



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of January 22, 2026

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Lynden School District
School Board Report

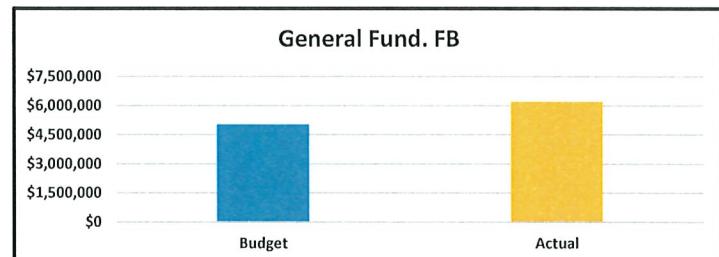
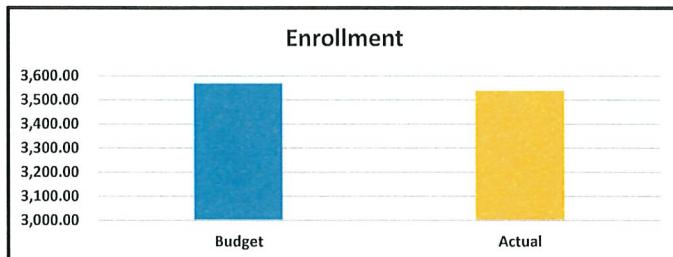
District Financial Report - Executive Summary
For the Board Meeting of January 22, 2026

Current Status

Finance / Accounting		Budget, Audit, & Enrollment		
Month-end	Financial Outlook	Budget	Audit	Enrollment
Dec-25 accounting in progress (Apportionment & Whatcom County Treasurer data accounted for, other activity pending)	25/26 preliminary projection is to close at \$4.89 million (budgeted @ \$5.05 million)	26/27 budget development commenced over the Christmas Break (initial enrollment estimate)	24/25 Audit fieldwork has commenced, scheduled for late Dec. 2025 - mid-Feb. 2026	25/26 AAFTE - 3,539, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496
Operations				
Child Nutrition	Facilities	Safety	Technology	Transportation
Future report planned for Feb 2026	Kevin provided ICOS Update (March 2025)	Presented January 8, 2026	Planned for this meeting, Jan. 22, 2026	Planned for this meeting, Jan. 22, 2026

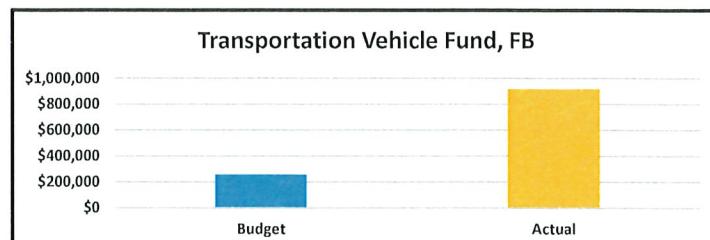
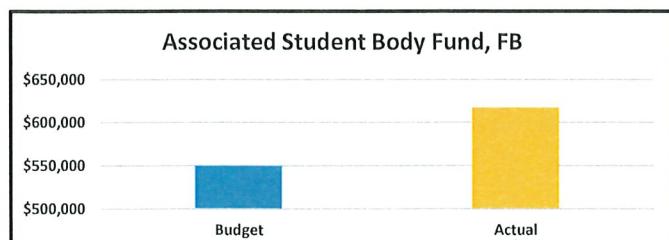
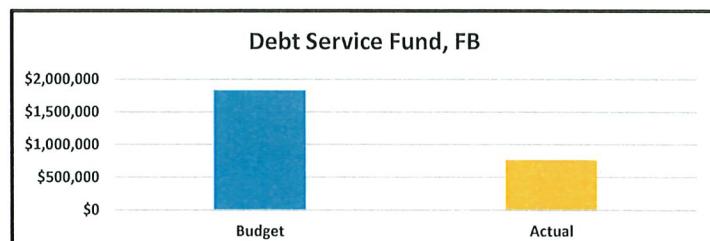
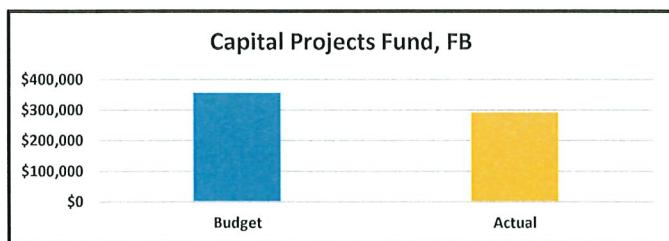
District Enrollment & General Fund (Fund Balance)

	Enrollment	General Fund, FB
Budget	3,570.00	\$5,041,570
Actual	3,538.99	\$6,212,653
Variance	(31.01)	\$1,171,083



