LYNDEN
SCHOOL DISTRICT
Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of November 12, 2026

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Lynden School District
School Board Report

District Financial Report - Executive Summary
For the Board Meeting of November 12, 2026

Current Status

Finance / Accounting

Month-end	Financial Outlook
August 2026 Year-end is complete. September 2026 Month-end materially complete	The fiscal year closed with a General Fund ending fund balance of $5,693,428. Initial 26/27 outlook will be provided in December

Budget, Audit, & Enrollment

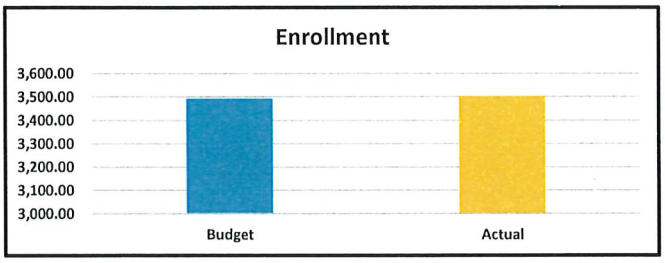
Budget	Audit	Enrollment
26/27 Budget adopted with a projected beginning fund balance of $5,397,000	The district will schedule the 25/26 audit with the State Auditor's Office (SAO) for January / February 2027	26/27 AAFTE - 3,494 25/26 AAFTE - 3,518 24/25 AAFTE - 3,548

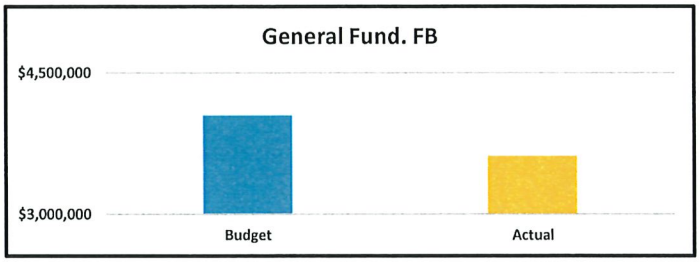
Operations

Child Nutrition	Facilities	Safety	Technology	Transportation
Report planned for February 2027	Report planned for April 2027	Report planned for March 2027	Report planned for February 2027	Report planned for March 2027

District Enrollment & General Fund (Fund Balance)

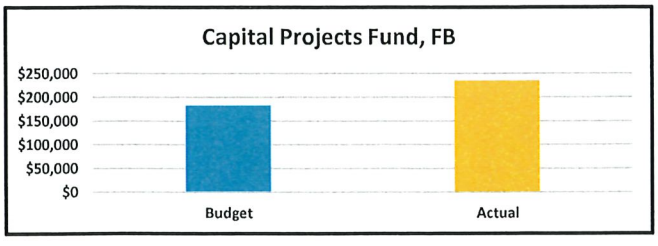
	Enrollment	General Fund. FB
Budget	3,494.00	$4,048,784
Actual	3,504.51	$3,618,851
Variance	10.51	-$429,933

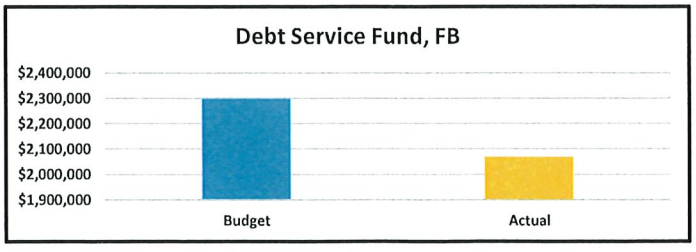


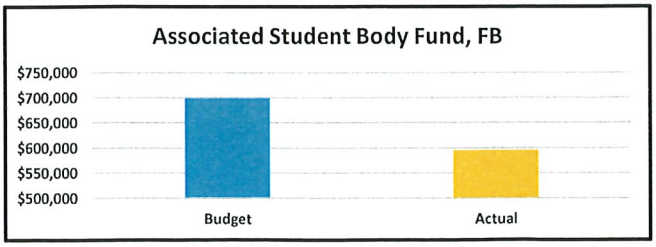


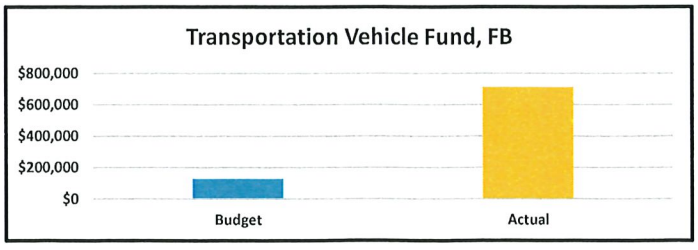
Other Funds (Fund Balance)

