



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of May 1, 2025

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of May 1, 2025**

Current Status

Finance / Accounting

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

Budget, Audit, & Enrollment

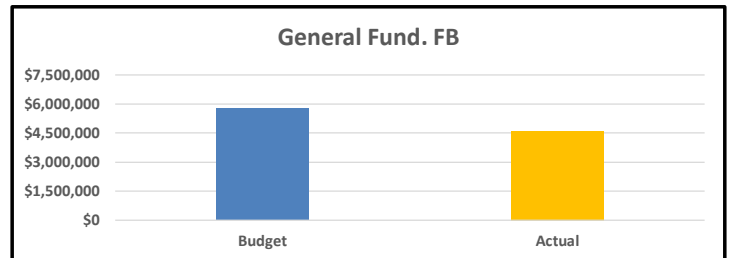
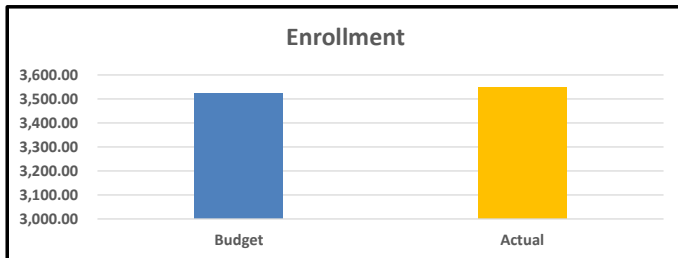
Budget	Audit	Enrollment
24/25 Budget adopted August 15, 2024	The 23/24 fiscal year is complete. Audit fieldwork is complete, an exit conference is scheduled for April 24, 2025.	24/25 AAFTE - 3,550, 23/24 AAFTE - 3,496

Operations

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

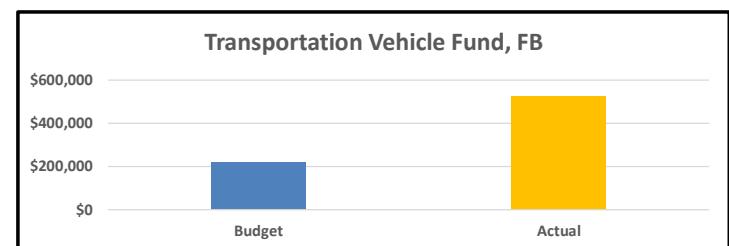
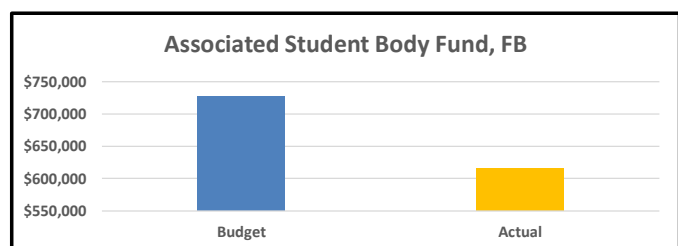
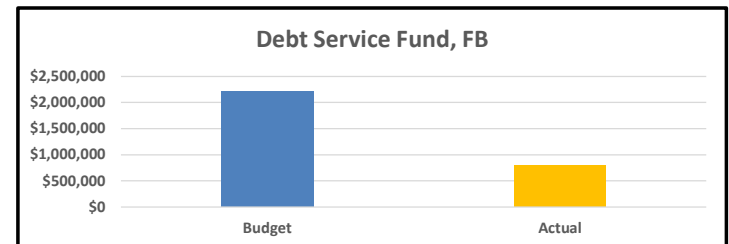
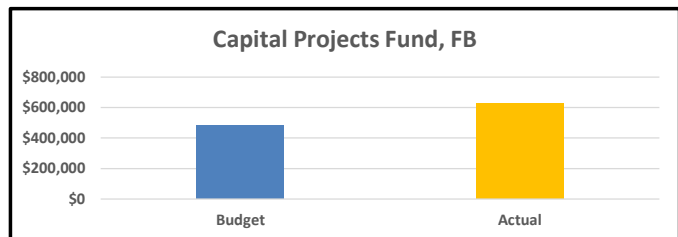
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,523.25	\$5,779,924
Actual	3,550.16	\$4,604,664
Variance	26.91	-\$1,175,260



