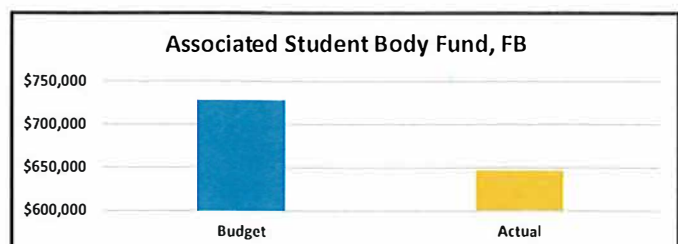
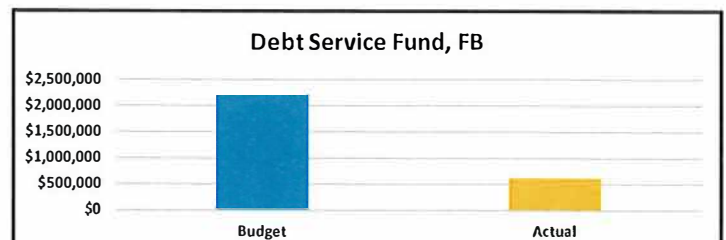
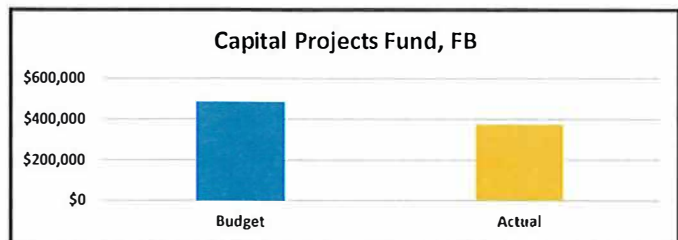
**District Enrollment & General Fund (Fund Balance)**

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,468.00	\$5,779,924
Actual	3,537.35	\$4,646,547
Variance	69.35	-\$1,133,377



**Other Funds (Fund Balance)**

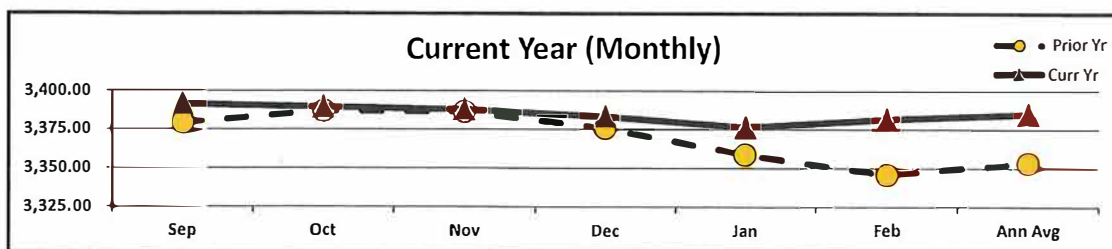
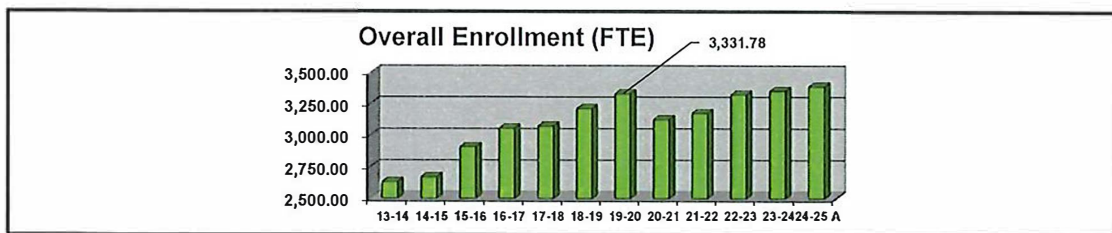
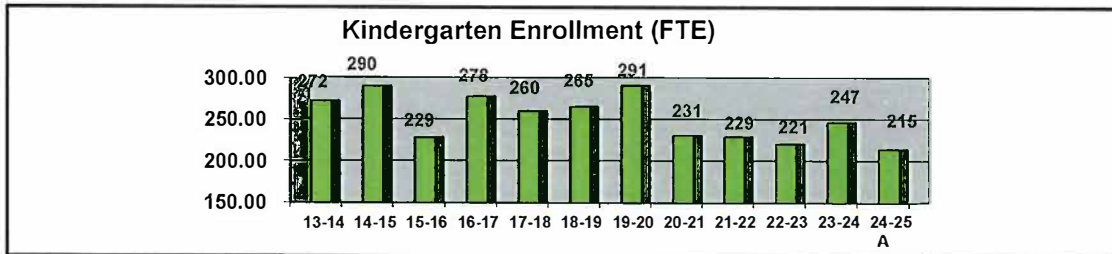
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$484,132	\$2,207,693	\$727,401	\$216,640
Actual	\$374,452	\$622,012	\$647,121	\$523,862
Variance	-\$109,680	-\$1,585,681	-\$80,280	\$307,222



