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.	The fiscal year closed with a General Fund ending fund balance of $5,693,428

Budget, Audit, & Enrollment

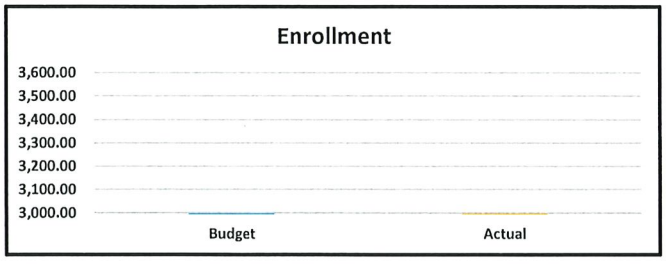
Budget	Audit	Enrollment
26/27 Budget adopted with a projected beginning fund balance of $5,397,000	The district will schedule the 25/26 audit with the State Auditor's Office (SAO) for January / February 2027	25/26 AAFTE - 3,518 24/25 AAFTE - 3,548

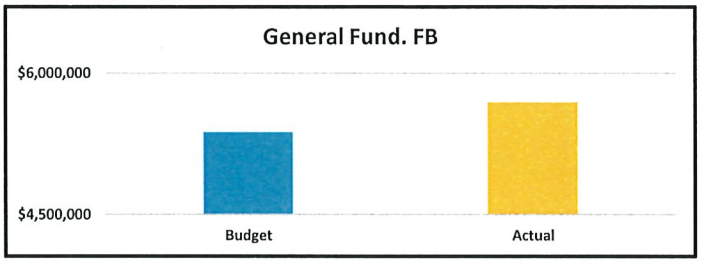
Operations

Child Nutrition	Facilities	Safety	Technology	Transportation
See September 2026 Financial Update	See September 2026 Financial Update	See September 2026 Financial Update	See September 2026 Financial Update	See September 2026 Financial Update

District Enrollment & General Fund (Fund Balance)

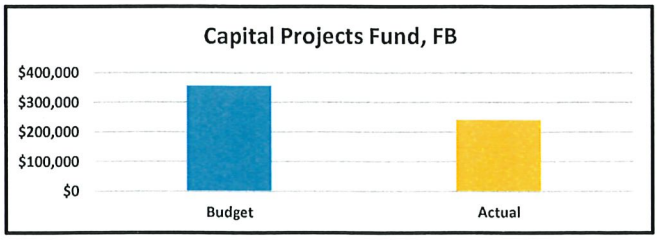
	Enrollment	General Fund. FB
Budget	#REF!	$5,376,390
Actual	#REF!	$5,693,428
Variance	#REF!	$317,038

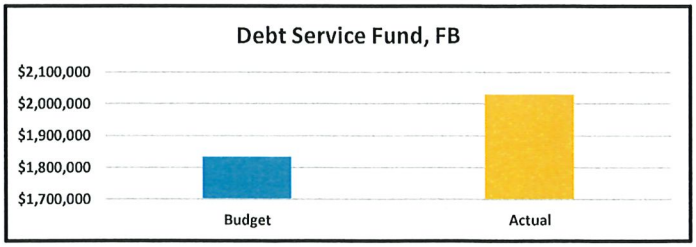


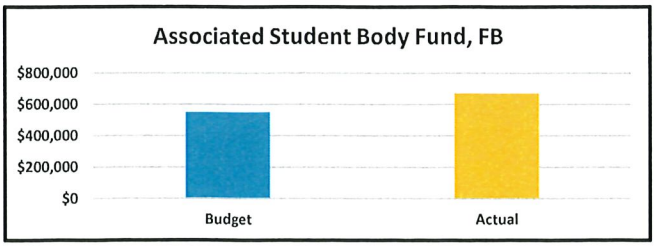


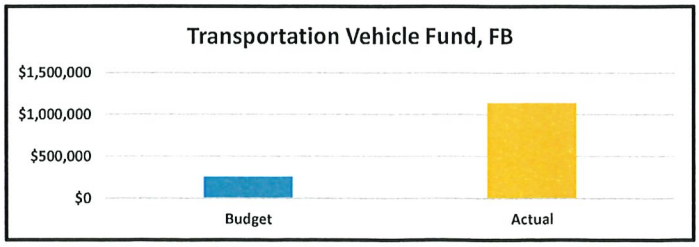
Other Funds (Fund Balance)

