



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of October 27, 2022

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**Lynden School District
School Board Report**

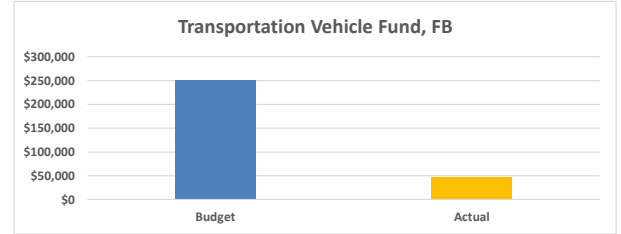
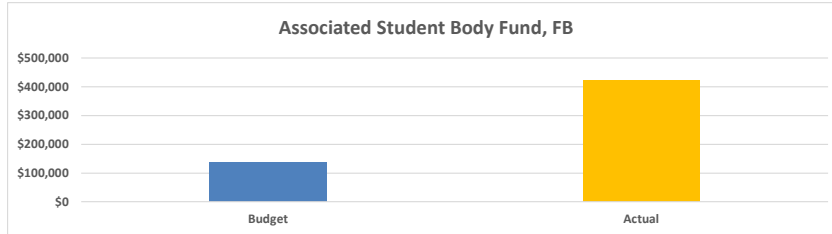
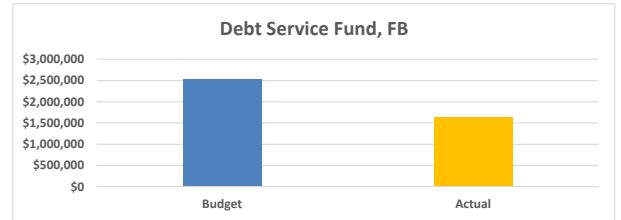
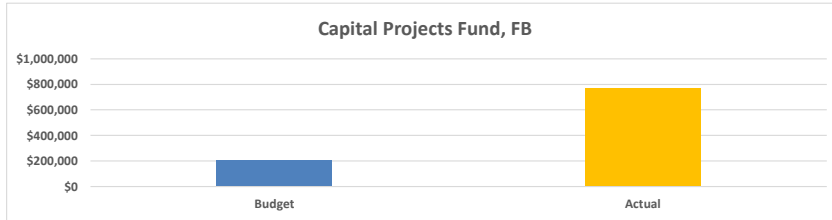
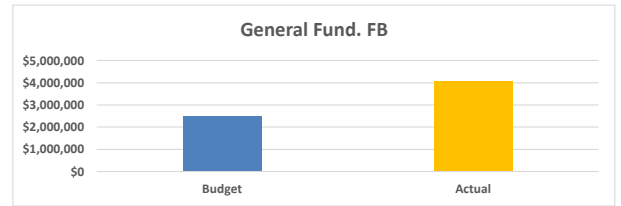
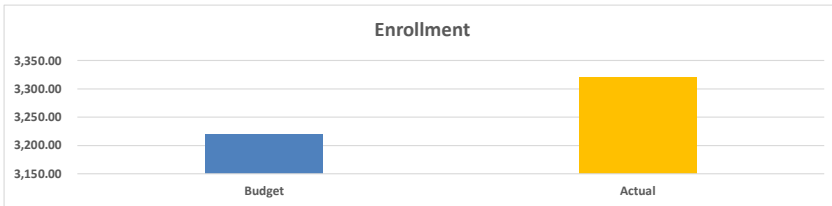
**District Financial Report - Executive Summary
For the Board Meeting of October 27, 2022**

Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations			
September 2022 in-progress.	21/22 Year-end Close	Adopted August 11, 2022	2021/2022 Audit	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 in-progress in concert with 21/22 Year-end.. PR & AP is consistently strong. Building Budget reports are distributed.	The progress to close out 21/22 is going well. We plan to provide a full summary in November	Budget and executive summary are available on the District's website	Once 21/22 year-end work is complete, we will reach out to the State Auditor's Office (SAO) to schedule the audit	Budgeted at 3,219 FTE for 22/23, including Lynden Academy	<table border="1"> <tr> <td>Food Service. Narelne has been engaging with her team to discuss needs at each school. She has completed the October free/reduced reporting process. And we are following up on the Food Share item that was introduced at the 9/8/22 meeting</td> <td>Transportation. Shane and his team continue to make changes, adjusting to individual route needs. Shane, Bill, and our office are working on a fleet rotation plan, looking out two-to-three years for small & large bus needs</td> <td>Facilities. Kevin and his team continue to keep schools operating and addressing comfort level issues. Kevin and Dawn have done a nice job working with insurance to manage our recovery from flood & cold weather damage</td> </tr> </table>	Food Service. Narelne has been engaging with her team to discuss needs at each school. She has completed the October free/reduced reporting process. And we are following up on the Food Share item that was introduced at the 9/8/22 meeting	Transportation. Shane and his team continue to make changes, adjusting to individual route needs. Shane, Bill, and our office are working on a fleet rotation plan, looking out two-to-three years for small & large bus needs	Facilities. Kevin and his team continue to keep schools operating and addressing comfort level issues. Kevin and Dawn have done a nice job working with insurance to manage our recovery from flood & cold weather damage
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Fund Balance

