



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of January 8, 2026

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of January 8, 2026**

Current Status

Finance / Accounting

Month-end	Financial Outlook
Nov-25 accounting in progress & materially complete	25/26 preliminary projection is to close at \$4.89 million (budgeted @ \$5.05 million)

Budget
26/27 budget development commenced over the Christmas Break (initial enrollment estimate)

Budget, Audit, & Enrollment

Audit
24/25 Audit fieldwork has commenced, scheduled for late Dec. 2025 - mid-Feb. 2026

Enrollment
25/26 AAFTE - 3,538, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496

Operations

Child Nutrition
Future report planned for Feb 2026

Facilities
Kevin provided ICOS Update (March 2025)

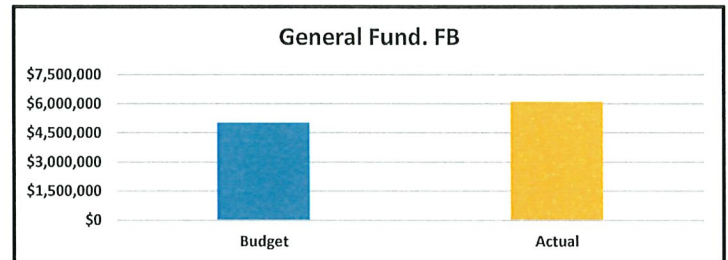
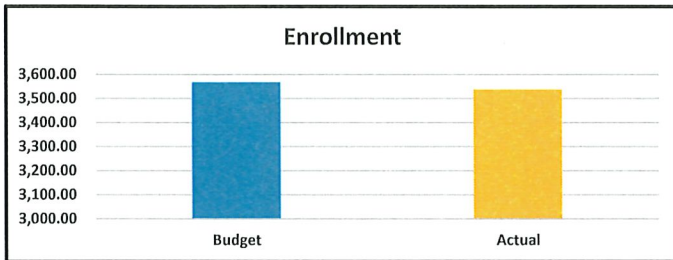
Safety
For this meeting (Jan. 8, 2026)

Technology
Future report planned for Jan. 2026

Transportation
Future report planned for Jan. 2026

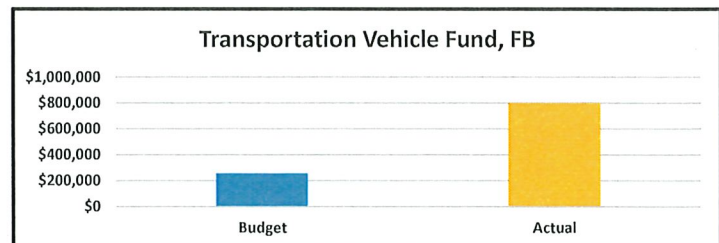
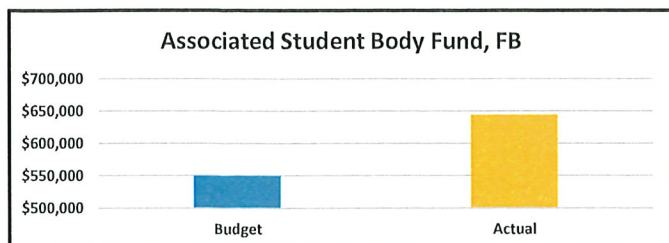
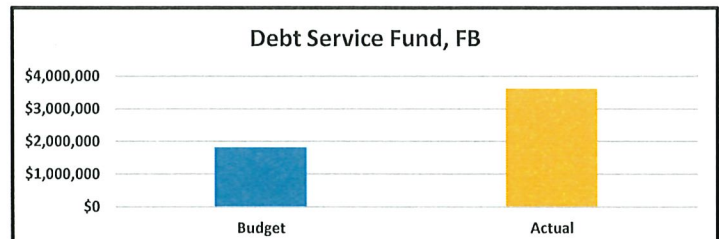
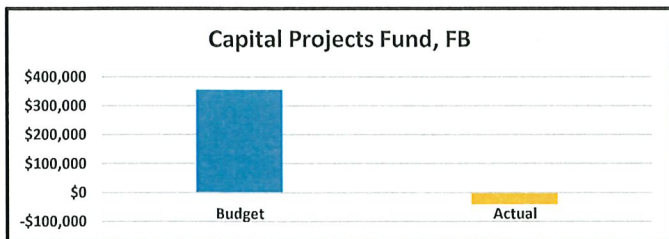
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,538.99	\$6,110,451
Variance	(31.01)	\$1,068,881



Other Funds (Fund Balance)

