



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Board Report (Finance & Operations), for the Year-ended August 31, 2022 For the Board Meeting of November 10, 2022

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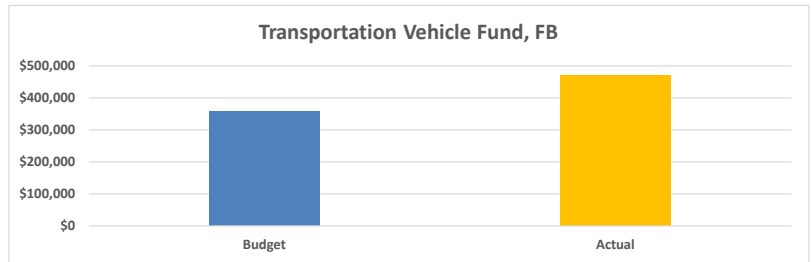
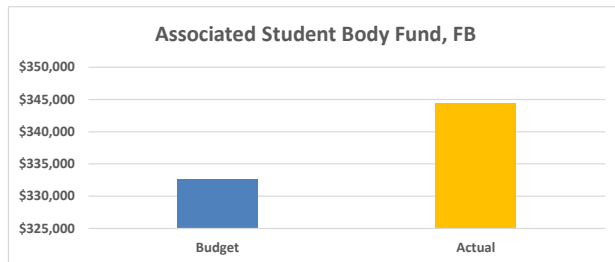
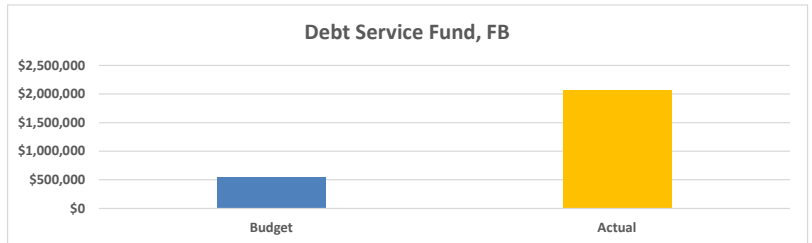
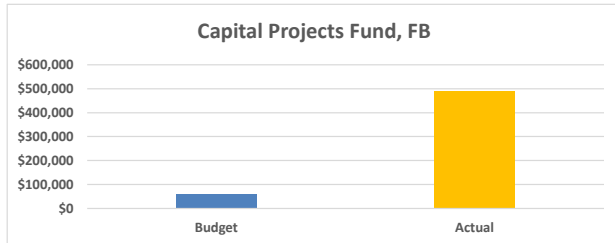
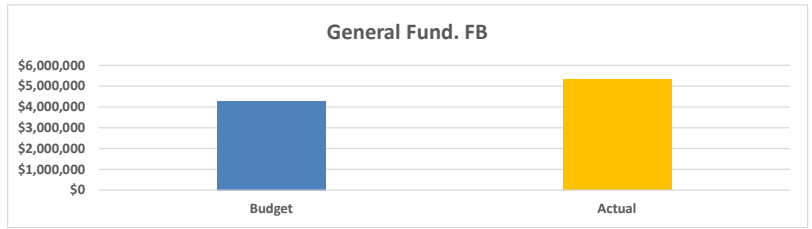
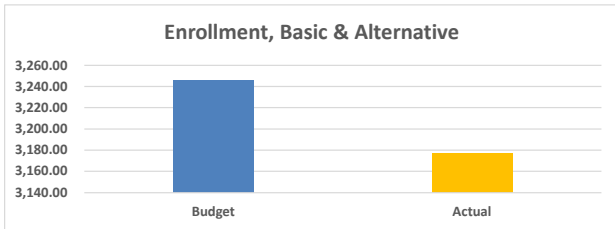
**Lynden School District  
School Board Report**

**District Financial Report - Executive Summary (2021/2022 Year-end Reporting)  
For the Board Meeting of November 10, 2022**

