



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of September 24, 2026

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of September 24, 2026**

Current Status

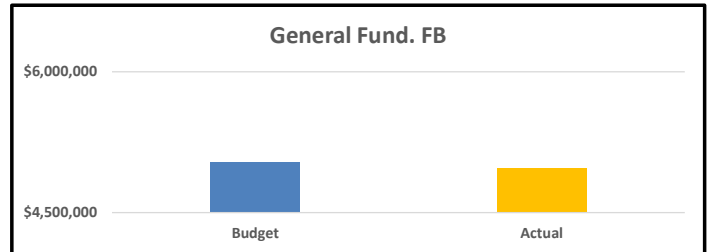
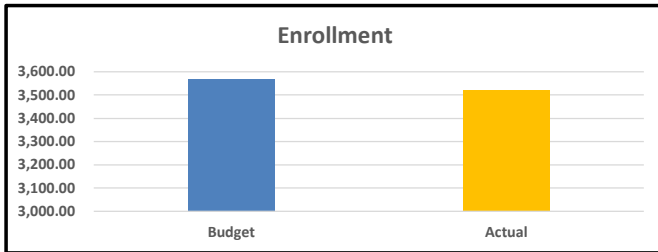
Finance / Accounting		Budget, Audit, & Enrollment		
Month-end	Financial Outlook	Budget	Audit	Enrollment
Jul-26 accounting complete	25/26 Projection, \$5.5 - \$5.8 million (budgeted @ \$5.05 million). Revenue to expenditure gap - estimated at \$1 million	26/27 Budget - Adopted	25/26 Fiscal Year close in-process, goal date of Oct. 20, 2026; audit pending that work.	25/26 AAFTE - 3,518, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496

Operations

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

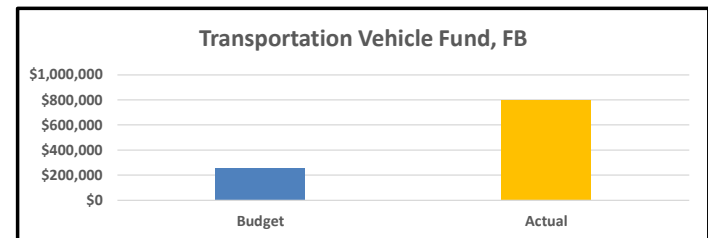
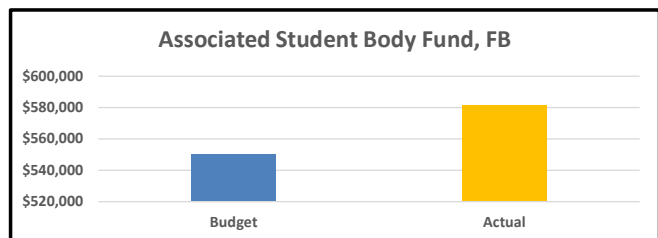
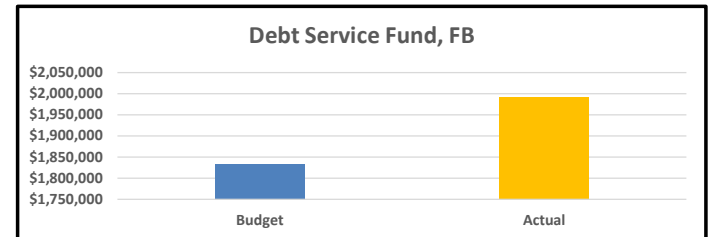
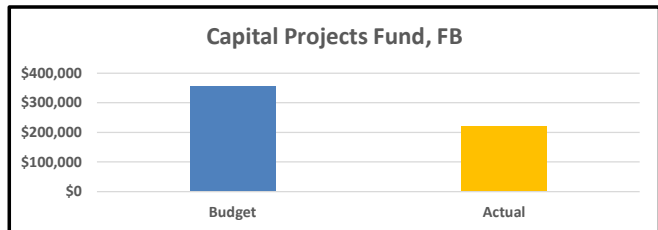
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,517.86	\$4,973,534
Variance	<u>(52.14)</u>	<u>-\$68,036</u>



