



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of July 17, 2025

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of July 17, 2025**

Current Status

Finance / Accounting

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

Budget
24/25 Budget adopted August 15, 2024. 25/26 Budget hearing & proposed adoption scheduled for August 7, 2025.

Budget, Audit, & Enrollment

Audit
The 23/24 fiscal year is complete. Audit fieldwork is complete, audit report available at SAO.Wa.Gov

Enrollment
24/25 AAFTE - 3,544, 23/24 AAFTE - 3,496

Operations

Child Nutrition
Future report planned for Aug/Sep 2025

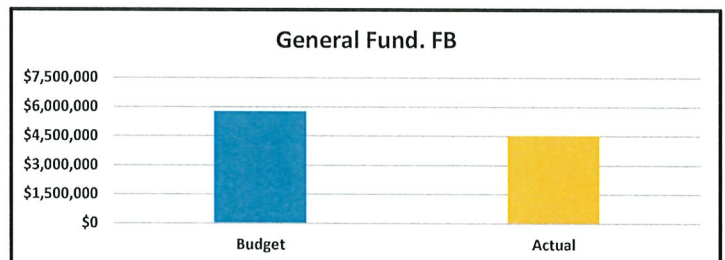
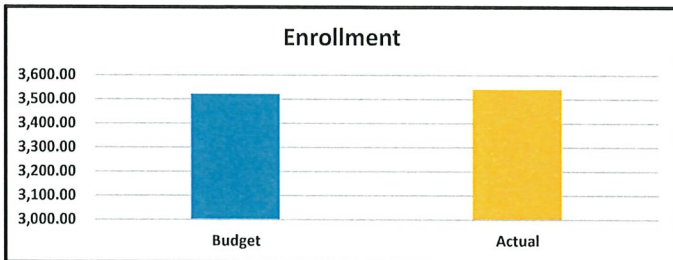
Facilities
Kevin provided ICOS Update (March 2025)

Technology
Future report planned for August 2025

Transportation
Future report planned for Aug/Sep 2025

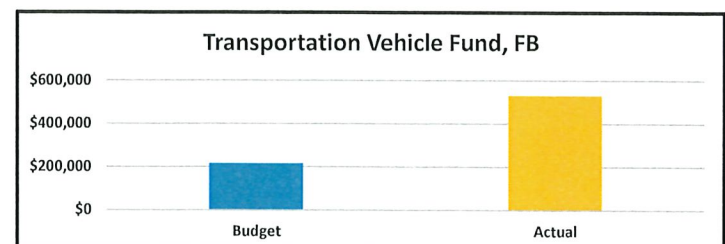
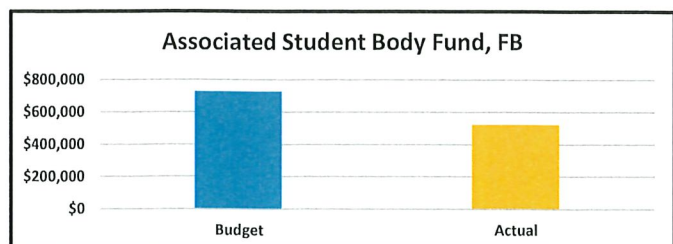
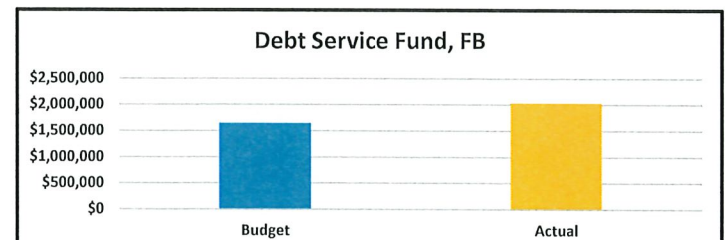
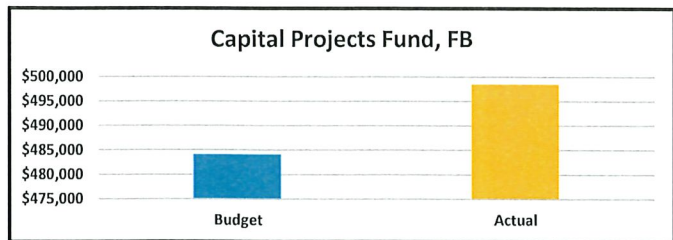
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,523.25	\$5,779,924
Actual	3,543.59	\$4,548,278
Variance	20.34	-\$1,231,646