Other Funds (Fund Balance)

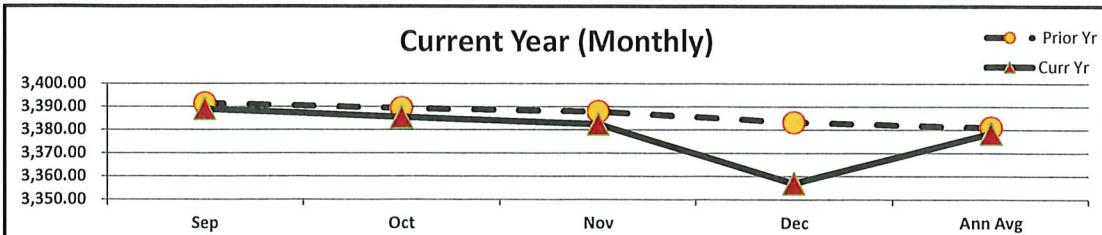
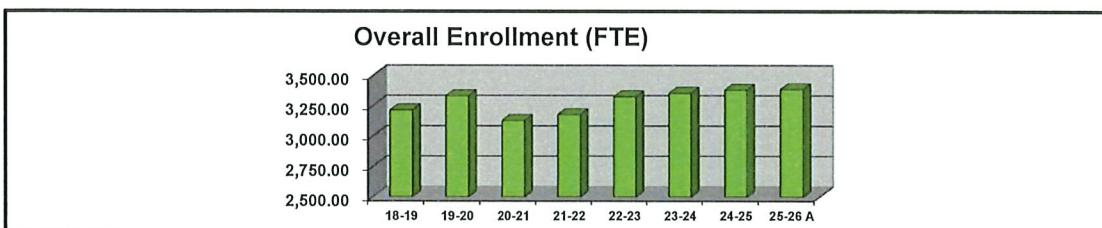
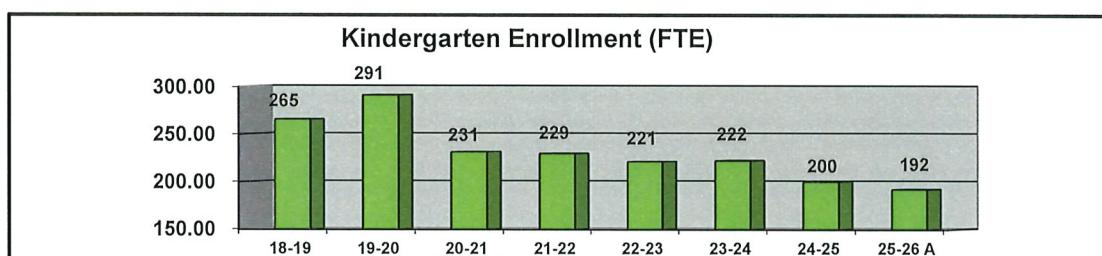
	Capital Projects Fund, FB	Debt Service Fund, FB	Associated Student Body Fund, FB	Transportation Vehicle Fund, FB
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$292,644	\$767,712	\$617,463	\$919,204
Variance	-\$63,955	-\$1,066,324	\$67,463	\$659,416



**Lynden School District
Enrollment Analysis
Through December 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	68.79	(7.21)	76.60
Kindergarten	185.00	191.95	6.95	199.89
Grade 1	193.00	191.50	(1.50)	224.70
Grade 2	231.00	220.00	(11.00)	240.10
Grade 3	257.00	239.25	(17.75)	238.22
Grade 4	236.00	244.39	8.39	216.56
Grade 5	230.00	218.50	(11.50)	230.72
Grade 6	241.00	237.12	(3.88)	234.89
K-6	1,649.00	1,611.50	(37.50)	1,661.68
Grade 7	240.00	233.75	(6.25)	255.34
Grade 8	261.00	260.72	(0.28)	220.24
7-8	501.00	494.47	(6.53)	475.58
Grade 9	246.00	235.46	(10.54)	257.57
Grade 10	253.00	247.05	(5.95)	229.97
Grade 11	189.00	187.67	(1.33)	200.06
Grade 12	173.00	182.94	9.94	159.72
9-12	861.00	853.12	(7.88)	847.32
Total K-12	3,011.00	2,959.09	(51.91)	2,984.58
ALE	398.00	417.85	19.85	396.59
Running Start *1	125.00	133.82	8.82	130.89
Dropout Reengagement *1	36.00	28.25	(7.75)	36.00
Rounding/Other	-	(0.02)	(0.02)	(0.02)
Total Basic Education Enrollment	3,570.00	3,538.99	(31.01)	3,548.04
CTE (7-8) *1	15.00	17.85	2.85	16.67
CTE (9-12) *1	175.00	163.16	(11.84)	168.25

