

Monthly Board Report (Finance & Operations)

For the Board Meeting of December 8, 2022

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Lynden School District School Board Report

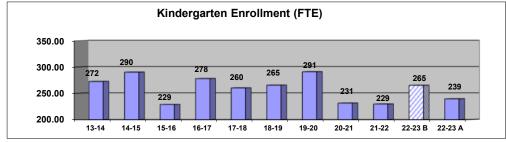
District Financial Report - Executive Summary For the Board Meeting of December 8, 2022

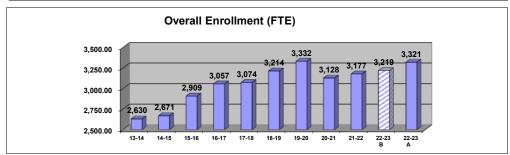
Current Status

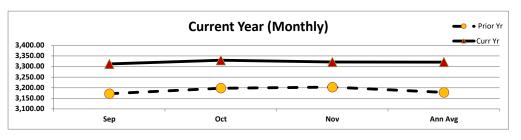
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Finance /	Accounting	<u>Budget</u>	Audit	Enrollment	Oper	ations
November 2022 materially complete.	21/22 Year-end Close	Adopted August 11, 2022	2021/2022 Audit	22 / 23	Work with Facilities, Food Service	ce, Technology, & Transportation.
Reconciliations materially complete, PR & AP consistently accurate and timely Building Budget reports will be distributed by 12/15/22.	Materially complete. We are presently working on completion of the Notes to the Financial Statements.	Budget and executive summary are available on the District's website	We have reached to the State Auditor's Office (SAO), requesting to be on the audit schedule for January 2023.	Budgeted at 3,219 FTE fo 22/23, including Lynden Academy. Enrollment provided through November 2022. December enrollment not official (due 12/12/22)	regarding Food Service at the January 26, 2023 School Board regarding Transportation at the January 26, 2023 School Board	January 26, 2023 January 26, 2023 School Board School Board
				Fund B	alance	
Budget	<u>Enrollment</u> 3,219.00	<u>General Fund. FB</u> \$2,481,375	Capital Projects Fund, FB \$209,656	Debt Service Fund, FB \$2,526,537	Student Body Transportation Fund, FB Vehicle Fund, FB \$137,773 \$251,707	An updated tool is in place to monitor financial activity . For example, per month how is payroll as a percent of
Actual	3,320.75	\$4,080,916	\$657,142	\$3,390,900	\$430,404 \$330,324	budget in comparison to prior Fiscal Year trends. This will be helpful in
Variance	101.75	\$1,599,541	\$447,486	\$864,363	\$292,631 \$78,617	analyzing fund balance performance.
3,350.00 3,300.00 3,250.00 3,200.00 3,150.00	Budget	Enrollment	Actual	\$5,000,00 \$4,000,00 \$3,000,00 \$2,000,00 \$1,000,00	00	FB Actual
\$800,000	Сар	ital Projects Fund, FB		\$4,000,00	Debt Service Fur	nd, FB
\$600,000				\$3,000,00		
\$400,000				\$2,000,00		
\$200,000				\$1,000,00	00 ————————————————————————————————————	
\$0					50	
	Budget		Actual		Budget	Actual
\$500,000	Associat	ed Student Body Fund,	FB	\$350,000	Transportation Vehicl	le Fund, FB
\$400,000				\$300,000		
\$300,000				\$250,000 \$200,000		
\$200,000				\$150,000		
\$100,000				\$100,000 \$50,000		
\$0				\$0		
	Budget		Actual		Budget	Actual

Lynden School District Enrollment Analysis Through November 2022 (Per District)

