



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of December 8, 2022

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**Lynden School District
School Board Report**

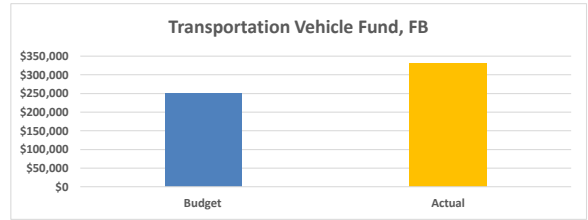
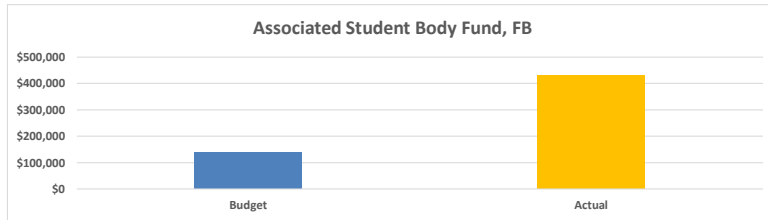
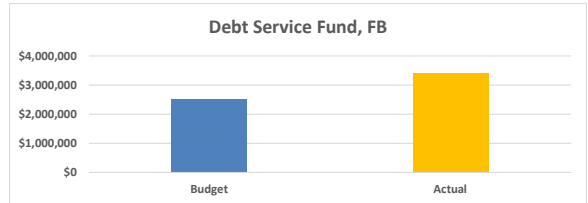
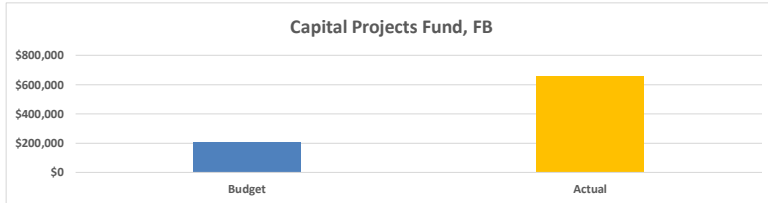
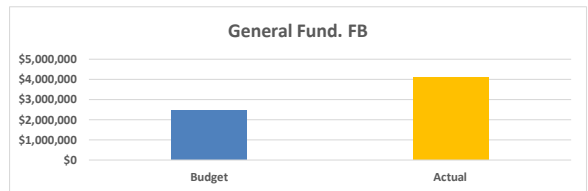
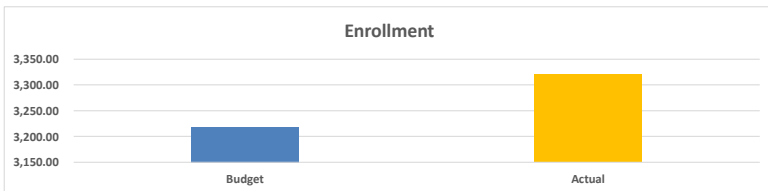
**District Financial Report - Executive Summary
For the Board Meeting of December 8, 2022**

Current Status

Finance / Accounting		Budget	Audit	Enrollment	Operations			
November 2022 materially complete.	21/22 Year-end Close	Adopted August 11, 2022	2021/2022 Audit	22 / 23	Work with Facilities, Food Service, 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 for 22/23, including Lynden Academy. Enrollment provided through November 2022. December enrollment not official (due 12/12/22)	Narlene will provide information regarding Food Service at the January 26, 2023 School Board meeting as a part of the Operations Team report	Shane will provide information regarding Transportation at the January 26, 2023 School Board meeting as a part of the Operations Team report	Shane will provide information regarding Transportation at the January 26, 2023 School Board meeting as a part of the Operations Team report	Mark will provide information regarding Technology at the January 26, 2023 School Board meeting as a part of the Operations Team report