Current Status

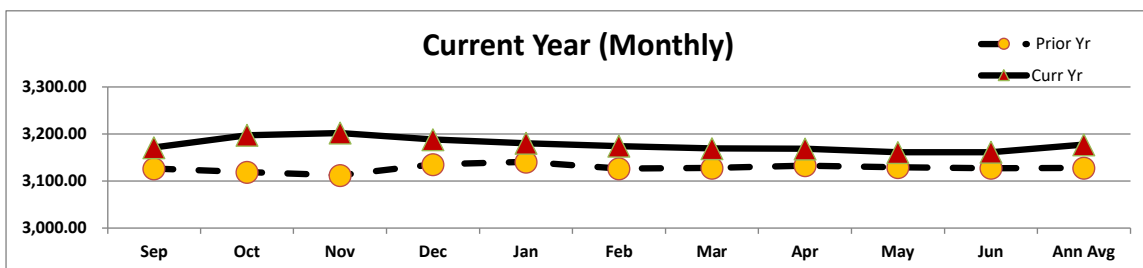
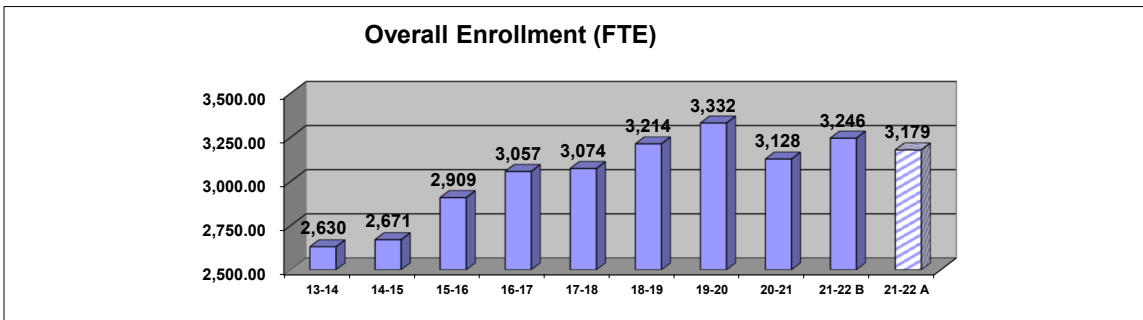
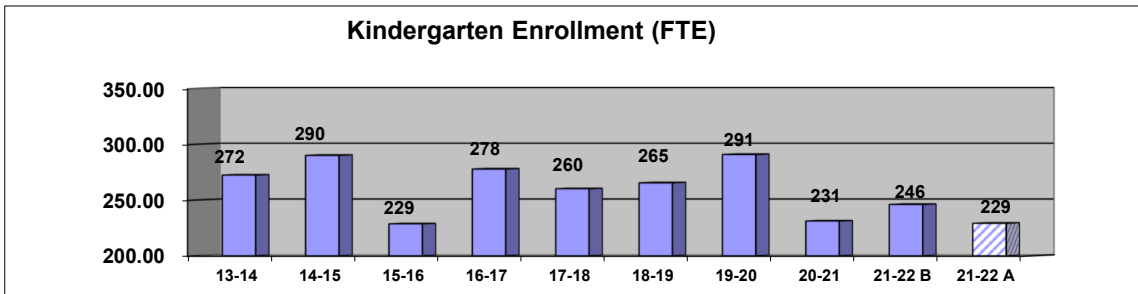
Finance / Accounting	Budget	Audit	Enrollment	Operations			
F-196 Reporting Complete	Adopted Summer 2021. Year complete	Pending	P-223 Reporting Complete	Year Complete			
All material reconciliations complete	F-195 authority not exceeded. F-200 adopted for Transportation Vehicle Fund (TVF)	With 21/22 F-196 complete, District will reach out to SAO to schedule audit, goal of January 2023	Budget - 3,246 FTE (including ALE) Actual - 3,177.48 (difference of 68.52 FTE)	Food Service - completed year with a program surplus of \$672,500. Served all students via the all students eat for free program (Federal COVID Response)	Facilities - completed year focused upon mitigating flood/weather issues at BVE, LHS, & MSC. Upgrades to roofs and building infrastructure with use of Capital Projects Funds	Technology - completed year with 1:1 device structure for all students. Installed Clever Touch in classrooms throughout District	Transportation - completed year with increased student ridership, assisting with COVID response, efficient use of resources

	Enrollment		Fund Balance				
	Enrollment, Basic & Alternative	Career & Technical Education	General Fund, FB	Capital Projects Fund, FB	Debt Service Fund, FB	Associated Student Body Fund, FB	Transportation Vehicle Fund, FB
	Budget	3,246.00	194.00	\$4,295,235	\$59,640	\$546,516	\$332,579
Actual	3,177.48	228.47	\$5,308,681	\$488,371	\$2,070,786	\$344,377	\$470,357
Variance, Favorable (Unfavorable)	(68.52)	34.47	\$1,013,446	\$428,731	\$1,524,270	\$11,798	\$112,540



