



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Monthly Board Report (Finance & Operations)

For the Board Meeting of May 14, 2026

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**Lynden School District  
School Board Report**

**District Financial Report - Executive Summary  
For the Board Meeting of May 14, 2026**

**Current Status**

**Finance / Accounting**

Month-end	Financial Outlook
Mar-26 accounting materially complete. First report utilizing Qmlativ software.	25/26 preliminary projection, ending fund balance at \$5.30 to \$5.50 million (budgeted @ \$5.05 million)

**Budget, Audit, & Enrollment**

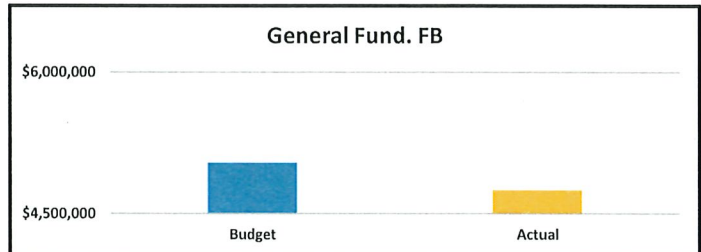
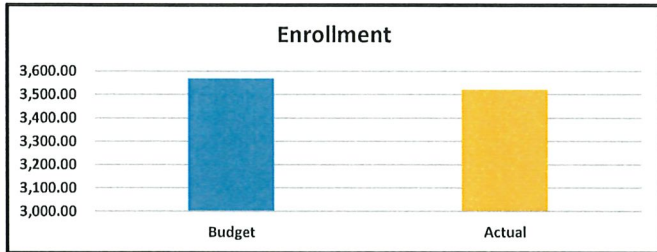
Budget	Audit	Enrollment
26/27 budget development Status (Progress is strong - anticipate providing an executive summary to Superintendent in May)	24/25 Audit complete. Report is on SAO.WA.Gov & District website	25/26 AAFTE - 3,523, 24/25 AAFTE - 3,548, 23/24 AAFTE - 3,496

**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

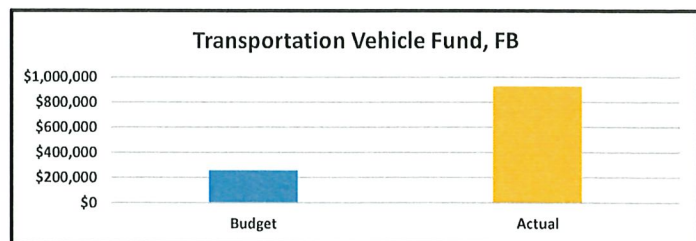
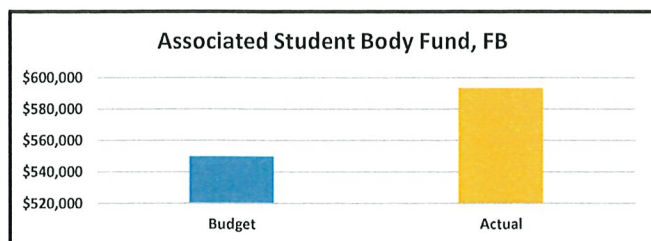
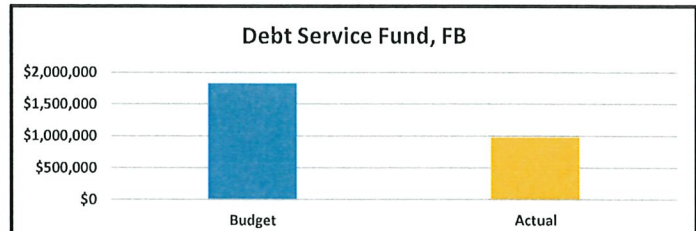
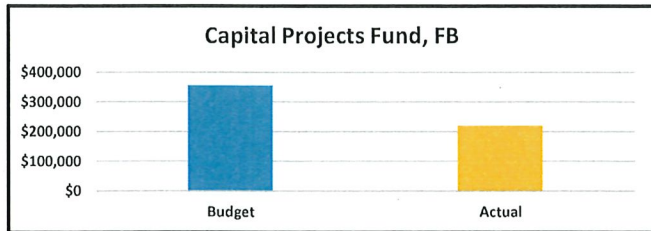
**District Enrollment & General Fund (Fund Balance)**

	<u>Enrollment</u>	<u>General Fund, FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,522.51	\$4,752,146
Variance	(47.49)	-\$289,424