Fund Balance

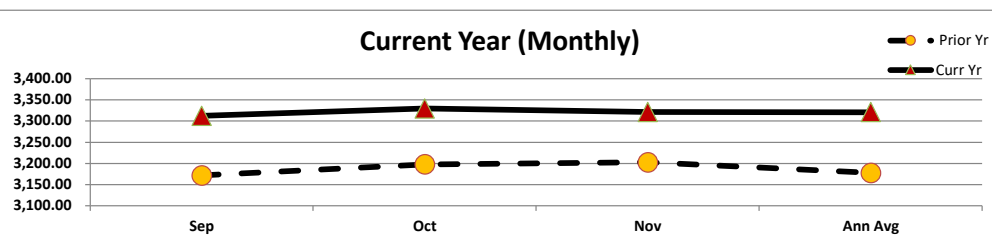
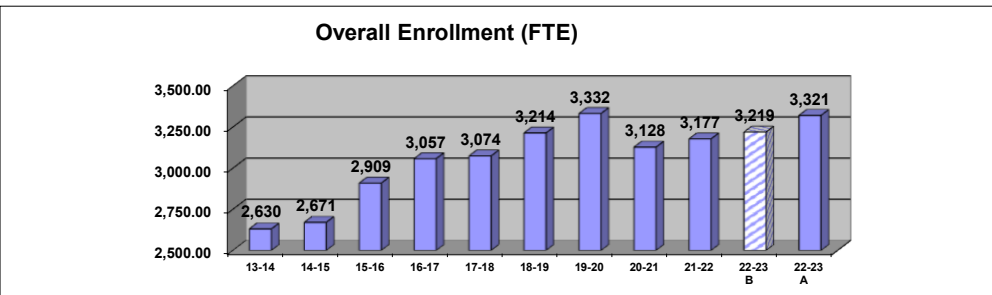
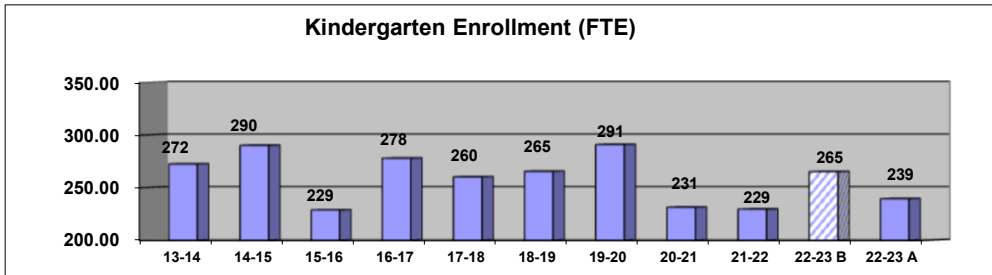
	<u>Enrollment</u>	<u>General Fund, FB</u>	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>	An updated tool is in place to monitor financial activity. For example, per month how is payroll as a percent of budget in comparison to prior Fiscal Year trends. This will be helpful in analyzing fund balance performance.
Budget	3,219.00	\$2,481,375	\$209,656	\$2,526,537	\$137,773	\$251,707	
Actual	3,320.75	\$4,080,916	\$657,142	\$3,390,900	\$430,404	\$330,324	
Variance	101.75	\$1,599,541	\$447,486	\$864,363	\$292,631	\$78,617	



**Lynden School District
Enrollment Analysis
Through November 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	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
CTE (7-8) *1	15.00	18.25	3.25	14.62
CTE (9-12) *1	220.00	194.42	(25.58)	213.85
Running Start *1	107.00	98.36	(8.64)	110.34
Dropout Reengagement *1	18.00	23.67	5.67	19.20

<u>Student Mobility (Start Yr)</u>	<u>New</u>	<u>Withdrawal</u>
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 November 30, 2022

General Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 54,121,475	\$ 12,703,164	n/a	n/a
Expenditures (-)	56,710,615	13,930,930	37,101,899	5,677,786
Transfers / Other	(389,316)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (2,978,456)	\$ (1,227,766)	n/a	n/a
Beginning Fund Balance	5,459,831	5,308,681	n/a	(151,150)
Ending Fund Balance	\$ 2,481,375	\$ 4,080,916	n/a	n/a

Capital Projects Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
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	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	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	-	-	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

Associated Student Body Fund

Description	2022/2023 (F195)	YTD per G/L	Encumbrance	Variance - Fav (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
Beginning Fund Balance	188,373	344,377	n/a	156,004
Ending Fund Balance	\$ 137,773	\$ 430,404	n/a	n/a