**Lynden School District  
Enrollment Analysis  
Through February 2025 (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	200.17	(22.83)	222.04
Grade 1	227.56	225.17	(2.39)	229.85
Grade 2	229.09	240.00	10.91	231.04
Grade 3	218.11	236.51	18.40	217.85
Grade 4	230.35	216.22	(14.13)	228.81
Grade 5	242.14	230.20	(11.94)	236.30
Grade 6	243.33	233.51	(9.82)	251.50
<b>K-6</b>	<b>1,678.34</b>	<b>1,642.88</b>	<b>(35.46)</b>	<b>1,678.49</b>
Grade 7	214.11	255.67	41.56	217.32
Grade 8	235.37	220.17	(15.20)	237.79
<b>7-8</b>	<b>449.48</b>	<b>475.84</b>	<b>26.36</b>	<b>455.11</b>
Grade 9	219.91	259.64	39.73	238.93
Grade 10	230.46	231.85	1.39	235.06
Grade 11	168.21	203.33	35.12	179.39
Grade 12	210.35	162.09	(48.26)	191.97
<b>9-12</b>	<b>828.93</b>	<b>856.91</b>	<b>27.98</b>	<b>845.35</b>
<b>Total K-12</b>	<b>2,956.75</b>	<b>2,975.63</b>	<b>18.88</b>	<b>2,978.95</b>
ALE	386.25	394.57	8.32	374.61
Running Start *1	107.00	130.33	23.33	117.26
Dropout Reengagement *1	18.00	36.83	18.83	25.50
Rounding/Other	-	(0.01)	(0.01)	-
<b>Total Basic Education Enrollment</b>	<b>3,468.00</b>	<b>3,537.35</b>	<b>69.35</b>	<b>3,496.32</b>
 CTE (7-8) *1	 15.00	 18.22	 3.22	 16.67
CTE (9-12) *1	170.00	170.04	0.04	168.25

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



Lynden School District  
Budget Status Report  
Through January 31, 2025

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 24,143,371	n/a	n/a
Expenditures (-)	63,558,479	26,624,399	33,336,378	3,597,702
Transfers / Other	(428,965)	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ (2,481,028)	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	\$ 5,779,924	\$ 4,646,547	n/a	n/a

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 372,534	n/a	n/a
Expenditures (-)	699,268	301,556	168,305	229,407
Transfers / Other	(150,000)	-		n/a
Operating Surplus (Deficit)	\$ 329,594	\$ 70,978	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	\$ 484,132	\$ 374,452	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	\$ 1,446,410	n/a	n/a
Expenditures (-)	3,458,573	3,029,398	152,590	276,586
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ (1,582,988)	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	\$ 2,207,693	\$ 622,012	n/a	n/a

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 366,976	n/a	n/a
Expenditures (-)	560,821	229,692	93,909	237,220
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 137,284	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	\$ 727,401	\$ 647,121	n/a	n/a

Transportation Vehicle Fund

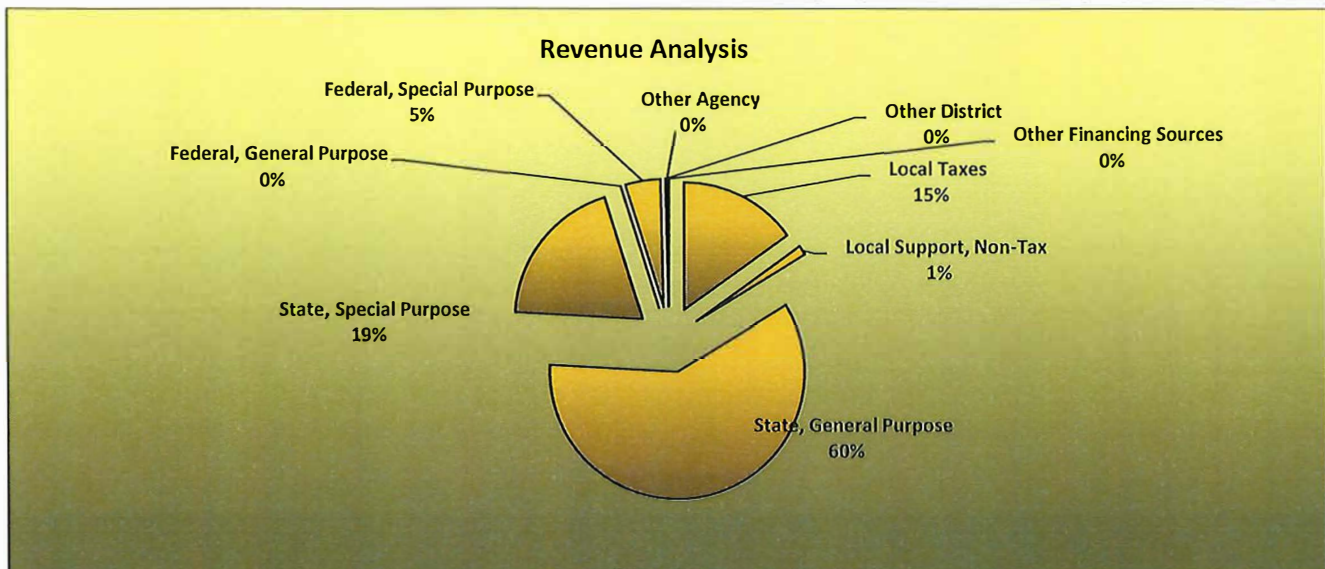
Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 16,387	n/a	n/a
Expenditures (-)	1,268,780	596,405	43,643	628,732
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (839,780)	\$ (580,019)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,881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



