



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of April 3, 2025

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of April 3, 2025**

Current Status

Finance / Accounting

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

Budget, Audit, & Enrollment

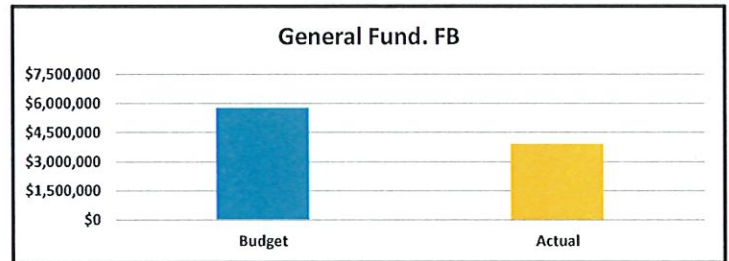
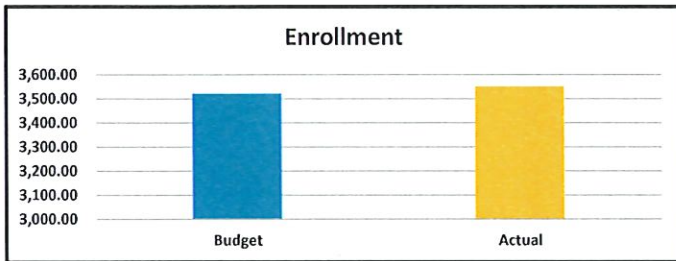
Budget	Audit	Enrollment
24/25 Budget adopted August 15, 2024	The 23/24 fiscal year is complete. Audit fieldwork is complete, we anticipate an exit conference in early to mid April.	Total enrollment is 3,537. An increase of 35-36 over 23/24

Operations

Child Nutrition	Facilities	Technology	Transportation
Future report planned for Aug/Sep 2025	Kevin provided ICOS Update (March 2025)	Future report planned for May/June 2025	Future report planned for Aug/Sep 2025

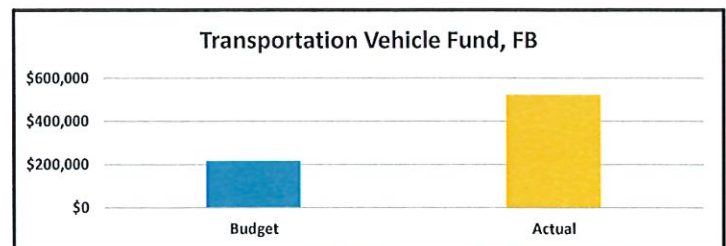
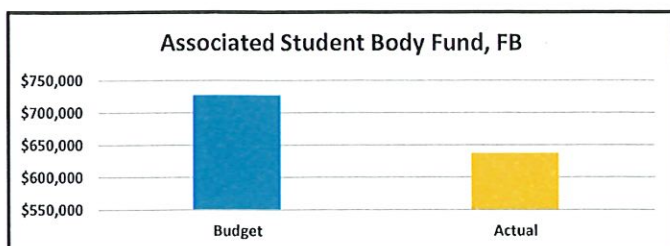
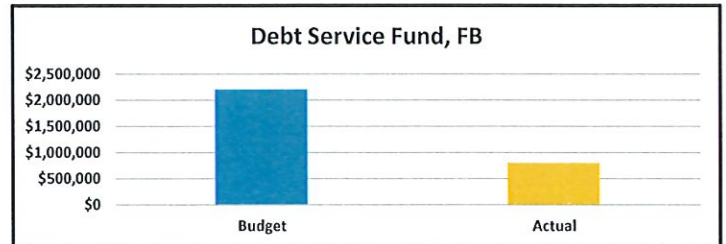
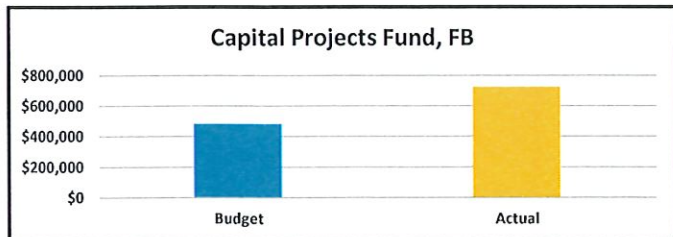
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,523.25	\$5,779,924
Actual	3,552.02	\$3,931,583
Variance	28.77	-\$1,848,341



