



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of December 11, 2025

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Lynden School District
School Board Report

District Financial Report - Executive Summary
For the Board Meeting of December 11, 2025

Current Status

Finance / Accounting

Month-end	Financial Outlook
Oct-25 accounting in progress & materially complete	24/25 closed at \$6.9 million (budgeted @ \$6.3 million)

Budget
25/26 Budget adopted August 7, 2025. Thank you :-)

Budget, Audit, & Enrollment

Audit
The 24/25 state financial statement is complete. Audit fieldwork is scheduled for late Dec. 2025 - mid-Feb. 2026

Enrollment
25/26 AAFTE - 3,546, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496

Operations

Child Nutrition
Future report planned for Jan/Feb 2026

Facilities
Kevin provided ICOS Update (March 2025)

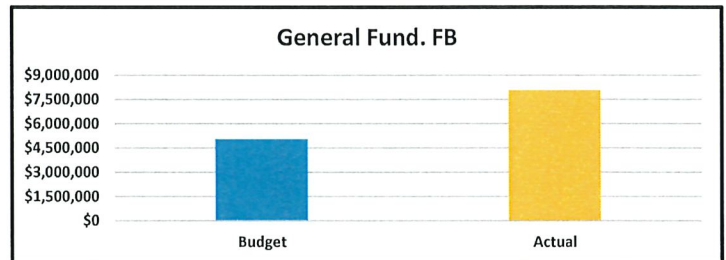
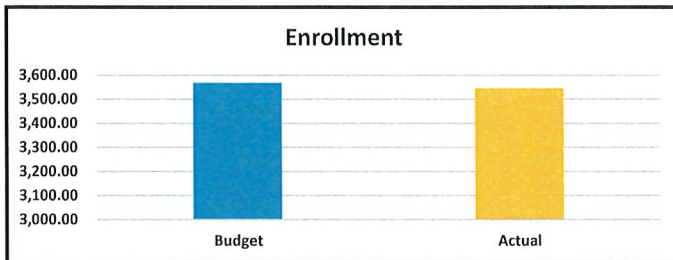
Safety
For this meeting (Dec. 11, 2026)

Technology
Future report planned for Jan/Feb 2026

Transportation
Future report planned for Jan/Feb 2026

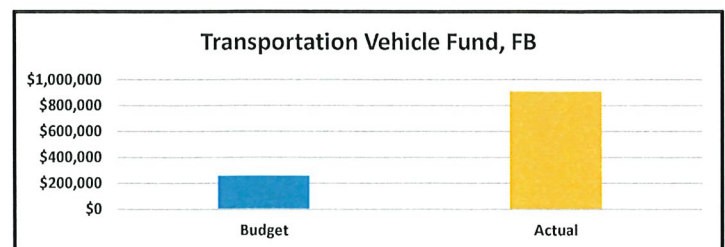
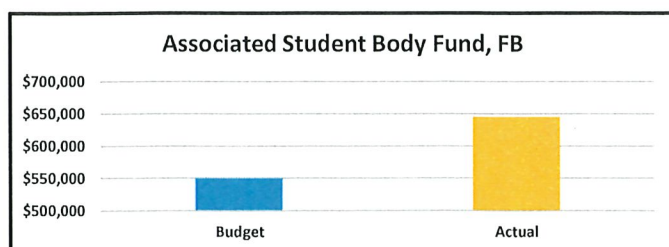
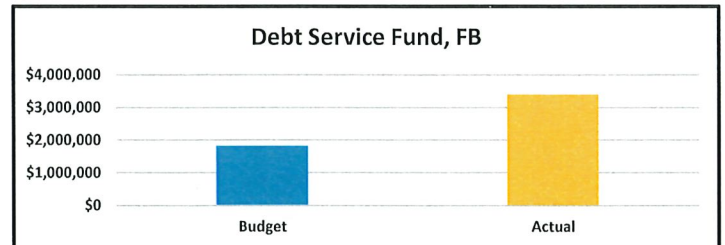
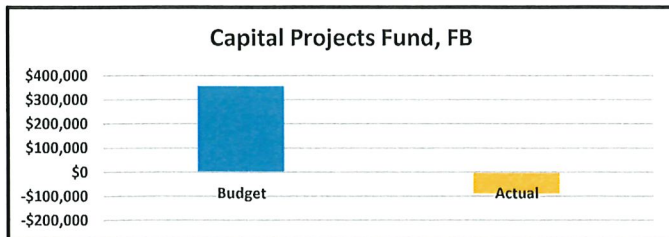
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,546.79	\$8,095,383
Variance	(23.21)	\$3,053,813