	Enrollment	Enrollment	General Fund, FB	Capital Projects Fund, FB	Debt Service Fund, FB	Associated Student Body Fund, FB	Transportation Vehicle Fund, FB
Budget	0.00	3,219.00	\$2,481,375	\$209,656	\$2,526,537	\$137,773	\$251,707
Actual	0.00	3,320.76	\$4,085,594	\$767,440	\$1,638,714	\$423,457	\$47,461
Variance	0.00	101.76	\$1,604,219	\$557,784	-\$887,823	\$285,684	-\$204,246

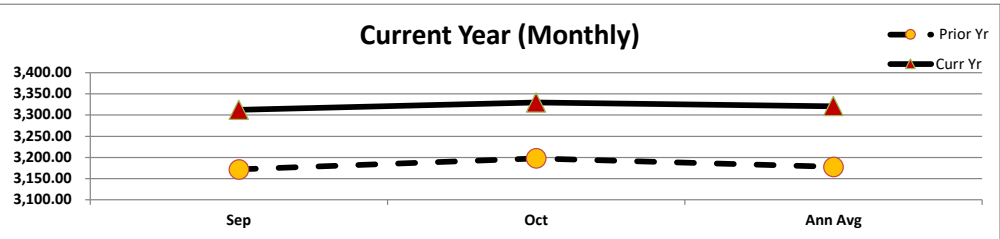
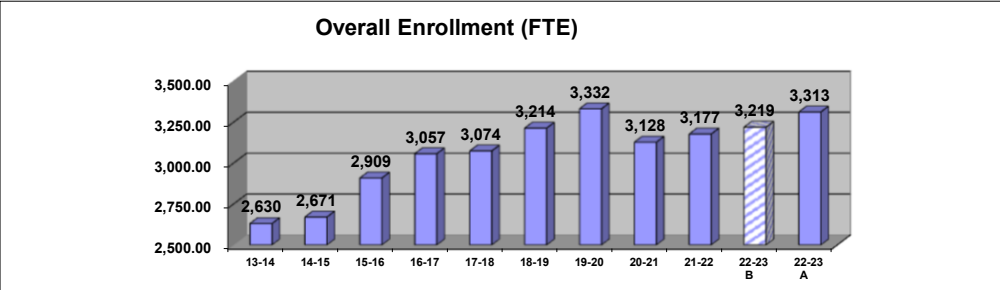
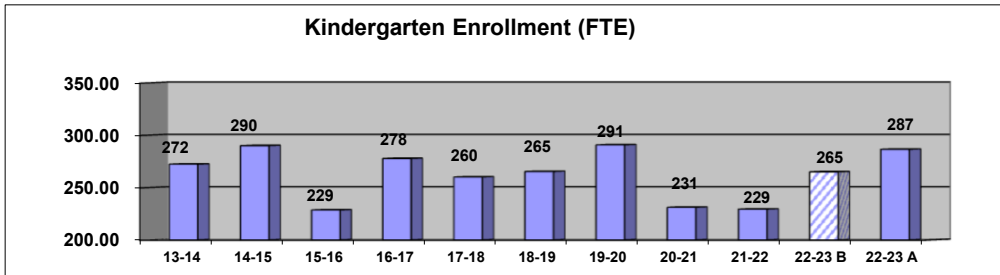


**Lynden School District
Enrollment Analysis
Through September 2022 (Per District)**

Enrollment by Grade	2022/2023 Budget	2022/2023 Annual Average	2022/2023 Budget Variance	2021/2022 Annual Average
Kindergarten, TK Version	-	-	-	-
Kindergarten	265.00	288.03	23.03	214.61
Grade 1	219.00	230.00	11.00	208.92
Grade 2	212.00	213.50	1.50	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	237.00	11.00	217.80
Grade 6	220.00	215.50	(4.50)	231.32
K-6	1,600.00	1,654.04	54.04	1,554.87
Grade 7	238.00	227.00	(11.00)	199.92
Grade 8	205.00	209.17	4.17	211.56
7-8	443.00	436.17	(6.83)	411.48
Grade 9	220.00	234.52	14.52	212.27
Grade 10	209.00	209.79	0.79	251.85
Grade 11	196.00	218.29	22.29	196.02
Grade 12	181.00	184.11	3.11	165.47
9-12	806.00	846.71	40.71	825.61
Total K-12	2,849.00	2,936.92	87.92	2,791.96
ALE	370.00	383.84	13.84	385.53
Rounding/Other	-	-	-	(0.01)
Total Basic Education Enrollment	3,219.00	3,320.76	101.76	3,177.48
CTE (7-8) *1	15.00	14.45	(0.55)	14.62
CTE (9-12) *1	220.00	219.83	(0.17)	213.85
Running Start *1	107.00	121.59	14.59	110.34
Dropout Reengagement *1	18.00	22.00	4.00	19.20