Other Funds (Fund Balance)

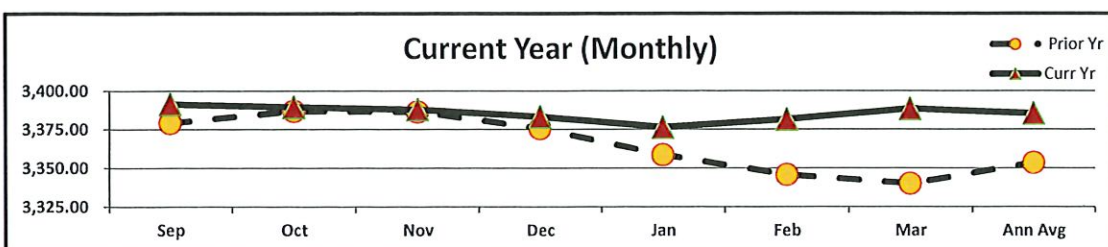
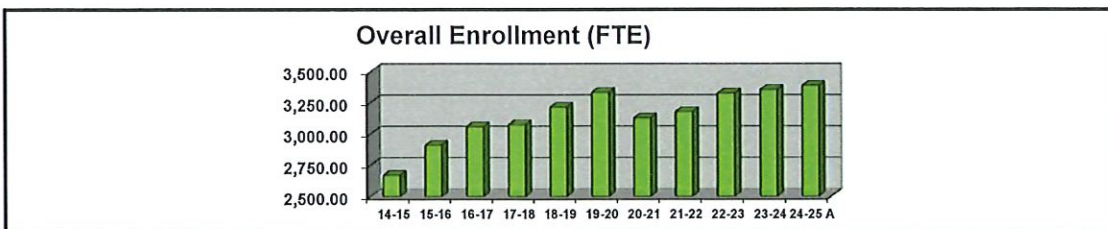
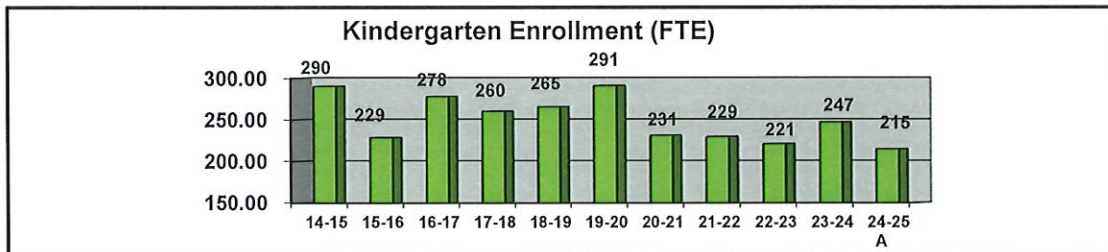
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$484,132	\$2,207,693	\$727,401	\$216,640
Actual	\$726,058	\$804,881	\$638,135	\$525,445
Variance	\$241,926	-\$1,402,812	-\$89,266	\$308,805



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

<u>Enrollment by Grade</u>		2024/2025 Budget	2024/2025 Annual Average	2024/2025 Budget Variance	2023/2024 Annual Average
Kindergarten, TK *1		76.00	76.14	0.14	61.10
Kindergarten		190.00	200.14	10.14	222.04
Grade 1		236.00	225.28	(10.72)	229.85
Grade 2		245.00	240.15	(4.85)	231.04
Grade 3		239.00	236.97	(2.03)	217.85
Grade 4		225.00	216.34	(8.66)	228.81
Grade 5		236.00	230.59	(5.41)	236.30
Grade 6		241.00	233.81	(7.19)	251.50
K-6		1,688.00	1,659.42	(28.58)	1,678.49
Grade 7		246.00	255.55	9.55	217.32
Grade 8		227.00	220.41	(6.59)	237.79
7-8		473.00	475.96	2.96	455.11
Grade 9		274.00	259.08	(14.92)	238.93
Grade 10		245.00	231.36	(13.64)	235.06
Grade 11		177.00	202.51	25.51	179.39
Grade 12		155.00	161.50	6.50	191.97
9-12		851.00	854.45	3.45	845.35
Total K-12		3,012.00	2,989.83	(22.17)	2,978.95
ALE		386.25	395.72	9.47	374.61
Running Start *1		107.00	129.76	22.76	117.26
Dropout Reengagement *1		18.00	36.72	18.72	25.50
Rounding/Other		-	(0.01)	(0.01)	-
Total Basic Education Enrollment		3,523.25	3,552.02	28.77	3,496.32
CTE (7-8) *1		15.00	18.21	3.21	16.67
CTE (9-12) *1		170.00	170.42	0.42	168.25