Enrollment by Grade	2022/2023 Budget	2022/2023 Annual Average	2022/2023 Budget Variance	2021/2022 Annual Average
Kindergarten, TK Version	54.00	72.00	18.00	-
Kindergarten	211.00	216.95	5.95	214.61
Grade 1	219.00	228.66	9.66	208.92
Grade 2	212.00	214.33	2.33	219.22
Grade 3	223.00	228.67	5.67	236.20
Grade 4	235.00	241.67	6.67	226.80
Grade 5	226.00	237.34	11.34	217.80
Grade 6	220.00	216.33	(3.67)	231.32
K-6	1,600.00	1,655.95	55.95	1,554.87
Grade 7	238.00	227.22	(10.78)	199.92
Grade 8	205.00	209.83	4.83	211.56
7-8	443.00	437.05	(5.95)	411.48
Grade 9	220.00	233.68	13.68	212.27
Grade 10	209.00	208.26	(0.74)	251.85
Grade 11	196.00	217.72	21.72	196.02
Grade 12	181.00	183.48	2.48	165.47
9-12	806.00	843.14	37.14	825.61
Total K-12	2,849.00	2,936.14	87.14	2,791.96
ALE	370.00	384.59	14.59	385.53
Rounding/Other		0.02	0.02	(0.01)
Total Basic Education Enrollment	3,219.00	3,320.75	101.75	3,177.48
OTT (T. 0) #4	4= 00	40.00		44.00
CTE (7-8) *1 CTE (9-12) *1	15.00 220.00	18.25 194.42	3.25 (25.58)	14.62 213.85
Running Start *1	107.00	98.36	(8.64)	110.34
Dropout Reengagement *1	18.00	23.67	5.67	19.20
Student Mobility (Start Yr)	New	Withdrawal		
In-State	107.00	53.00		
Out-of-State	29.00	31.00		
Total	136.00	84.00		