**Other Funds (Fund Balance)**

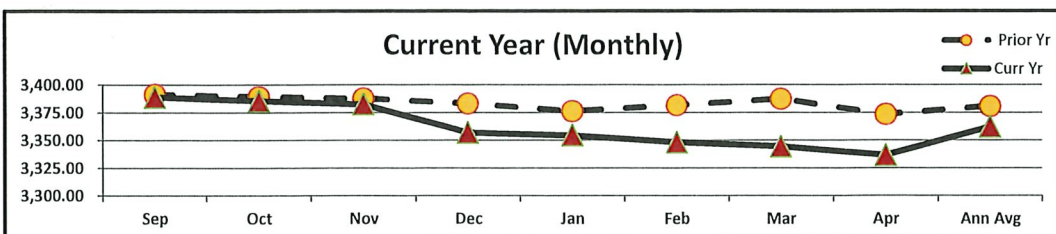
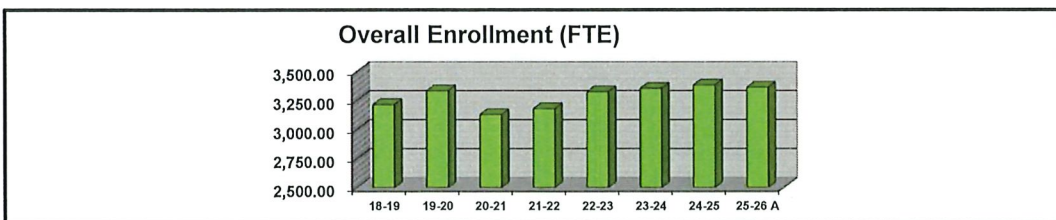
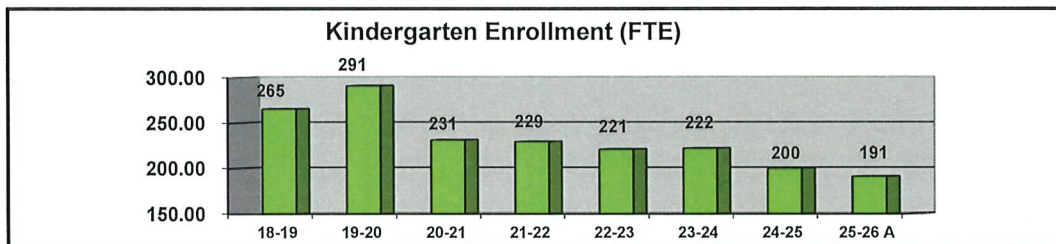
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$221,173	\$986,682	\$593,514	\$929,393
Variance	-\$135,425	-\$847,354	\$43,514	\$669,605



**Lynden School District  
Enrollment Analysis  
Through April 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	68.59	(7.41)	76.60
Kindergarten	185.00	190.87	5.87	199.89
Grade 1	193.00	189.88	(3.12)	224.70
Grade 2	231.00	218.12	(12.88)	240.10
Grade 3	257.00	237.50	(19.50)	238.22
Grade 4	236.00	244.02	8.02	216.56
Grade 5	230.00	218.13	(11.87)	230.72
Grade 6	241.00	235.72	(5.28)	234.89
<b>K-6</b>	<b>1,649.00</b>	<b>1,602.83</b>	<b>(46.17)</b>	<b>1,661.68</b>
Grade 7	240.00	231.33	(8.67)	255.34
Grade 8	261.00	259.95	(1.05)	220.24
<b>7-8</b>	<b>501.00</b>	<b>491.28</b>	<b>(9.72)</b>	<b>475.58</b>
Grade 9	246.00	233.13	(12.87)	257.57
Grade 10	253.00	244.88	(8.12)	229.97
Grade 11	189.00	186.15	(2.85)	200.06
Grade 12	173.00	180.31	7.31	159.72
<b>9-12</b>	<b>861.00</b>	<b>844.47</b>	<b>(16.53)</b>	<b>847.32</b>
<b>Total K-12</b>	<b>3,011.00</b>	<b>2,938.58</b>	<b>(72.42)</b>	<b>2,984.58</b>
ALE	398.00	423.23	25.23	396.59
Running Start *1	125.00	133.47	8.47	130.89
Dropout Reengagement *1	36.00	27.25	(8.75)	36.00
Rounding/Other	-	(0.02)	(0.02)	(0.02)
<b>Total Basic Education Enrollment</b>	<b>3,570.00</b>	<b>3,522.51</b>	<b>(47.49)</b>	<b>3,548.04</b>
CTE (7-8) *1	15.00	17.49	2.49	16.67
CTE (9-12) *1	175.00	160.84	(14.16)	168.25