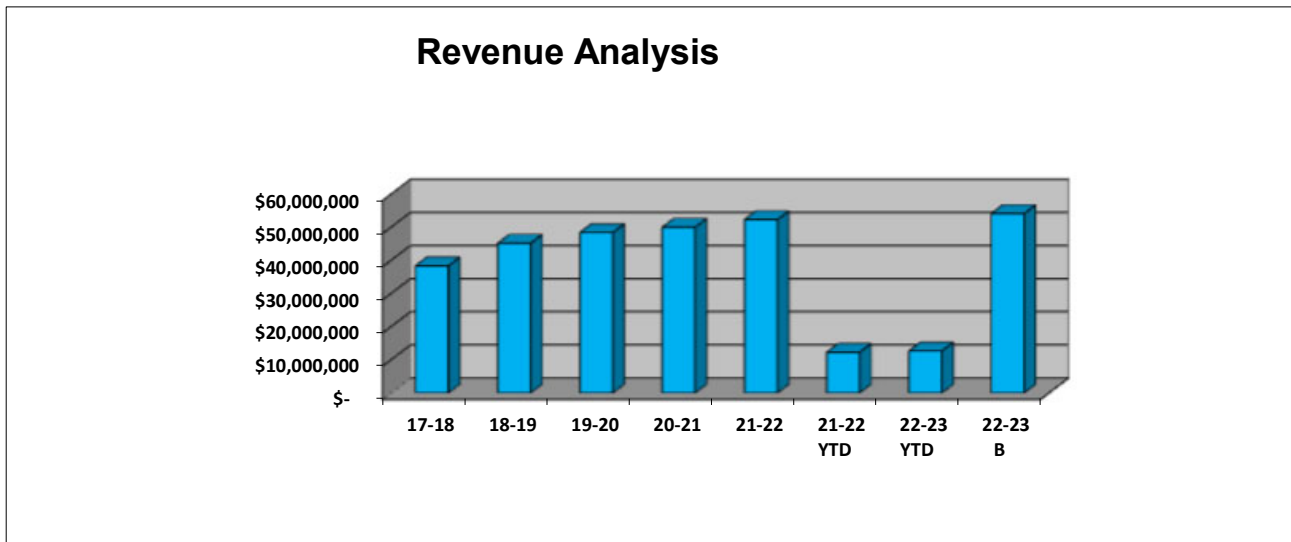
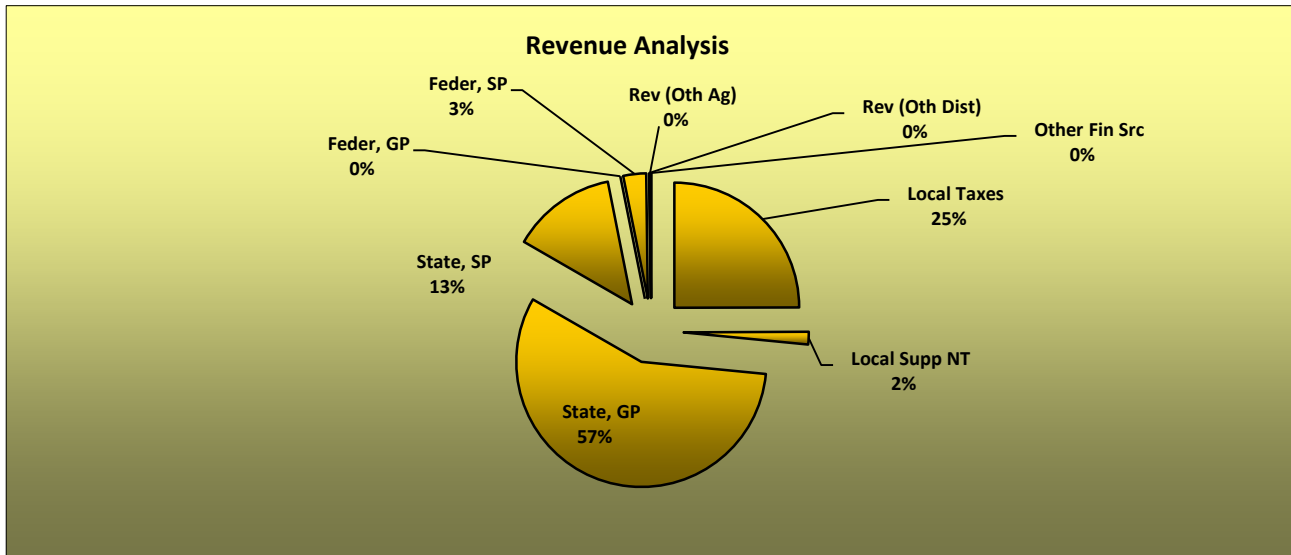
Transportation Vehicle Fund

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	\$ 251,707	\$ 330,324	n/a	n/a