**Lynden School District  
Enrollment Analysis  
Through August 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	214.61	(31.39)	183.63
Grade 1	247.00	208.92	(38.08)	202.60
Grade 2	259.00	219.22	(39.78)	212.01
Grade 3	239.00	236.20	(2.80)	213.74
Grade 4	239.00	226.80	(12.20)	210.74
Grade 5	239.00	217.80	(21.20)	224.82
Grade 6	241.00	231.32	(9.68)	206.21
<b>K-6</b>	<b>1,710.00</b>	<b>1,554.87</b>	<b>(155.13)</b>	<b>1,453.75</b>
Grade 7	235.00	199.92	(35.08)	212.77
Grade 8	227.00	211.56	(15.44)	203.91
<b>7-8</b>	<b>462.00</b>	<b>411.48</b>	<b>(50.52)</b>	<b>416.68</b>
Grade 9	210.00	212.27	2.27	254.35
Grade 10	251.00	251.85	0.85	231.67
Grade 11	182.00	196.02	14.02	167.25
Grade 12	168.00	165.47	(2.53)	163.77
<b>9-12</b>	<b>811.00</b>	<b>825.61</b>	<b>14.61</b>	<b>817.04</b>
<b>Total K-12</b>	<b>2,983.00</b>	<b>2,791.96</b>	<b>(191.04)</b>	<b>2,687.47</b>
<b>ALE</b>	<b>263.00</b>	<b>385.52</b>	<b>122.52</b>	<b>440.19</b>
<b>Rounding/Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.01)</b>
<b>Total Basic Education Enrollment</b>	<b>3,246.00</b>	<b>3,177.48</b>	<b>(68.52)</b>	<b>3,127.65</b>
CTE (7-8) *1	17.00	14.62	(2.38)	16.68
CTE (9-12) *1	177.00	213.85	36.85	177.24
Running Start *1	150.00	103.62	(46.38)	149.90
Dropout Reengagement *1	19.00	19.20	0.20	20.00



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

**General Fund**

Description	2021/2022 (F195)	YTD per General Ledger	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 52,631,500	\$ 52,338,828	n/a	n/a
Expenditures (-)	53,937,429	52,656,814	-	1,280,615
Transfers / Other	(123,000)	(83,087)	n/a	n/a
Operating Surplus (Deficit)	<b>\$ (1,428,929)</b>	\$ (401,073)	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>\$ 5,308,681</b>	<b>n/a</b>	<b>n/a</b>

**Capital Projects Fund**

Description	2021/2022 (F195)	YTD per General Ledger	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 1,251,500	\$ 764,999	n/a	n/a
Expenditures (-)	950,000	355,809	-	594,191
Transfers / Other	(467,909)	(167,852)	n/a	n/a
Operating Surplus (Deficit)	\$ (166,409)	\$ 241,339	n/a	n/a
Beginning Fund Balance	226,049	247,032	n/a	n/a
Ending Fund Balance	<b>\$ 59,640</b>	<b>\$ 488,371</b>	<b>n/a</b>	<b>n/a</b>

**Debt Service Fund**

Description	2021/2022 (F195)	YTD per General Ledger	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,608,909	\$ 3,298,276	n/a	n/a
Expenditures (-)	4,535,965	3,718,358	-	817,607
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (927,056)	\$ (420,083)	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>\$ 2,070,786</b>	<b>n/a</b>	<b>n/a</b>

**Associated Student Body Fund**

Description	2021/2022 (F195)	YTD per General Ledger	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 600,000	\$ 391,561	n/a	n/a
Expenditures (-)	549,000	321,557	-	227,443
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ 51,000	\$ 70,004	n/a	n/a
Beginning Fund Balance	281,579	274,373	n/a	n/a
Ending Fund Balance	<b>\$ 332,579</b>	<b>\$ 344,377</b>	<b>n/a</b>	<b>n/a</b>