Other Funds (Fund Balance)

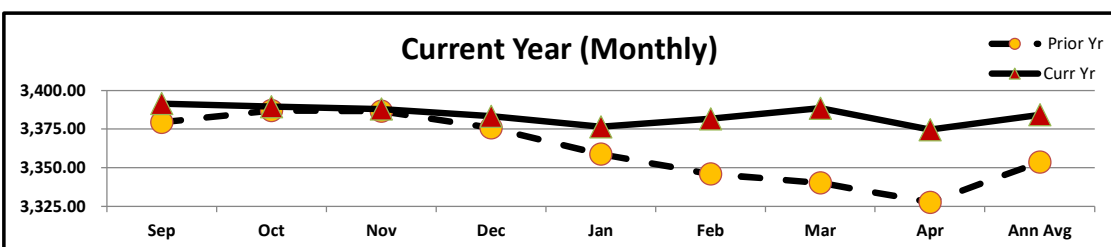
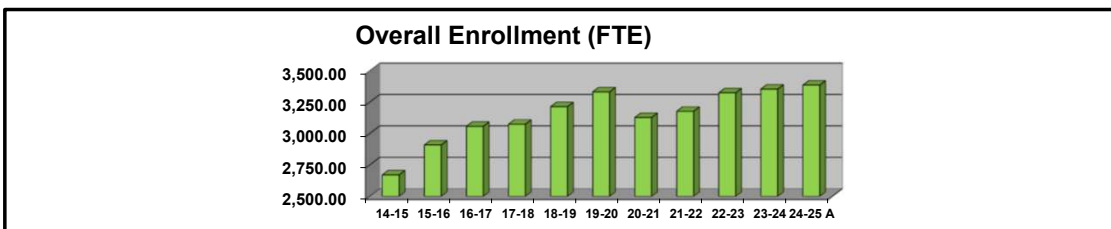
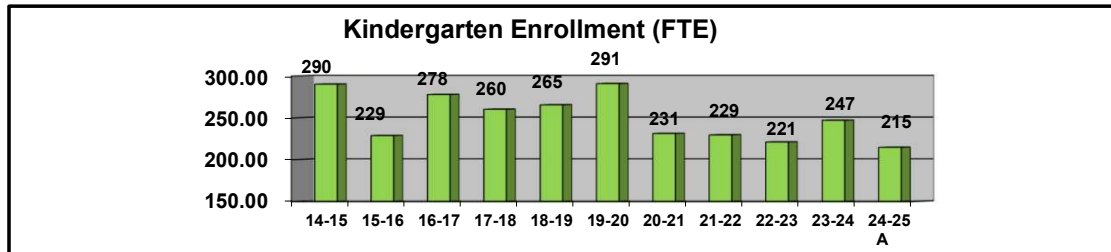
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$484,132	\$2,207,693	\$727,401	\$216,640
Actual	\$629,193	\$799,523	\$615,452	\$527,058
Variance	\$145,061	-\$1,408,170	-\$111,949	\$310,418



**Lynden School District
Enrollment Analysis
Through April 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	76.00	76.25	0.25	61.10
Kindergarten	190.00	200.00	10.00	222.04
Grade 1	236.00	224.87	(11.13)	229.85
Grade 2	245.00	240.13	(4.87)	231.04
Grade 3	239.00	237.45	(1.55)	217.85
Grade 4	225.00	216.43	(8.57)	228.81
Grade 5	236.00	230.77	(5.23)	236.30
Grade 6	241.00	234.34	(6.66)	251.50
K-6	1,688.00	1,660.24	(27.76)	1,678.49
Grade 7	246.00	255.46	9.46	217.32
Grade 8	227.00	220.30	(6.70)	237.79
7-8	473.00	475.76	2.76	455.11
Grade 9	274.00	258.49	(15.51)	238.93
Grade 10	245.00	230.73	(14.27)	235.06
Grade 11	177.00	201.91	24.91	179.39
Grade 12	155.00	160.90	5.90	191.97
9-12	851.00	852.03	1.03	845.35
Total K-12	3,012.00	2,988.03	(23.97)	2,978.95
ALE	386.25	396.17	9.92	374.61
Running Start *1	107.00	129.34	22.34	117.26
Dropout Reengagement *1	18.00	36.63	18.63	25.50
Rounding/Other	-	(0.01)	(0.01)	-
Total Basic Education Enrollment	3,523.25	3,550.16	26.91	3,496.32
CTE (7-8) *1	15.00	18.17	3.17	16.67
CTE (9-12) *1	170.00	170.43	0.43	168.25

