



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of June 12, 2025

<u>Description</u>	<u>Page #</u>
Executive Summary	2
Enrollment	3
Budget Status	4
Revenue (by Source)	5
Expenditures (by Program)	6
Supplemental Report, Year-end Projection	7

**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of June 12, 2025**

Current Status

Finance / Accounting

Budget, Audit, & Enrollment

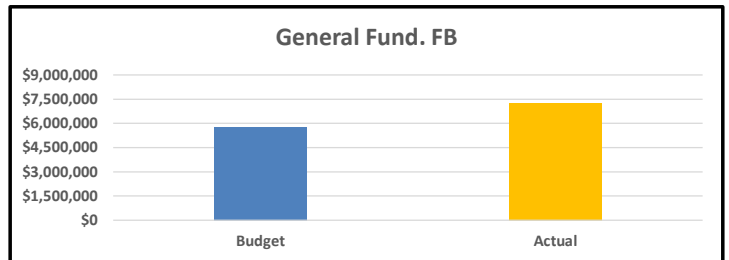
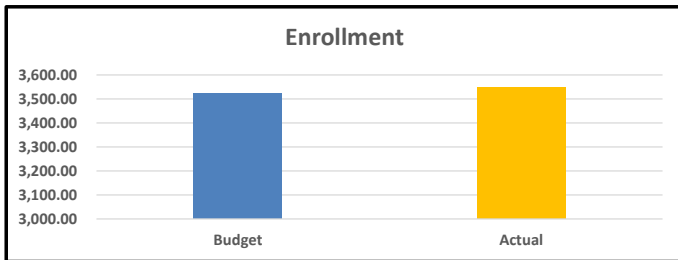
Month-end	Financial Outlook	Budget	Audit	Enrollment
April 2025 Reconciliations complete. Accounting management & activity is consistently strong.	A projection for the 24/25 Fiscal Year is provided.	24/25 Budget adopted August 15, 2024	The 23/24 fiscal year is complete. Audit fieldwork is complete, an exit conference is scheduled for April 24, 2025.	24/25 AAFTE - 3,547, 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 August 2025	Future report planned for Aug/Sep 2025

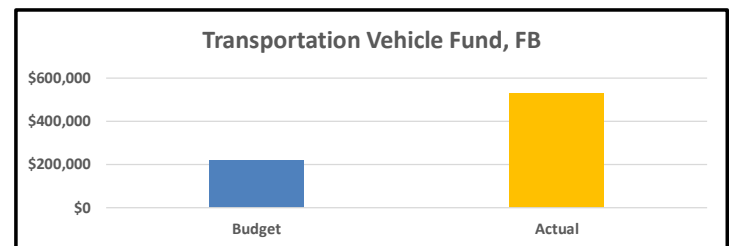
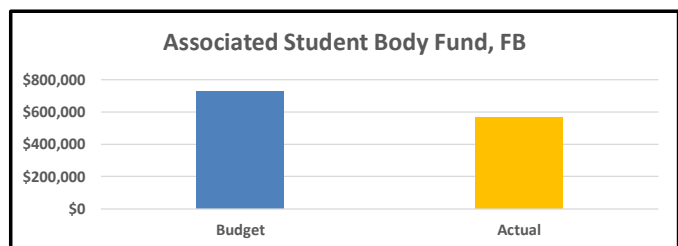
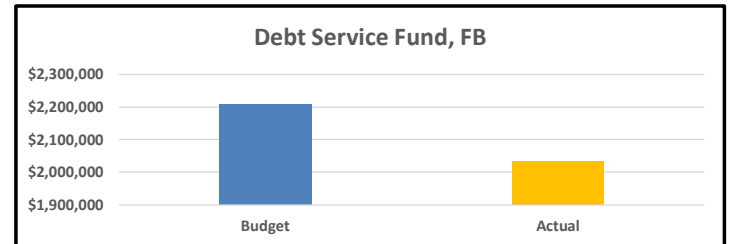
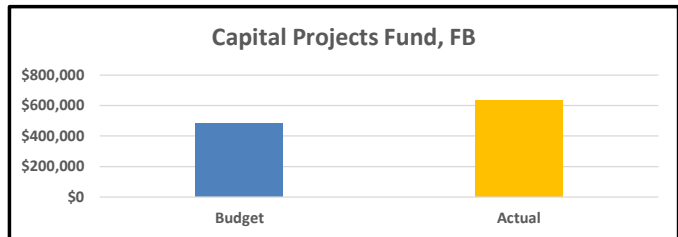
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,523.25	\$5,779,924
Actual	3,547.23	\$7,277,300
Variance	23.98	\$1,497,376