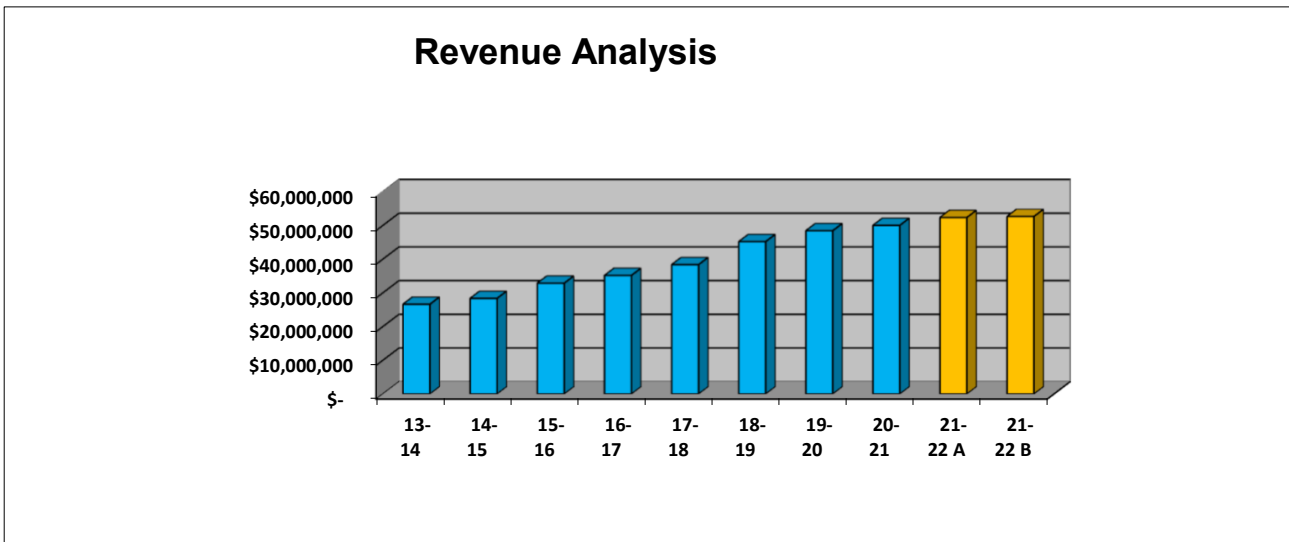
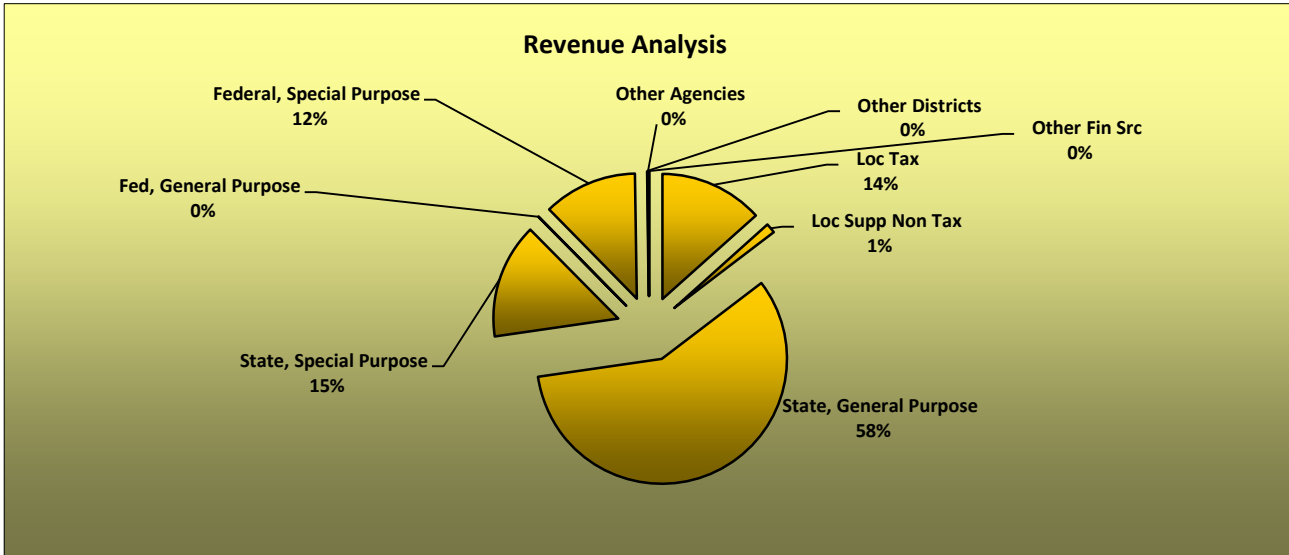
**Transportation Vehicle Fund**

Description	2021/2022 (F200)	YTD per General Ledger	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 347,957	\$ 286,368	n/a	n/a
Expenditures (-)	316,390	283,610	-	32,780
Transfers / Other	-	141,350	n/a	n/a
Operating Surplus (Deficit)	\$ 31,567	\$ 144,108	n/a	n/a
Beginning Fund Balance	326,250	326,250	n/a	n/a
Ending Fund Balance	<b>\$ 357,817</b>	<b>\$ 470,357</b>	<b>n/a</b>	<b>n/a</b>

