



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of May 28, 2026

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of May 28, 2026**

Current Status

Finance / Accounting

Month-end	Financial Outlook
Apr-26 accounting materially complete, some review still in-process but not material to financial information	25/26 preliminary projection, ending fund balance at \$5.30 to \$5.50 million (budgeted @ \$5.05 million)

Budget, Audit, & Enrollment

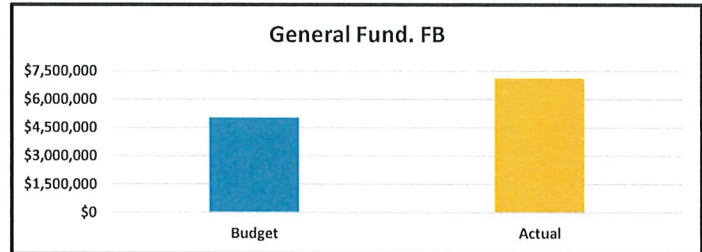
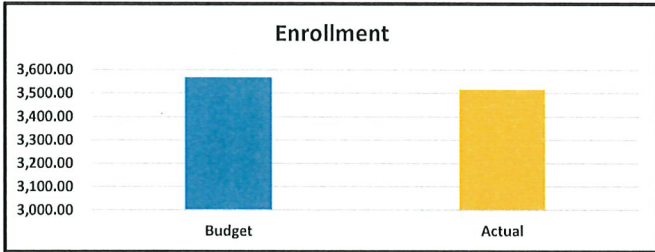
Budget	Audit	Enrollment
26/27 budget development Status (Progress strong - working toward a Finance Committee update in June)	24/25 Audit complete. Report is on SAO.WA.Gov & District website	25/26 AAFTE - 3,517, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496

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

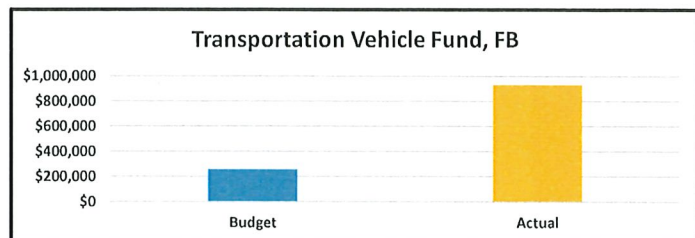
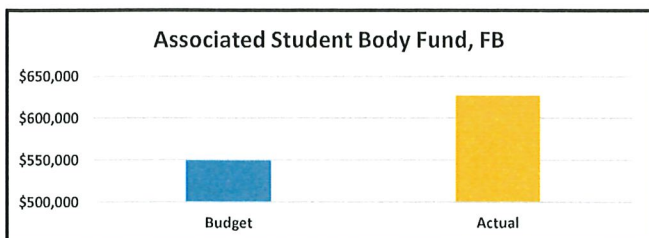
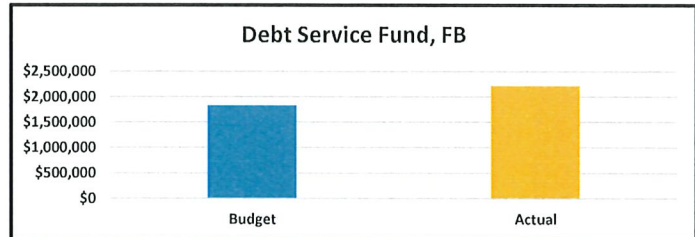
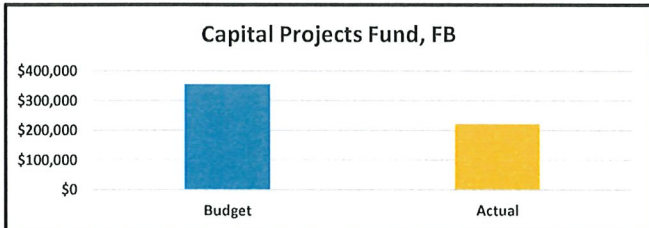
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,517.53	\$7,131,898
Variance	(52.47)	\$2,090,328



Other Funds (Fund Balance)