Other Funds (Fund Balance)

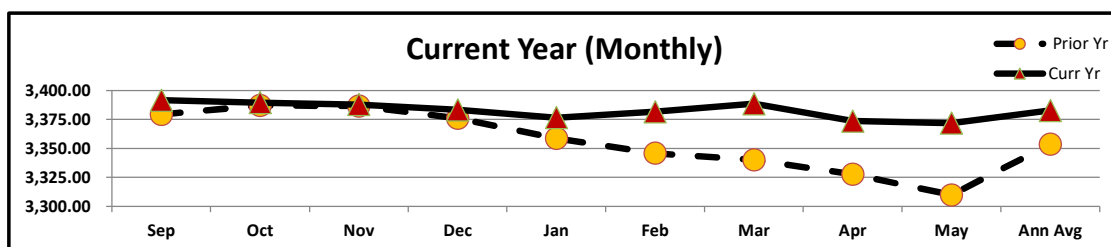
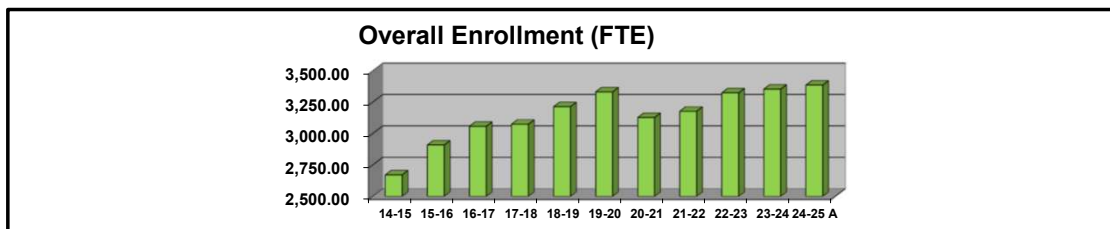
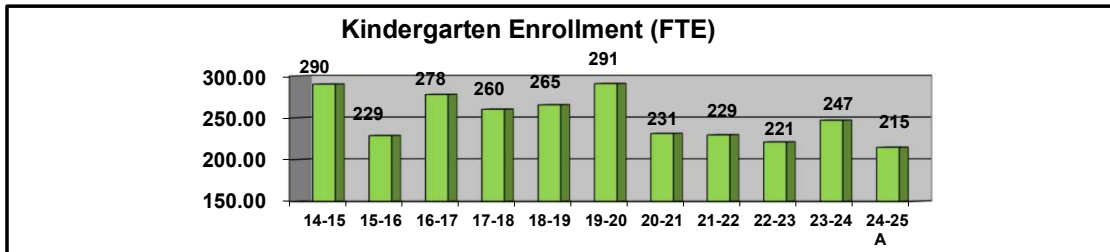
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$484,132	\$2,207,693	\$727,401	\$216,640
Actual	\$632,083	\$2,033,637	\$566,099	\$528,730
Variance	\$147,951	-\$174,056	-\$161,302	\$312,090