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

**General Fund**

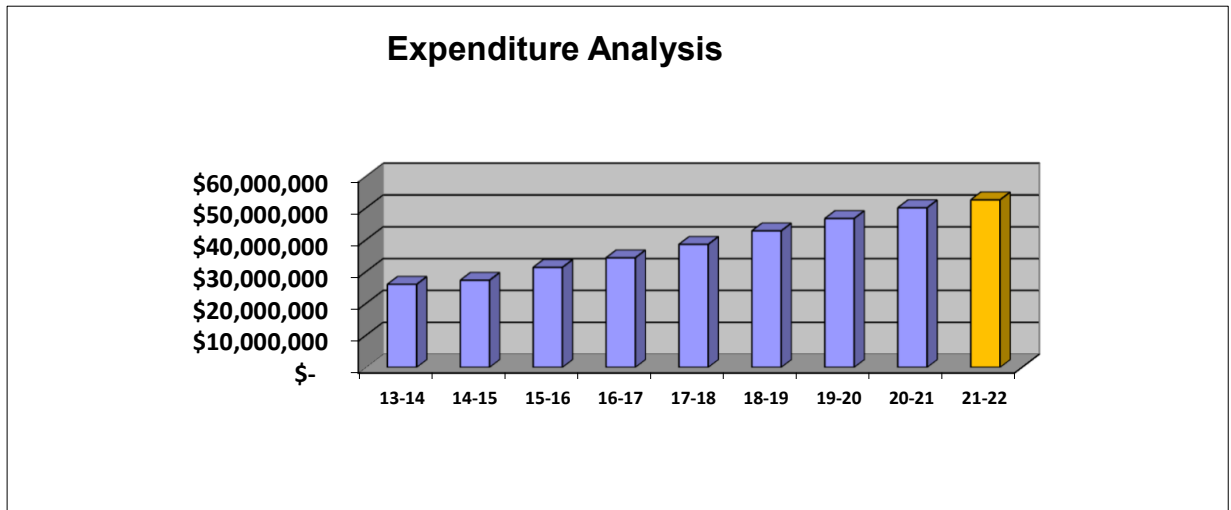
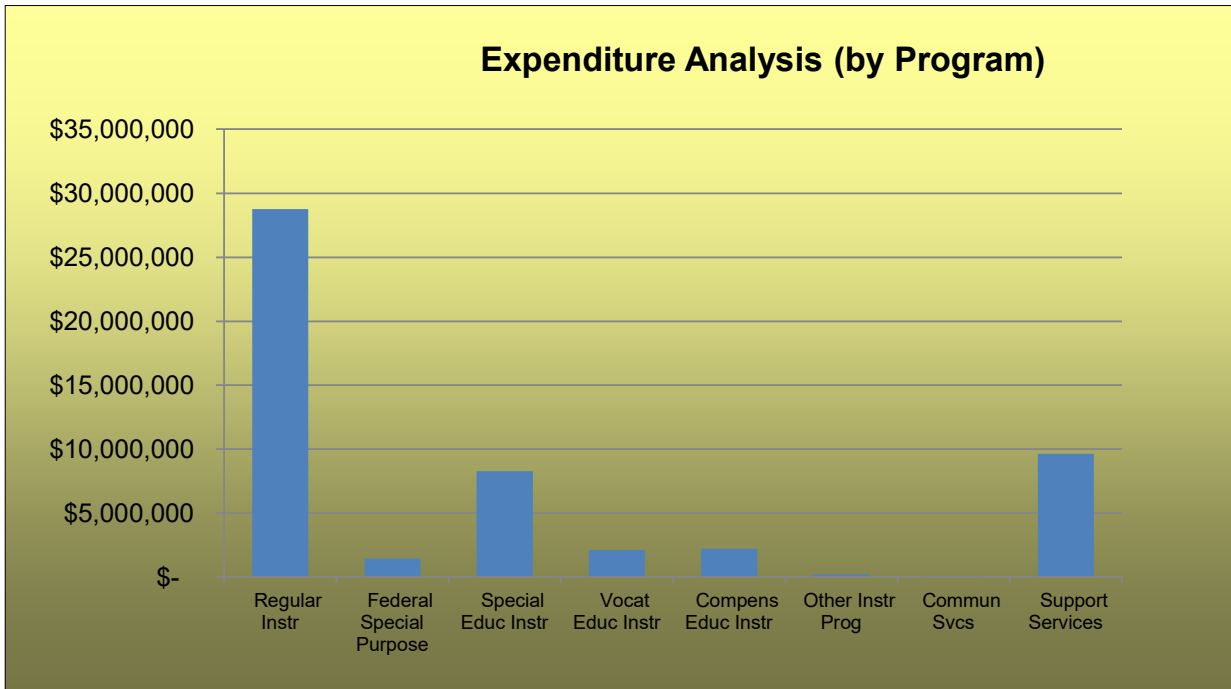
Revenues	2021/2022 Budget (F195)	Per G/L	Variance - Fav (Unf)
Loc Tax	\$ 7,001,600	\$ 7,002,215	\$ 615
Loc Supp Non Tax	613,000	653,697	40,697
State, General Purpose	31,783,704	30,402,208	(1,381,496)
State, Special Purpose	7,797,776	7,764,919	(32,857)
Fed, General Purpose	20,000	47,880	27,880
Federal, Special Purpose	4,039,420	6,356,168	2,316,748
Other Districts	-	-	-
Other Agencies	1,376,000	110,262	(1,265,738)
Other Fin Src	-	1,480	1,480
<b>Total Revenues</b>	<b>\$ 52,631,500</b>	<b>\$ 52,338,828</b>	<b>\$ (292,672)</b>
Revenues from Other Agencies (*1)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 52,631,500</b>	<b>\$ 52,338,828</b>	<b>\$ (292,672)</b>