Other Funds (Fund Balance)

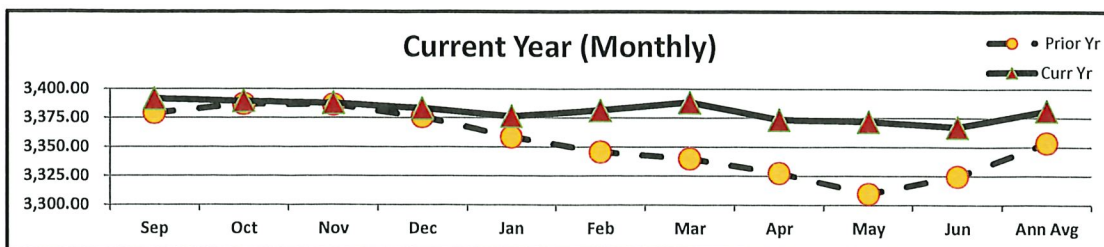
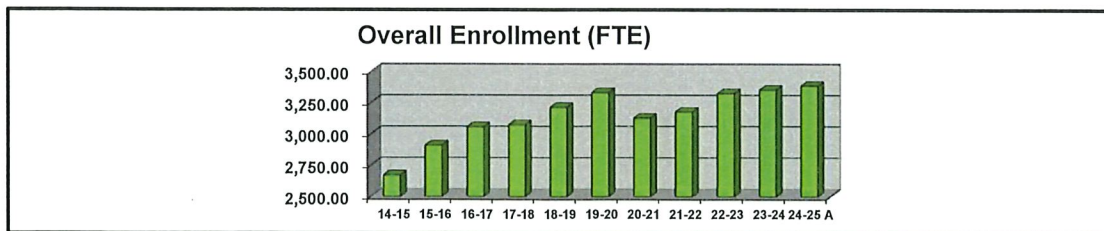
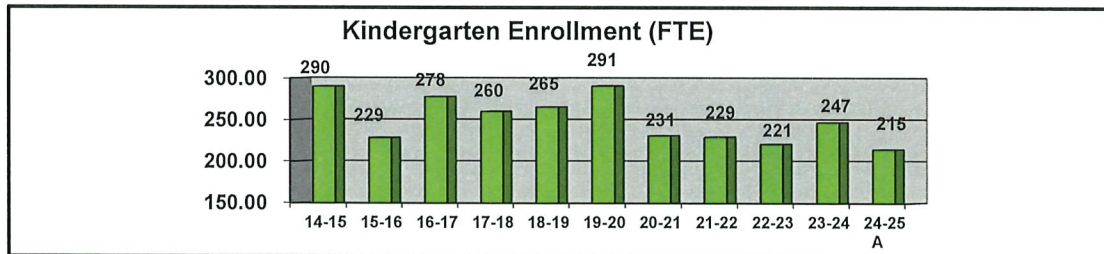
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$484,132	\$1,652,061	\$727,401	\$216,640
Actual	\$498,543	\$2,036,640	\$524,320	\$532,128
Variance	\$14,411	\$384,579	-\$203,081	\$315,488