Other Funds (Fund Balance)

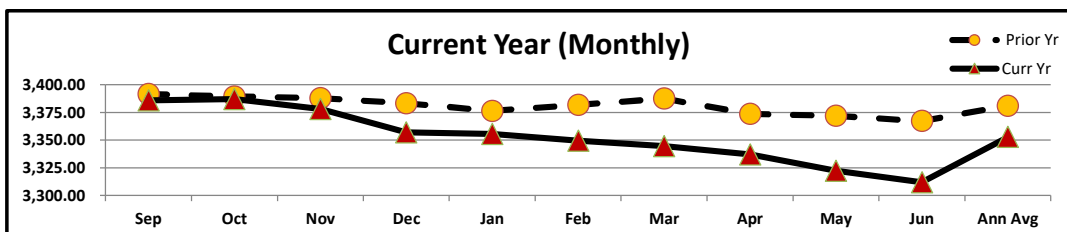
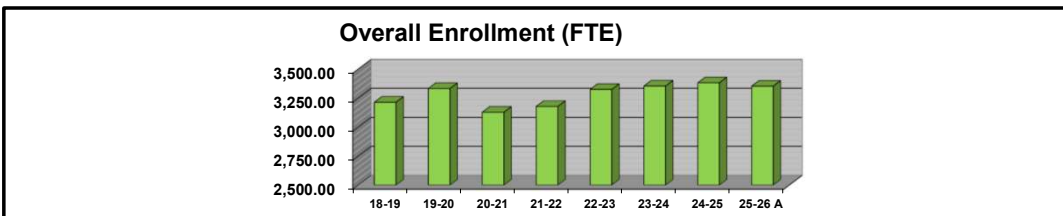
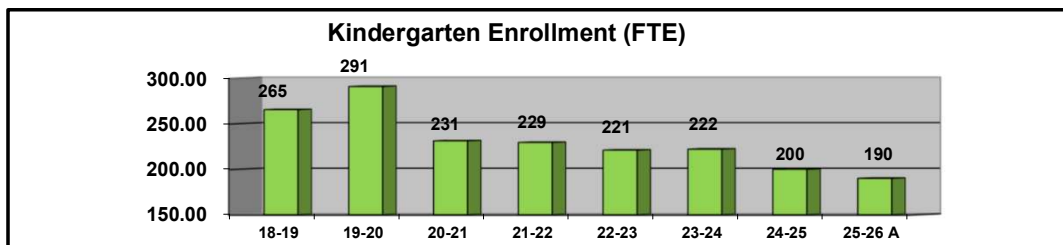
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$222,666	\$1,991,642	\$581,783	\$798,773
Variance	<u>-\$133,932</u>	<u>\$157,606</u>	<u>\$31,783</u>	<u>\$538,985</u>



**Lynden School District
Enrollment Analysis
Through June 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	68.85	(7.15)	76.60
Kindergarten	185.00	190.00	5.00	199.89
Grade 1	193.00	189.10	(3.90)	224.70
Grade 2	231.00	217.30	(13.70)	240.10
Grade 3	257.00	236.90	(20.10)	238.22
Grade 4	236.00	243.85	7.85	216.56
Grade 5	230.00	217.60	(12.40)	230.72
Grade 6	241.00	234.73	(6.27)	234.89
K-6	1,649.00	1,598.33	(50.67)	1,661.68
Grade 7	240.00	230.70	(9.30)	255.34
Grade 8	261.00	259.90	(1.10)	220.24
7-8	501.00	490.60	(10.40)	475.58
Grade 9	246.00	231.90	(14.10)	257.57
Grade 10	253.00	244.26	(8.74)	229.97
Grade 11	189.00	184.80	(4.20)	200.06
Grade 12	173.00	178.10	5.10	159.72
9-12	861.00	839.06	(21.94)	847.32
Total K-12	3,011.00	2,927.99	(83.01)	2,984.58
ALE	398.00	424.28	26.28	396.59
Running Start *1	125.00	137.49	12.49	130.89
Dropout Reengagement *1	36.00	28.10	(7.90)	36.00
Rounding/Other	-	-	-	(0.02)
Total Basic Education Enrollment	3,570.00	3,517.86	(52.14)	3,548.04
 CTE (7-8) *1	 15.00	 17.63	 2.63	 16.67
CTE (9-12) *1	175.00	159.85	(15.15)	168.25