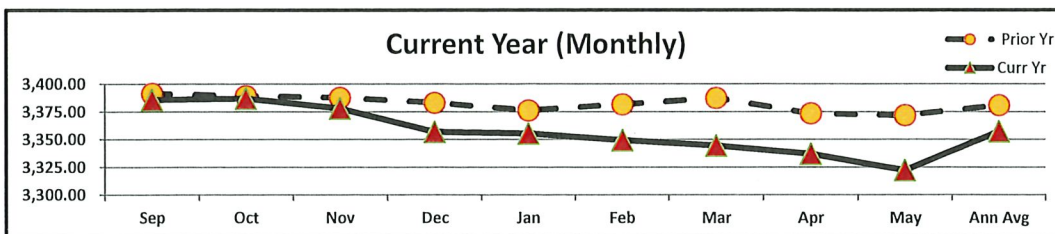
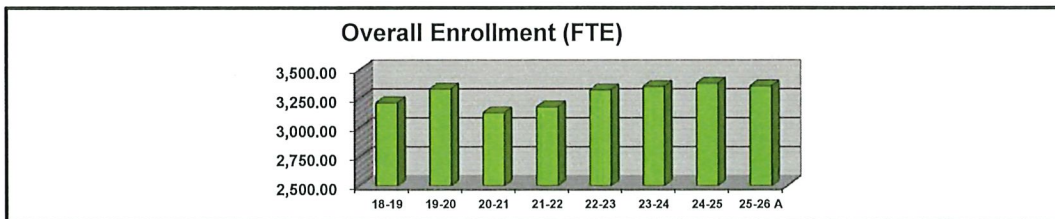
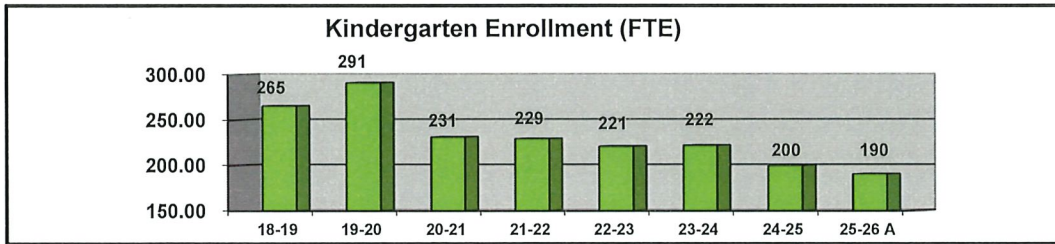
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$222,277	\$2,218,744	\$627,803	\$932,421
Variance	-\$134,321	\$384,708	\$77,803	\$672,633



Lynden School District
Enrollment Analysis
Through May 2026 (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	68.74	(7.26)	76.60
Kindergarten		185.00	190.39	5.39	199.89
Grade 1		193.00	189.44	(3.56)	224.70
Grade 2		231.00	217.67	(13.33)	240.10
Grade 3		257.00	237.22	(19.78)	238.22
Grade 4		236.00	243.87	7.87	216.56
Grade 5		230.00	217.89	(12.11)	230.72
Grade 6		241.00	235.57	(5.43)	234.89
K-6		1,649.00	1,600.79	(48.21)	1,661.68
Grade 7		240.00	230.87	(9.13)	255.34
Grade 8		261.00	260.20	(0.80)	220.24
7-8		501.00	491.07	(9.93)	475.58
Grade 9		246.00	232.62	(13.38)	257.57
Grade 10		253.00	244.68	(8.32)	229.97
Grade 11		189.00	185.36	(3.64)	200.06
Grade 12		173.00	179.09	6.09	159.72
9-12		861.00	841.75	(19.25)	847.32
Total K-12		3,011.00	2,933.61	(77.39)	2,984.58
ALE		398.00	423.80	25.80	396.59
Running Start *1		125.00	132.12	7.12	130.89
Dropout Reengagement *1		36.00	28.00	(8.00)	36.00
Rounding/Other		-	-	-	(0.02)
Total Basic Education Enrollment		3,570.00	3,517.53	(52.47)	3,548.04
CTE (7-8) *1		15.00	17.57	2.57	16.67
CTE (9-12) *1		175.00	160.37	(14.63)	168.25

