



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations) For the Board Meeting of September 8, 2022

	<u>Description</u>	<u>Page #</u>
Executive Summary		2
Enrollment		3
Budget Status		4
Revenue (by Source)		5
Expenditures (by Program)		6

**Lynden School District  
School Board Report**

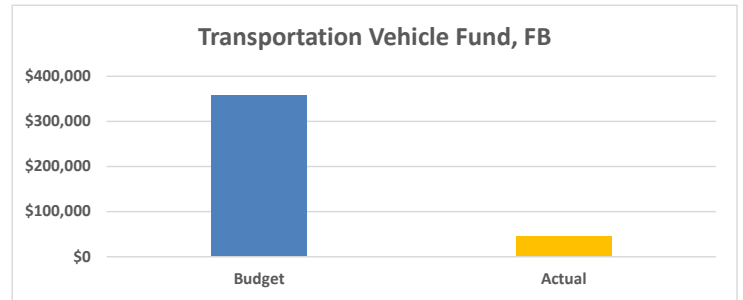
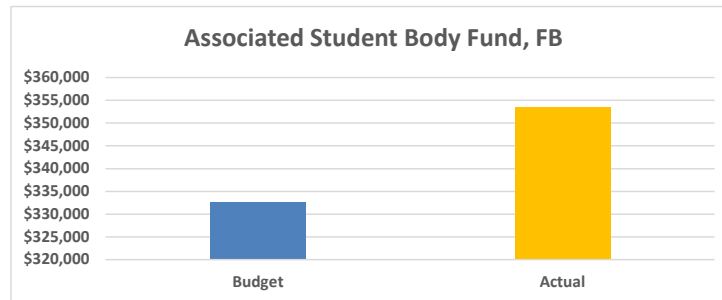
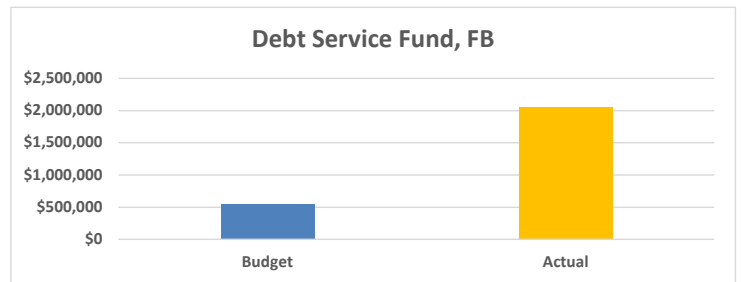
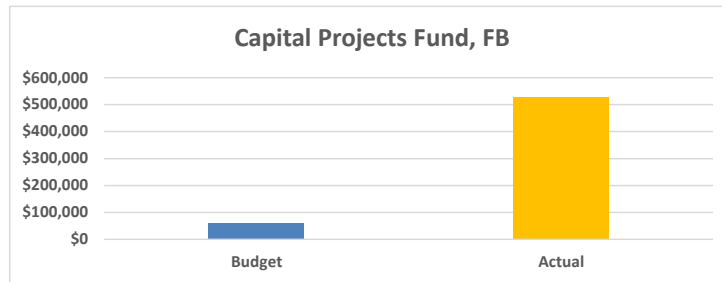
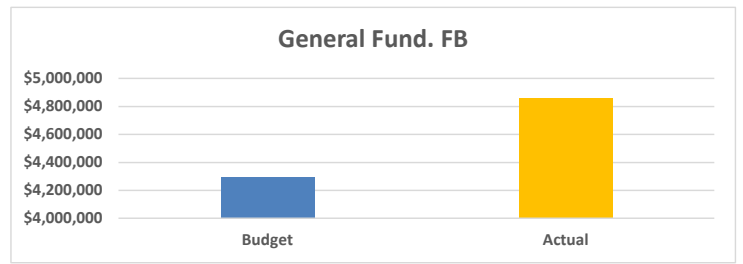
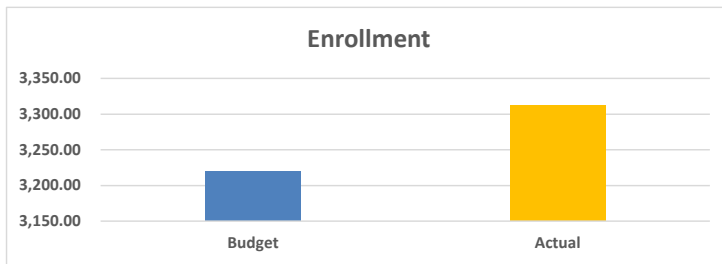
**District Financial Report - Executive Summary  
For the Board Meeting of September 8, 2022**