	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	$241,844	$2,031,435	$671,759	$1,141,070
Variance	-$114,754	$197,399	$121,759	$881,282





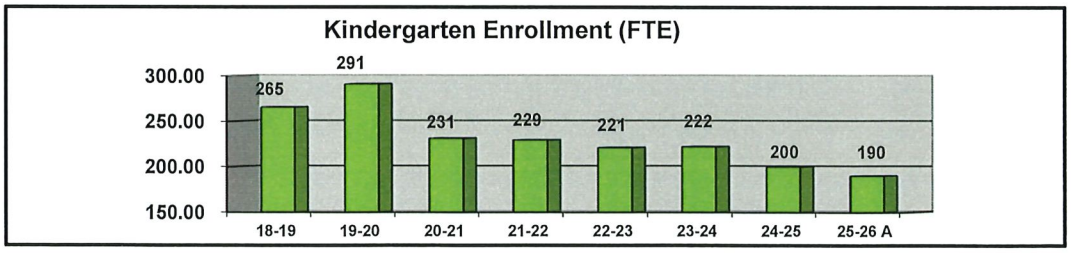


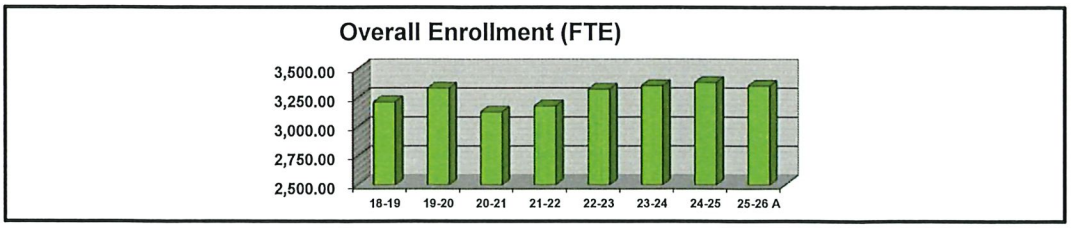


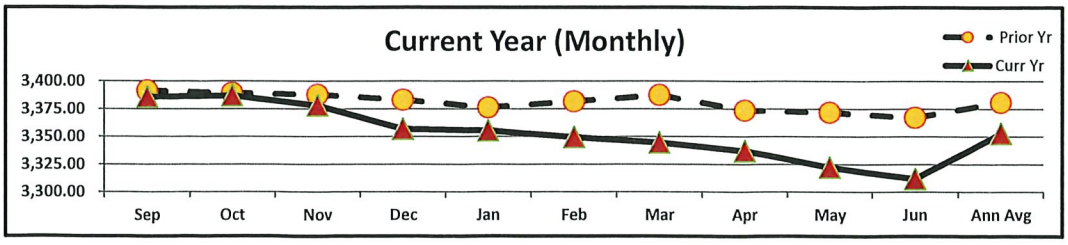
Lynden School District
Enrollment Analysis
Final for 25/26 (Per OSPI)

Enrollment by Grade	2025/2026 Budget	2025/2026 Annual Average	2025/2026 Budget Variance	2024/2025 Annual Average
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
Fiscal Year Close, 25/26

General Fund

Description	2025/2026 (F200)	Year-to-Date
Revenues (+)	$ 67,053,325	$ 67,296,262
Expenditures (-)	68,250,616	67,976,513
Transfers / Other	(353,086)	(553,086)
Operating Surplus (Deficit)	*$ (1,550,377)*	$ (1,233,337)
Beginning Fund Balance	6,926,766	6,926,766
Ending Fund Balance	**$ 5,376,390**	**$ 5,693,428**