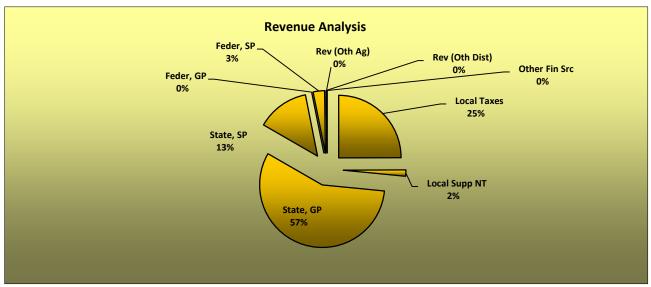
Through November 30, 2022

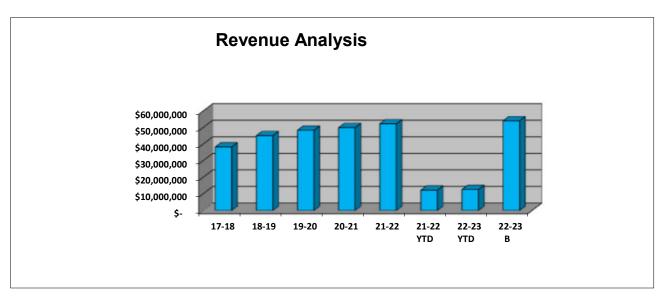
Description Description Sequences (+) S 54,171,475 \$12,703,164 n/a		General F	Fund		
Description Sevenues (+) \$ 54,121,475 \$ 12,703,164 n/a n/a n/a 5,677,786 13,390,390 n/a n/a 5,677,786 13,390,390 n/a n/a		General	und		
Revenues (+) \$ \$4,121,475 \$ \$1,2703,164 N/a N/a					Variance - Fav
Expenditures (-) 56,710,615 13,930,930 37,101,899 5,677,786 17,07167 17,07167 1,072	Description	2022/2023 (F195)			
Transfers / Other (389,316) n/a n/a Operating Surplus (Deficit) 5 (2,978,456) \$ (1,227,766) n/a (151,150) Beginning Fund Balance \$ 2,481,375 \$ 4,080,916 n/a n/a Capital Provision \$ 2,2481,375 \$ 4,080,916 n/a n/a Description 2022/2023 (F195) YTD per G/L Encumbrance Lencumbrance Revenues (+) \$ 1,661,837 \$ 340,958 n/a n/a Expenditures (-) 749,268 172,188 472,557 104,523 Transfers / Other (704,215) - n/a n/a Operating Surplus (Deficit) \$ 208,354 \$ 168,770 n/a n/a Beginning Fund Balance \$ 202,556 \$ 657,142 n/a n/a Description 2022/2023 (F195) YTD per G/L Outstanding (Unf) Revenues (+) \$ 3,787,707 \$ 1,337,185 n/a n/a Expenditures (-) \$ 3,784,240 17,071 n/a n/a <td>• •</td> <td></td> <td></td> <td></td> <td></td>	• •				
Operating Surplus (Deficit) \$ (2,978,456) \$ (1,227,766) n/a n/a n/a Beginning Fund Balance 5,459,831 5,308,683 n/a (151,150) Ending Fund Balance \$ 2,481,375 \$ 4,080,916 n/a n/a Capital Projects Fund Capital Projects Fund Description 2022/2023 [F195] YTD per G/L Encumbrance Fanders Fav Revenues (+) \$ 1,661,837 172,188 172,188 472,557 104,523 Expenditures (-) 749,268 172,188 472,557 104,523 n/a n/a Dept Surplus (Deficit) \$ 203,554 \$ 168,770 n/a 487,070 n/a Debt Service Fund Debt Service Fund Description 2022/2023 (F195) YTD per G/L Curr Yr Debt Pmt Outstanding (Iunf) Revenues (+) \$ 3,787,707 \$ 1,337,185 n/a n/a (Iunf) Expenditures (-) \$ 3,784,240 17,071 - 3,767,169 n/a			13,930,930		
Seginning Fund Balance S,459,831 S,308,681 n/a (151,150)	-	(389,316)	-	n/a	n/a
Part Properties Part Properties Part Properties Part Properties Part Properties Part	,			•	
Capital Projects Fund Capital Project Fund Curry From Project Proj	Beginning Fund Balance	5,459,831	5,308,681	n/a	(151,150)
Description Sevenues (+) Seven	Ending Fund Balance	\$ 2,481,375	\$ 4,080,916	<u>n/a</u>	n/a
Description Service		Capital Proje	cts Fund		
Revenues (+) \$ 1,661,837 \$ 340,958 n/a n/a 104,523 1					Variance - Fav
Expenditures (-) 749,268 172,188 472,557 104,523 Transfer / Other (704,215) - n/a n/a Operating Surplus (Deficit) \$ 208,354 \$ 168,770 n/a n/a Beginning Fund Balance 1,302 488,372 n/a n/a Debt Service Curr Yr Debt Pmt 487,070 Description 2022/2023 (F195) YTD per G/L Outstanding Variance - Fav Revenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Expenditures (-) 3,784,240 17,071 - 3,767,169 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (26,533) \$ 1,320,114 n/a n/a Beginning Fund Balance 2,5526,537 \$ 3,390,900 n/a n/a Ending Fund Balance \$ 2,526,537 \$ 3,390,900 n/a n/a Revenues (+) \$ 708,368 \$ 227,986 141,959 37,806 579,203 <tr< td=""><td>Description</td><td>2022/2023 (F195)</td><td></td><td>Encumbrance</td><td>(Unf)</td></tr<>	Description	2022/2023 (F195)		Encumbrance	(Unf)
Transfers / Other (704,215) - n/a n/a Operating Surplus (Deficit) \$ 208,354 \$ 168,770 n/a n/a Beginning Fund Balance \$ 209,656 \$ 657,142 n/a n/a Description Description 2022/2023 (F195) VTD per G/L Curr Yr Debt Pmt Outstanding (Unf) Evenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Evenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Evenues (+) \$ 3,757,707 \$ 1,320,114 n/a n/a Eyenditures (-) \$ 3,757,707 \$ 1,320,114 n/a n/a Operating Surplus (Deficit) \$ (6,533) \$ 1,320,114 n/a n/a Beginning Fund Balance \$ 2,552,6537 \$ 3,390,900 n/a n/a Evenues (+) \$ 788,668 \$ 227,907,886 n/a n/a Evenues (+) \$ 788,688 \$ 227,986 n/a n/a Evenues (+) \$ 788,688 \$ 141,959 37,806	• •	\$ 1,661,837	\$ 340,958	n/a	