Other Funds (Fund Balance)

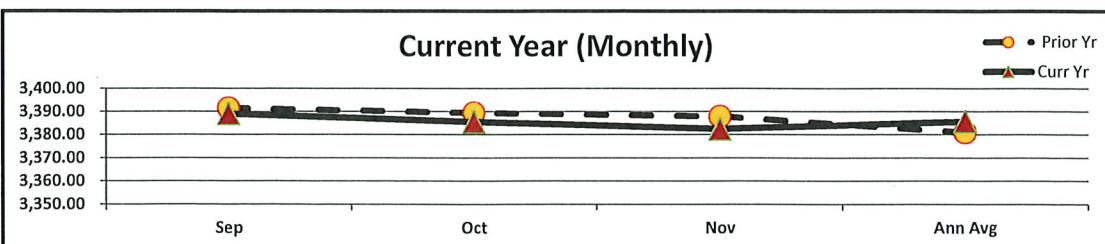
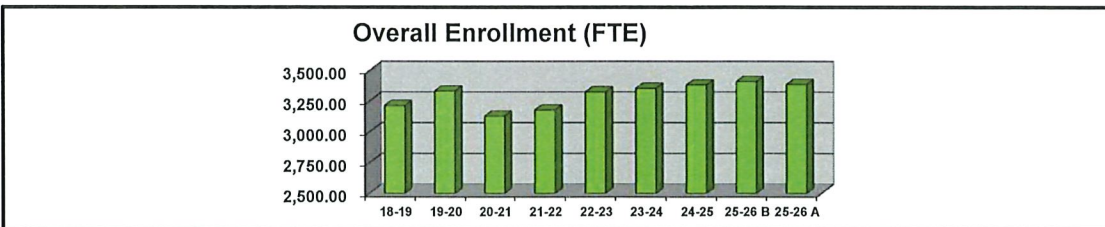
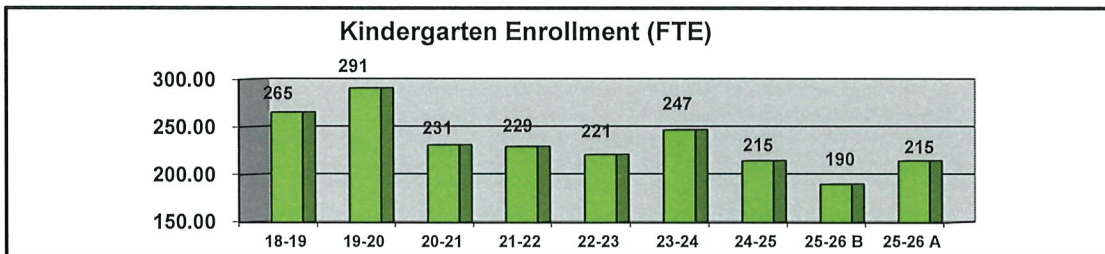
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	-\$87,360	\$3,410,565	\$645,365	\$913,087
Variance	-\$443,958	\$1,576,529	\$95,365	\$653,299