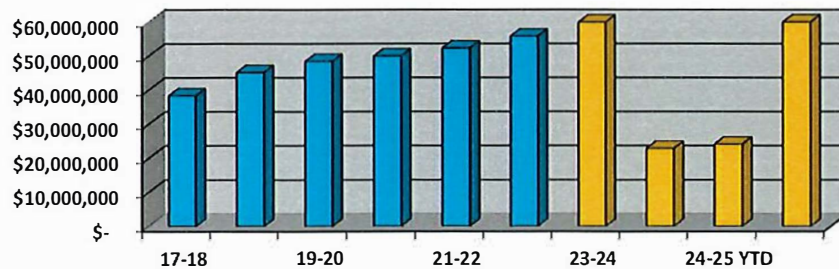
**Lynden School District  
Revenue Analysis  
Through January 31, 2025**

**General Fund**

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 3,628,775	\$ (5,473,728)
Local Support, Non-Tax	505,680	290,984	(214,696)
State, General Purpose	37,363,102	14,400,666	(22,962,436)
State, Special Purpose	12,042,945	4,659,156	(7,383,789)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,662,214	1,077,496	(2,584,718)
Other District	-	7,822	7,822
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>\$ 24,143,371</b>	<b>\$ (38,844,073)</b>
Budget Capacity <sup>(*1)</sup>	\$ 1,000,000	\$ -	\$ (1,000,000)
<b>Total Revenues</b>	<b>\$ 63,987,444</b>	<b>\$ 24,143,371</b>	<b>\$ (39,844,073)</b>