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



Lynden School District  
Budget Status Report  
Through March 2026

General Fund \*1

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 37,254,127	n/a	n/a
Expenditures (-)	67,699,309	39,075,661	27,000,000	1,623,648
Transfers / Other	(353,086)	(353,086)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (2,174,620)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 4,752,146	n/a	n/a

Capital Projects Fund \*1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 465,931	n/a	n/a
Expenditures (-)	875,000	690,713	200,000	(15,713)
Transfers / Other	(150,000)	(150,000)	n/a	n/a
Operating Surplus (Deficit)	\$ (270,000)	\$ (374,782)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 221,173	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	\$ 1,988,019	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)	\$ (1,147,096)	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 986,682	n/a	n/a

Associated Student Body Fund \*1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 434,741	n/a	n/a
Expenditures (-)	663,553	360,324	275,000	28,229
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 74,417	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 593,514	n/a	n/a

Transportation Vehicle Fund \*1

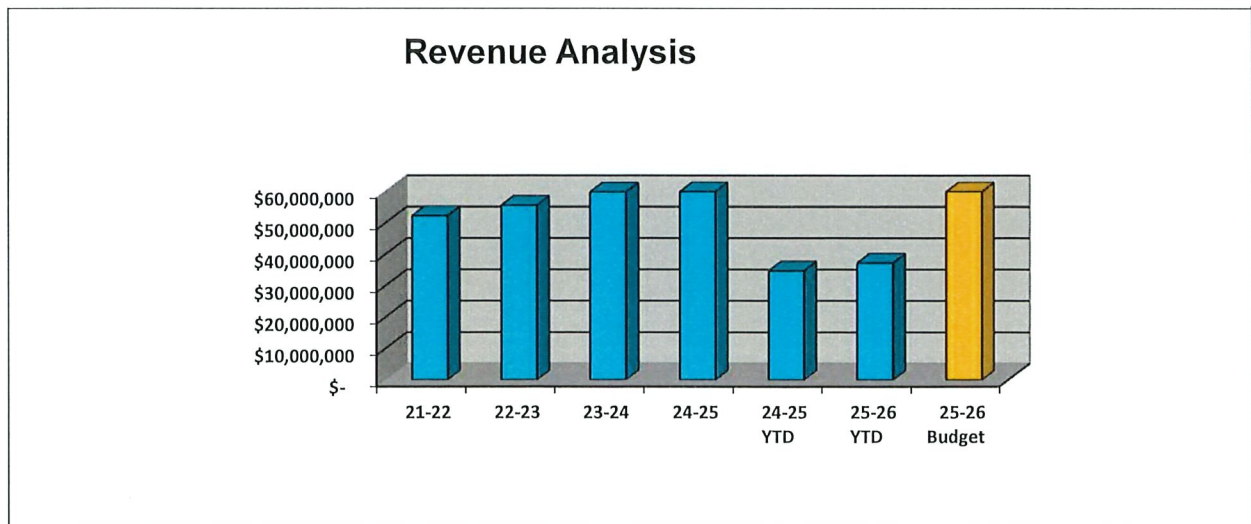
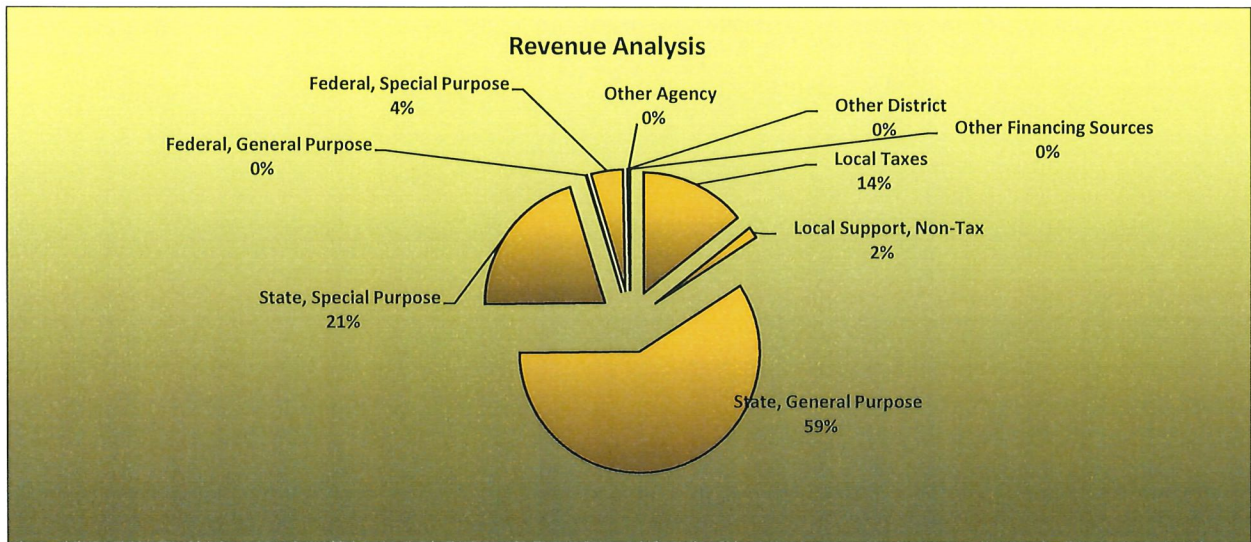
Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 137,115	n/a	n/a
Expenditures (-)	1,050,000	116,630	566,908	366,462
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ 20,485	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 929,393	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 March 2026

