



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of June 23, 2022

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**Lynden School District
School Board Report**

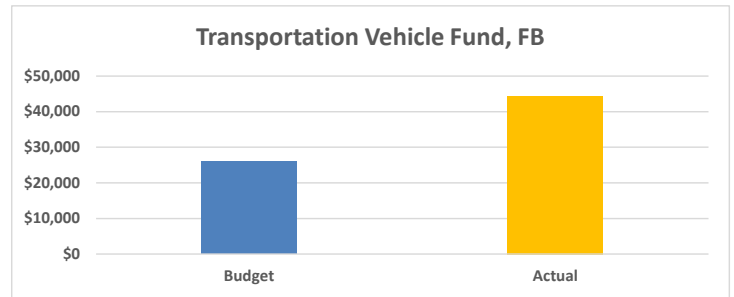
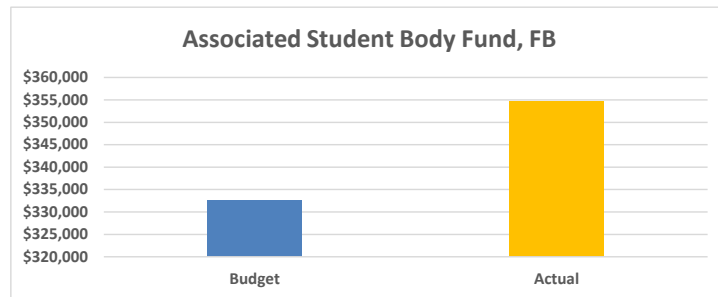
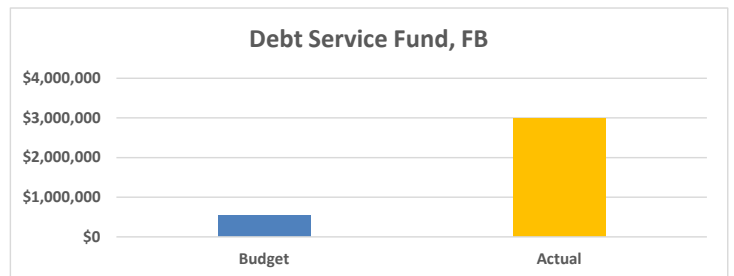
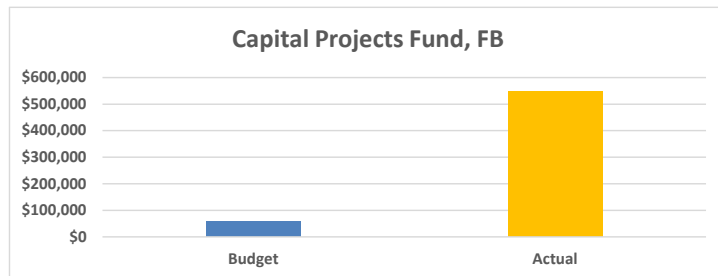
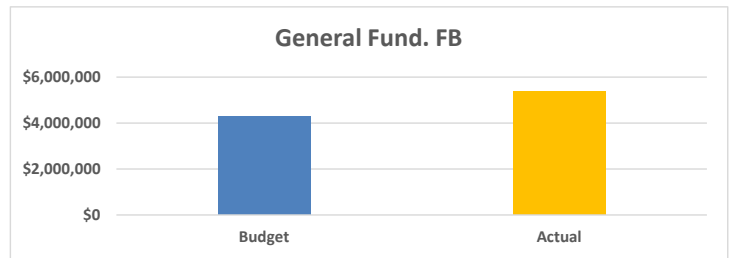
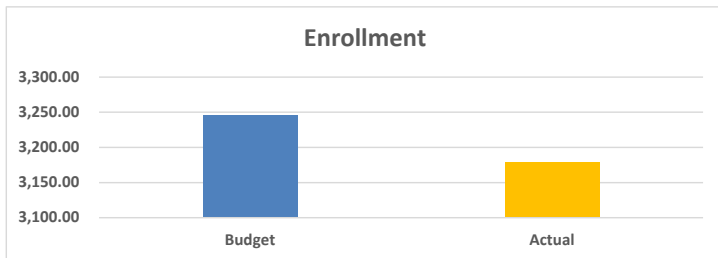
**District Financial Report - Executive Summary
For the Board Meeting of June 23, 2022**

