



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of March 26, 2026

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**Lynden School District
School Board Report**

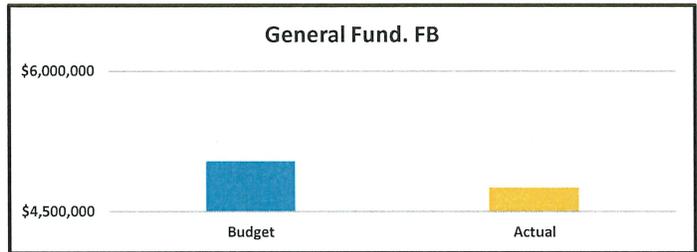
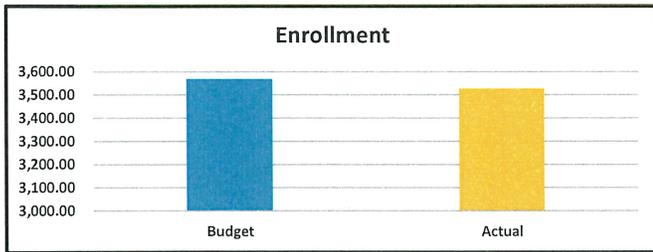
**District Financial Report - Executive Summary
For the Board Meeting of March 26, 2026**

Current Status

Finance / Accounting		Budget, Audit, & Enrollment		
Month-end	Financial Outlook	Budget	Audit	Enrollment
Feb-26 accounting materially complete.	25/26 preliminary projection, ending fund balance at \$5,015 million (budgeted @ \$5.05 million)	26/27 budget development Status (Enrollment complete, revenue in-progress, HR in-progress, MSOC projection complete)	24/25 Audit fieldwork complete. Exit conference likely April 1, 2026	25/26 AAFTE - 3,530, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496
Child Nutrition	Facilities	Safety	Technology	Transportation
Presentation complete for 25/26	ICOS presentation complete for 25/26	Presentation complete for 25/26	Presentation complete for 25/26	Presentation complete for 25/26

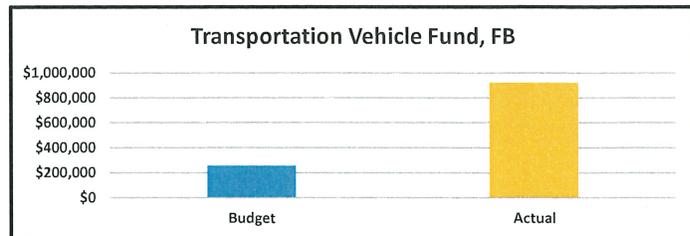
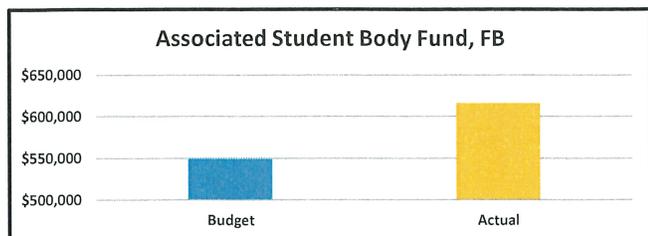
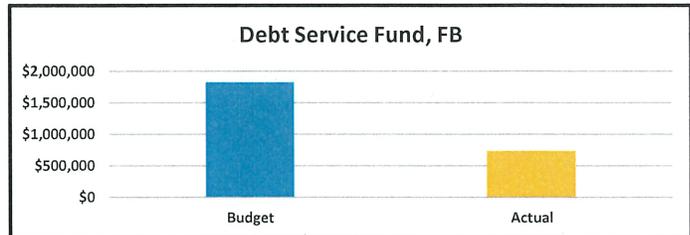
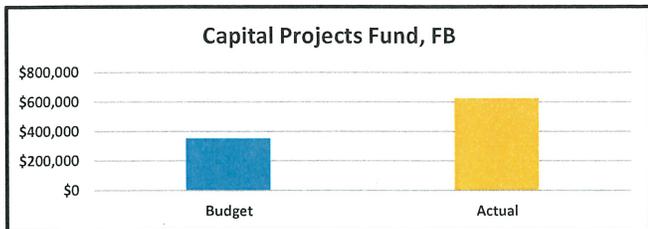
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,530.08	\$4,759,003
Variance	<u>(39.92)</u>	<u>-\$282,567</u>



Other Funds (Fund Balance)