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



Lynden School District
Budget Status Report
Through March 31, 2025

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 34,736,889	n/a	n/a
Expenditures (-)	63,558,479	36,652,713	24,076,732	2,829,033
Transfers / Other	(428,965)	(607,086)	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ (2,522,910)	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	\$ 5,779,924	\$ 4,604,664	n/a	n/a

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 877,077	n/a	n/a
Expenditures (-)	699,268	401,359	168,305	129,605
Transfers / Other	(150,000)	(150,000)		n/a
Operating Surplus (Deficit)	\$ 329,594	\$ 325,718	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	\$ 484,132	\$ 629,193	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	\$ 1,868,908	n/a	n/a
Expenditures (-)	3,458,573	3,274,386	664,588	(480,400)
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ (1,405,478)	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	\$ 2,207,693	\$ 799,523	n/a	n/a

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 424,295	n/a	n/a
Expenditures (-)	560,821	318,680	125,611	116,530
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 105,615	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	\$ 727,401	\$ 615,452	n/a	n/a

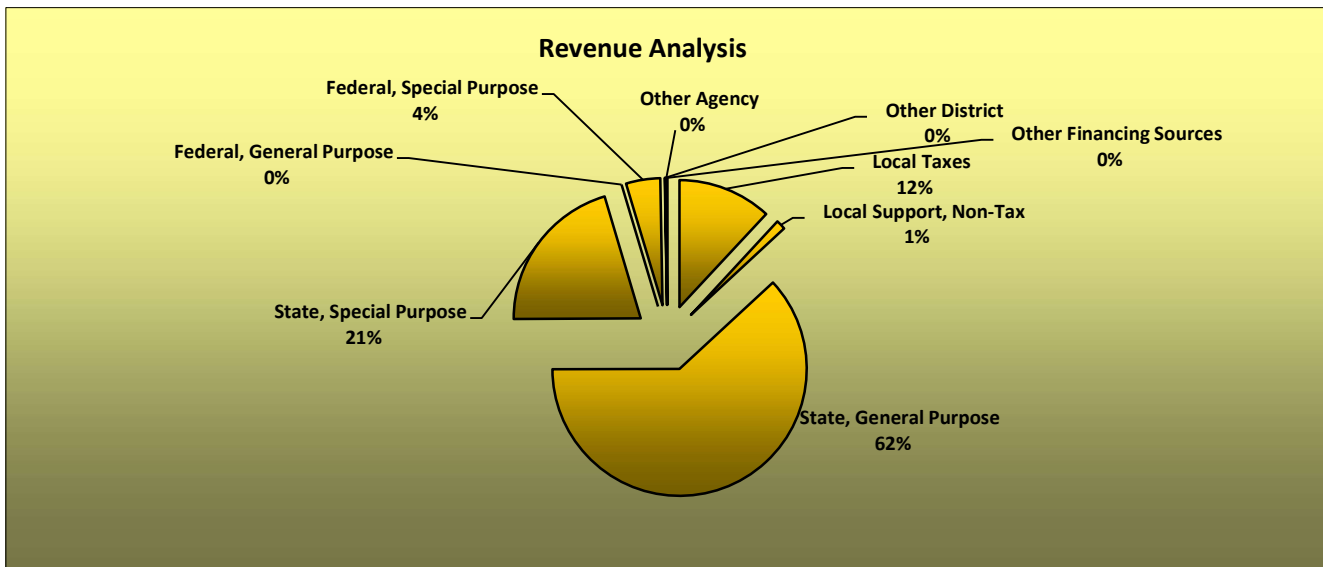
Transportation Vehicle Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 19,583	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)	\$ (576,822)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,881	n/a	47,461
Ending Fund Balance	\$ 216,640	\$ 527,058	n/a	n/a