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



Lynden School District

Budget Status Report

Through December 31, 2025

General Fund

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 21,817,078	n/a	n/a
Expenditures (-)	67,699,309	22,323,191	41,539,519	3,836,599
Transfers / Other	(353,086)	(208,000)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (714,113)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 6,212,653	n/a	n/a

Capital Projects Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 211,702	n/a	n/a
Expenditures (-)	875,000	946,183	-	(71,183)
Transfers / Other	(150,000)	431,169	n/a	n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (303,312)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 292,644	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	\$ 1,526,046	n/a	n/a
Expenditures (-)	3,749,135	2,892,111	583,299	273,725
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (189,922)	\$ (1,366,065)	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 767,712	n/a	n/a

Associated Student Body Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 302,751	n/a	n/a
Expenditures (-)	663,553	204,386	72,883	386,284
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 98,365	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 617,463	n/a	n/a

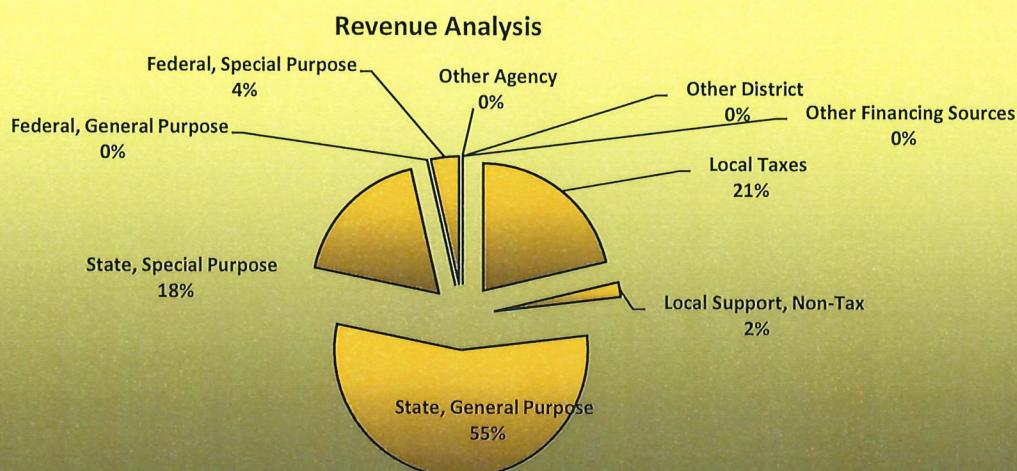
Transportation Vehicle Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 126,926	n/a	n/a
Expenditures (-)	1,050,000	116,630	566,908	366,462
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ 10,296	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 919,204	n/a	n/a

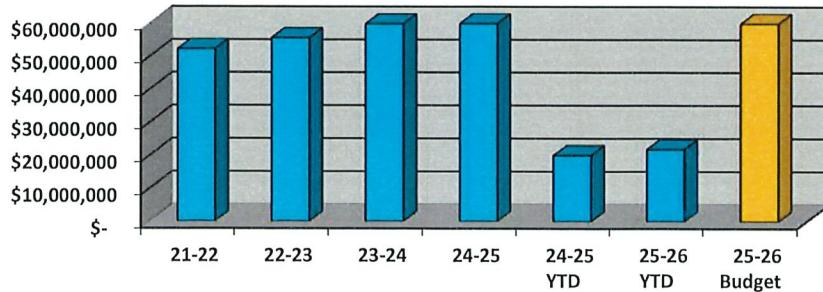
Lynden School District
Revenue Analysis
Through December 31, 2025

General Fund

Revenues	2025/2026	Year-to-Date	Variance - Fav (Unf)
	Budget (F195)		
Local Taxes	\$ 10,429,039	\$ 4,649,615	\$ (5,779,424)
Local Support, Non-Tax	575,681	405,793	(169,888)
State, General Purpose	38,738,806	12,008,999	(26,729,807)
State, Special Purpose	12,869,168	3,978,667	(8,890,501)
Federal, General Purpose	44,367	-	(44,367)
Federal, Special Purpose	2,867,943	774,004	(2,093,939)
Other District	-	-	-
Other Agency	276,000	-	(276,000)
Other Financing Sources	-	-	-
Total Revenues	\$ 65,801,004	\$ 21,817,078	\$ (43,983,926)
Budget Capacity (*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 21,817,078	\$ (44,983,926)