**Lynden School District  
Expenditure Analysis (by Program)  
Through August 31, 2022**

**General Fund**

Expenditures	Budget	Per G/L	% of Total Expenditures
Regular Instr	\$ 31,173,725	\$ 28,753,768	54.61%
Federal Special Purpose	\$ 1,106,471	1,451,759	2.76%
Special Educ Instr	\$ 8,732,469	8,273,884	15.71%
Vocat Educ Instr	\$ 1,949,014	2,100,750	3.99%
Compens Educ Instr	\$ 2,121,709	2,219,271	4.21%
Other Instr Prog	\$ 247,802	205,462	0.39%
Commun Svcs	\$ 12,000	8,856	0.02%
Support Services	8,594,239	9,643,064	18.31%
<b>Total Expenditures</b>	<b>\$ 53,937,429</b>	<b>\$ 52,656,814</b>	<b>100.00%</b>

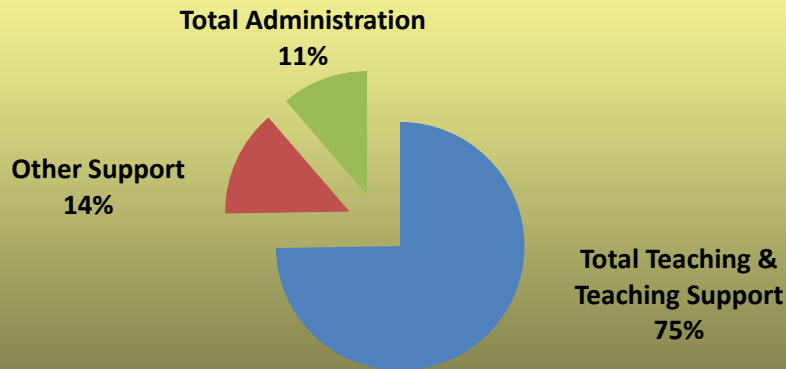


**Lynden School District  
Expenditure Analysis (By Activity)  
Through August 31, 2022**

**General Fund**

Expenditures	Budget	Per G/L	Total Expenditures	Total Expenditures
Teaching	\$ 34,157,046	\$ 31,236,353	59.32%	60.43%
Teaching Support	\$ 7,499,021	8,125,886	15.43%	16.14%
<b>Total Teaching &amp; Teaching Support</b>	<b>\$ 41,656,067</b>	<b>39,362,239</b>	<b>74.75%</b>	<b>76.57%</b>
Other Support	\$ 6,548,319	7,336,575	13.93%	12.30%
Building Administration	\$ 2,798,757	2,752,504	5.23%	5.34%
Central Administration	\$ 2,934,286	3,205,495	6.09%	5.79%
<b>Total Administration</b>	<b>\$ 5,733,043</b>	<b>5,957,999</b>	<b>11.31%</b>	<b>11.13%</b>
Other	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 53,937,429</b>	<b>\$ 52,656,814</b>	<b>100.00%</b>	<b>100.00%</b>

