



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Monthly Board Report (Finance & Operations)

For the Board Meeting of June 25, 2026

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**Lynden School District
School Board Report**

**District Financial Report - Executive Summary
For the Board Meeting of June 25, 2026**

Current Status

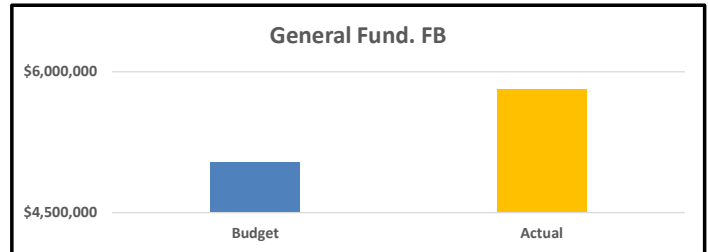
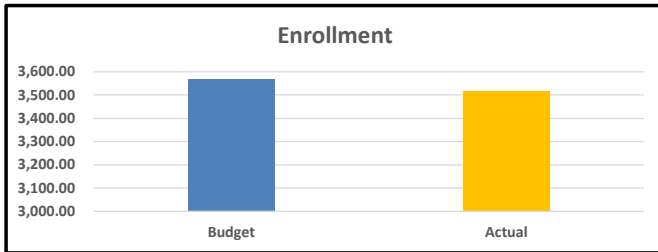
Finance / Accounting		Budget, Audit, & Enrollment		
Month-end	Financial Outlook	Budget	Audit	Enrollment
May-26 accounting materially complete, new teammate Megan Mather and I did the May month-end process together and materially accurate	25/26 preliminary projection, ending fund balance at \$5.30 to \$5.50 million (budgeted @ \$5.05 million)	26/27 budget development Status (Next step - draft on website by July 10, 2026)	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

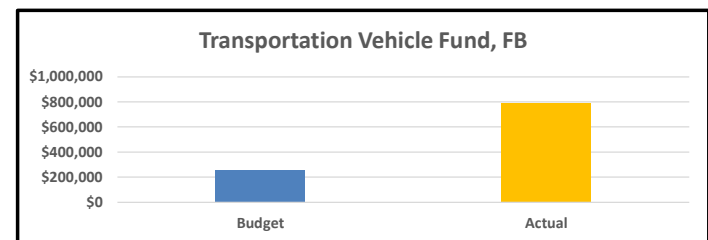
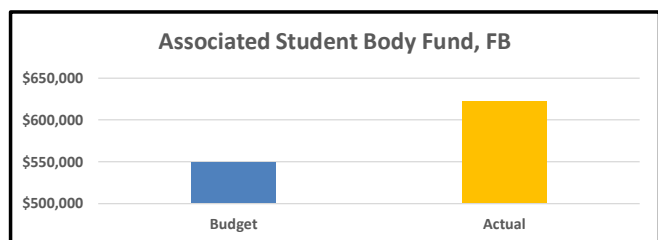
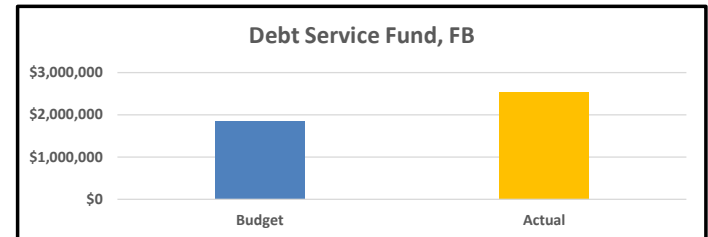
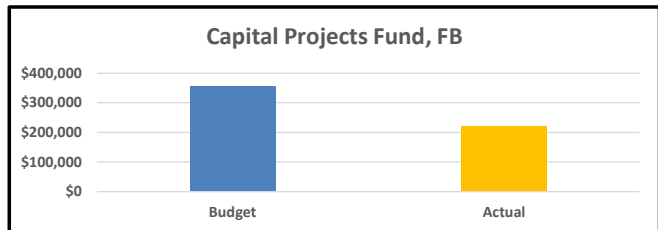
District Enrollment & General Fund (Fund Balance)

	<u>Enrollment</u>	<u>General Fund. FB</u>
Budget	3,570.00	\$5,041,570
Actual	3,517.53	\$5,819,050
Variance	<u>(52.47)</u>	<u>\$777,480</u>



Other Funds (Fund Balance)