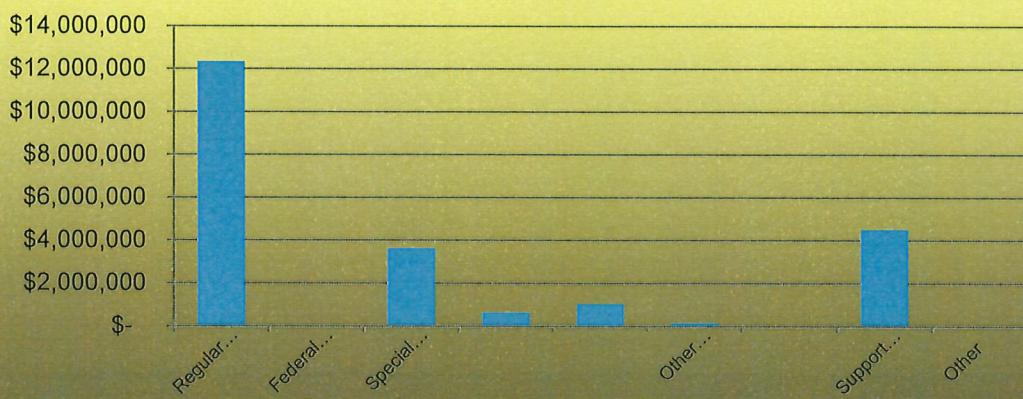
Revenue Analysis



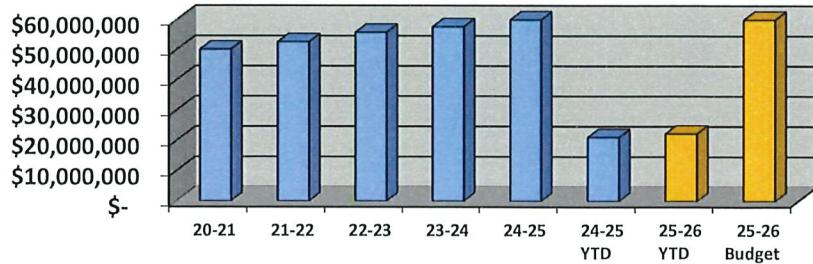
**Lynden School District
Expenditure Analysis
Through December 31, 2025**

General Fund			
Expenditures	2025/2026		Variance - Fav (Unf)
	Budget (F195)	Year-to-Date	
Regular Instruction	\$ 37,907,876	\$ 12,339,240	\$ 25,568,636
Federal Special Purpose	\$ -	1,165	(1,165)
Special Education Instruction	\$ 10,589,826	3,633,545	6,956,281
Vocational Education Instruction	\$ 2,197,433	624,471	1,572,962
Compensatory Education Instruction	\$ 3,106,249	1,041,710	2,064,539
Other Instructional Programs	\$ 454,611	163,958	290,653
Community Services	\$ -	1,596	(1,596)
Support Services	12,443,314	4,517,505	7,925,809
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 22,323,191	\$ 44,376,118
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 22,323,191	\$ 45,376,118
Other Financing Sources	353,086	-	353,086

Expenditure Analysis



Expenditure Analysis



Financial Information & Projection		As of Dec. 2024 (Prior Year)		As of Dec. 2025 (Current Year)		Projected	Favor (+) Unfavor (-)
	Budget		Year)		Year)		
Beginning Fund Balance	\$ 6,292,960	\$ 7,127,574		\$ 6,926,766		\$ 6,926,766	\$ 633,806
<u>Revenue</u>							
Local Revenue	\$ 11,004,720	\$ 3,874,637		\$ 5,055,408		\$ 11,206,753	\$ 202,033
State Revenue	\$ 51,607,974	\$ 15,311,524		\$ 15,987,666		\$ 51,316,240	\$ (291,734)
Federal Revenue	\$ 2,912,310	\$ 763,394		\$ 774,004		\$ 2,912,858	\$ 548
Other Revenue	\$ 276,000	\$ 85,796		\$ -		\$ 276,000	\$ 0
Budget Capacity	\$ 1,000,000	\$ -		\$ -		\$ 1,000,000	\$ -
Total Revenue	\$ 66,801,004	\$ 20,035,351		\$ 21,817,078		\$ 66,711,852	\$ (89,152)
<u>Expenditures</u>							
Payroll	\$ 56,166,553	\$ 17,351,540		\$ 18,613,552		\$ 56,305,034	\$ (138,481)
MSOC's	\$ 10,532,756	\$ 3,757,768		\$ 3,709,639		\$ 10,835,166	\$ (302,410)
Transfers	\$ 353,086	\$ -		\$ 208,000		\$ 578,263	\$ (225,177)
Other	\$ -	\$ -		\$ -		\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -		\$ -		\$ 1,000,000	\$ -
Total Expenditures	\$ 68,052,395	\$ 21,109,308		\$ 22,531,191		\$ 68,718,464	\$ (666,069)
Net Change in Fund Balance	\$ (1,251,391)	\$ (1,073,957)		\$ (714,113)		\$ (2,006,612)	\$ (755,221)
Ending Fund Balance ¹	\$ 5,041,569	\$ 6,053,617		\$ 6,212,653		\$ 4,920,154	\$ (121,415)