Current Status

<u>Finance / Accounting</u>	<u>Budget</u>	<u>Audit</u>	<u>Enrollment</u>	<u>Operations</u>		
July 2022 materially complete.	Adopted August 11, 2022	2021/2022 Audit Complete	The September 2022 enrollment will be provided as a walk-on item at the 9/8/22 meeting	Work with Facilities, Food Service, Technology, & Transportation. A comprehensive update will be provided at an upcoming meeting		
Reconciliations complete for WC.. PR & AP is consistently strong. Building Budget reports are distributed.	Budget and executive summary are available on the District's website	Measures are in-place to address audit recommendations	Budgeted at 3,219 FTE for 22/23, including Lynden Academy	Food Service. First days of school have gone well. Narlene has already begun work on free / reduced applications to provide parents timely changes	Transportation. First days have gone well. Shane and the team have implemented a new software that provides information on stops, times, etc.	Facilities. Kevin and his team have done well getting the schools ready for the start. Including movement of the new CKLA curriculum.

**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>
<b>Budget</b>	3,219.00	\$4,295,235	\$59,640	\$546,516	\$332,579	\$357,817
<b>Actual</b>	3,312.50	\$4,855,715	\$526,100	\$2,058,797	\$353,453	\$44,702
<b>Variance</b>	93.50	\$560,480	\$466,460	\$1,512,281	\$20,874	-\$313,115

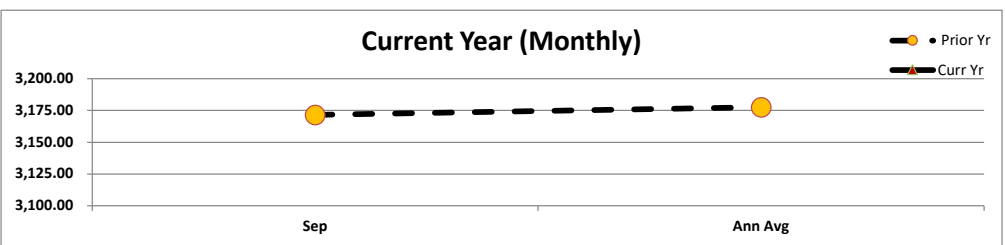
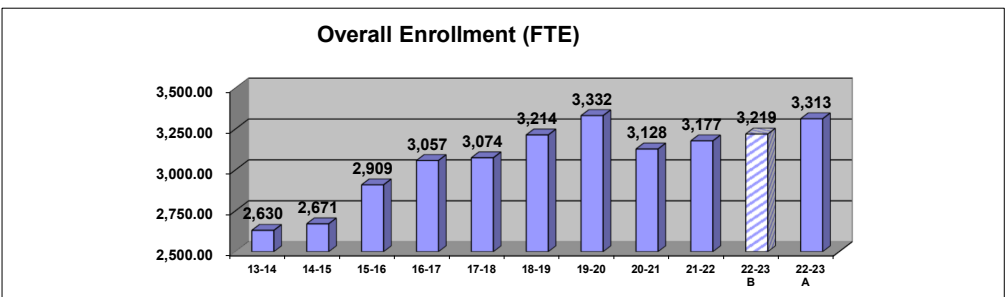
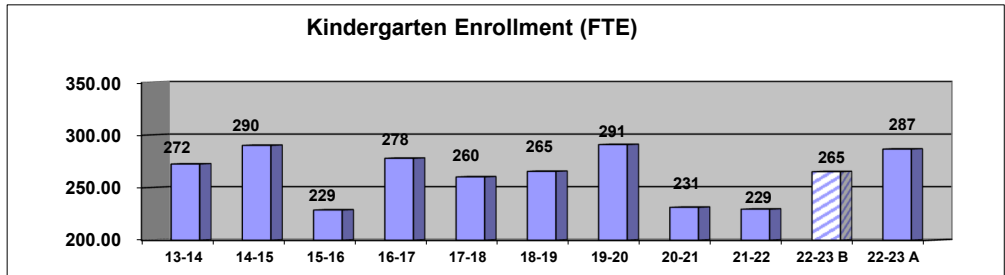