Capital Projects Fund

Description	2025/2026 (F200)	YTD per G/L
Revenues (+)	$ 755,000	$ 512,227
Expenditures (-)	875,000	716,338
Transfers / Other	(150,000)	(150,000)
Operating Surplus (Deficit)	$ (270,000)	$ (354,111)
Beginning Fund Balance	626,598	595,956
Ending Fund Balance	**$ 356,598**	**$ 241,844**

Debt Service Fund

Description	2025/2026 (F200)	YTD per G/L
Revenues (+)	$ 3,559,213	$ 3,623,859
Expenditures (-)	3,749,135	3,726,202
Transfers / Other	-	-
Operating Surplus (Deficit)	$ (189,922)	$ (102,343)
Beginning Fund Balance	2,023,958	2,133,778
Ending Fund Balance	**$ 1,834,036**	**$ 2,031,435**

Associated Student Body Fund

Description	2025/2026 (F200)	YTD per G/L
Revenues (+)	$ 663,553	$ 657,424
Expenditures (-)	663,553	504,763
Transfers / Other	-	-
Operating Surplus (Deficit)	$ -	$ 152,661
Beginning Fund Balance	550,000	519,098
Ending Fund Balance	**$ 550,000**	**$ 671,759**

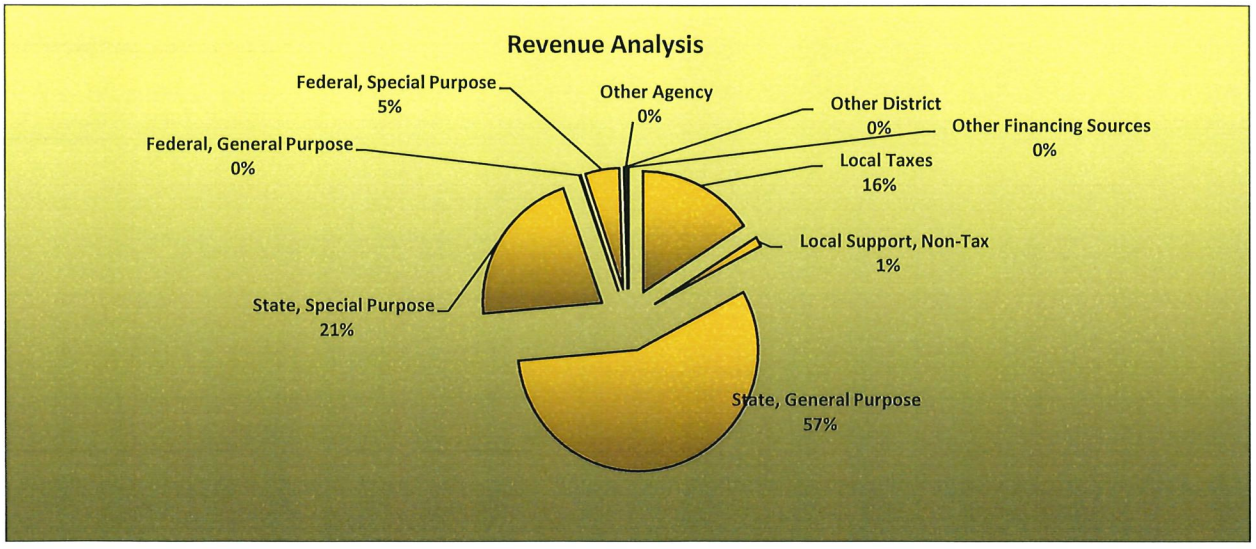
Transportation Vehicle Fund

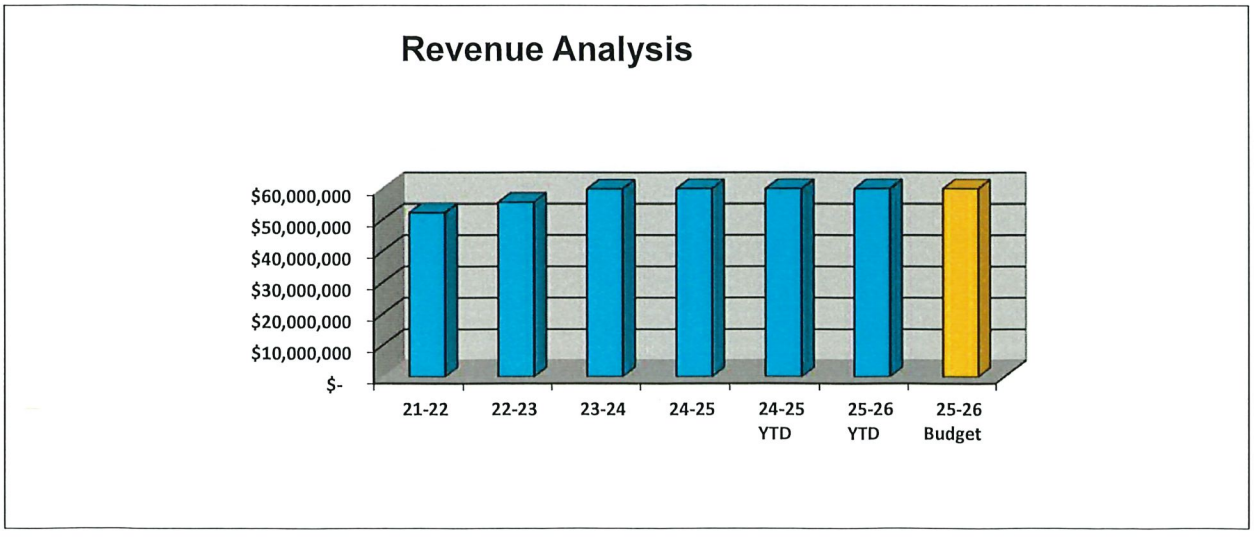
Description	2025/2026 (F200)	YTD per G/L
Revenues (+)	$ 404,000	$ 616,098
Expenditures (-)	1,050,000	383,936
Transfers / Other	-	-
Operating Surplus (Deficit)	$ (646,000)	$ 232,162
Beginning Fund Balance	905,788	908,908
Ending Fund Balance	**$ 259,788**	**$ 1,141,070**

Lynden School District
Revenue Analysis
Fiscal Year Close, 25/26

General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	$ 10,429,039	$ 10,612,674	$ 183,635