Current Status

<u>Finance / Accounting</u>	<u>Budget</u>	<u>Audit</u>	<u>Enrollment</u>	<u>Operations</u>		
May 2022 materially complete.	On target for a proposed hearing & adoption in July 2022	2021/2022 Audit Complete	Count complete through May 2022	Work with Facilities, Food Service, Technology, & Transportation has commenced		
Reconciliations complete for WC.. PR & AP is consistently strong. Grant management process is impressive and provides relevant information for Administrators	Revenue and staffing assumptions are materially complete. Examination of non-personnel costs is continuing. Will plan for a work session in early July 2022	Measures are in-place to address audit recommendations	Enrollment is at 3,179.27 FTE. One count remains to be accounted for by OSPI (June 2022)	Food Service (Narlene) will provide a brief update at this meeting	Transportation. Work on the fuel tank removal will commence in the next few days	Kevin and Dusty have been helpful in gaining an understanding of the Facilities & Technology Levy. We are working the remainder of the 22/23 through 23/24 plan

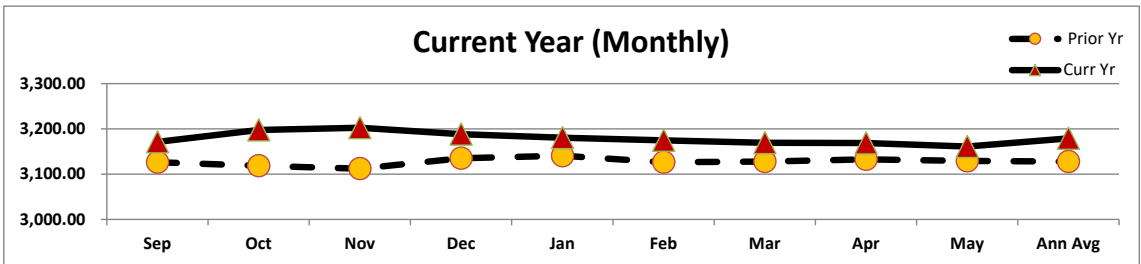
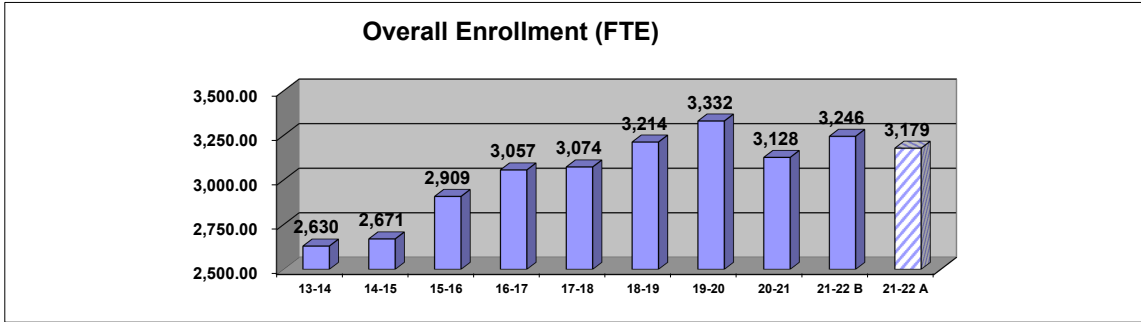
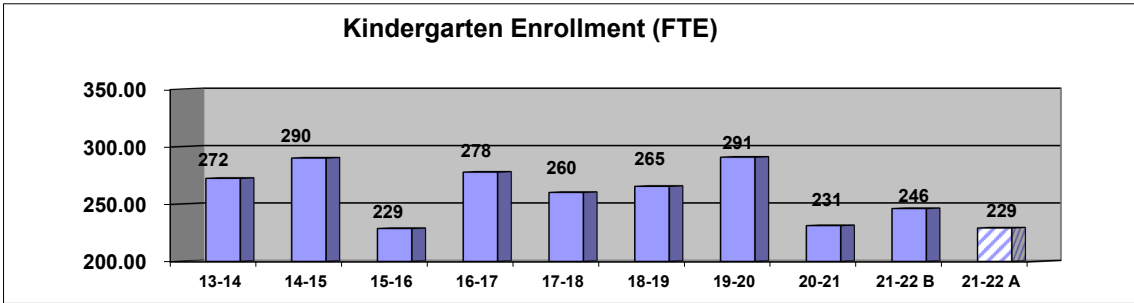
Fund Balance