**Lynden School District  
Enrollment Analysis  
Through September 2022 (Per District)**

<u>Enrollment by Grade</u>	<u>2022/2023 Budget</u>	<u>2022/2023 Annual Average</u>	<u>2022/2023 Budget Variance</u>	<u>2021/2022 Annual Average</u>
Kindergarten, TK Version	-	66.00	66.00	-
Kindergarten	265.00	220.53	(44.47)	214.61
Grade 1	219.00	229.00	10.00	208.92
Grade 2	212.00	213.08	1.08	219.22
Grade 3	223.00	229.01	6.01	236.20
Grade 4	235.00	241.00	6.00	226.80
Grade 5	226.00	236.00	10.00	217.80
Grade 6	220.00	215.00	(5.00)	231.32
<b>K-6</b>	<b>1,600.00</b>	<b>1,649.62</b>	<b>49.62</b>	<b>1,554.87</b>
Grade 7	238.00	227.00	(11.00)	199.92
Grade 8	205.00	208.17	3.17	211.56
<b>7-8</b>	<b>443.00</b>	<b>435.17</b>	<b>(7.83)</b>	<b>411.48</b>
Grade 9	220.00	234.02	14.02	212.27
Grade 10	209.00	209.03	0.03	251.85
Grade 11	196.00	217.65	21.65	196.02
Grade 12	181.00	182.99	1.99	165.47
<b>9-12</b>	<b>806.00</b>	<b>843.69</b>	<b>37.69</b>	<b>825.61</b>
<b>Total K-12</b>	<b>2,849.00</b>	<b>2,928.48</b>	<b>79.48</b>	<b>2,791.96</b>
<b>ALE</b>	<b>370.00</b>	<b>384.02</b>	<b>14.02</b>	<b>385.53</b>
<b>Rounding/Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.01)</b>
<b>Total Basic Education Enrollment</b>	<b>3,219.00</b>	<b>3,312.50</b>	<b>93.50</b>	<b>3,177.48</b>
<b>CTE (7-8) *1</b>	<b>15.00</b>	<b>-</b>	<b>(15.00)</b>	<b>14.62</b>
<b>CTE (9-12) *1</b>	<b>220.00</b>	<b>-</b>	<b>(220.00)</b>	<b>213.85</b>
<b>Running Start *1</b>	<b>107.00</b>	<b>-</b>	<b>(107.00)</b>	<b>110.34</b>
<b>Dropout Reengagement *1</b>	<b>18.00</b>	<b>-</b>	<b>(18.00)</b>	<b>19.20</b>

Will be provided as a walk-on item at the 9/8/22 meeting

<u>Student Mobility</u>	<u>New</u>	<u>Withdrawal</u>
In-State	107.00	53.00
Out-of-State	29.00	31.00
<b>Total</b>	<b>136.00</b>	<b>84.00</b>



**Lynden School District  
Budget Status Report  
Through July 31, 2022**

**General Fund**

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 52,631,500	\$ 47,201,005	n/a	n/a
Expenditures (-)	53,937,429	47,971,957	<b>4,775,453</b>	<b>1,190,018</b>
Transfers / Other	(123,000)	(83,087)	n/a	n/a
Operating Surplus (Deficit)	<b>\$ (1,428,929)</b>	\$ (854,039)	n/a	n/a
Beginning Fund Balance	5,724,164	5,709,754	n/a	n/a
Ending Fund Balance	<b>\$ 4,295,235</b>	<b>\$ 4,855,715</b>	<b>n/a</b>	<b>n/a</b>