**Revenue Analysis**

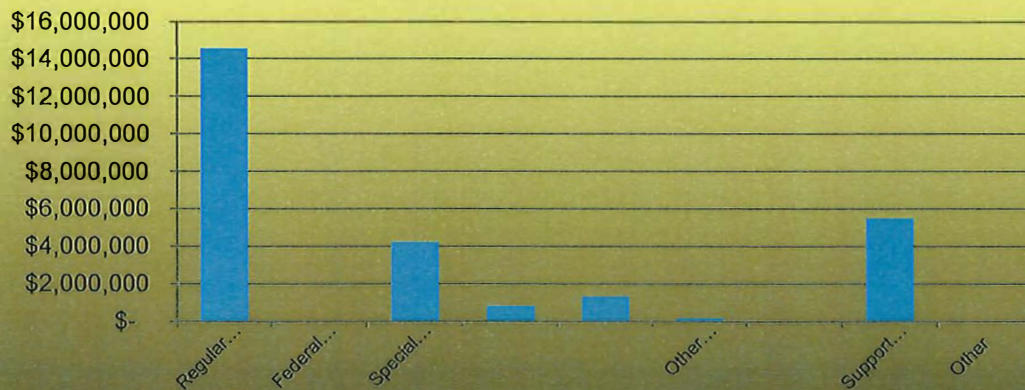


Lynden School District  
Expenditure Analysis  
Through January 31, 2025

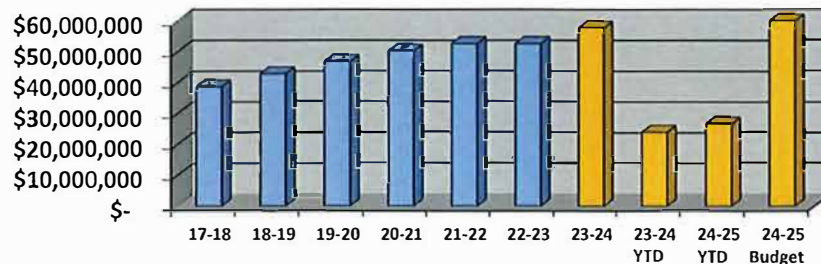
General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 14,545,129	\$ 21,330,348
Federal Special Purpose	\$ -	296	(296)
Special Education Instruction	\$ 9,774,762	4,231,442	5,543,320
Vocational Education Instruction	\$ 1,883,593	836,290	1,047,303
Compensatory Education Instruction	\$ 2,896,538	1,327,035	1,569,503
Other Instructional Programs	\$ 405,476	176,541	228,935
Community Services	\$ -	1,650	(1,650)
Support Services	11,722,633	5,506,015	6,216,618
Other	-	-	-
<b>Total Expenditures</b>	<b>\$ 62,558,479</b>	<b>\$ 26,624,399</b>	<b>\$ 35,934,080</b>
Budget Capacity <sup>(*)</sup>	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$ 63,558,479</b>	<b>\$ 26,624,399</b>	<b>\$ 36,934,080</b>
Other Financing Sources	428,965	-	428,965

### Expenditure Analysis

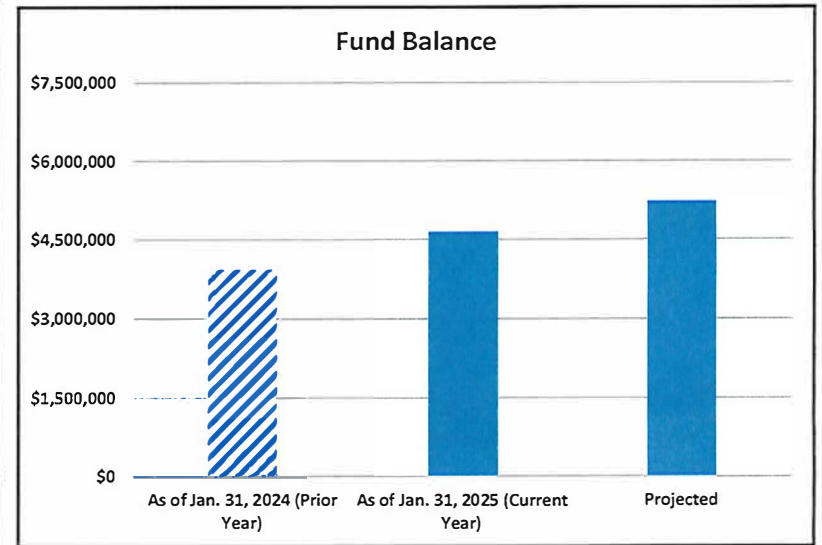


### Expenditure Analysis



**Financial Information & Projection  
(as of January 31, 2025)**

		As of Jan. 31, 2024 (Prior Year)	As of Jan. 31, 2025 (Current Year)	Projected	Favor (+), Unfavor (-)
Beginning Fund Balance	\$ 5,779,923	\$ 5,062,301	\$ 7,127,574	\$ 7,127,574	\$ 1,347,651
<b>Revenue</b>					
Local Revenue	\$ 9,608,183	\$ 3,612,208	\$ 3,919,759	\$ 9,721,753	\$ 113,570
State Revenue	\$ 49,406,047	\$ 17,743,229	\$ 19,059,822	\$ 49,264,604	\$ (141,443)
Federal Revenue	\$ 3,697,214	\$ 1,386,287	\$ 1,077,496	\$ 3,122,496	\$ (574,718)
Other Revenue	\$ 276,000	\$ 113,871	\$ 86,295	\$ 266,673	\$ (9,327)
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 63,987,444	\$ 22,855,595	\$ 24,143,372	\$ 63,375,525	\$ (611,919)
<b>Expenditures</b>					
Payroll	\$ 52,474,768	\$ 19,755,140	\$ 21,679,594	\$ 52,611,419	\$ (136,651)
MSOC's	\$ 10,083,711	\$ 4,193,740	\$ 4,944,805	\$ 10,590,189	\$ (506,478)
Transfers	\$ 428,965	\$ 34,445	\$ -	\$ 1,082,086	\$ (653,121)
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 63,987,444	\$ 23,983,325	\$ 26,624,399	\$ 65,283,694	\$ (1,296,250)
Ending Fund Balance **	\$ 5,779,923	\$ 3,934,571	\$ 4,646,548	\$ 5,219,405	\$ (560,518)



\*1 - At this time, ending fund balance is projected to be between \$5m - \$5.75m