**Lynden School District
Enrollment Analysis
Through June 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	76.60	0.60	61.10
Kindergarten	190.00	199.89	9.89	222.04
Grade 1	236.00	224.70	(11.30)	229.85
Grade 2	245.00	240.10	(4.90)	231.04
Grade 3	239.00	238.22	(0.78)	217.85
Grade 4	225.00	216.56	(8.44)	228.81
Grade 5	236.00	230.72	(5.28)	236.30
Grade 6	241.00	234.89	(6.11)	251.50
K-6	1,688.00	1,661.68	(26.32)	1,678.49
Grade 7	246.00	255.34	9.34	217.32
Grade 8	227.00	220.24	(6.76)	237.79
7-8	473.00	475.58	2.58	455.11
Grade 9	274.00	257.57	(16.43)	238.93
Grade 10	245.00	229.97	(15.03)	235.06
Grade 11	177.00	200.06	23.06	179.39
Grade 12	155.00	159.72	4.72	191.97
9-12	851.00	847.32	(3.68)	845.35
Total K-12	3,012.00	2,984.58	(27.42)	2,978.95
ALE	386.25	396.59	10.34	374.61
Running Start *1	107.00	126.44	19.44	117.26
Dropout Reengagement *1	18.00	36.00	18.00	25.50
Rounding/Other	-	(0.02)	(0.02)	-
Total Basic Education Enrollment	3,523.25	3,543.59	20.34	3,496.32
 CTE (7-8) *1	 15.00	 18.07	 3.07	 16.67
CTE (9-12) *1	170.00	170.02	0.02	168.25

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



Lynden School District
Budget Status Report
Through June 30, 2025

General Fund

Description	2024/2025 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 63,987,444	\$ 51,081,906	n/a	n/a
Expenditures (-)	63,558,479	53,054,117	9,449,882	1,054,480
Transfers / Other	(428,965)	(607,086)	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ (2,579,296)	n/a	n/a
Beginning Fund Balance	5,779,923	7,127,574	n/a	1,347,651
Ending Fund Balance	<u>\$ 5,779,924</u>	<u>\$ 4,548,278</u>	<u>n/a</u>	<u>n/a</u>

Capital Projects Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,178,862	\$ 886,707	n/a	n/a
Expenditures (-)	699,268	541,638	1,455,536	(1,297,906)
Transfers / Other	(150,000)	(150,000)		n/a
Operating Surplus (Deficit)	\$ 329,594	\$ 195,069	n/a	n/a
Beginning Fund Balance	154,538	303,474	n/a	148,936
Ending Fund Balance	<u>\$ 484,132</u>	<u>\$ 498,543</u>	<u>n/a</u>	<u>n/a</u>

Debt Service Fund

Description	2024/2025 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,510,211	\$ 18,337,355	n/a	n/a
Expenditures (-)	4,043,573	3,810,463	-	233,110
Transfers / Other	-	(14,695,252)	n/a	n/a
Operating Surplus (Deficit)	\$ (533,362)	\$ (168,360)	n/a	n/a
Beginning Fund Balance	2,185,423	2,205,001	n/a	19,578
Ending Fund Balance	<u>\$ 1,652,061</u>	<u>\$ 2,036,640</u>	<u>n/a</u>	<u>n/a</u>

Associated Student Body Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 786,780	\$ 509,438	n/a	n/a
Expenditures (-)	610,821	494,955	108,543	7,323
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 175,959	\$ 14,483	n/a	n/a
Beginning Fund Balance	551,442	509,837	n/a	(41,605)
Ending Fund Balance	<u>\$ 727,401</u>	<u>\$ 524,320</u>	<u>n/a</u>	<u>n/a</u>