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

Student Mobility (Start Yr)	New	Withdrawal
In-State	107.00	53.00
Out-of-State	29.00	31.00
Total	136.00	84.00



Lynden School District
Budget Status Report

Through September 30, 2022

General Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 54,121,475	\$ 3,727,120	n/a	n/a
Expenditures (-)	56,710,615	4,891,526	44,286,393	7,532,695
Transfers / Other	(389,316)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (2,978,456)	\$ (1,164,406)	n/a	n/a
Beginning Fund Balance	5,459,831	5,250,000	n/a	(209,831)
Ending Fund Balance	\$ 2,481,375	\$ 4,085,594	n/a	n/a

Capital Projects Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,661,837	\$ 761,843	n/a	n/a
Expenditures (-)	749,268	314,924	232,387	201,957
Transfers / Other	(704,215)	(167,852)	n/a	n/a
Operating Surplus (Deficit)	\$ 208,354	\$ 279,068	n/a	n/a
Beginning Fund Balance	1,302	488,372	n/a	487,070
Ending Fund Balance	\$ 209,656	\$ 767,440	n/a	n/a

Debt Service Fund

Description	2022/2023 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,757,707	\$ 3,286,259	n/a	n/a
Expenditures (-)	3,784,240	3,718,331	-	65,909
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (26,533)	\$ (432,072)	n/a	n/a
Beginning Fund Balance	2,553,070	2,070,786	n/a	(482,284)
Ending Fund Balance	\$ 2,526,537	\$ 1,638,714	n/a	n/a

Associated Student Body Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 708,368	\$ 391,257	n/a	n/a
Expenditures (-)	758,968	312,176	14,826	431,966
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (50,600)	\$ 79,080	n/a	n/a
Beginning Fund Balance	188,373	344,377	n/a	156,004
Ending Fund Balance	\$ 137,773	\$ 423,457	n/a	n/a