	Capital Projects Fund, FB	Debt Service Fund, FB	Associated Student Body Fund, FB	Transportation Vehicle Fund, FB
Budget	$182,742	$2,298,104	$699,098	$129,021
Actual	$235,622	$2,069,865	$596,357	$713,047
Variance	$52,880	-$228,239	-$102,741	$584,026





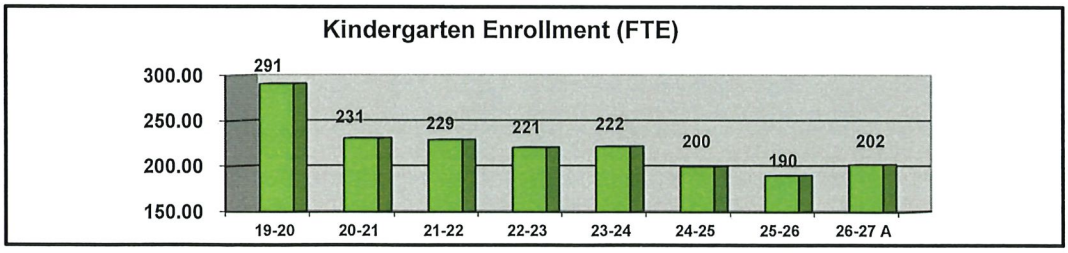


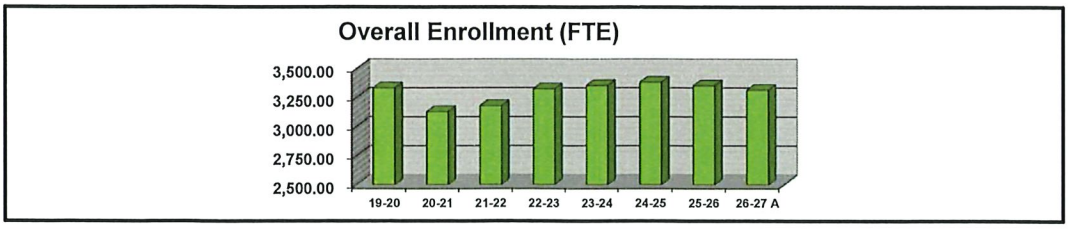


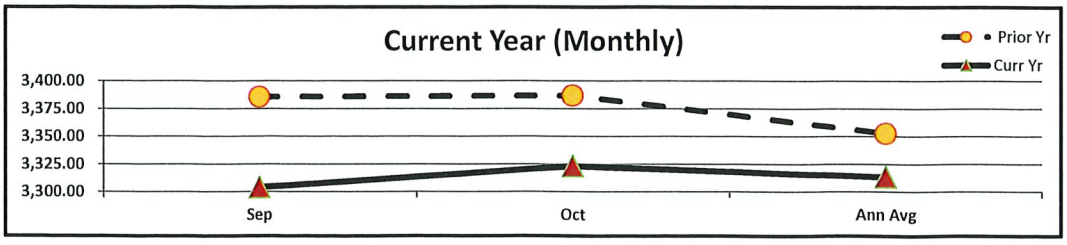
Lynden School District
Enrollment Analysis
Through October 2026 (Per OSPI)

Enrollment by Grade	2026/2027 Budget	2026/2027 Annual Average	2026/2027 Budget Variance	2025/2026 Annual Average
Kindergarten, TK *1	74.00	70.00	(4.00)	68.85
Kindergarten	188.00	201.96	13.96	190.00
Grade 1	197.00	193.09	(3.91)	189.10
Grade 2	191.00	189.00	(2.00)	217.30
Grade 3	218.00	214.50	(3.50)	236.90
Grade 4	239.00	235.60	(3.40)	243.85
Grade 5	242.00	233.72	(8.28)	217.60
Grade 6	227.00	214.66	(12.34)	234.73
K-6	**1,576.00**	**1,552.53**	**(23.47)**	**1,598.33**
Grade 7	237.00	225.55	(11.45)	230.70
Grade 8	236.00	232.77	(3.23)	259.90
7-8	**473.00**	**458.32**	**(14.68)**	**490.60**
Grade 9	270.00	281.53	11.53	231.90
Grade 10	223.00	222.13	(0.87)	244.26
Grade 11	196.00	188.55	(7.45)	184.80
Grade 12	164.00	155.07	(8.93)	178.10
9-12	**853.00**	**847.28**	**(5.72)**	**839.06**
Total K-12	**2,902.00**	**2,858.13**	**(43.87)**	**2,927.99**
ALE	**431.00**	**455.77**	**24.77**	**424.28**
Running Start *1	**125.00**	**160.61**	**35.61**	**137.49**
Dropout Reengagement *1	**36.00**	**30.00**	**(6.00)**	**28.10**
Rounding/Other	**-**	**-**	**-**	**-**
Total Basic Education Enrollment	**3,494.00**	**3,504.51**	**10.51**	**3,517.86**
CTE (7-8) *1	**15.00**	**16.83**	**1.83**	**16.83**
CTE (9-12) *1	**175.00**	**169.73**	**(5.27)**	**169.73**