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



Lynden School District
Budget Status Report
Through February 28, 2025

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 29,036,111	n/a	n/a
Expenditures (-)	63,558,479	31,625,017	28,809,790	3,123,672
Transfers / Other	(428,965)	(607,086)	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ (3,195,991)	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	\$ 5,779,924	\$ 3,931,583	n/a	n/a

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 874,140	n/a	n/a
Expenditures (-)	699,268	301,556	168,305	229,407
Transfers / Other	(150,000)	(150,000)		n/a
Operating Surplus (Deficit)	\$ 329,594	\$ 422,584	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	\$ 484,132	\$ 726,058	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	\$ 1,712,365	n/a	n/a
Expenditures (-)	3,458,573	3,112,485	664,588	(318,500)
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ (1,400,120)	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	\$ 2,207,693	\$ 804,881	n/a	n/a

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 401,519	n/a	n/a
Expenditures (-)	560,821	273,221	142,558	145,042
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 128,297	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	\$ 727,401	\$ 638,135	n/a	n/a

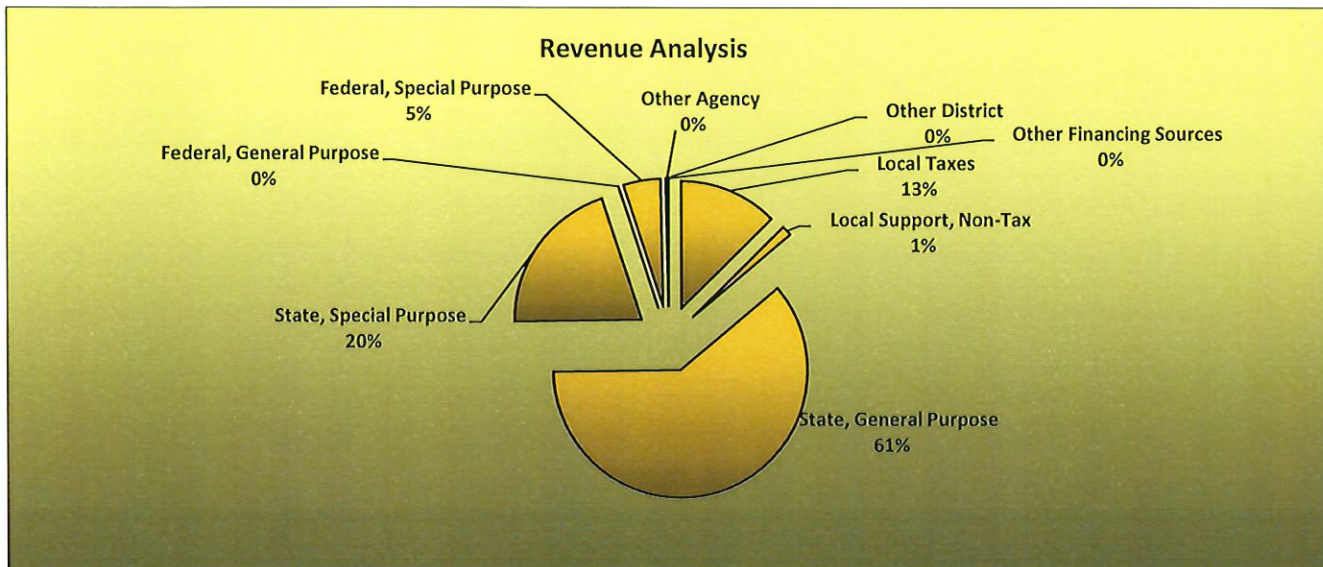
Transportation Vehicle Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 17,970	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)	\$ (578,436)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,881	n/a	47,461
Ending Fund Balance	\$ 216,640	\$ 525,445	n/a	n/a