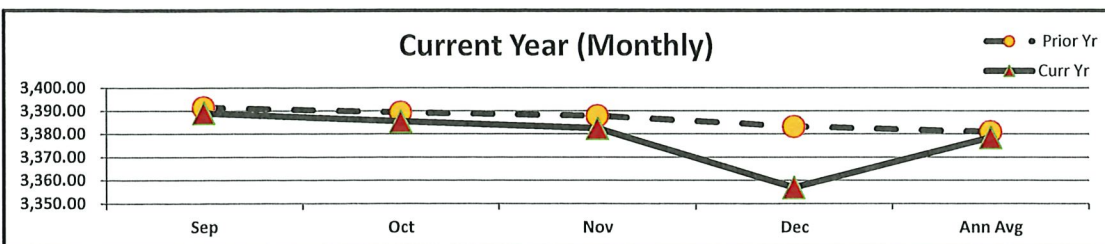
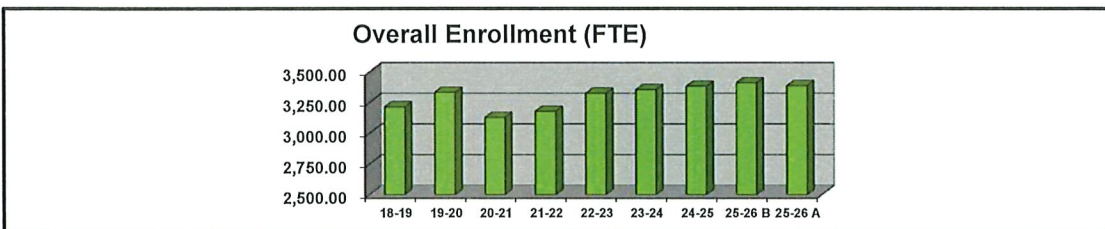
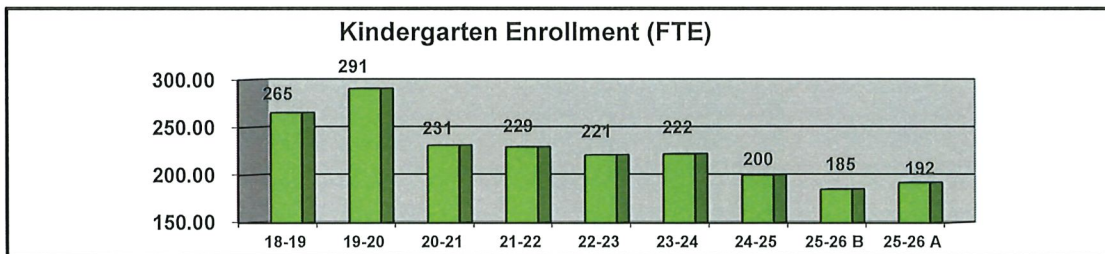
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	-\$40,051	\$3,618,934	\$644,408	\$799,446
Variance	-\$396,649	\$1,784,898	\$94,408	\$539,658



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

<u>Enrollment by Grade</u>	2025/2026 Budget	2025/2026 Annual Average	2025/2026 Budget Variance	2024/2025 Annual Average
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 November 30, 2025

General Fund

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 16,539,342	n/a	n/a
Expenditures (-)	67,699,309	17,147,657	46,111,789	4,439,863
Transfers / Other	(353,086)	(208,000)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (816,315)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 6,110,451	n/a	n/a

Capital Projects Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 210,658	n/a	n/a
Expenditures (-)	875,000	846,665	-	28,335
Transfers / Other	(150,000)	-		n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (636,007)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ (40,051)	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	\$ 1,496,555	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)	\$ 1,485,156	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 3,618,934	n/a	n/a

Associated Student Body Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 276,239	n/a	n/a
Expenditures (-)	663,553	150,928	76,936	435,689
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 125,311	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 644,408	n/a	n/a