Operating Surplus (Deficit) \$ 208,354 \$ 168,770 n/a n/a 487,070 Ending Fund Balance \$ 209,656 \$ 657,142 n/a 487,070 Debt Service Description Description Curr Yr Debt Pm Outstanding (Unf) Revenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Expenditures (-) 3,784,240 17,071 - 3,767,169 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (26,533) \$ 1,320,114 n/a n/a Beginning Fund Balance 2,553,070 2,070,786 n/a (482,284) Ending Fund Balance \$ 2,526,537 \$ 3,390,900 n/a n/a Revenues (+) \$ 708,368 \$ 227,986 n/a n/a Expenditures (-) \$ 708,368 \$ 227,986 n/a n/a Expenditures (-) \$ 6,000 \$ 86,027 n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 <td></td> <td>·</td> <td>172,188</td> <td>472,557</td> <td>•</td>		·	172,188	472,557	•
Beginning Fund Balance 1,302 488,372 n/a 487,070 Ending Fund Balance \$ 209,656 \$ 657,142 n/a n/a Debt Service Fund Description 2022/2023 (F195) YTD per G/L Curr Yr Debt Pmt Outstanding (Unf) Variance - Fav (Unf) Revenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Expenditures (-) 3,784,240 17,071 - 3,767,169 Transfers / Other	-		-		
Debt Service Fund Description S 3,757,707 S 1,337,185 n/a n/a n/a	,	. ,			
Debt Service Fund Curr Yr Debt Pmt Outstanding (Unf)					
Description 2022/2023 (F195) YTD per G/L Curr Yr Debt Pmt Outstanding (Unf) Variance - Fav (Unf) Revenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a Expenditures (-) 3,784,240 17,071 n/a n/a Transfers / Other	Ending Fund Balance	\$ 209,656	\$ 657,142	n/a	n/a
Description Surging		Debt Servic	e Fund		
Revenues (+) \$ 3,757,707 \$ 1,337,185 n/a n/a 3,767,169 1,337,185 n/a 1,7071			_		
Expenditures (-) 3,784,240 17,071 - 3,767,169 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (26,533) \$ 1,320,114 n/a n/a (482,284) Beginning Fund Balance \$ 2,553,070 2,070,786 n/a (482,284) Ending Fund Balance \$ 2,526,537 \$ 3,390,900 n/a n/a Associated Studerts Body Fund Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf) Revenues (+) \$ 708,368 \$ 227,986 n/a n/a Expenditures (-) 758,968 141,959 37,806 579,203 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a Ending Fund Balance \$ 133,773 \$ 430,404 n/a n/a Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Ending Fund Balance \$ 227,500					
Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (26,533) \$ 1,320,114 n/a n/a Beginning Fund Balance 2,553,070 2,070,786 n/a (482,284) Ending Fund Balance \$ 2,526,537 \$ 3,390,900 n/a n/a Revenues (+) Associated Student Body Fund Variance - Fav (Unf) Variance - Fav Expenditures (-) \$ 708,368 \$ 227,986 n/a n/a n/a Expenditures (-) 758,968 141,959 37,806 579,203 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a Beginning Fund Balance \$ 137,773 \$ 430,404 n/a n/a Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Packenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) \$ 300,000 - - 300,000 Tran		. , ,		n/a	
Operating Surplus (Deficit) \$ (26,533) \$ 1,320,114 n/a n/a (482,284) Beginning Fund Balance \$ 2,553,070 2,070,786 n/a (482,284) Associated Student Body Fund Variance - Fav (Unft) Description 2022/2023 (F195) YTD per G/L Encumbrance (Unft) Revenues (+) \$ 708,368 \$ 227,986 n/a n/a Expenditures (-) 758,968 141,959 37,806 579,203 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a Beginning Fund Balance \$ 137,773 \$ 430,404 n/a n/a Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Transportation Vehicle Fund Variance - Fav (Unft) Expenditures (-) \$ 2022/2023 (F195) YTD per G/L Encumbrance Variance - Fav (Unft) Expenditures (-) \$ 300,000 - - 300,000 <tr< td=""><td></td><td>3,/84,240</td><td>17,071</td><td>- /-</td><td></td></tr<>		3,/84,240	17,071	- /-	