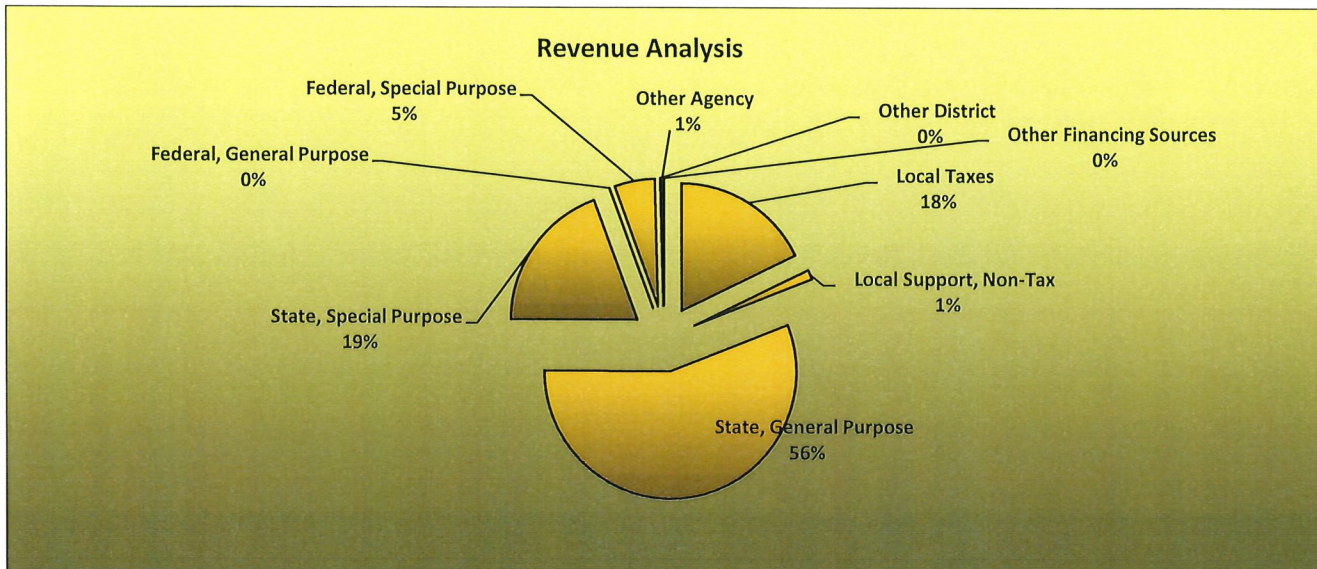
Transportation Vehicle Fund

Description	2024/2025 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 429,000	\$ 24,653	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)	\$ (571,753)	n/a	n/a
Beginning Fund Balance	1,056,420	1,103,881	n/a	47,461
Ending Fund Balance	<u>\$ 216,640</u>	<u>\$ 532,128</u>	<u>n/a</u>	<u>n/a</u>

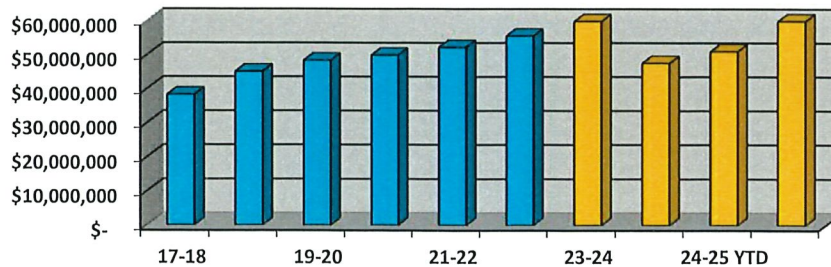
**Lynden School District
Revenue Analysis
Through June 30, 2025**

General Fund

Revenues	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 9,102,503	\$ 9,111,163	\$ 8,660
Local Support, Non-Tax	505,680	626,161	120,481
State, General Purpose	37,363,102	28,606,553	(8,756,549)
State, Special Purpose	12,042,945	9,860,843	(2,182,102)
Federal, General Purpose	35,000	4,742	(30,258)
Federal, Special Purpose	3,662,214	2,670,931	(991,283)
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	\$ 51,081,906	\$ (11,905,538)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 63,987,444	\$ 51,081,906	\$ (12,905,538)