**Lynden School District
Enrollment Analysis
Through November 2025 (Per OSPI)**

<u>Enrollment by Grade</u>	<u>2025/2026 Budget</u>	<u>2025/2026 Annual Average</u>	<u>2025/2026 Budget Variance</u>	<u>2024/2025 Annual Average</u>
Kindergarten, TK *1	76.00	68.93	(7.07)	76.60
Kindergarten	185.00	192.09	7.09	199.89
Grade 1	193.00	191.67	(1.33)	224.70
Grade 2	231.00	220.67	(10.33)	240.10
Grade 3	257.00	240.66	(16.34)	238.22
Grade 4	236.00	244.64	8.64	216.56
Grade 5	230.00	218.66	(11.34)	230.72
Grade 6	241.00	237.44	(3.56)	234.89
K-6	1,649.00	1,614.76	(34.24)	1,661.68
Grade 7	240.00	234.34	(5.66)	255.34
Grade 8	261.00	262.06	1.06	220.24
7-8	501.00	496.40	(4.60)	475.58
Grade 9	246.00	236.76	(9.24)	257.57
Grade 10	253.00	248.43	(4.57)	229.97
Grade 11	189.00	187.96	(1.04)	200.06
Grade 12	173.00	183.08	10.08	159.72
9-12	861.00	856.23	(4.77)	847.32
Total K-12	3,011.00	2,967.39	(43.61)	2,984.58
ALE	398.00	416.19	18.19	396.59
Running Start *1	125.00	134.23	9.23	130.89
Dropout Reengagement *1	36.00	29.00	(7.00)	36.00
Rounding/Other	-	(0.02)	(0.02)	(0.02)
Total Basic Education Enrollment	3,570.00	3,546.79	(23.21)	3,548.04
 CTE (7-8) *1	 15.00	 18.02	 3.02	 16.67
CTE (9-12) *1	175.00	164.33	(10.67)	168.25

*1 - Transitional Kindergarten for 23/24 - separate funding from Basic Education



Lynden School District
Budget Status Report
Through October 31, 2025

General Fund

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 13,013,242	n/a	n/a
Expenditures (-)	67,699,309	11,844,624	50,920,106	4,934,579
Transfers / Other	(353,086)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ 1,168,617	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 8,095,383	n/a	n/a

Capital Projects Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 2,403	n/a	n/a
Expenditures (-)	875,000	685,719	-	189,281
Transfers / Other	(150,000)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (683,316)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ (87,360)	n/a	n/a

Debt Service Fund

Description	2025/2026 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	\$ 3,559,213	\$ 1,288,186	n/a	n/a
Expenditures (-)	3,749,135	11,399	3,464,011	273,725
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (189,922)	\$ 1,276,788	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 3,410,565	n/a	n/a

Associated Student Body Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 252,933	n/a	n/a
Expenditures (-)	663,553	126,666	59,207	477,680
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 126,267	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 645,365	n/a	n/a