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Ending Fund Balance \$ 2,526,537 \$ 3,390,900 n/a n/a n/a					
Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf)					
Description 2022/2023 (F195) YTD per G/L Encumbrance Variance - Fav (Unf)	chang runa balance	3 2,320,337	3 3,390,900		Пуа
Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf)		Associated Studer	nt Body Fund		Mariana Far
Revenues (+) \$ 708,368 \$ 227,986 n/a n/a Expenditures (-) 758,968 141,959 37,806 579,203 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a n/a Beginning Fund Balance 188,373 344,377 n/a 156,004 Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Transportation Vehicle Fund Transportation Vehicle Fund Variance - Fav (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801	Description	2022/2023 (F195)	YTD per G/I	Encumbrance	
Expenditures (-) 758,968 141,959 37,806 579,203 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a n/a Beginning Fund Balance 188,373 344,377 n/a 156,004 Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Transportation Vehicle Fund Variance - Fav Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801	-				
Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a Beginning Fund Balance 188,373 344,377 n/a 156,004 Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Transportation Vehicle Fund Variance - Fav Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		• • • • • • • • • • • • • • • • • • • •			
Operating Surplus (Deficit) \$ (50,600) \$ 86,027 n/a n/a Beginning Fund Balance 188,373 344,377 n/a 156,004 Ending Fund Balance \$ 137,773 \$ 430,404 n/a n/a Transportation Vehicle Fund Variance - Fav (Unf) Description 2022/2023 (F195) YTD per G/L Encumbrance (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - - 300,000 Transfers / Other - - n/a n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		-	-		
Beginning Fund Balance 188,373 344,377 n/a 156,004 Ending Fund Balance Transportation Vehicle Fund Description 2022/2023 (F195) YTD per G/L Encumbrance Variance - Fav (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		\$ (50,600)	\$ 86,027		
Transportation Vehicle Fund Salar					
Description 2022/2023 (F195) YTD per G/L Encumbrance Variance - Fav (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801	Ending Fund Balance		\$ 430,404	n/a	n/a
Description 2022/2023 (F195) YTD per G/L Encumbrance Variance - Fav (Unf) Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		Transportation V	/ehicle Fund		
Revenues (+) \$ 227,500 \$ 1,316 n/a n/a Expenditures (-) 300,000 - - 300,000 Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801					Variance - Fav
Expenditures (-) 300,000 - - 300,000 Transfers / Other - - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801	Description	2022/2023 (F195)	YTD per G/L	Encumbrance	(Unf)
Transfers / Other - - n/a n/a Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		\$ 227,500	\$ 1,316	n/a	n/a
Operating Surplus (Deficit) \$ (72,500) \$ 1,316 n/a n/a Beginning Fund Balance 324,207 329,008 n/a 4,801		300,000	-	-	· · · · · · · · · · · · · · · · · · ·
Beginning Fund Balance 324,207 329,008 n/a 4,801			-		
		• • •			
Ending Fund Balance \$ 251,707 \$ 330,324 n/a n/a					
	Ending Fund Balance	\$ 251,707	\$ 330,324	n/a	n/a