Revenue Analysis

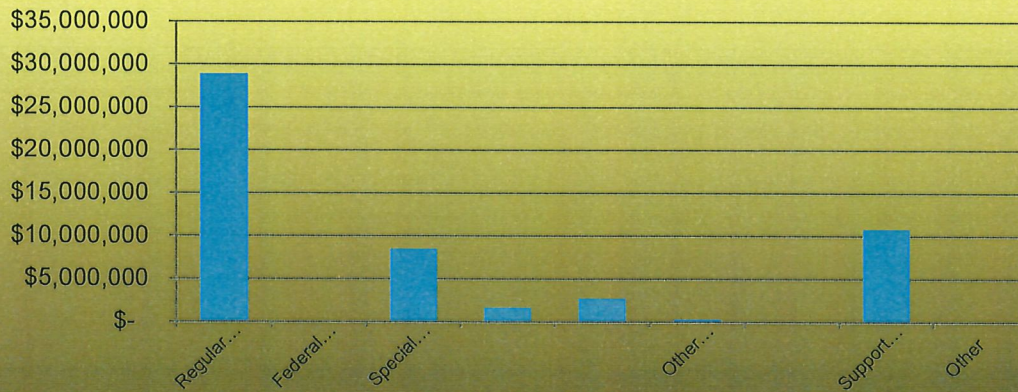


Lynden School District
Expenditure Analysis
Through June 30, 2025

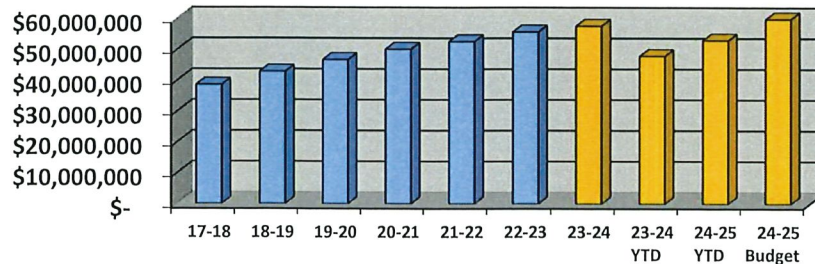
General Fund

Expenditures	2024/2025 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 35,875,477	\$ 28,938,138	\$ 6,937,339
Federal Special Purpose	\$ -	1,651	(1,651)
Special Education Instruction	\$ 9,774,762	8,509,168	1,265,594
Vocational Education Instruction	\$ 1,883,593	1,681,599	201,994
Compensatory Education Instruction	\$ 2,896,538	2,752,647	143,891
Other Instructional Programs	\$ 405,476	354,983	50,493
Community Services	\$ -	3,957	(3,957)
Support Services	11,722,633	10,811,974	910,659
Other	-	-	-
Total Expenditures	\$ 62,558,479	\$ 53,054,117	\$ 9,504,362
Budget Capacity ^(*)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 63,558,479	\$ 53,054,117	\$ 10,504,362
Other Financing Sources	428,965	607,086	(178,121)

Expenditure Analysis



Expenditure Analysis



Financial Information & Projection

	Budget	As of June 2024 (Prior Year)	As of June 2025 (Current Year)	Projected	Favor (+) Unfavor (-)
Beginning Fund Balance	\$ 5,779,923	\$ 5,062,301	\$ 7,127,574	\$ 7,127,574	\$ 1,347,651
Revenue					
Local Revenue	\$ 9,608,183	\$ 8,325,278	\$ 9,737,324	\$ 9,817,188	\$ 209,005
State Revenue	\$ 49,406,047	\$ 35,704,363	\$ 38,467,396	\$ 50,009,003	\$ 602,956
Federal Revenue	\$ 3,697,214	\$ 3,400,997	\$ 2,675,673	\$ 3,505,827	\$ (191,387)
Other Revenue	\$ 276,000	\$ 220,115	\$ 201,514	\$ 271,513	\$ (4,487)
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 63,987,444	\$ 47,650,753	\$ 51,081,906	\$ 64,603,532	\$ 616,088
Expenditures					
Payroll	\$ 52,474,768	\$ 39,817,584	\$ 43,697,461	\$ 52,563,654	\$ (88,886)
MSOC's	\$ 10,083,711	\$ 8,114,577	\$ 9,356,657	\$ 10,935,002	\$ (851,291)
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	\$ 47,966,606	\$ 53,661,203	\$ 65,280,742	\$ (1,293,298)
Ending Fund Balance **	\$ 5,779,923	\$ 4,746,448	\$ 4,548,278	\$ 6,450,364	\$ 670,441