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



Lynden School District
Budget Status Report
Through July 2026

General Fund *1

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 60,737,066	n/a	n/a
Expenditures (-)	67,699,309	62,337,211	5,525,000	(162,902)
Transfers / Other	(353,086)	(353,086)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (1,953,232)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 4,973,534	n/a	n/a

Capital Projects Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 467,424	n/a	n/a
Expenditures (-)	875,000	690,713	204,527	(20,241)
Transfers / Other	(150,000)	(150,000)		n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (373,289)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 222,666	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	\$ 3,582,816	n/a	n/a
Expenditures (-)	3,749,135	3,724,952	-	24,183
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (189,922)	\$ (142,136)	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 1,991,642	n/a	n/a

Associated Student Body Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 558,134	n/a	n/a
Expenditures (-)	663,553	495,448	58,474	109,631
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 62,685	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 581,783	n/a	n/a

Transportation Vehicle Fund *1

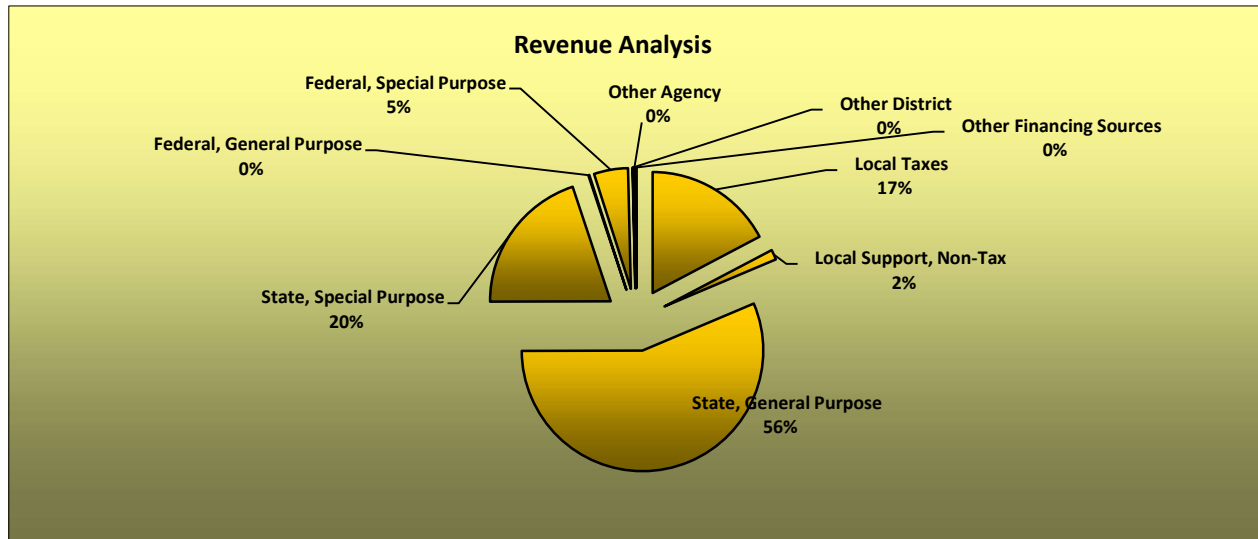
Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 148,533	n/a	n/a
Expenditures (-)	1,050,000	258,667	425,131	366,202
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ (110,135)	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 798,773	n/a	n/a