Lynden School District Revenue Analysis Through November 30, 2022

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Revenues	2022/2023 udget (F195)	Per G/L	V	ariance - Fav (Unf)
Local Taxes	\$ 7,348,011	\$ 3,168,523	\$	(4,179,488)
Local Supp NT	572,000	203,620		(368,380)
State, GP	33,262,426	7,211,136		(26,051,290)
State, SP	7,970,055	1,720,699		(6,249,356)
Feder, GP	35,000	-		(35,000)
Feder, SP	3,823,983	371,587		(3,452,396)
Rev (Oth Dist)	-	-		-
Rev (Oth Ag)	1,110,000	27,490		(1,082,510)
Other Fin Src	-	110		110
Total Revenues	\$ 54,121,475	\$ 12,703,164	\$	(41,418,311)
Revenues from Other Agencies (*1)	\$ -	\$ -	\$	-
Total Revenues	\$ 54,121,475	\$ 12,703,164	\$	(41,418,311)

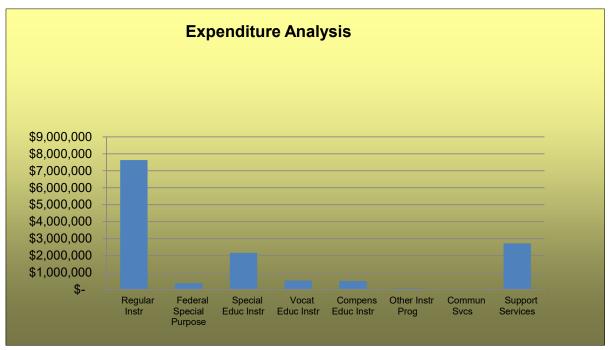


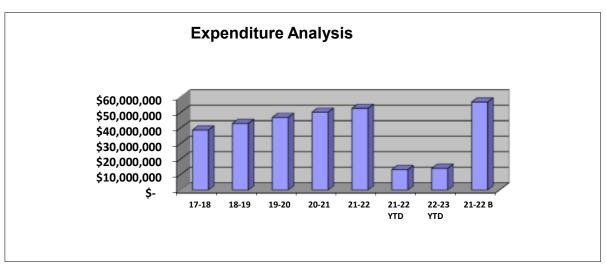


Lynden School District Expenditure Analysis Through November 30, 2022

Ge	ne	ral	Fiii	hr

Expenditures	2022/2023 Expenditures Budget (F195) Per G/L			Per G/L	Variance - Fav (Unf)		
Regular Instr	\$	31,959,381	\$	7,630,027	\$	24,329,354	
Federal Special Purpose	\$	1,068,330		358,213		710,117	
Special Educ Instr	\$	8,741,707		2,157,348		6,584,359	
Vocat Educ Instr	\$	2,139,217		520,720		1,618,497	
Compens Educ Instr	\$	2,213,350		492,921		1,720,429	
Other Instr Prog	\$	917,144		56,271		860,873	
Commun Svcs	\$	39,500		240		39,260	
Support Services		9,632,086		2,715,190		6,916,896	
Total Expenditures	\$	56,710,715	\$	13,930,930	\$	42,779,785	
Budget Capacity (*1)	\$	-	\$	-	\$	-	
Total Expenditures	\$	56,710,715	\$	13,930,930	\$	42,779,785	
Other Financing Sources		380,316		-		380,316	





Lynden School District Finance Report For the Board Meeting of December 8, 2022

Supplemental

District Procurement Card

Resolution #20-22 The Washington Association of School Business Officials (WASBO) sponsors a credit card program with the Bank of Montreal. The program is intended to provide the District with an avenue to work with vendors who do not take purchase orders.

Procedures

The District will be implementing procedures simlar to those in place with the Mount Baker School District. These procedures incorporate credit limits by department, approval steps, supporting documentation expectations, custody of credit card protocols, and other steps necessary to ensure compliance with state law and protection of public resources.

Budgeting (2023 / 2024)

Process

The budget process is started for the 23/24 Fiscal Year. Below are the steps/tasks in-place

Important Dates / Calendar

A budget calendar has been developed, identifying important dates, benchmarks toward completion.

School Board

Incorporated within the budget calendar are benchmark dates to provide the School Board relevant information.

The first informational presentation for the School Baord is planned for January 2023.

District Administration The District Administrative Team received its first update on the budget progress for 2023 / 2024 today. Timelines, progress similar to what is shared below was communicated, and a plan to start formal discussion on prioritization of resources will commence in January 2023.

Fund Balance Analysis An updated tool is in place to monitor financial activity . For example, per month how is payroll as a percent of budget in comparison to prior Fiscal Year trends. This will be helpful in analyzing fund balance performance.

Revenue & Expenditure

Initial estimates are complete for revenues & expenditures. Internal work is occurring around some specific cost areas (e.g. - how are federal categorical funds allocated for PD, staffing, & other needs)

District Administration

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