**Lynden School District
Enrollment Analysis
Through May 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	76.44	0.44	61.10
Kindergarten	190.00	199.89	9.89	222.04
Grade 1	236.00	224.67	(11.33)	229.85
Grade 2	245.00	240.11	(4.89)	231.04
Grade 3	239.00	237.82	(1.18)	217.85
Grade 4	225.00	216.50	(8.50)	228.81
Grade 5	236.00	230.80	(5.20)	236.30
Grade 6	241.00	234.66	(6.34)	251.50
K-6	1,688.00	1,660.89	(27.11)	1,678.49
Grade 7	246.00	255.40	9.40	217.32
Grade 8	227.00	220.28	(6.72)	237.79
7-8	473.00	475.68	2.68	455.11
Grade 9	274.00	257.98	(16.02)	238.93
Grade 10	245.00	230.36	(14.64)	235.06
Grade 11	177.00	201.11	24.11	179.39
Grade 12	155.00	160.29	5.29	191.97
9-12	851.00	849.74	(1.26)	845.35
Total K-12	3,012.00	2,986.31	(25.69)	2,978.95
ALE	386.25	396.38	10.13	374.61
Running Start *1	107.00	127.75	20.75	117.26
Dropout Reengagement *1	18.00	36.78	18.78	25.50
Rounding/Other	-	0.01	0.01	-
Total Basic Education Enrollment	3,523.25	3,547.23	23.98	3,496.32
CTE (7-8) *1	15.00	18.11	3.11	16.67
CTE (9-12) *1	170.00	170.35	0.35	168.25

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



Lynden School District
Budget Status Report
Through April 30, 2025

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 43,609,351	n/a	n/a
Expenditures (-)	63,558,479	42,852,540	18,734,097	1,971,842
Transfers / Other	(428,965)	(607,086)	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 149,726	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	\$ 5,779,924	\$ 7,277,300	n/a	n/a

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 879,967	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	\$ 328,609	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	\$ 484,132	\$ 632,083	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	\$ 17,955,952	n/a	n/a
Expenditures (-)	3,458,573	3,432,063	664,588	(638,078)
Transfers / Other	-	(14,695,252)	n/a	n/a
Operating Surplus (Deficit)	\$ 22,270	\$ (171,364)	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	\$ 2,207,693	\$ 2,033,637	n/a	n/a

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 736,780	\$ 468,910	n/a	n/a
Expenditures (-)	560,821	412,649	98,827	49,346
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 56,261	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	\$ 727,401	\$ 566,099	n/a	n/a