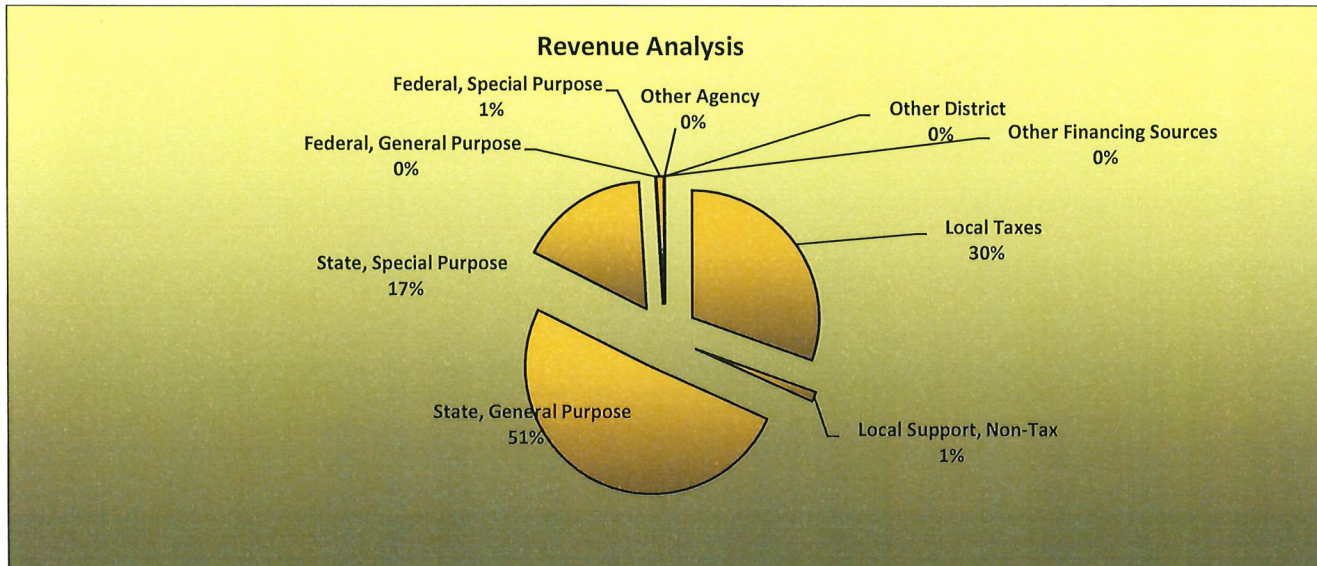
Transportation Vehicle Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 4,179	n/a	n/a
Expenditures (-)	1,050,000	-	683,888	366,112
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ 4,179	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 913,087	n/a	n/a

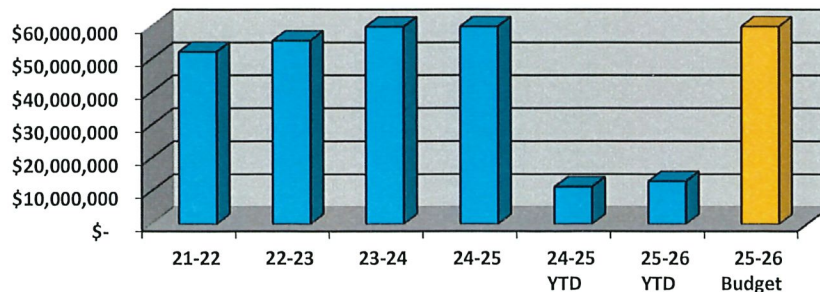
**Lynden School District
Revenue Analysis
Through October 31, 2025**

General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 3,962,775	\$ (6,466,264)
Local Support, Non-Tax	575,681	166,567	(409,114)
State, General Purpose	38,738,806	6,585,580	(32,153,226)
State, Special Purpose	12,869,168	2,175,657	(10,693,511)
Federal, General Purpose	44,367	-	(44,367)
Federal, Special Purpose	2,867,943	122,663	(2,745,280)
Other District	-	-	-
Other Agency	276,000	-	(276,000)
Other Financing Sources	-	-	-
Total Revenues	\$ 65,801,004	\$ 13,013,242	\$ (52,787,762)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 13,013,242	\$ (53,787,762)