	<u>Enrollment</u>	<u>General Fund. FB</u>	<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	3,246.00	\$4,295,235	\$59,640	\$546,516	\$332,579	\$25,911
Actual	3,179.27	\$5,375,120	\$547,045	\$2,999,635	\$354,709	\$44,401
Variance	(66.73)	\$1,079,885	\$487,405	\$2,453,119	\$22,130	\$18,490



**Lynden School District
Enrollment Analysis
Through May 2022 (Per OSPI)**

<u>Enrollment by Grade</u>	<u>2021/2022 Budget</u>	<u>2021/2022 Annual Average</u>	<u>2021/2022 Budget Variance</u>	<u>2020/2021 Annual Average</u>
Kindergarten	246.00	214.23	(31.77)	183.63
Grade 1	247.00	208.35	(38.65)	202.60
Grade 2	259.00	219.02	(39.98)	212.01
Grade 3	239.00	236.33	(2.67)	213.74
Grade 4	239.00	226.90	(12.10)	210.74
Grade 5	239.00	218.00	(21.00)	224.82
Grade 6	241.00	231.69	(9.31)	206.21
K-6	1,710.00	1,554.52	(155.48)	1,453.75
Grade 7	235.00	199.43	(35.57)	212.77
Grade 8	227.00	211.97	(15.03)	203.91
7-8	462.00	411.40	(50.60)	416.68
Grade 9	210.00	212.49	2.49	254.35
Grade 10	251.00	251.94	0.94	231.67
Grade 11	182.00	196.31	14.31	167.25
Grade 12	168.00	165.70	(2.30)	163.77
9-12	811.00	826.44	15.44	817.04
Total K-12	2,983.00	2,792.36	(190.64)	2,687.47
ALE	263.00	386.91	123.91	440.19
Rounding/Other	-	-	-	(0.01)
Total Basic Education Enrollment	3,246.00	3,179.27	(66.73)	3,127.65
CTE (7-8) *1	17.00	14.70	(2.30)	16.68
CTE (9-12) *1	177.00	214.92	37.92	177.24
Running Start *1	150.00	111.82	(38.18)	149.90
Dropout Reengagement *1	19.00	19.11	0.11	20.00



Lynden School District
Budget Status Report
Through May 31, 2022

General Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 52,631,500	\$ 39,089,681	n/a	n/a
Expenditures (-)	53,937,429	39,341,228	12,440,412	2,155,790
Transfers / Other	(123,000)	(83,087)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,428,929)	\$ (334,634)	n/a	n/a
Beginning Fund Balance	5,724,164	5,709,754	n/a	n/a
Ending Fund Balance	\$ 4,295,235	\$ 5,375,120	n/a	n/a

Capital Projects Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,251,500	\$ 755,222	n/a	n/a
Expenditures (-)	950,000	287,357	82,654	579,989
Transfers / Other	(467,909)	(167,852)		n/a
Operating Surplus (Deficit)	\$ (166,409)	\$ 300,014	n/a	n/a
Beginning Fund Balance	226,049	247,032	n/a	n/a
Ending Fund Balance	\$ 59,640	\$ 547,045	n/a	n/a