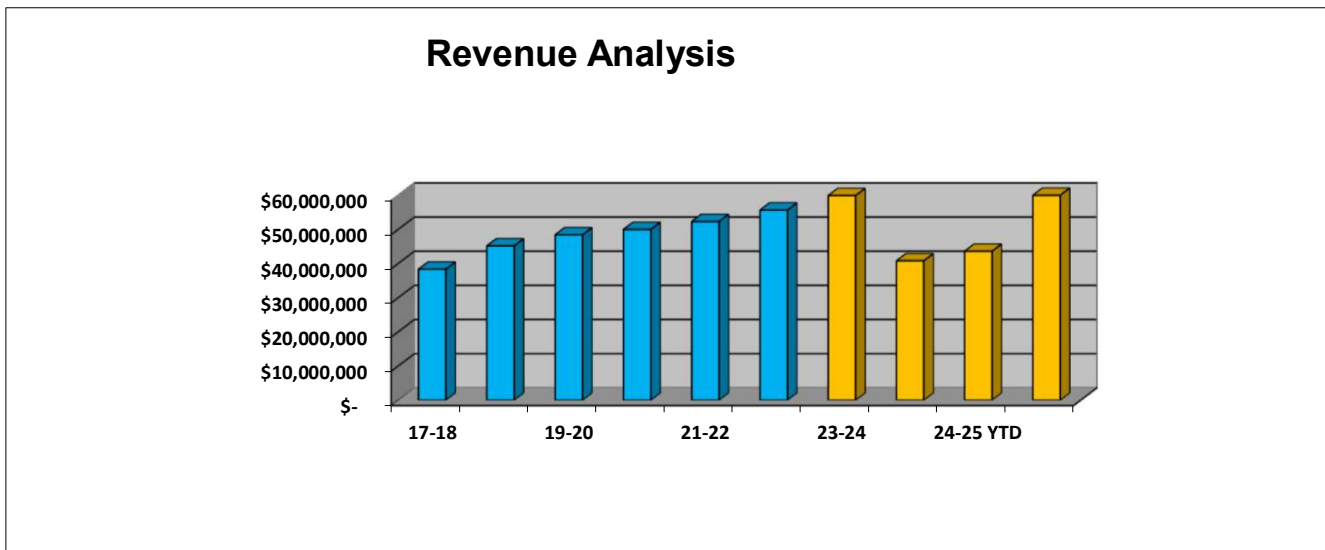
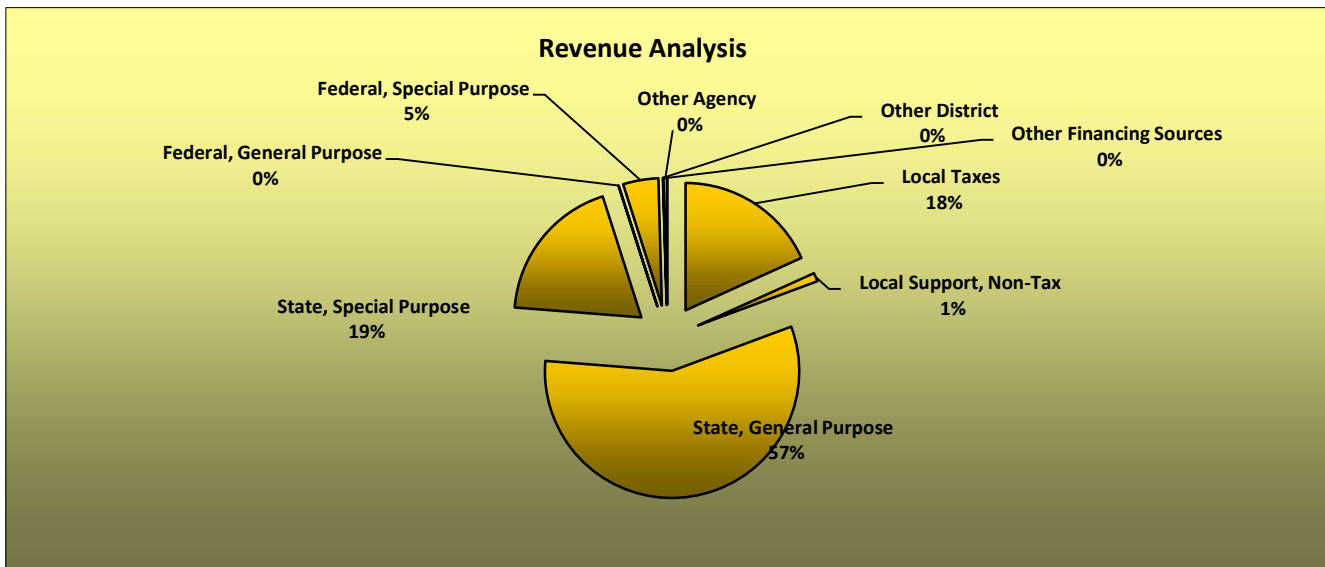
Transportation Vehicle Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 21,254	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)	\$ (575,151)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,831	n/a	47,461
Ending Fund Balance	\$ 216,640	\$ 528,730	n/a	n/a