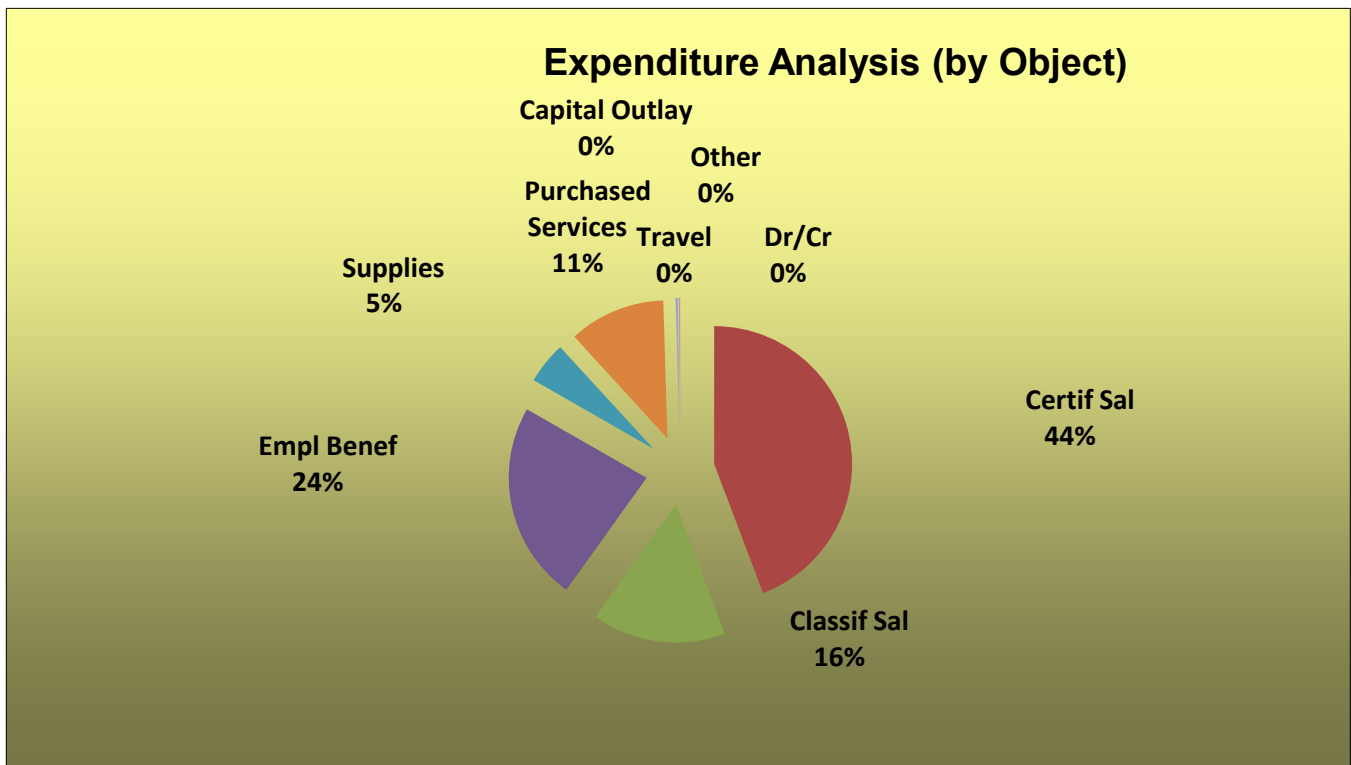
**Expenditure Analysis (by Activity)**



**Lynden School District  
Expenditure Analysis (By Object)  
Through August 31, 2022**

**General Fund**

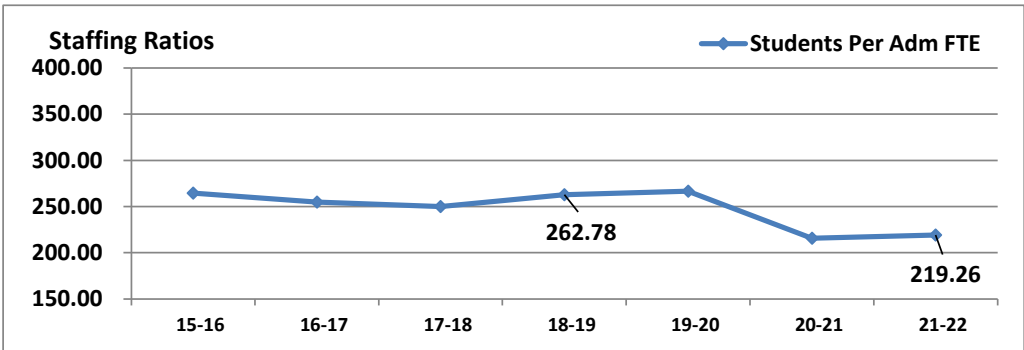
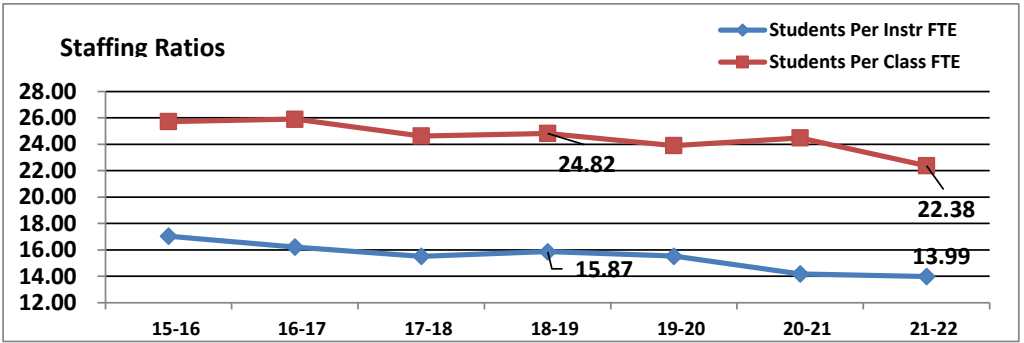
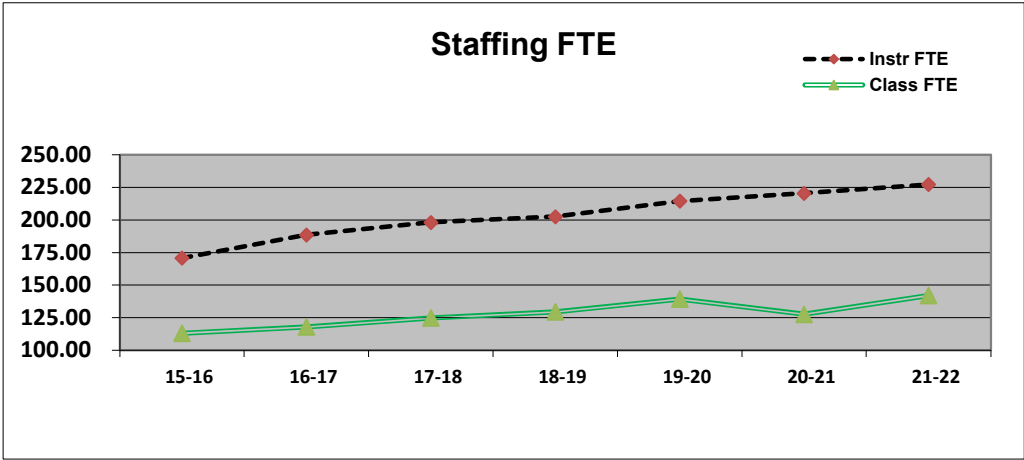
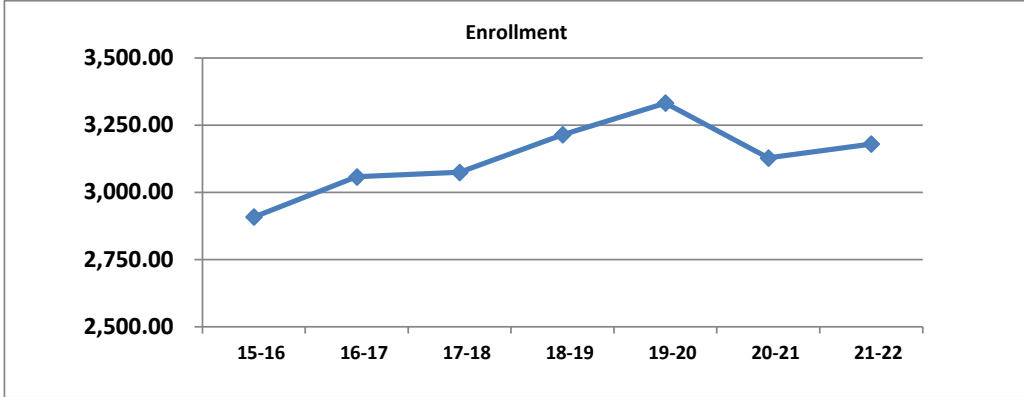
Expenditures	Budget	Per G/L	Current Yr, % of Total
Dr/Cr	\$ -	\$ -	0.00%
Certif Sal	\$ 23,495,466	23,303,014	44.25%
Classif Sal	8,291,270	8,232,238	15.63%
Empl Benef	12,463,656	12,310,587	23.38%
Supplies	2,942,718	2,594,883	4.93%
Purchased Services	6,619,629	5,966,958	11.33%
Travel	95,190	152,231	0.29%
Capital Outlay	29,500	96,902	0.18%
Other	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 53,937,429</b>	<b>\$ 52,656,814</b>	<b>100.00%</b>