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

General Fund

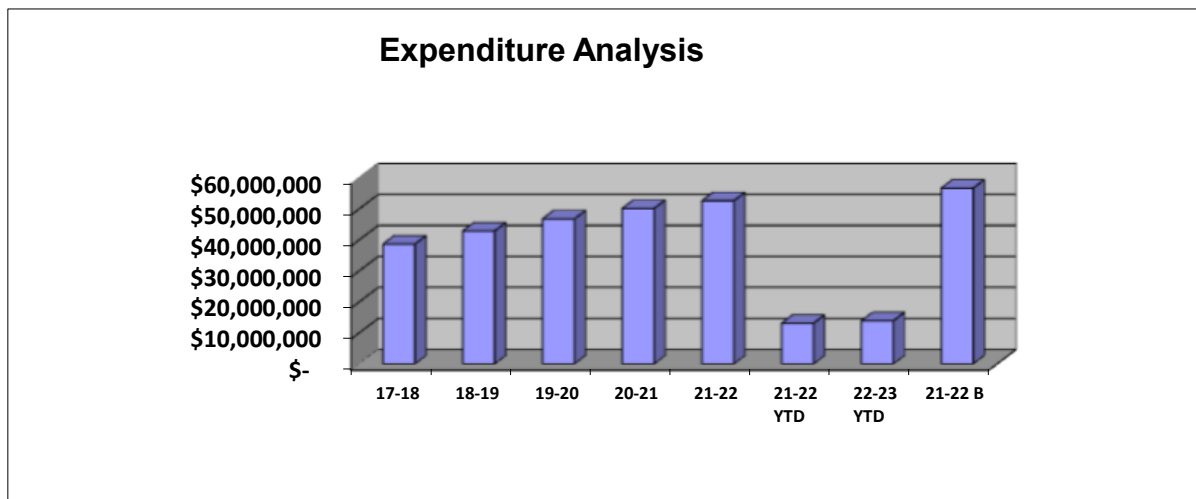
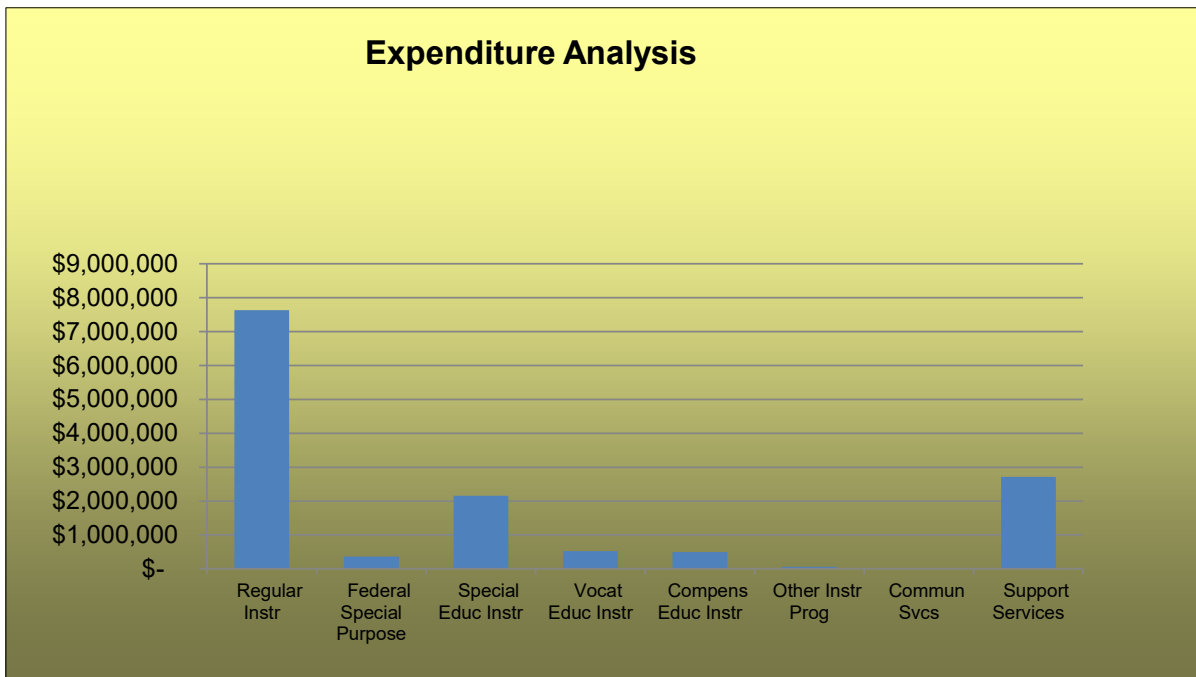
Revenues	2022/2023 Budget (F195)	Per G/L	Variance - Fav (Unf)
Local Taxes	\$ 7,348,011	\$ 3,168,523	\$ (4,179,488)
Local Supp NT	572,000	203,620	(368,380)
State, GP	33,262,426	7,211,136	(26,051,290)
State, SP	7,970,055	1,720,699	(6,249,356)
Feder, GP	35,000	-	(35,000)
Feder, SP	3,823,983	371,587	(3,452,396)
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**

General Fund

Expenditures	2022/2023	Per G/L	Variance - Fav
	Budget (F195)		(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 similar 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 Board 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	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)