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



Lynden School District
Budget Status Report
Through April 2026

General Fund *1

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 46,047,810	n/a	n/a
Expenditures (-)	67,699,309	45,489,592	21,607,556	602,161
Transfers / Other	(353,086)	(353,086)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ 205,132	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 7,131,898	n/a	n/a

Capital Projects Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 467,035	n/a	n/a
Expenditures (-)	875,000	690,713	204,527	(20,241)
Transfers / Other	(150,000)	(150,000)	n/a	n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (373,678)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 222,277	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	\$ 3,220,081	n/a	n/a
Expenditures (-)	3,749,135	3,135,114	589,838	24,183
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (189,922)	\$ 84,966	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 2,218,744	n/a	n/a

Associated Student Body Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 487,866	n/a	n/a
Expenditures (-)	663,553	379,161	92,501	191,891
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 108,706	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 627,803	n/a	n/a

Transportation Vehicle Fund *1

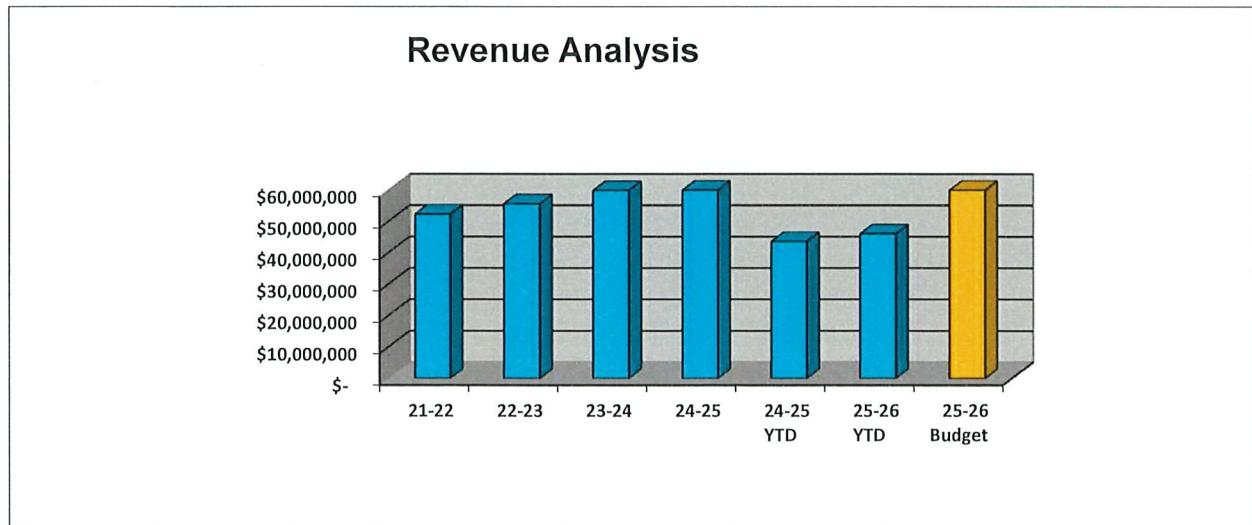
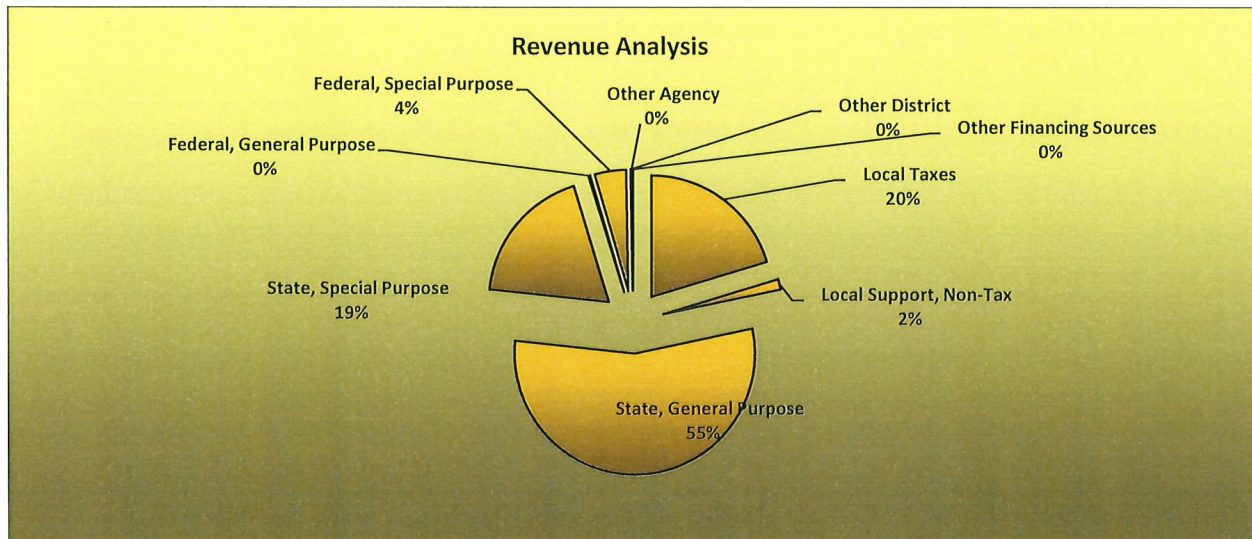
Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 140,143	n/a	n/a
Expenditures (-)	1,050,000	116,630	567,168	366,202
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ 23,513	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 932,421	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 April 2026