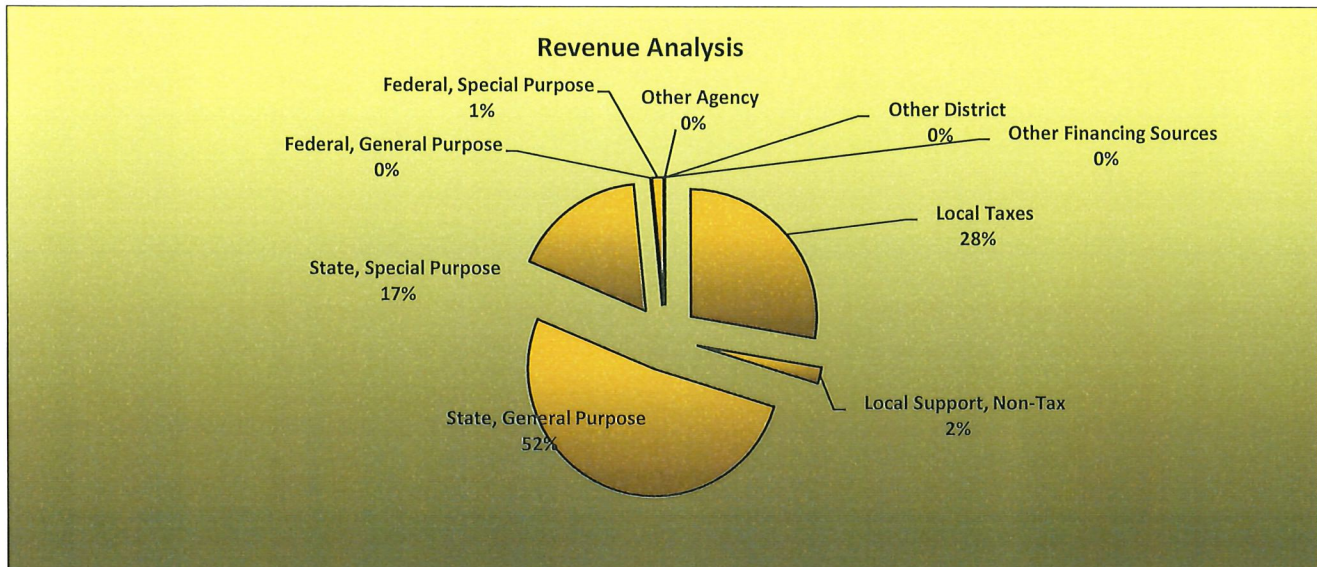
Transportation Vehicle Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 7,168	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)	\$ (109,462)	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 799,446	n/a	n/a

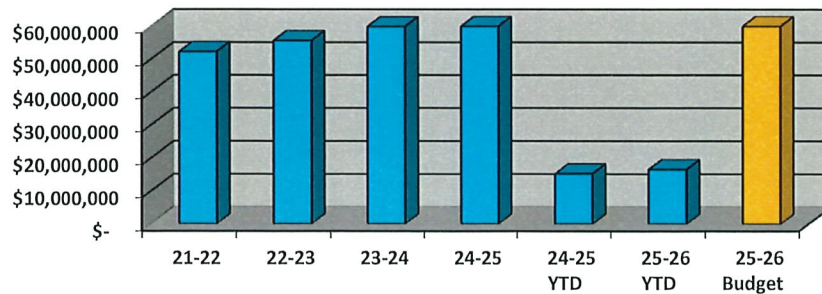
**Lynden School District
Revenue Analysis
Through November 30, 2025**

General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 4,588,257	\$ (5,840,782)
Local Support, Non-Tax	575,681	343,910	(231,771)
State, General Purpose	38,738,806	8,522,515	(30,216,291)
State, Special Purpose	12,869,168	2,839,505	(10,029,663)
Federal, General Purpose	44,367	-	(44,367)
Federal, Special Purpose	2,867,943	245,155	(2,622,788)
Other District	-	-	-
Other Agency	276,000	-	(276,000)
Other Financing Sources	-	-	-
Total Revenues	\$ 65,801,004	\$ 16,539,342	\$ (49,261,662)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 16,539,342	\$ (50,261,662)