**Lynden School District  
Staffing & Student Ratio Analysis  
Through August 31, 2022**

<b>Staffing</b>			
	<u>Admin FTE</u>	<u>Instr FTE</u>	<u>Class FTE</u>
21-22 Budget	14.50	231.01	146.74
21-22 Actual (per S-275)	<u>14.50</u>	<u>227.24</u>	<u>142.04</u>
<b>Difference</b>	-	3.77	4.70





# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

Type	17-18	18-19	19-20	20-21	21-22 (Budget)	21-22 (Actual)	22-23
Beginning Fund Balance	\$ 3,563,403	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,724,164	\$ 5,709,754	\$ 5,308,682
Total Revenue	\$ 38,353,466	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,631,500	\$ 52,338,828	\$ 54,121,475
Total Expenditures	\$ 38,652,422	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 53,937,429	\$ 52,656,813	\$ 56,710,615
Other Financing Uses	\$ (52,277)	\$ (532,278)	\$ (420,986)	\$ (307,189)	\$ (123,000)	\$ (83,087)	\$ (389,316)
Net Change in Fund Balance	\$ (351,233)	\$ 1,758,641	\$ 1,213,013	\$ (474,070)	\$ (1,428,929)	\$ (401,072)	\$ (2,978,456)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 4,295,235	\$ 5,308,682	\$ 2,330,226
Fund Balance, Actual Versus Target \$	\$ 1,279,549	\$ 2,826,228	\$ 3,844,896	\$ 3,201,336	\$ 1,598,364	\$ 2,675,841	\$ (505,305)
Fund Balance, Actual Versus Target %	8.31%	11.59%	13.22%	11.38%	7.96%	10.08%	4.18%

Jan 23 - Mar 23 (Admin) & Mar 23 - Jul 23 (Board)

**Fiscal Concerns for 23/24, IPD, & loss of ESSER**