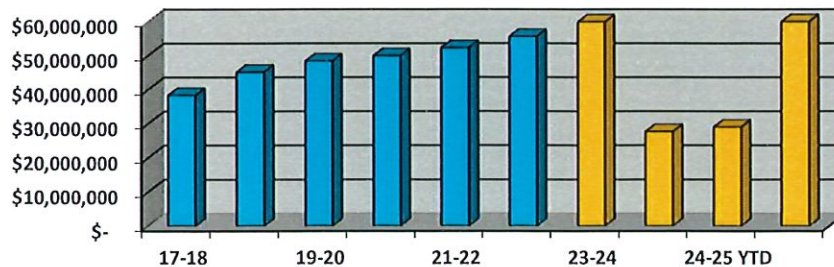
**Lynden School District
Revenue Analysis
Through February 28, 2025**

General Fund

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 3,656,133	\$ (5,446,370)
Local Support, Non-Tax	505,680	374,901	(130,779)
State, General Purpose	37,363,102	17,679,948	(19,683,154)
State, Special Purpose	12,042,945	5,859,949	(6,182,996)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,662,214	1,378,886	(2,283,328)
Other District	-	7,822	7,822
Other Agency	276,000	75,373	(200,627)
Other Financing Sources	-	3,100	3,100
Total Revenues	\$ 62,987,444	\$ 29,036,111	\$ (33,951,333)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 63,987,444	\$ 29,036,111	\$ (34,951,333)



Revenue Analysis

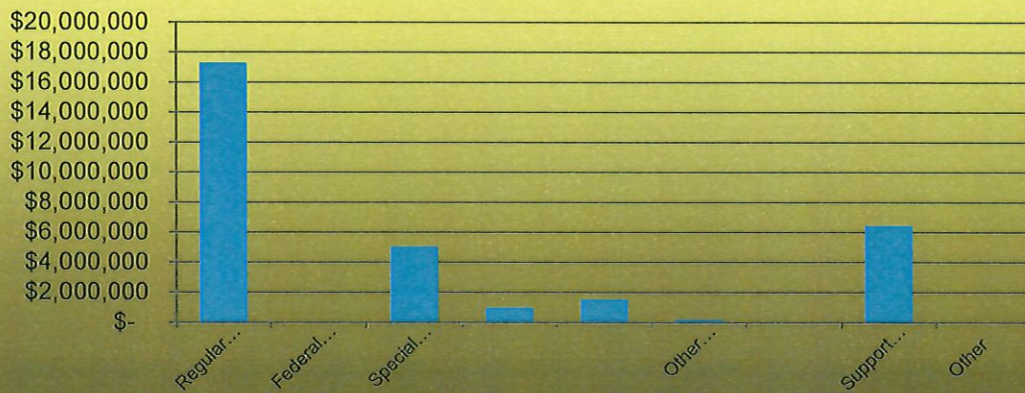


Lynden School District
Expenditure Analysis
Through February 28, 2025

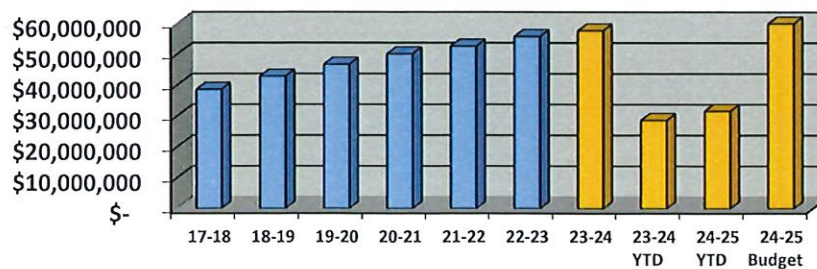
General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 17,320,264	\$ 18,555,213
Federal Special Purpose	\$ -	434	(434)
Special Education Instruction	\$ 9,774,762	5,077,452	4,697,311
Vocational Education Instruction	\$ 1,883,593	990,715	892,878
Compensatory Education Instruction	\$ 2,896,538	1,551,903	1,344,635
Other Instructional Programs	\$ 405,476	212,008	193,468
Community Services	\$ -	2,656	(2,656)
Support Services	11,722,633	6,469,585	5,253,048
Other	-	-	-
Total Expenditures	\$ 62,558,479	\$ 31,625,017	\$ 30,933,462
Budget Capacity ^(*)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 63,558,479	\$ 31,625,017	\$ 31,933,462
Other Financing Sources	428,965	607,086	(178,121)