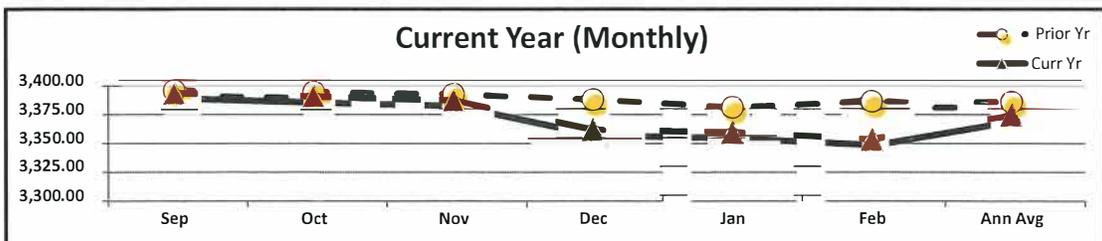
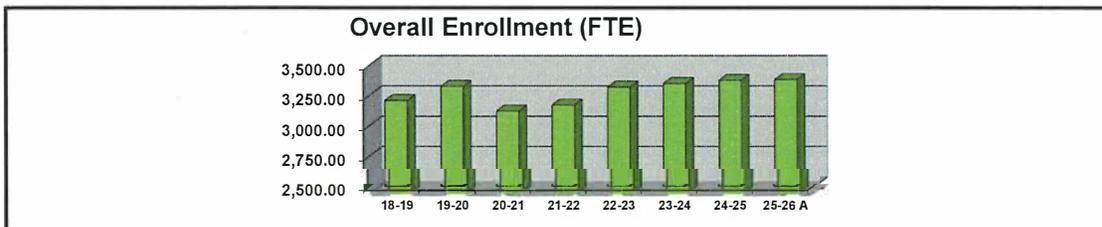
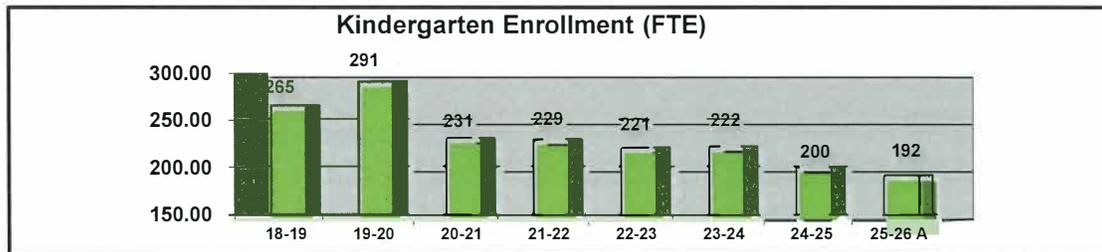
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$629,618	\$741,987	\$616,651	\$924,932
Variance	<u>\$273,020</u>	<u>-\$1,092,049</u>	<u>\$66,651</u>	<u>\$665,144</u>



**Lynden School District
Enrollment Analysis
Through February 2026 (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	68.66	(7.34)	76.60
Kindergarten	185.00	191.81	6.81	199.89
Grade 1	193.00	190.67	(2.33)	224.70
Grade 2	231.00	219.17	(11.83)	240.10
Grade 3	257.00	238.00	(19.00)	238.22
Grade 4	236.00	244.32	8.32	216.56
Grade 5	230.00	218.50	(11.50)	230.72
Grade 6	241.00	236.14	(4.86)	234.89
K-6	1,649.00	1,607.27	(41.73)	1,661.68
Grade 7	240.00	232.23	(7.77)	255.34
Grade 8	261.00	259.37	(1.63)	220.24
7-8	501.00	491.60	(9.40)	475.58
Grade 9	246.00	234.21	(11.79)	257.57
Grade 10	253.00	245.58	(7.42)	229.97
Grade 11	189.00	187.21	(1.79)	200.06
Grade 12	173.00	181.94	8.94	159.72
9-12	861.00	848.94	(12.06)	847.32
Total K-12	3,011.00	2,947.81	(63.19)	2,984.58
ALE	398.00	420.66	22.66	396.59
Running Start *1	125.00	134.29	9.29	130.89
Dropout Reengagement *1	36.00	27.33	(8.67)	36.00
Rounding/Other	-	(0.01)	(0.01)	(0.02)
Total Basic Education Enrollment	3,570.00	3,530.08	(39.92)	3,548.04
CTE (7-8) *1	15.00	17.48	2.48	16.67
CTE (9-12) *1	175.00	162.01	(12.99)	168.25