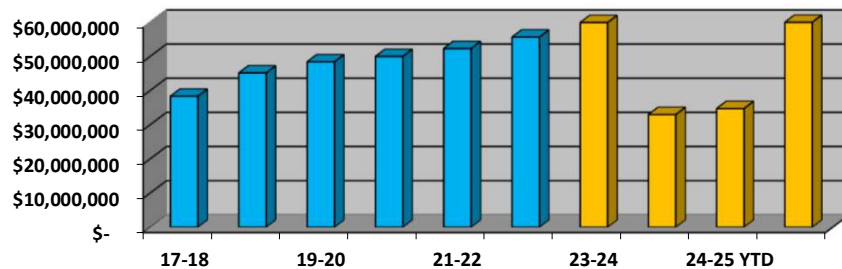
**Lynden School District
Revenue Analysis
Through March 31, 2025**

General Fund

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 4,136,156	\$ (4,966,347)
Local Support, Non-Tax	505,680	423,731	(81,949)
State, General Purpose	37,363,102	21,467,220	(15,895,882)
State, Special Purpose	12,042,945	7,103,514	(4,939,431)
Federal, General Purpose	35,000	-	(35,000)
Federal, Special Purpose	3,662,214	1,514,970	(2,147,244)
Other District	-	12,825	12,825
Other Agency	276,000	75,373	(200,627)
Other Financing Sources	-	3,100	3,100
Total Revenues	\$ 62,987,444	\$ 34,736,888	\$ (28,250,556)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 63,987,444	\$ 34,736,888	\$ (29,250,556)



Revenue Analysis

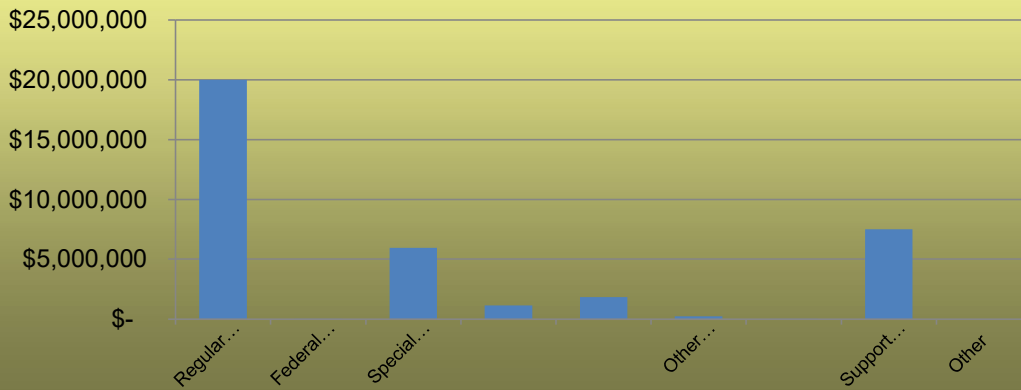


**Lynden School District
Expenditure Analysis
Through March 31, 2025**

General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 19,992,360	\$ 15,883,117
Federal Special Purpose	\$ -	662	(662)
Special Education Instruction	\$ 9,774,762	5,934,958	3,839,804
Vocational Education Instruction	\$ 1,883,593	1,140,208	743,385
Compensatory Education Instruction	\$ 2,896,538	1,841,605	1,054,933
Other Instructional Programs	\$ 405,476	249,038	156,438
Community Services	\$ -	3,404	(3,404)
Support Services	11,722,633	7,490,480	4,232,153
Other	-	-	-
Total Expenditures	\$ 62,558,479	\$ 36,652,713	\$ 25,905,766
Budget Capacity ^(*)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 63,558,479	\$ 36,652,713	\$ 26,905,766
Other Financing Sources	428,965	607,086	(178,121)

Expenditure Analysis



Expenditure Analysis