*1 - Transitional Kindergarten for 23/24 - separate funding from Basic Education & ECEAP of 40 students included in 26/27







Lynden School District
Budget Status Report
Through September 2026

General Fund

Description	2026/2027 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	$ 68,851,430	$ 4,766,516	n/a	n/a
Expenditures (-)	69,733,039	6,841,092	***50,950,680***	11,941,266
Transfers / Other	(446,000)	-	n/a	n/a
Operating Surplus (Deficit)	***$ (1,327,609)***	$ (2,074,577)	n/a	n/a
Beginning Fund Balance	5,376,392	5,693,428	n/a	317,036
Ending Fund Balance	**$ 4,048,784**	**$ 3,618,851**	**n/a**	**n/a**

Capital Projects Fund

Description	2026/2027 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	$ 935,000	$ 184	n/a	n/a
Expenditures (-)	780,000	6,406	-	773,594
Transfers / Other	(150,000)	-		n/a
Operating Surplus (Deficit)	$ 5,000	$ (6,222)	n/a	n/a
Beginning Fund Balance	177,742	241,844	n/a	64,102
Ending Fund Balance	**$ 182,742**	**$ 235,622**	**n/a**	**n/a**

Debt Service Fund

Description	2026/2027 (F195)	YTD per G/L	Curr Yr Debt Pmt Outstanding	Variance - Fav (Unf)
Revenues (+)	$ 3,467,176	$ 38,430	n/a	n/a
Expenditures (-)	3,326,249	-	3,300,749	25,500
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	$ 140,927	$ 38,430	n/a	n/a
Beginning Fund Balance	2,157,177	2,031,435	n/a	(125,742)
Ending Fund Balance	**$ 2,298,104**	**$ 2,069,865**	**n/a**	**n/a**

Associated Student Body Fund

Description	2026/2027 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	$ 714,871	$ 58,025	n/a	n/a
Expenditures (-)	714,871	133,427	115,062	466,382
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	$ -	$ (75,402)	n/a	n/a
Beginning Fund Balance	699,098	671,759	n/a	(27,339)
Ending Fund Balance	**$ 699,098**	**$ 596,357**	**n/a**	**n/a**