**Lynden School District
Revenue Analysis
Through April 30, 2025**

General Fund

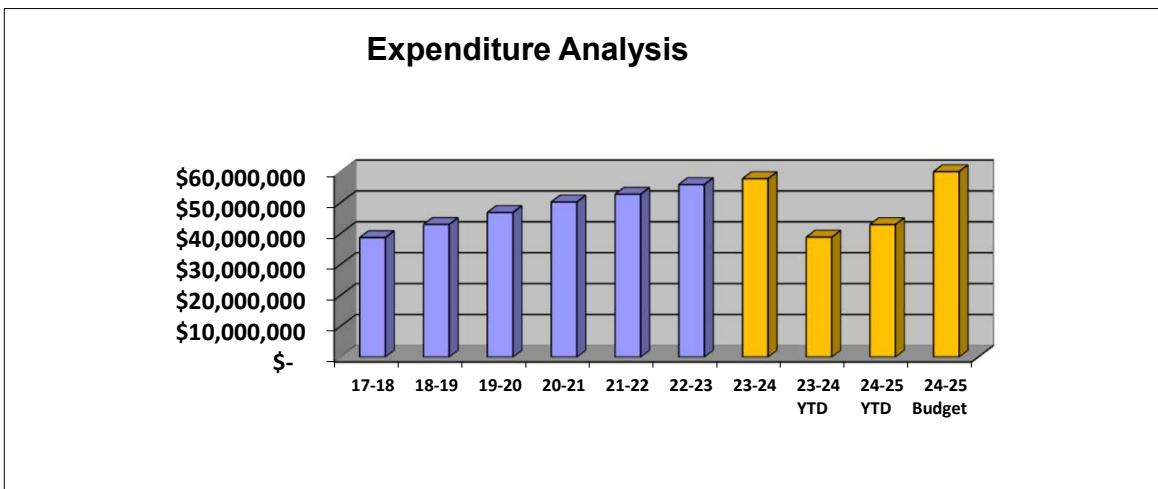
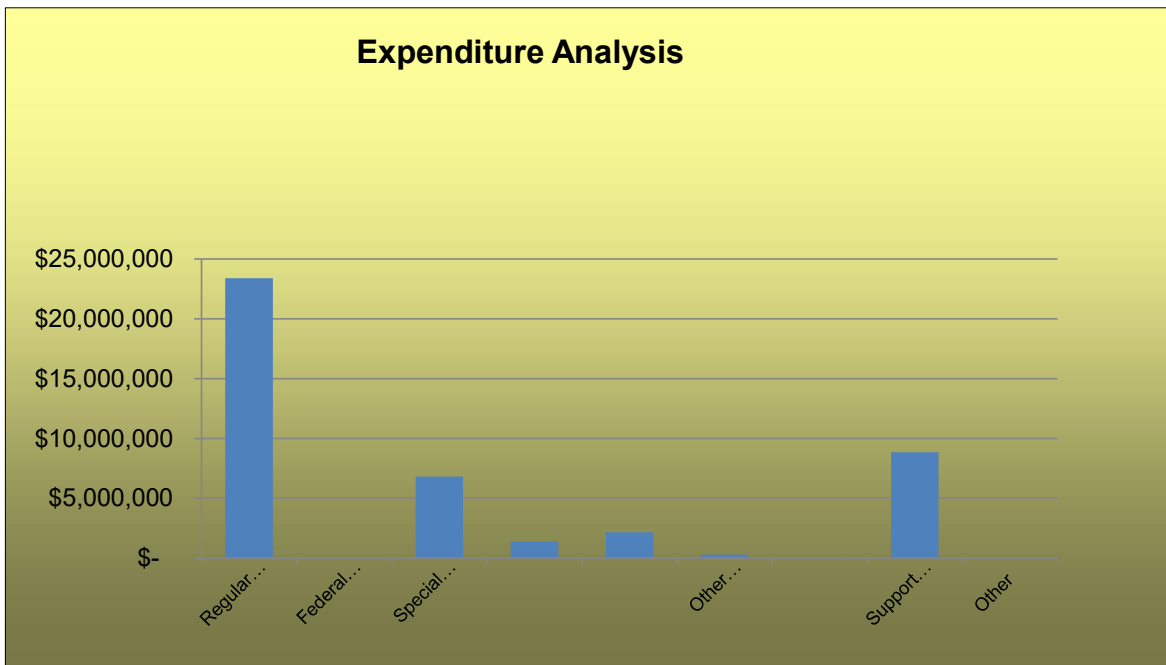
Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 7,961,875	\$ (1,140,628)
Local Support, Non-Tax	505,680	477,627	(28,053)
State, General Purpose	37,363,102	24,813,815	(12,549,287)
State, Special Purpose	12,042,945	8,199,972	(3,842,973)
Federal, General Purpose	35,000	4,742	(30,258)
Federal, Special Purpose	3,662,214	1,949,807	(1,712,407)
Other District	-	12,825	12,825
Other Agency	276,000	185,588	(90,412)
Other Financing Sources	-	3,100	3,100
Total Revenues	\$ 62,987,444	\$ 43,609,351	\$ (19,378,093)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 63,987,444	\$ 43,609,351	\$ (20,378,093)