**1 - Updated projection as of May 2025

24/25 Revenue Variance (Material)

Levy
Local Non-tax
State, General Purpose
State, Special Purpose
Federal, General Purpose
Federal, Special Purpose
Other

Description

Not materially varying from budget.
Projected to be above budget, conservatism applied due to unpredictability (e.g. donation levels, food service participation)
Projected to be slightly below budget levels, K-3 ratio is the impact (enrollment 25-30 FTE higher, but did not add staffing FTE)
Food Service (\$375,000 above budget, K-5 free moved from federal to state). Transportation (\$160,000 above budget), One-time legislative allocation, \$50/student (\$169,500)
Reduction from typical levels, \$40,000
Projected to be below budget, Food Service (\$500,000, moved from federal to state).
Projected to be materially close to budget

24/25 Expenditure Variance (Material)

Staffing

MSOC's

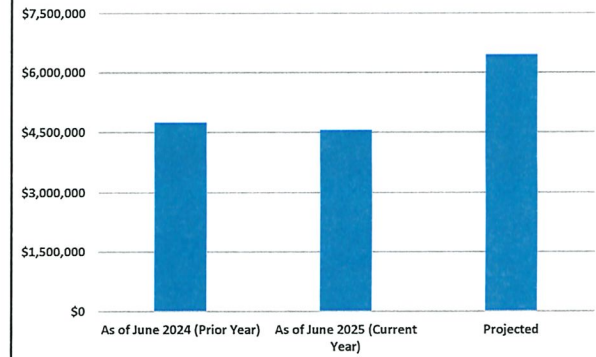
Description

Projected to be above budget levels (estimate at this time is \$90,000-\$100,000 above budget)
Projected to be above budget levels due to : 1) Running Start FTE materially above budget, \$450,000, 2) TK Playgrounds installed and not budgeted, \$150,000, 3) ML PD, supplies, & curriculum new costs and not budgeted, \$150,000, 4) Accounting item tied to timing - summer 2024 running start, \$30,000, 5) Operational costs (food service, maintenance repairs), \$100,000, and 6) other costs above or below budget.

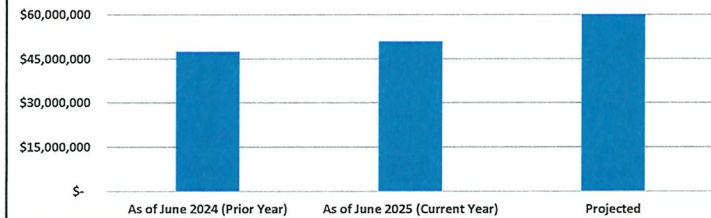
Transfers (General Fund to Capital Projects)

Projected to be above budget due to \$107,082 in CPF interest, and CPF Transfer of \$675,000

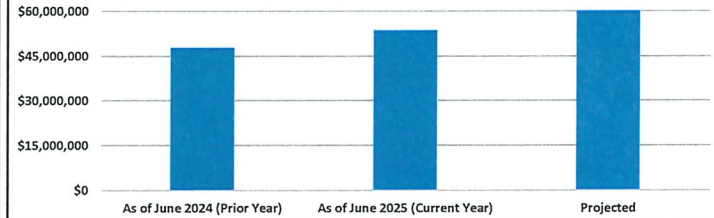
Fund Balance



Total Revenue



Total Expenditure



Fund Balance (by Month)