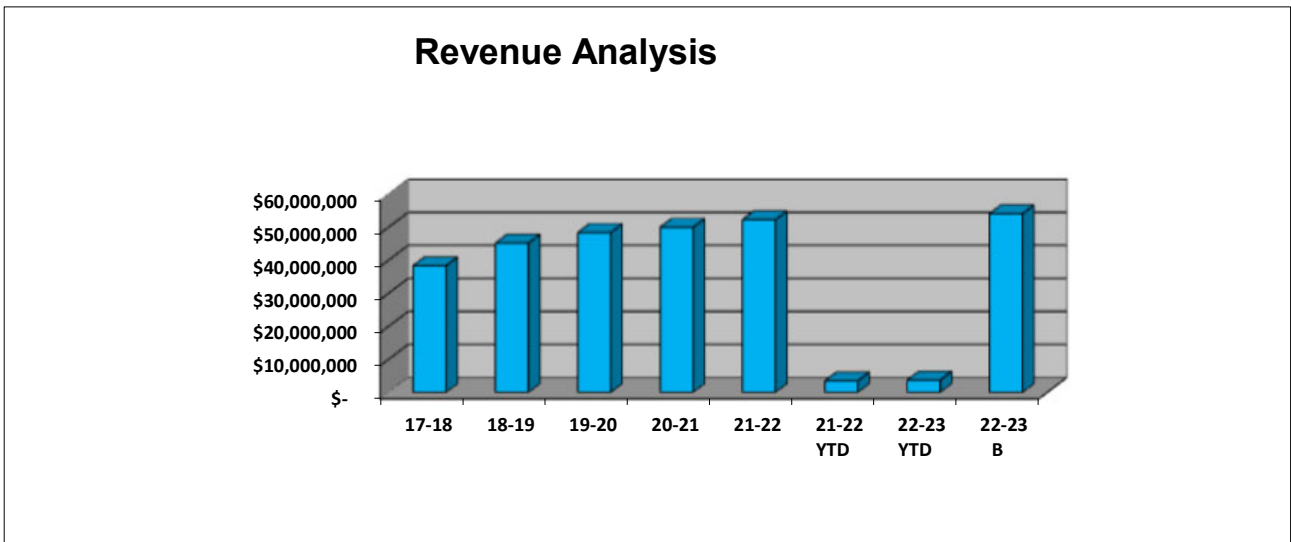
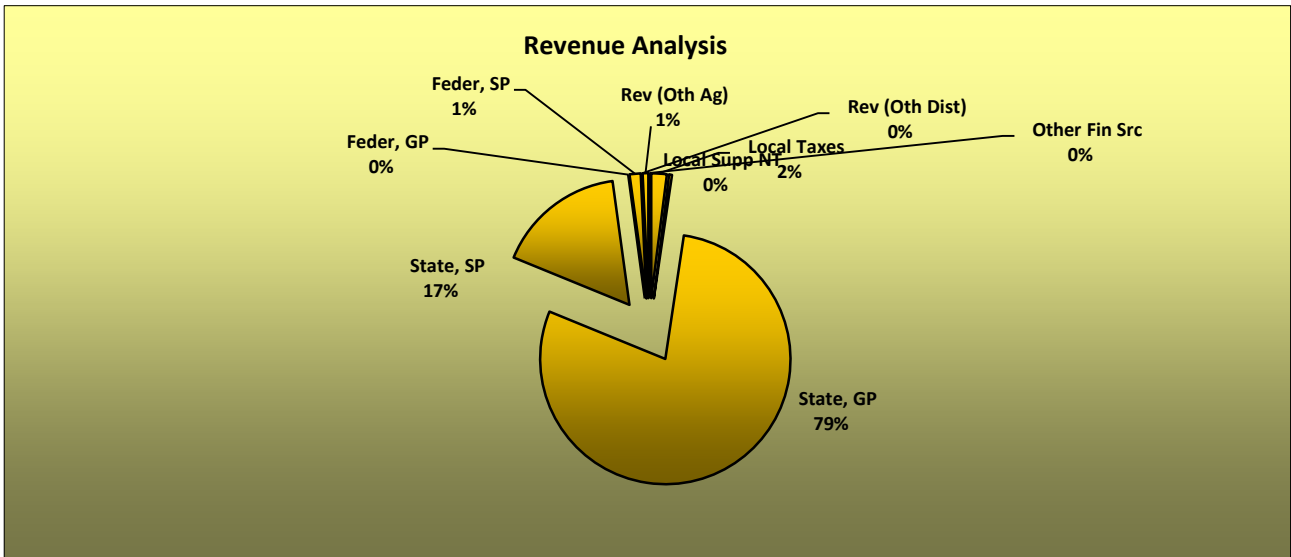
Transportation Vehicle Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 227,500	\$ 2,063	n/a	n/a
Expenditures (-)	300,000	283,610	-	16,390
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (72,500)	\$ (281,547)	n/a	n/a
Beginning Fund Balance	324,207	329,008	n/a	4,801
Ending Fund Balance	\$ 251,707	\$ 47,461	n/a	n/a

**Lynden School District
Revenue Analysis
Through September 30, 2022**

General Fund

Revenues	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,348,011	\$ 73,925	\$ (7,274,086)
Local Supp NT	572,000	13,667	(558,333)
State, GP	33,262,426	2,938,581	(30,323,845)
State, SP	7,970,055	621,384	(7,348,671)
Feder, GP	35,000	-	(35,000)
Feder, SP	3,823,983	52,072	(3,771,911)
Rev (Oth Dist)	-	-	-
Rev (Oth Ag)	1,110,000	27,490	(1,082,510)
Other Fin Src	-	-	-
Total Revenues	\$ 54,121,475	\$ 3,727,120	\$ (50,394,355)
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
Total Revenues	\$ 54,121,475	\$ 3,727,120	\$ (50,394,355)



**Lynden School District
Expenditure Analysis
Through September 30, 2022**

General Fund

Expenditures	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Regular Instr	\$ 31,959,381	\$ 2,694,217	\$ 29,265,164
Federal Special Purpose	\$ 1,068,330	112,690	955,640
Special Educ Instr	\$ 8,741,707	646,703	8,095,004
Vocat Educ Instr	\$ 2,139,217	168,810	1,970,407
Compens Educ Instr	\$ 2,213,350	140,865	2,072,485
Other Instr Prog	\$ 917,144	20,755	896,389
Commun Svcs	\$ 39,500	(306)	39,806
Support Services	9,632,086	1,107,791	8,524,295
Total Expenditures	\$ 56,710,715	\$ 4,891,526	\$ 51,819,189
Budget Capacity ^(*1)	\$ -	\$ -	\$ -
Total Expenditures	\$ 56,710,715	\$ 4,891,526	\$ 51,819,189
Other Financing Sources	380,316	-	380,316