Expenditure Analysis



Expenditure Analysis



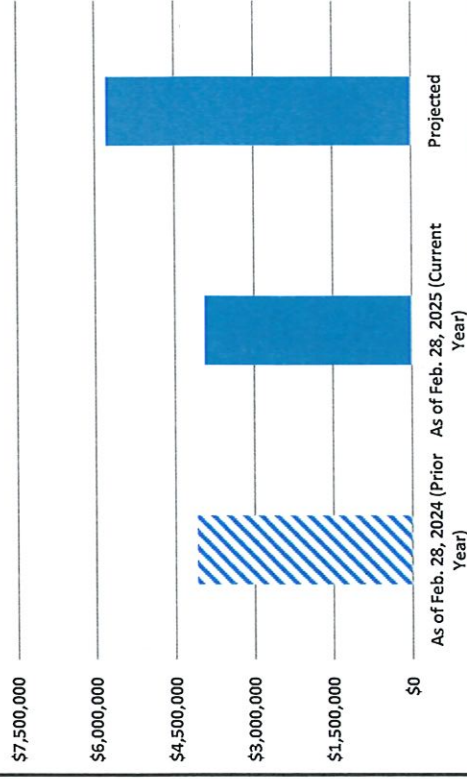
Financial Information & Projection (as of February 28, 2025)

Beginning Fund Balance

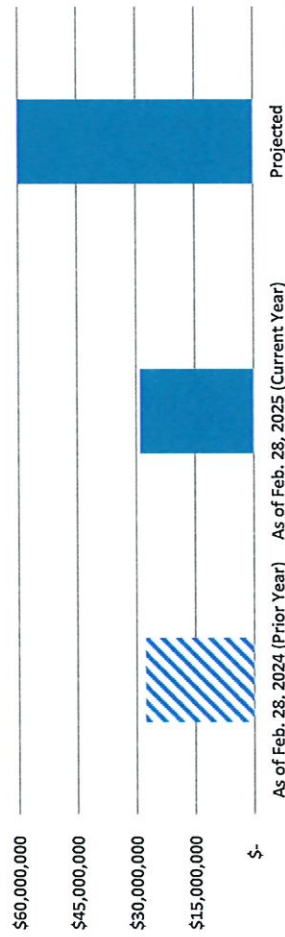
	Budget	As of Feb. 28, 2024 (Prior Year)	As of Feb. 28, 2025 (Current Year)
\$	5,779,923	\$ 5,062,301	\$ 7,127,574
Revenue			
Local Revenue	\$ 9,608,183	\$ 3,717,817	\$ 4,031,033
State Revenue	\$ 49,406,047	\$ 21,885,833	\$ 23,539,897
Federal Revenue	\$ 3,697,214	\$ 1,970,645	\$ 1,378,886
Other Revenue	\$ 276,000	\$ 113,871	\$ 86,295
Budget Capacity	\$ 1,000,000	\$ -	\$ -
Total Revenue	\$ 63,987,444	\$ 27,688,166	\$ 29,036,111
Expenditures			
Payroll	\$ 52,474,768	\$ 23,745,463	\$ 26,052,873
MSOC's	\$ 10,083,711	\$ 4,892,680	\$ 5,572,144
Transfers	\$ 428,965	\$ 34,445	\$ 607,086
Other	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -
Total Expenditures	\$ 63,987,444	\$ 28,672,588	\$ 32,232,102
Ending Fund Balance ^{*1}	\$ 5,779,923	\$ 4,077,879	\$ 3,931,583

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

Fund Balance



Total Revenue



Total Expenditure