General Fund

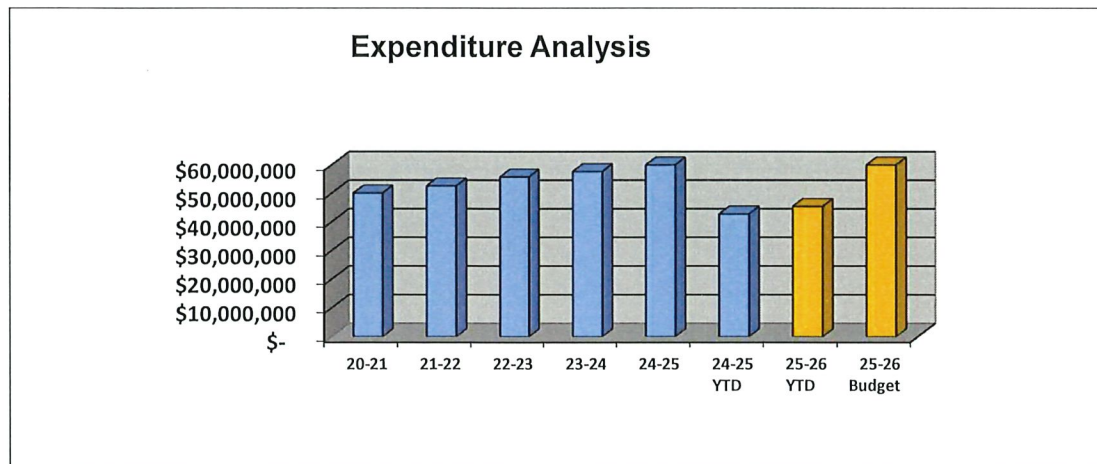
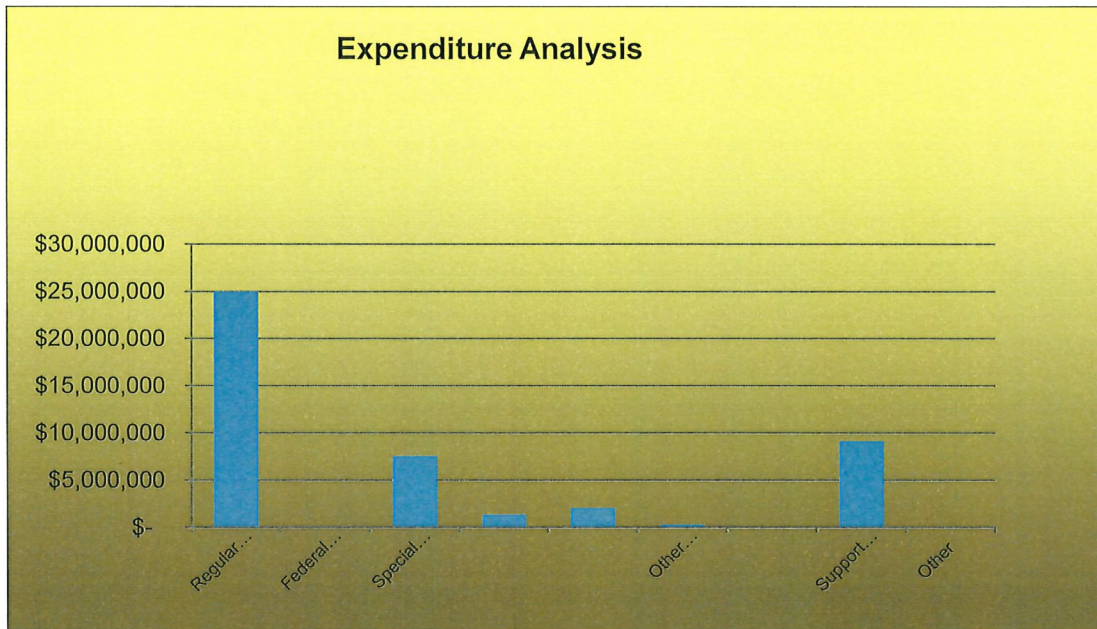
Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 9,363,517	\$ (1,065,522)
Local Support, Non-Tax	575,681	633,565	57,884
State, General Purpose	38,738,806	25,301,239	(13,437,567)
State, Special Purpose	12,869,168	8,573,055	(4,296,113)
Federal, General Purpose	44,367	103,501	59,134
Federal, Special Purpose	2,867,943	1,953,904	(914,039)
Other District	-	16,844	16,844
Other Agency	276,000	95,152	(180,848)
Other Financing Sources	-	7,032	7,032
Total Revenues	\$ 65,801,004	\$ 46,047,810	\$ (19,753,194)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 46,047,810	\$ (20,753,194)