*1 - The district conversion to Qmlativ on 4/13 has made current encumbrance balances unavailable, the figures provided are estimates

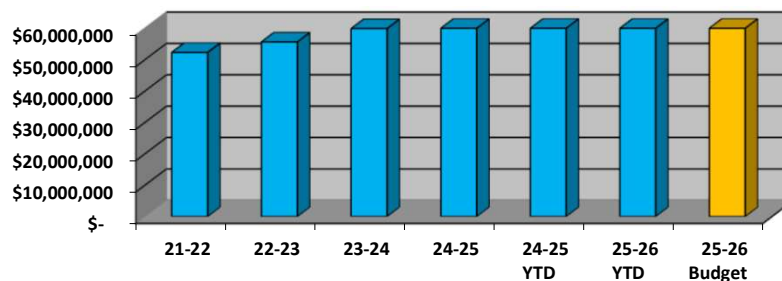
**Lynden School District
Revenue Analysis
Through July 2026**

General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 10,511,410	\$ 82,371
Local Support, Non-Tax	575,681	813,741	238,060
State, General Purpose	38,738,806	34,202,137	(4,536,669)
State, Special Purpose	12,869,168	12,094,062	(775,106)
Federal, General Purpose	44,367	103,501	59,134
Federal, Special Purpose	2,867,943	2,765,717	(102,226)
Other District	-	38,882	38,882
Other Agency	276,000	181,723	(94,277)
Other Financing Sources	-	25,892	25,892
Total Revenues	\$ 65,801,004	\$ 60,737,066	\$ (5,063,938)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 60,737,066	\$ (6,063,938)



Revenue Analysis

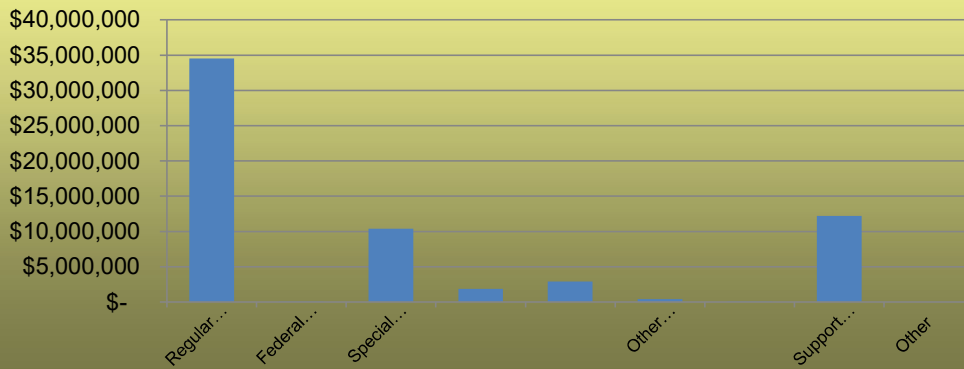


**Lynden School District
Expenditure Analysis
Through July 2026**

General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 34,503,125	\$ 3,404,751
Federal Special Purpose	\$ -	1,562	(1,562)
Special Education Instruction	\$ 10,589,826	10,398,254	191,572
Vocational Education Instruction	\$ 2,197,433	1,892,521	304,912
Compensatory Education Instruction	\$ 3,106,249	2,925,920	180,329
Other Instructional Programs	\$ 454,611	427,019	27,592
Community Services	\$ -	7,317	(7,317)
Support Services	12,443,314	12,181,494	261,820
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 62,337,211	\$ 4,362,098
Budget Capacity ^(*)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 62,337,211	\$ 5,362,098
Other Financing Sources	353,086	353,086	-

Expenditure Analysis



Expenditure Analysis