General Fund

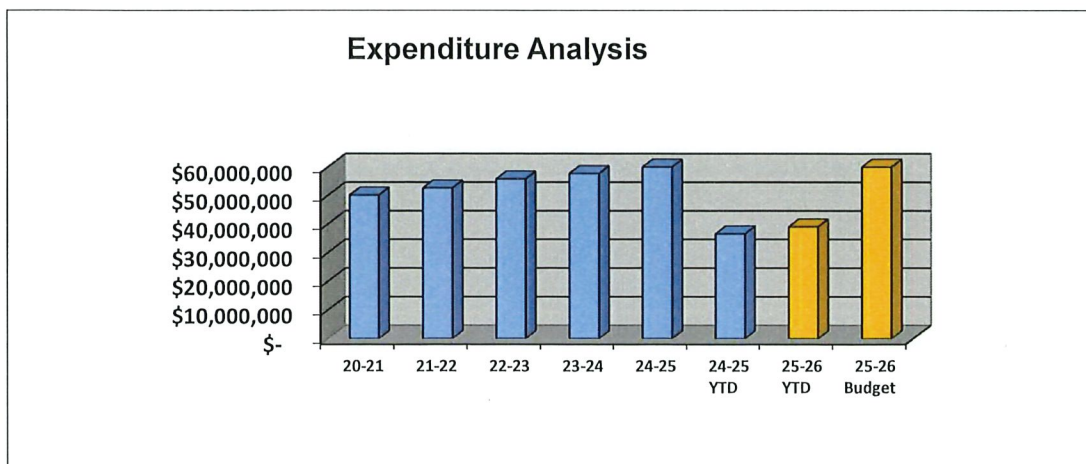
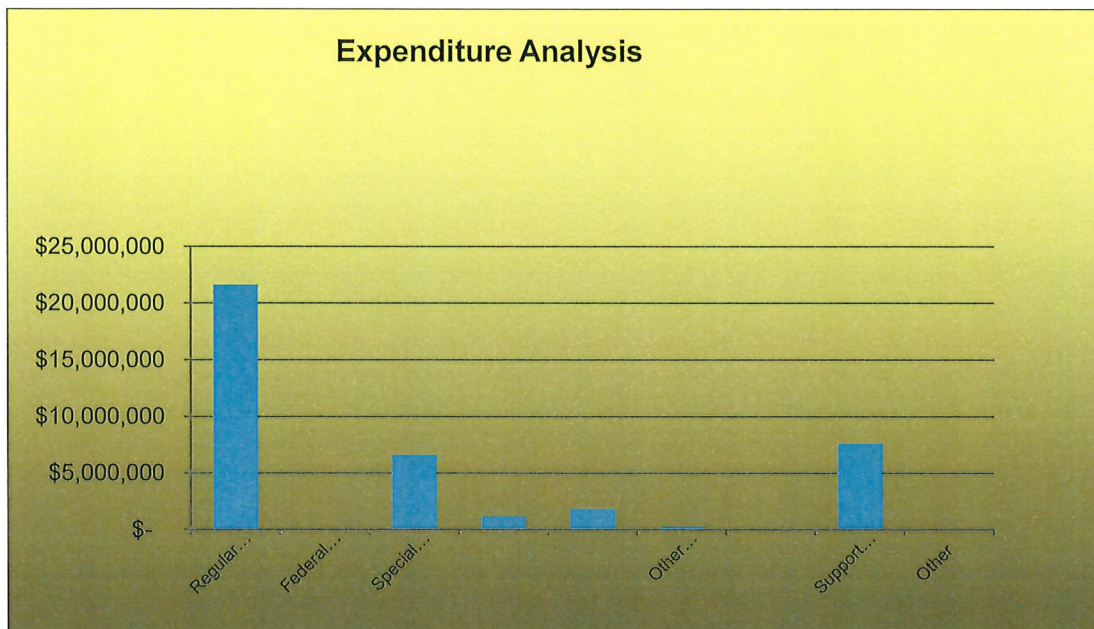
Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 5,306,340	\$ (5,122,699)
Local Support, Non-Tax	575,681	582,621	6,940
State, General Purpose	38,738,806	21,996,124	(16,742,682)
State, Special Purpose	12,869,168	7,625,245	(5,243,923)
Federal, General Purpose	44,367	49,231	4,864
Federal, Special Purpose	2,867,943	1,582,540	(1,285,403)
Other District	-	16,844	16,844
Other Agency	276,000	95,152	(180,848)
Other Financing Sources	-	30	30
<b>Total Revenues</b>	<b>\$ 65,801,004</b>	<b>\$ 37,254,127</b>	<b>\$ (28,546,877)</b>
Budget Capacity (*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
<b>Total Revenues</b>	<b>\$ 66,801,004</b>	<b>\$ 37,254,127</b>	<b>\$ (29,546,877)</b>