Lynden School District
Expenditure Analysis
Through April 2026

General Fund

Expenditures	2025/2026		Variance - Fav (Unf)
	Budget (F195)	Year-to-Date	
Regular Instruction	\$ 37,907,876	\$ 25,026,349	\$ 12,881,527
Federal Special Purpose	\$ -	1,562	(1,562)
Special Education Instruction	\$ 10,589,826	7,548,749	3,041,077
Vocational Education Instruction	\$ 2,197,433	1,364,604	832,829
Compensatory Education Instruction	\$ 3,106,249	2,071,475	1,034,774
Other Instructional Programs	\$ 454,611	315,742	138,869
Community Services	\$ -	4,226	(4,226)
Support Services	12,443,314	9,156,884	3,286,430
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 45,489,592	\$ 21,209,717
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 45,489,592	\$ 22,209,717
Other Financing Sources	353,086	353,086	-



Financial Information & Projection

	<u>Budget</u>	<u>As of Apr. 2025</u> <u>(Prior Year)</u>	<u>As of Apr. 2026</u> <u>(Current Year)</u>	<u>Projected</u>	<u>Favor (+),</u> <u>Unfavor (-)</u>
Beginning Fund Balance	\$ 6,292,960	\$ 7,127,574	\$ 6,926,766	\$ 6,926,766	\$ 633,806
Revenue					
Local Revenue	\$ 11,004,720	\$ 8,439,502	\$ 9,997,083	\$ 11,186,396	\$ 181,676
State Revenue	\$ 51,607,974	\$ 33,013,787	\$ 33,874,295	\$ 51,471,830	\$ (136,144)
Federal Revenue	\$ 2,912,310	\$ 1,954,549	\$ 2,057,405	\$ 3,513,899	\$ 601,589
Other Revenue	\$ 276,000	\$ 201,514	\$ 119,928	\$ 289,739	\$ 13,739
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenue	\$ 66,801,004	\$ 43,609,351	\$ 46,048,710	\$ 67,461,863	\$ 660,859
Expenditures					
Payroll	\$ 56,166,553	\$ 34,838,784	\$ 37,324,131	\$ 56,325,509	\$ (158,956)
MSOC's	\$ 10,532,756	\$ 8,013,756	\$ 8,165,461	\$ 11,340,072	\$ (807,316)
Transfers	\$ 353,086	\$ 607,086	\$ 353,086	\$ 353,086	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 68,052,395	\$ 43,459,626	\$ 45,842,678	\$ 69,018,667	\$ (966,272)
Ending Fund Balance **1	\$ 5,041,569	\$ 7,277,300	\$ 7,132,798	\$ 5,369,962	\$ 328,393