**Lynden School District
Expenditure Analysis
Through April 30, 2025**

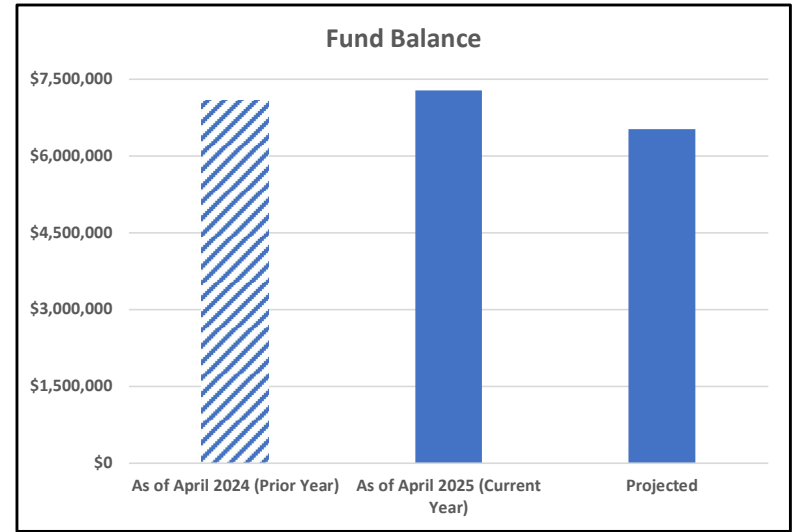
General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 23,387,581	\$ 12,487,896
Federal Special Purpose	\$ -	1,651	(1,651)
Special Education Instruction	\$ 9,774,762	6,793,939	2,980,823
Vocational Education Instruction	\$ 1,883,593	1,376,742	506,851
Compensatory Education Instruction	\$ 2,896,538	2,159,915	736,623
Other Instructional Programs	\$ 405,476	284,539	120,937
Community Services	\$ -	3,857	(3,857)
Support Services	11,722,633	8,844,316	2,878,317
Other	-	-	-
Total Expenditures	\$ 62,558,479	\$ 42,852,540	\$ 19,705,939
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 63,558,479	\$ 42,852,540	\$ 20,705,939
Other Financing Sources	428,965	607,086	(178,121)



Financial Information & Projection

	<u>Budget</u>	<u>As of April 2024 (Prior Year)</u>	<u>As of April 2025 (Current Year)</u>	<u>Projected</u>	<u>Favor (+), Unfavor (-)</u>
Beginning Fund Balance	\$ 5,779,923	\$ 5,062,301	\$ 7,127,574	\$ 7,127,574	\$ 1,347,651
Revenue					
Local Revenue	\$ 9,608,183	\$ 7,212,780	\$ 8,439,502	\$ 9,781,875	\$ 173,692
State Revenue	\$ 49,406,047	\$ 30,532,360	\$ 33,013,787	\$ 49,997,522	\$ 591,475
Federal Revenue	\$ 3,697,214	\$ 2,853,810	\$ 1,954,549	\$ 3,395,826	\$ (301,388)
Other Revenue	\$ 276,000	\$ 205,531	\$ 201,514	\$ 271,513	\$ (4,487)
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 63,987,444	\$ 40,804,482	\$ 43,609,351	\$ 64,446,736	\$ 459,292
Expenditures					
Payroll	\$ 52,474,768	\$ 31,720,968	\$ 34,838,460	\$ 52,518,392	\$ (43,624)
MSOC's	\$ 10,083,711	\$ 7,028,856	\$ 8,013,756	\$ 10,752,351	\$ (668,640)
Transfers	\$ 428,965	\$ 34,445	\$ 607,086	\$ 782,086	\$ (353,121)
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 63,987,444	\$ 38,784,269	\$ 43,459,302	\$ 65,052,828	\$ (1,065,384)
Ending Fund Balance **	\$ 5,779,923	\$ 7,082,514	\$ 7,277,624	\$ 6,521,482	\$ 741,559



** - Updated projection as of May 2025