Debt Service Fund

Description	2021/2022 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,608,909	\$ 3,252,797	n/a	n/a
Expenditures (-)	4,535,965	2,744,030	-	1,791,935
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (927,056)	\$ 508,767	n/a	n/a
Beginning Fund Balance	1,473,572	2,490,869	n/a	n/a
Ending Fund Balance	\$ 546,516	\$ 2,999,635	n/a	n/a

Associated Student Body Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 600,000	\$ 353,268	n/a	n/a
Expenditures (-)	549,000	272,932	29,311	246,757
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 51,000	\$ 80,336	n/a	n/a
Beginning Fund Balance	281,579	274,373	n/a	n/a
Ending Fund Balance	\$ 332,579	\$ 354,709	n/a	n/a

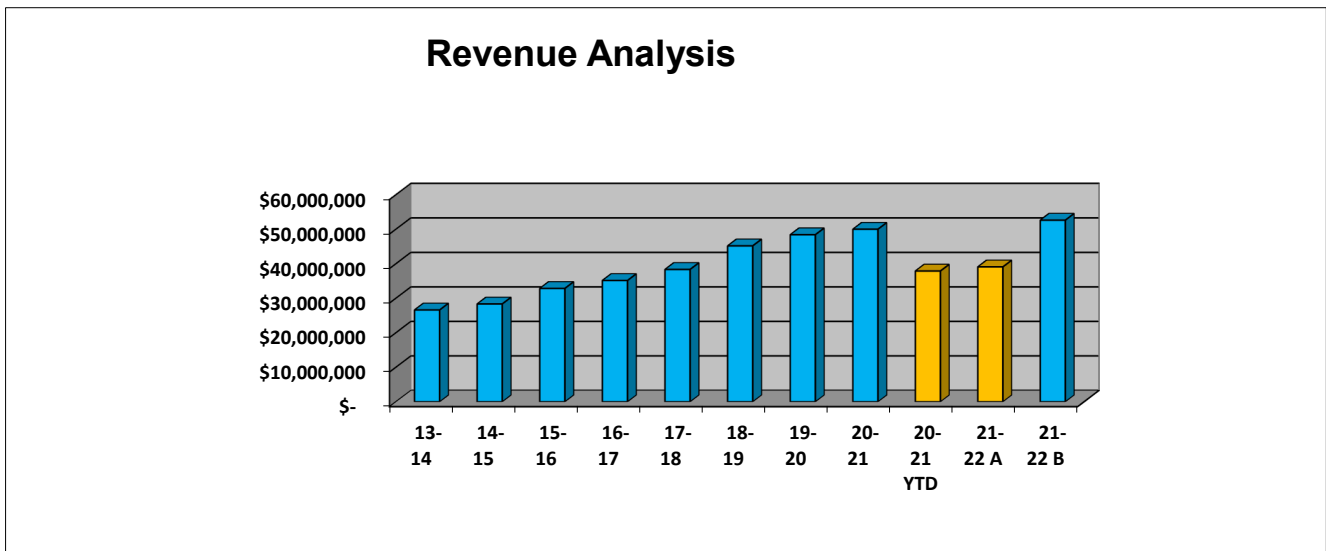
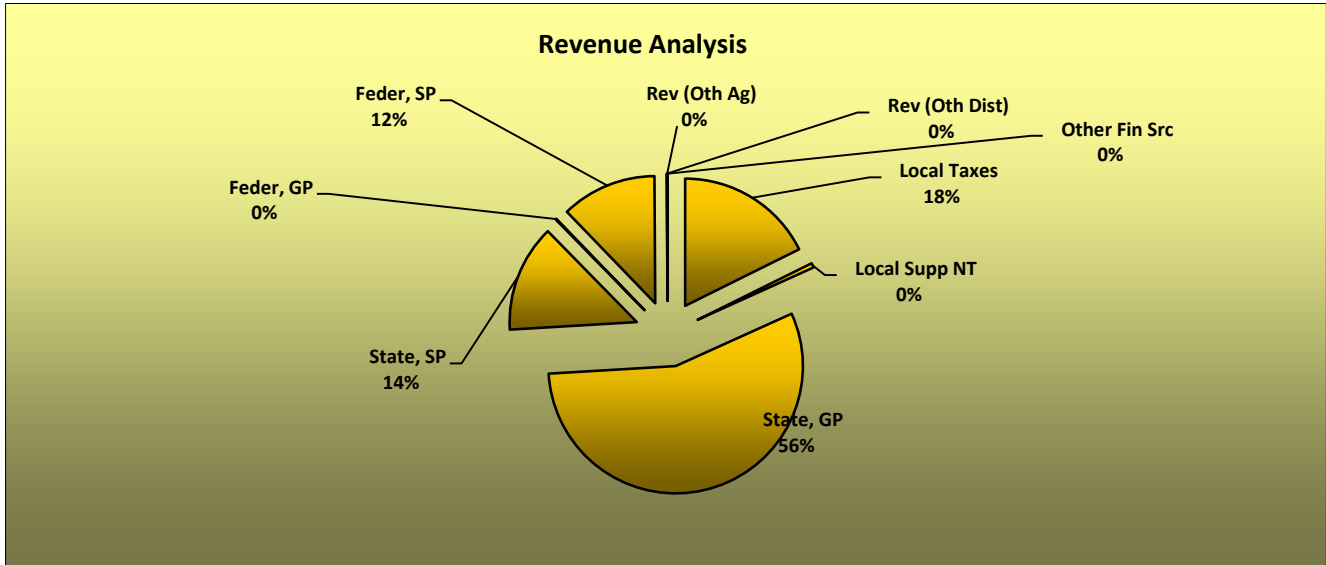
Transportation Vehicle Fund