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



Lynden School District
Budget Status Report
Through February 28, 2026

General Fund

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 31,730,560	n/a	n/a
Expenditures (-)	67,699,309	33,690,322	36,981,681	(2,972,694)
Transfers / Other	(353,086)	(208,000)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (2,167,762)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 4,759,003	n/a	n/a

Capital Projects Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 214,874	n/a	n/a
Expenditures (-)	875,000	181,212	482,981	210,807
Transfers / Other	(150,000)	-	n/a	n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ 33,662	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 629,618	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	\$ 1,583,406	n/a	n/a
Expenditures (-)	3,749,135	2,975,197	502,106	271,832
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (189,922)	\$ (1,391,791)	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 741,987	n/a	n/a

Associated Student Body Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 395,702	n/a	n/a
Expenditures (-)	663,553	298,148	127,109	238,297
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 97,554	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 616,651	n/a	n/a

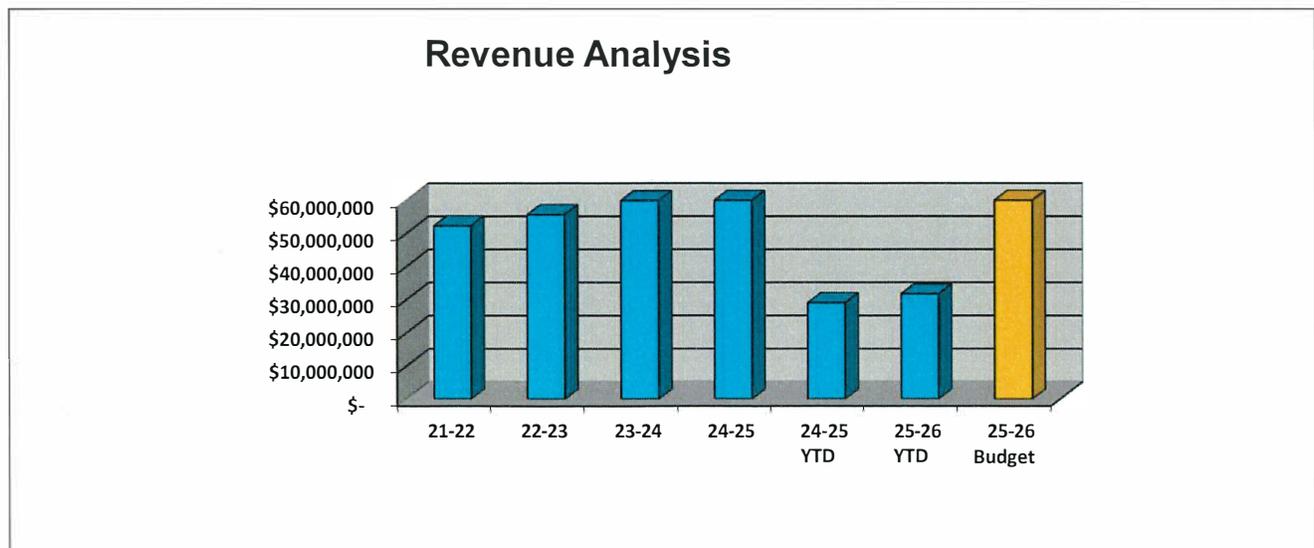
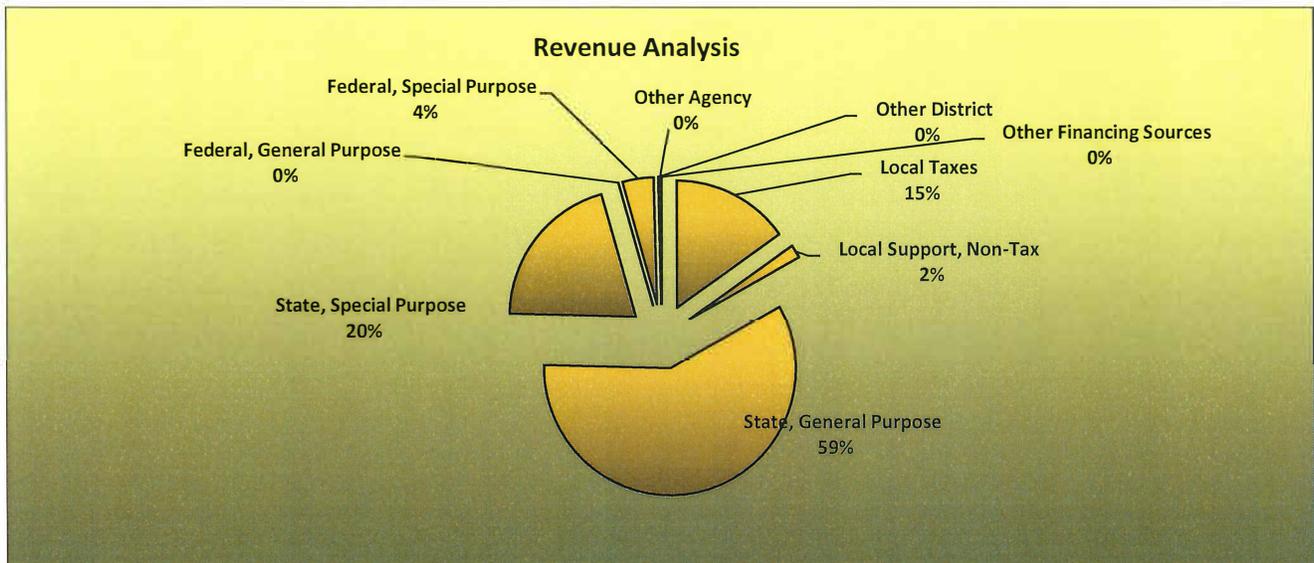
Transportation Vehicle Fund