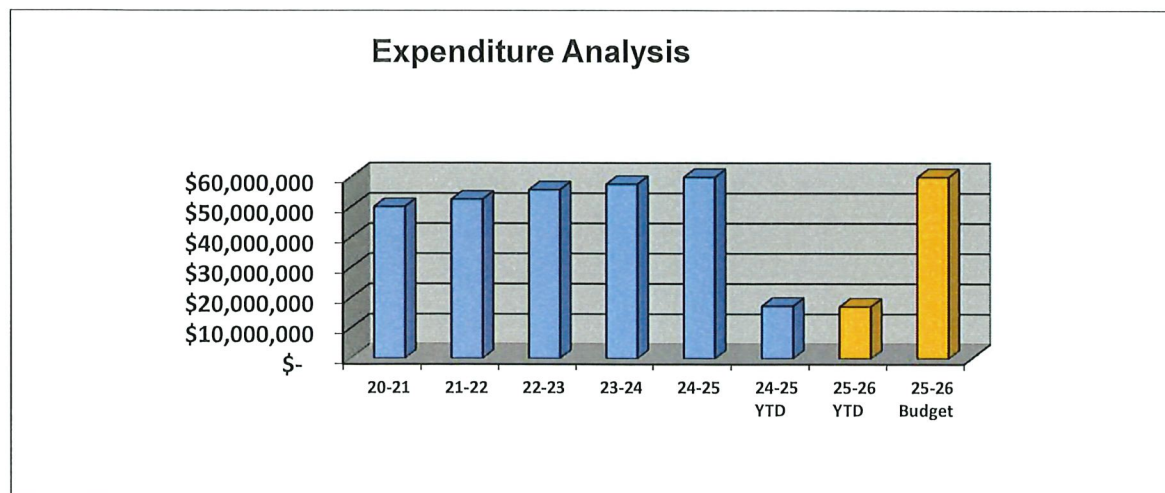
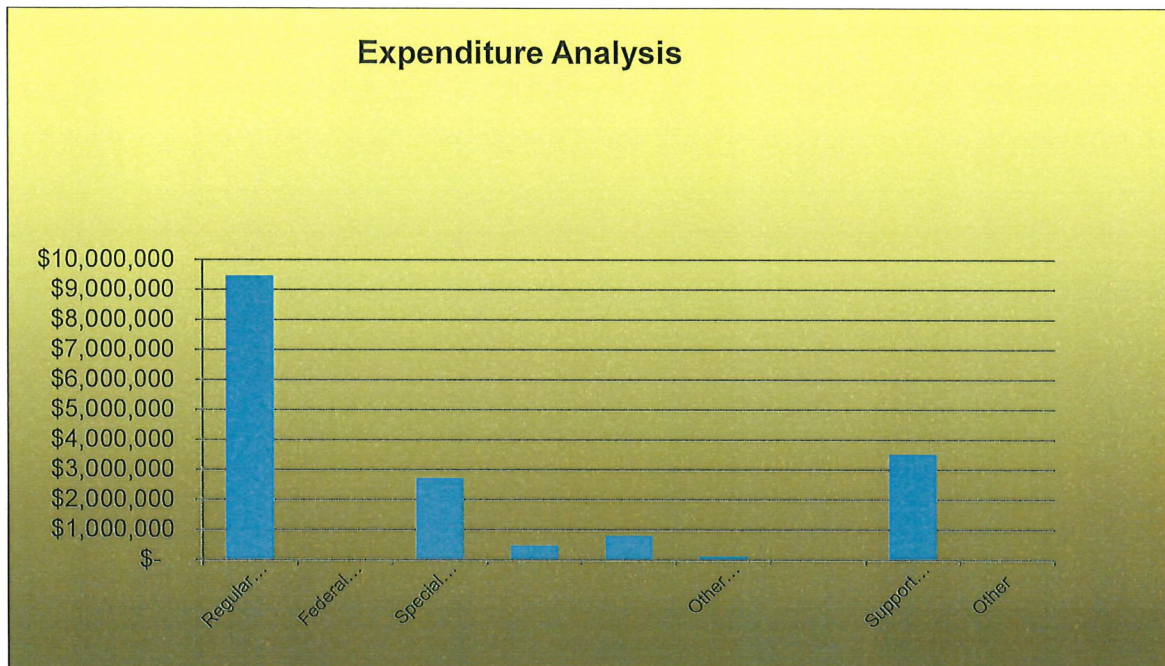
Revenue Analysis



Lynden School District
Expenditure Analysis
Through November 30, 2025

General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 9,477,591	\$ 28,430,285
Federal Special Purpose	\$ -	603	(603)
Special Education Instruction	\$ 10,589,826	2,723,090	7,866,736
Vocational Education Instruction	\$ 2,197,433	477,260	1,720,173
Compensatory Education Instruction	\$ 3,106,249	811,054	2,295,195
Other Instructional Programs	\$ 454,611	126,372	328,239
Community Services	\$ -	297	(297)
Support Services	12,443,314	3,531,390	8,911,924
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 17,147,657	\$ 49,551,652
Budget Capacity ^{(*)1}	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 17,147,657	\$ 50,551,652
Other Financing Sources	353,086	-	353,086



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	\$ 56,305,034	\$ (138,481)
MSOC's	\$ 10,532,756	\$ 2,659,142	\$ 2,566,101	\$ 10,833,702	\$ (300,946)
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	\$ 68,508,999	\$ (456,604)
Ending Fund Balance **1	\$ 5,041,569	\$ 7,202,028	\$ 8,095,383	\$ 4,899,174	\$ (142,395)

**1 - Updated projection as of Oct. 2025