**Capital Projects Fund**

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,251,500	\$ 761,843	n/a	n/a
Expenditures (-)	950,000	314,924	232,387	402,689
Transfers / Other	(467,909)	(167,852)	n/a	n/a
Operating Surplus (Deficit)	\$ (166,409)	\$ 279,068	n/a	n/a
Beginning Fund Balance	226,049	247,032	n/a	n/a
Ending Fund Balance	<b>\$ 59,640</b>	<b>\$ 526,100</b>	<b>n/a</b>	<b>n/a</b>

**Debt Service Fund**

Description	2021/2022 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,608,909	\$ 3,286,259	n/a	n/a
Expenditures (-)	4,535,965	3,718,331	-	817,634
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (927,056)	\$ (432,072)	n/a	n/a
Beginning Fund Balance	1,473,572	2,490,869	n/a	n/a
Ending Fund Balance	<b>\$ 546,516</b>	<b>\$ 2,058,797</b>	<b>n/a</b>	<b>n/a</b>

**Associated Student Body Fund**

Description	2021/2022 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 600,000	\$ 391,257	n/a	n/a
Expenditures (-)	549,000	312,176	14,826	221,998
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 51,000	\$ 79,080	n/a	n/a
Beginning Fund Balance	281,579	274,373	n/a	n/a
Ending Fund Balance	<b>\$ 332,579</b>	<b>\$ 353,453</b>	<b>n/a</b>	<b>n/a</b>

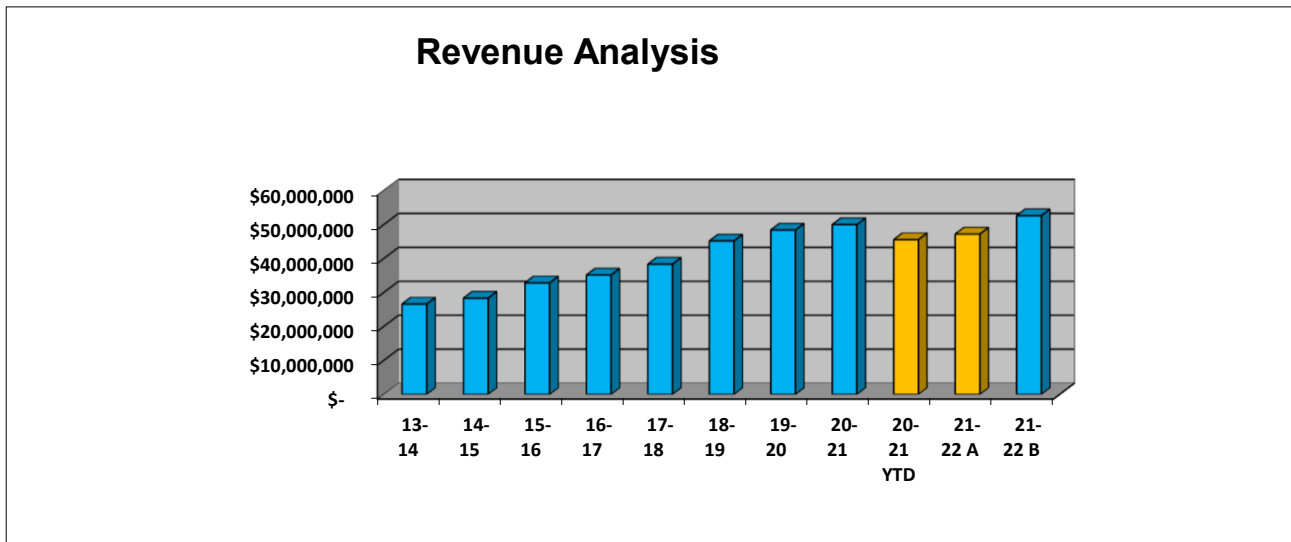
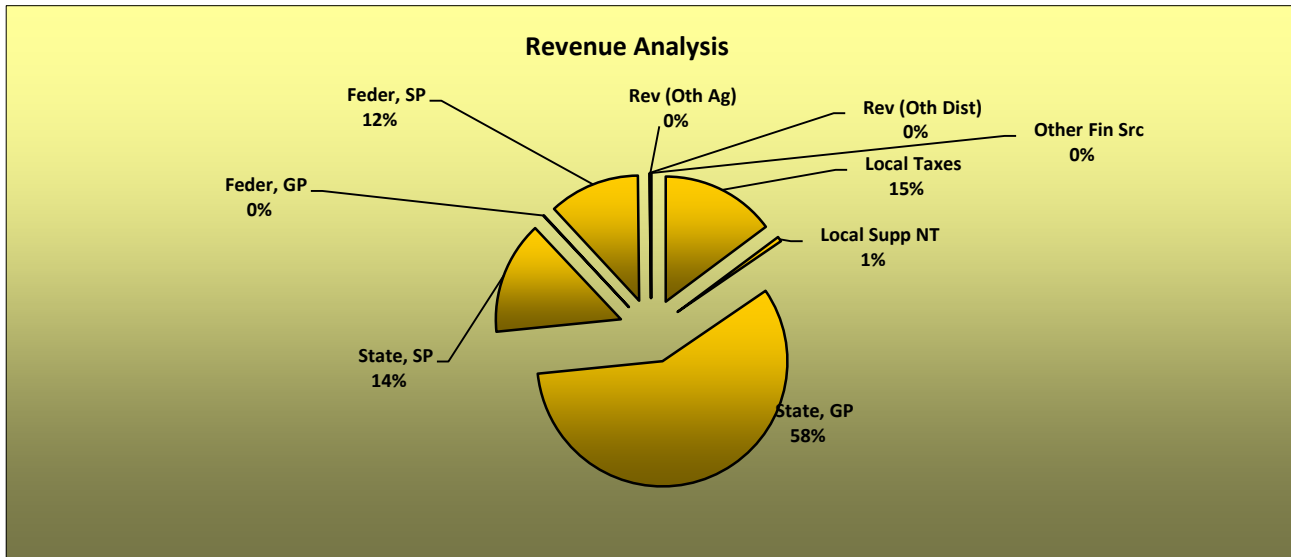
**Transportation Vehicle Fund**