Revenue Analysis

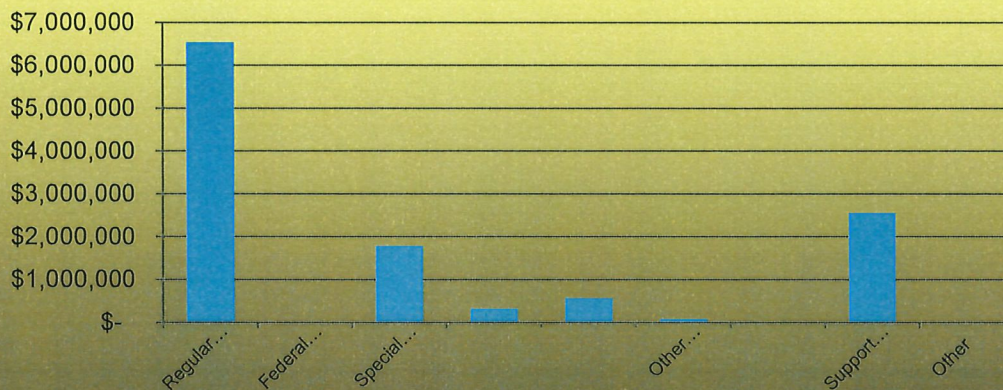


Lynden School District
Expenditure Analysis
Through October 31, 2025

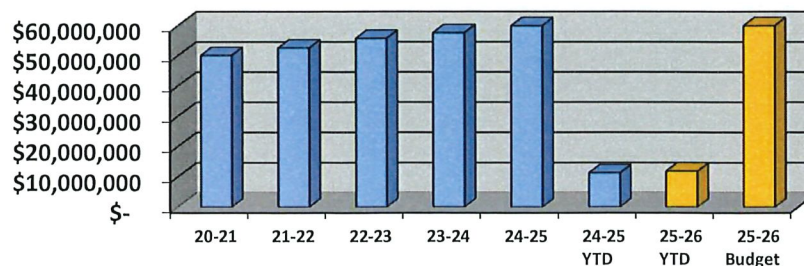
General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 6,542,062	\$ 31,365,814
Federal Special Purpose	\$ -	603	(603)
Special Education Instruction	\$ 10,589,826	1,787,055	8,802,771
Vocational Education Instruction	\$ 2,197,433	314,154	1,883,279
Compensatory Education Instruction	\$ 3,106,249	560,159	2,546,090
Other Instructional Programs	\$ 454,611	83,733	370,878
Community Services	\$ -	-	-
Support Services	12,443,314	2,556,860	9,886,454
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 11,844,624	\$ 54,854,685
Budget Capacity ^{(*)1}	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 11,844,624	\$ 55,854,685
Other Financing Sources	353,086	-	353,086

Expenditure Analysis



Expenditure Analysis



Financial Information & Projection

		As of Oct. 2024	As of Oct. 2025		
	Budget	(Prior Year)	(Current Year)	Projected	Favor (+), Unfavor (-)
Beginning Fund Balance	\$ 6,292,960	\$ 7,127,574	\$ 6,926,766	\$ 6,926,766	\$ 633,806
Revenue					
Local Revenue	\$ 11,004,720	\$ 2,851,473	\$ 4,129,341	\$ 11,044,039	\$ 39,319
State Revenue	\$ 51,607,974	\$ 8,406,429	\$ 8,761,237	\$ 51,295,855	\$ (312,119)
Federal Revenue	\$ 2,912,310	\$ 108,810	\$ 122,663	\$ 2,865,513	\$ (46,797)
Other Revenue	\$ 276,000	\$ 2,960	\$ -	\$ 276,000	\$ 0
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 66,801,004	\$ 11,369,672	\$ 13,013,242	\$ 66,481,407	\$ (319,597)
Expenditures					
Payroll	\$ 56,166,553	\$ 8,636,076	\$ 9,278,524	\$ 56,317,524	\$ (150,971)
MSOC's	\$ 10,532,756	\$ 2,659,142	\$ 2,566,101	\$ 10,801,604	\$ (268,848)
Transfers	\$ 353,086	\$ -	\$ -	\$ 370,263	\$ (17,177)
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 68,052,395	\$ 11,295,218	\$ 11,844,624	\$ 68,489,391	\$ (436,996)
Ending Fund Balance *1	\$ 5,041,569	\$ 7,202,028	\$ 8,095,383	\$ 4,918,782	\$ (122,787)

*1 - Updated projection as of Oct. 2025