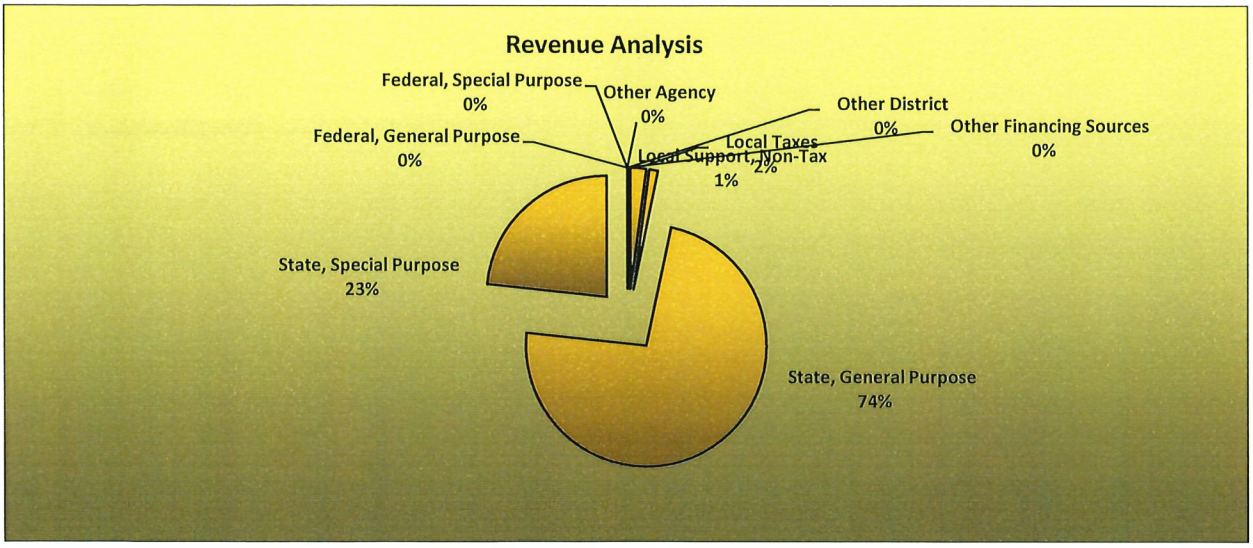
Transportation Vehicle Fund

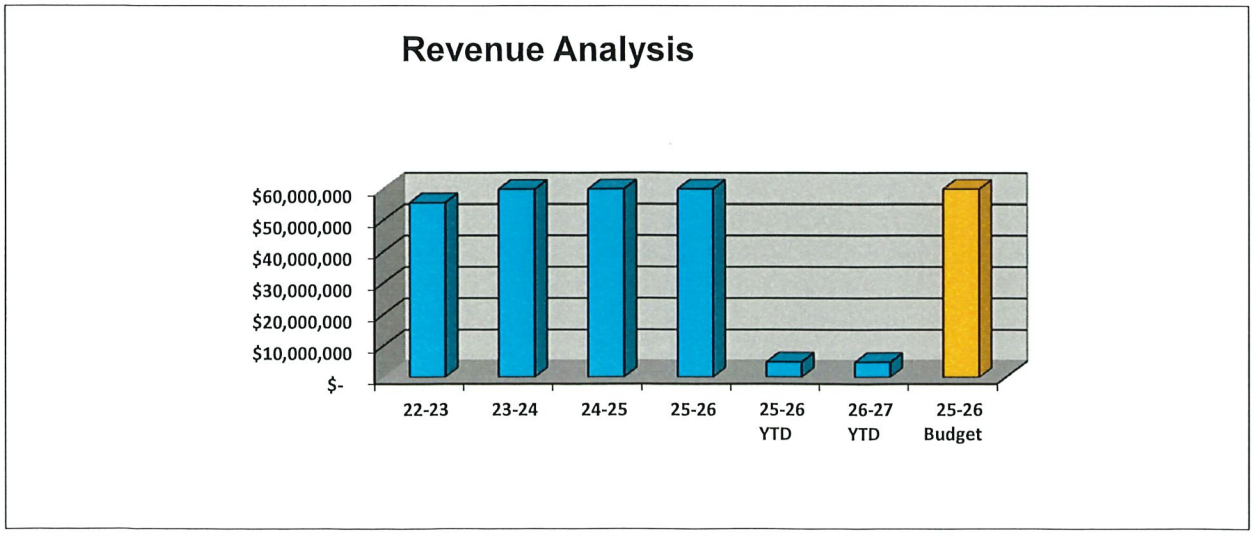
Description	2026/2027 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	$ 404,000	$ 2,642	n/a	n/a
Expenditures (-)	900,000	430,665	961,293	(491,958)
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	$ (496,000)	$ (428,023)	n/a	n/a
Beginning Fund Balance	625,021	1,141,070	n/a	516,049
Ending Fund Balance	**$ 129,021**	**$ 713,047**	**n/a**	**n/a**

Lynden School District
Revenue Analysis
Through September 2026

General Fund

Revenues	2026/2027 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	$ 11,027,377	$ 104,443	$ (10,922,934)
Local Support, Non-Tax	677,000	54,309	(622,691)
State, General Purpose	38,851,542	3,496,605	(35,354,937)
State, Special Purpose	13,360,559	1,108,284	(12,252,275)
Federal, General Purpose	44,367	-	(44,367)
Federal, Special Purpose	3,249,785	-	(3,249,785)
Other District	20,000	-	(20,000)
Other Agency	620,800	-	(620,800)
Other Financing Sources	-	2,875	2,875
Total Revenues	**$ 67,851,430**	**$ 4,766,516**	**$ (63,084,914)**
Budget Capacity (*1)	$ 1,000,000	$ -	$ (1,000,000)
Total Revenues	**$ 68,851,430**	**$ 4,766,516**	**$ (64,084,914)**





Lynden School District
Expenditure Analysis
Through September 2026

General Fund

Expenditures	2026/2027 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	$ 39,165,694	$ 3,626,699	$ 35,538,995
Federal Special Purpose	$ -	-	-
Special Education Instruction	$ 10,769,110	826,613	9,942,497
Vocational Education Instruction	$ 2,113,125	163,513	1,949,612
Compensatory Education Instruction	$ 3,024,921	288,402	2,736,519
Other Instructional Programs	$ 468,144	83,221	384,923
Community Services	$ -	-	-
Support Services	13,192,045	1,852,645	11,339,400
Total Expenditures	**$ 68,733,039**	**$ 6,841,092**	**$ 61,891,947**
Budget Capacity (*1)	$ 1,000,000	$ -	$ 1,000,000
Total Expenditures	**$ 69,733,039**	**$ 6,841,092**	**$ 62,891,947**
Other Financing Sources	446,000	-	446,000