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 132,653	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)	\$ 16,024	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 924,932	n/a	n/a

**Lynden School District
Revenue Analysis
Through February 28, 2026**

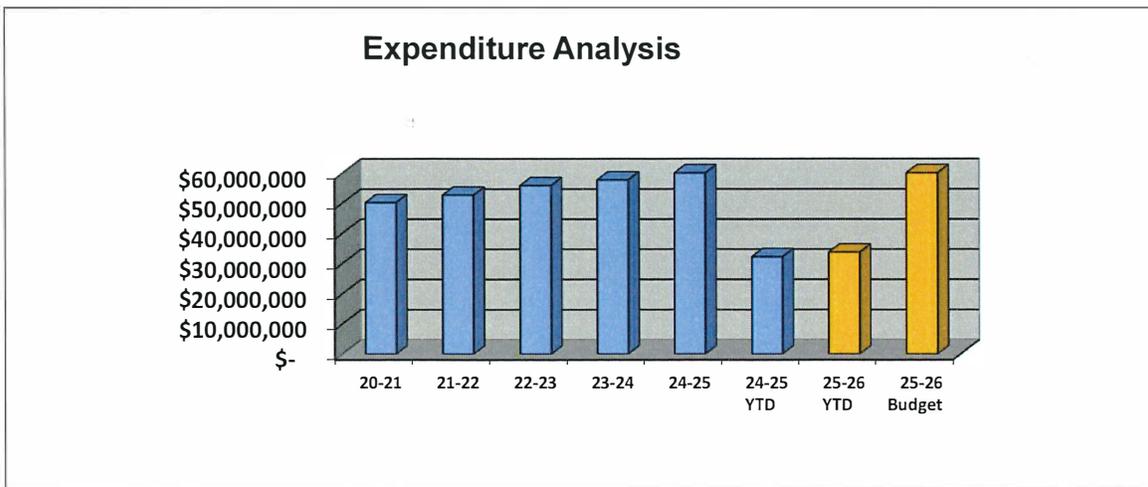
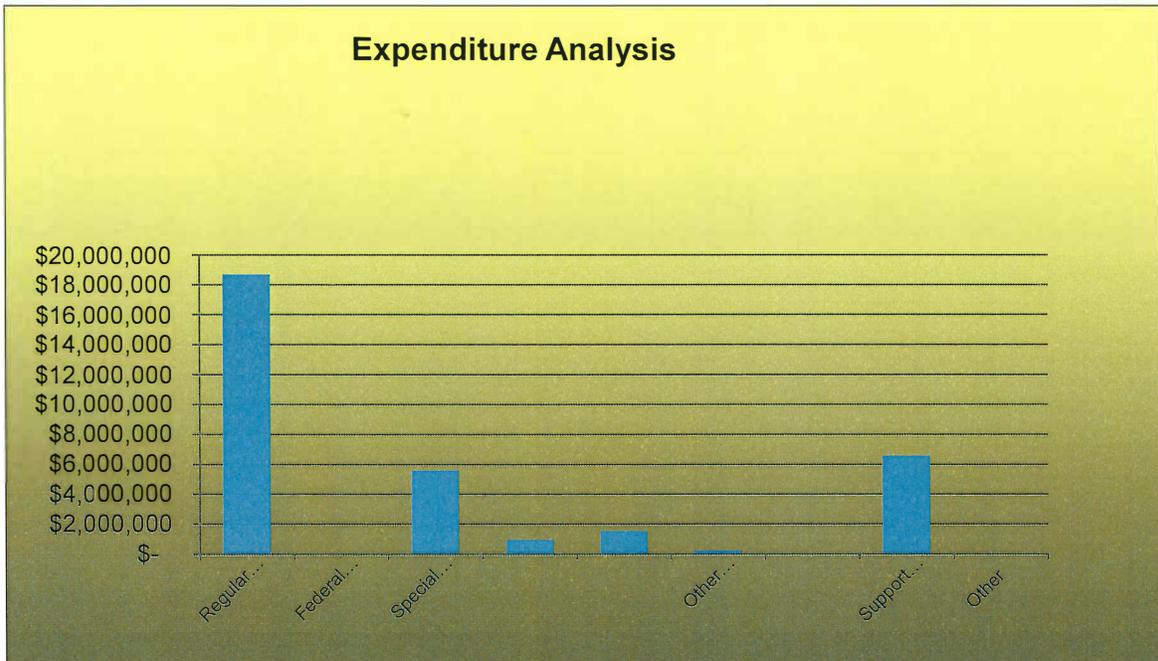
General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 4,816,435	\$ (5,612,604)
Local Support, Non-Tax	575,681	532,638	(43,043)
State, General Purpose	38,738,806	18,573,593	(20,165,214)
State, Special Purpose	12,869,168	6,429,081	(6,440,087)
Federal, General Purpose	44,367	-	(44,367)
Federal, Special Purpose	2,867,943	1,266,818	(1,601,125)
Other District	-	16,844	16,844
Other Agency	276,000	95,152	(180,848)
Other Financing Sources	-	-	-
Total Revenues	\$ 65,801,004	\$ 31,730,560	\$ (34,070,444)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 31,730,560	\$ (35,070,444)