Local Support, Non-Tax	575,681	878,738	303,057
State, General Purpose	38,738,806	38,050,885	(687,921)
State, Special Purpose	12,869,168	14,248,898	1,379,730
Federal, General Purpose	44,367	103,501	59,134
Federal, Special Purpose	2,867,943	3,128,130	260,187
Other District	-	40,927	40,927
Other Agency	276,000	232,509	(43,491)
Other Financing Sources	-	30,350	30,350
Total Revenues	**$ 65,801,004**	**$ 67,326,612**	**$ 1,525,608**
Budget Capacity (*1)	$ 1,000,000	$ -	$ (1,000,000)
Total Revenues	**$ 66,801,004**	**$ 67,326,612**	**$ 525,608**





Lynden School District
Expenditure Analysis
Fiscal Year Close, 25/26

General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	$ 37,907,876	$ 37,358,722	$ 549,154
Federal Special Purpose	$ -	16	(16)
Special Education Instruction	$ 10,589,826	11,303,386	(713,560)
Vocational Education Instruction	$ 2,197,433	2,048,660	148,773
Compensatory Education Instruction	$ 3,106,249	3,169,787	(63,538)
Other Instructional Programs	$ 454,611	463,809	(9,198)
Community Services	$ -	7,317	(7,317)
Support Services	12,443,314	13,209,389	(766,075)
Other	-	445,778	(445,778)
Total Expenditures	**$ 66,699,309**	**$ 68,006,863**	**$ (1,307,554)**
Budget Capacity (*1)	$ 1,000,000	$ -	$ 1,000,000
Total Expenditures	**$ 67,699,309**	**$ 68,006,863**	**$ (307,554)**
Other Financing Sources	353,086	553,086	(200,000)