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 222,000	\$ 1,761	n/a	n/a
Expenditures (-)	250,000	283,610	-	(33,610)
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (28,000)	\$ (281,849)	n/a	n/a
Beginning Fund Balance	53,911	326,250	n/a	n/a
Ending Fund Balance	\$ 25,911	\$ 44,401	n/a	n/a

**Lynden School District
Revenue Analysis
Through May 31, 2022**

General Fund

Revenues	2021/2022 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,001,600	\$ 6,907,451	\$ (94,149)
Local Supp NT	613,000	225,356	(387,644)
State, GP	31,783,704	21,814,002	(9,969,702)
State, SP	7,797,776	5,319,889	(2,477,888)
Feder, GP	20,000	47,880	27,880
Feder, SP	4,039,420	4,736,029	696,609
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,376,000	36,793	(1,339,207)
Other Fin Src	-	2,283	2,283
Total Revenues	\$ 52,631,500	\$ 39,089,681	\$ (13,541,819)
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
Total Revenues	\$ 52,631,500	\$ 39,089,681	\$ (13,541,819)



**Lynden School District
Expenditure Analysis
Through May 31, 2022**

General Fund

Expenditures	2021/2022	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 30,673,725	\$ 21,842,509	\$ 8,831,216
Federal Special Purpose	\$ 1,106,471	795,515	310,956
Special Educ Instr	\$ 8,732,469	6,277,468	2,455,001
Vocat Educ Instr	\$ 1,949,014	1,527,800	421,214
Compens Educ Instr	\$ 2,121,709	1,412,724	708,985
Other Instr Prog	\$ 747,802	154,448	593,354
Commun Svcs	\$ 12,000	8,003	3,997
Support Services	8,594,239	7,322,762	1,271,477
Total Expenditures	\$ 53,937,429	\$ 39,341,228	\$ 14,596,201
Budget Capacity ^(*1)	\$ -	\$ -	\$ -
Total Expenditures	\$ 53,937,429	\$ 39,341,228	\$ 14,596,201
Other Financing Sources	-	83,087	(83,087)