**Lynden School District
Expenditure Analysis
Through February 28, 2026
General Fund**

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 18,705,126	\$ 19,202,750
Federal Special Purpose	\$ -	1,562	(1,562)
Special Education Instruction	\$ 10,589,826	5,606,520	4,983,306
Vocational Education Instruction	\$ 2,197,433	983,706	1,213,727
Compensatory Education Instruction	\$ 3,106,249	1,561,694	1,544,555
Other Instructional Programs	\$ 454,611	238,545	216,066
Community Services	\$ -	2,514	(2,514)
Support Services	12,443,314	6,590,656	5,852,658
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 33,690,322	\$ 33,008,987
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 33,690,322	\$ 34,008,987
Other Financing Sources	353,086	208,000	145,086



Financial Information & Projection

	Budget	As of Feb. 2025 (Prior Year)	As of Feb. 2026 (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	\$ 4,031,033	\$ 5,349,073	\$ 11,186,396	\$ 181,676
State Revenue	\$ 51,607,974	\$ 23,539,897	\$ 25,002,673	\$ 51,521,830	\$ (86,144)
Federal Revenue	\$ 2,912,310	\$ 1,378,886	\$ 1,266,818	\$ 3,513,899	\$ 601,589
Other Revenue	\$ 276,000	\$ 86,295	\$ 111,996	\$ 289,739	\$ 13,739
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 66,801,004	\$ 29,036,111	\$ 31,730,560	\$ 67,511,863	\$ 710,859
Expenditures					
Payroll	\$ 56,166,553	\$ 26,052,873	\$ 27,931,427	\$ 56,282,176	\$ (115,623)
MSOC's	\$ 10,532,756	\$ 5,572,144	\$ 5,758,895	\$ 11,288,895	\$ (756,139)
Transfers	\$ 353,086	\$ 607,086	\$ 208,000	\$ 578,263	\$ (225,177)
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 68,052,395	\$ 32,232,102	\$ 33,898,322	\$ 69,149,335	\$ (1,096,940)
Net Change in Fund Balance	\$ (1,251,391)	\$ (3,195,991)	\$ (2,167,762)	\$ (1,637,471)	\$ (386,080)
Ending Fund Balance **	\$ 5,041,569	\$ 3,931,583	\$ 4,759,003	\$ 5,289,295	\$ 247,726