Lynden School District  
Expenditure Analysis  
Through March 2026

General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 21,640,951	\$ 16,266,925
Federal Special Purpose	\$ -	1,562	(1,562)
Special Education Instruction	\$ 10,589,826	6,577,045	4,012,781
Vocational Education Instruction	\$ 2,197,433	1,152,405	1,045,028
Compensatory Education Instruction	\$ 3,106,249	1,822,060	1,284,189
Other Instructional Programs	\$ 454,611	276,607	178,004
Community Services	\$ -	3,986	(3,986)
Support Services	12,443,314	7,601,047	4,842,267
Other	-	-	-
<b>Total Expenditures</b>	<b>\$ 66,699,309</b>	<b>\$ 39,075,661</b>	<b>\$ 27,623,648</b>
Budget Capacity <sup>(*)</sup>	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$ 67,699,309</b>	<b>\$ 39,075,661</b>	<b>\$ 28,623,648</b>
Other Financing Sources	353,086	353,086	-



### Financial Information & Projection

	Budget	As of Mar. 2025 (Prior Year)	As of Mar. 2026 (Current Year)	Projected	Favor (+) Unfavor (-)
Beginning Fund Balance	\$ 6,292,960	\$ 7,127,574	\$ 6,926,766	\$ 6,926,766	\$ 633,806
<b>Revenue</b>					
Local Revenue	\$ 11,004,720	\$ 4,559,887	\$ 5,888,961	\$ 11,186,396	\$ 181,676
State Revenue	\$ 51,607,974	\$ 28,570,733	\$ 29,621,369	\$ 51,471,830	\$ (136,144)
Federal Revenue	\$ 2,912,310	\$ 1,514,970	\$ 1,631,771	\$ 3,513,899	\$ 601,589
Other Revenue	\$ 276,000	\$ 91,298	\$ 112,026	\$ 289,739	\$ 13,739
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
<b>Total Revenue</b>	<b>\$ 66,801,004</b>	<b>\$ 34,736,889</b>	<b>\$ 37,254,127</b>	<b>\$ 67,461,863</b>	<b>\$ 660,859</b>
<b>Expenditures</b>					
Payroll	\$ 56,166,553	\$ 30,414,990	\$ 32,623,996	\$ 56,325,509	\$ (158,956)
MSOC's	\$ 10,532,756	\$ 6,237,723	\$ 6,451,666	\$ 11,340,072	\$ (807,316)
Transfers	\$ 353,086	\$ 607,086	\$ 353,086	\$ 353,086	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Capacity	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
<b>Total Expenditures</b>	<b>\$ 68,052,395</b>	<b>\$ 37,259,799</b>	<b>\$ 39,428,747</b>	<b>\$ 69,018,667</b>	<b>\$ (966,272)</b>
Ending Fund Balance **	\$ 5,041,569	\$ 4,604,664	\$ 4,752,146	\$ 5,369,962	\$ 328,393