Description	2021/2022 (F200)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 347,957	\$ 2,063	n/a	n/a
Expenditures (-)	316,390	283,610	-	32,780
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 31,567	\$ (281,547)	n/a	n/a
Beginning Fund Balance	326,250	326,250	n/a	n/a
Ending Fund Balance	<b>\$ 357,817</b>	<b>\$ 44,702</b>	<b>n/a</b>	<b>n/a</b>

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

**General Fund**

Revenues	2021/2022 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,001,600	\$ 6,977,762	\$ (23,838)
Local Supp NT	613,000	322,667	(290,333)
State, GP	31,783,704	27,362,285	(4,421,420)
State, SP	7,797,776	6,869,395	(928,381)
Feder, GP	20,000	47,880	27,880
Feder, SP	4,039,420	5,535,963	1,496,543
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,376,000	82,771	(1,293,229)
Other Fin Src	-	2,283	2,283
<b>Total Revenues</b>	<b>\$ 52,631,500</b>	<b>\$ 47,201,005</b>	<b>\$ (5,430,495)</b>
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 52,631,500</b>	<b>\$ 47,201,005</b>	<b>\$ (5,430,495)</b>



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

**General Fund**

Expenditures	2021/2022	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 30,673,725	\$ 26,596,247	\$ 4,077,478
Federal Special Purpose	\$ 1,106,471	963,958	142,513
Special Educ Instr	\$ 8,732,469	7,649,492	1,082,977
Vocat Educ Instr	\$ 1,949,014	1,871,264	77,750
Compens Educ Instr	\$ 2,121,709	1,973,315	148,394
Other Instr Prog	\$ 747,802	188,477	559,325
Commun Svcs	\$ 12,000	8,856	3,144
Support Services	8,594,239	8,720,347	(126,108)
<b>Total Expenditures</b>	<b>\$ 53,937,429</b>	<b>\$ 47,971,957</b>	<b>\$ 5,965,472</b>
Budget Capacity <sup>(*1)</sup>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 53,937,429</b>	<b>\$ 47,971,957</b>	<b>\$ 5,965,472</b>
Other Financing Sources	-	83,087	(83,087)