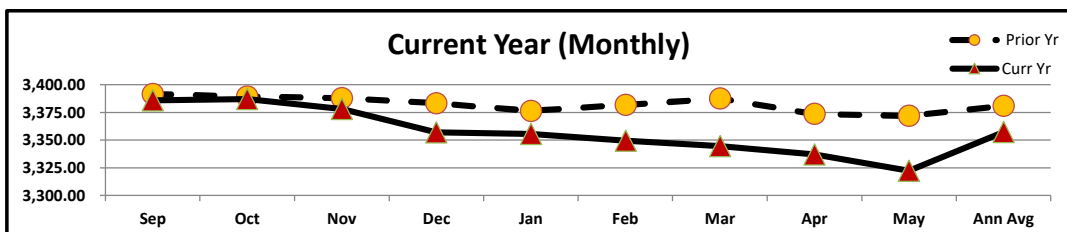
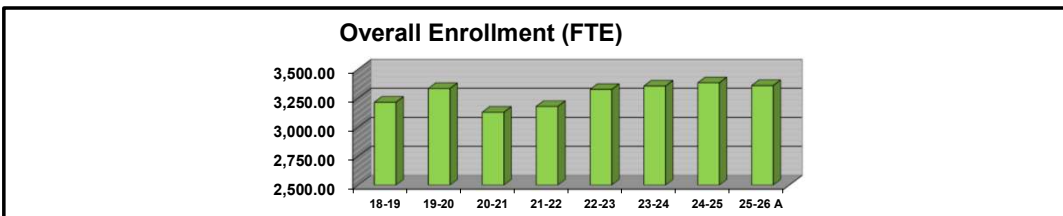
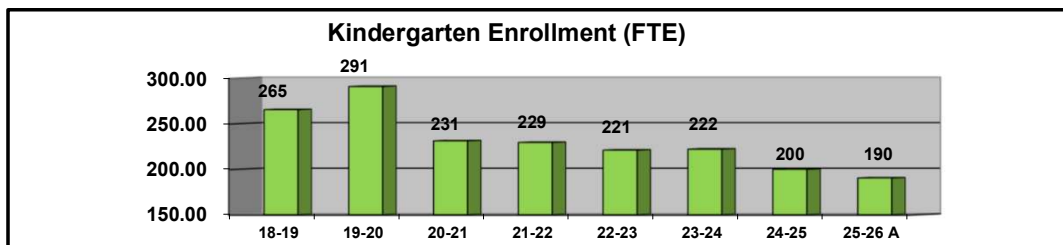
	<u>Capital Projects Fund, FB</u>	<u>Debt Service Fund, FB</u>	<u>Associated Student Body Fund, FB</u>	<u>Transportation Vehicle Fund, FB</u>
Budget	\$356,598	\$1,834,036	\$550,000	\$259,788
Actual	\$222,638	\$2,546,972	\$622,011	\$793,418
Variance	<u>-\$133,960</u>	<u>\$712,936</u>	<u>\$72,011</u>	<u>\$533,630</u>



**Lynden School District
Enrollment Analysis
Through May 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	68.74	(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 May 2026

General Fund *1

Description	2025/2026 (F195)	Year-to-Date	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 66,801,004	\$ 50,167,516	n/a	n/a
Expenditures (-)	67,699,309	50,922,147	15,416,442	1,360,720
Transfers / Other	(353,086)	(353,086)	n/a	n/a
Operating Surplus (Deficit)	\$ (1,251,391)	\$ (1,107,716)	n/a	n/a
Beginning Fund Balance	6,292,960	6,926,766	n/a	633,806
Ending Fund Balance	\$ 5,041,570	\$ 5,819,050	n/a	n/a

Capital Projects Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 755,000	\$ 467,395	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)	\$ (373,318)	n/a	n/a
Beginning Fund Balance	626,598	595,956	n/a	(30,642)
Ending Fund Balance	\$ 356,598	\$ 222,638	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	\$ 3,548,308	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)	\$ 413,194	n/a	n/a
Beginning Fund Balance	2,023,958	2,133,778	n/a	109,820
Ending Fund Balance	\$ 1,834,036	\$ 2,546,972	n/a	n/a

Associated Student Body Fund *1

Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 663,553	\$ 528,689	n/a	n/a
Expenditures (-)	663,553	425,776	96,215	141,562
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ -	\$ 102,913	n/a	n/a
Beginning Fund Balance	550,000	519,098	n/a	(30,902)
Ending Fund Balance	\$ 550,000	\$ 622,011	n/a	n/a

Transportation Vehicle Fund *1

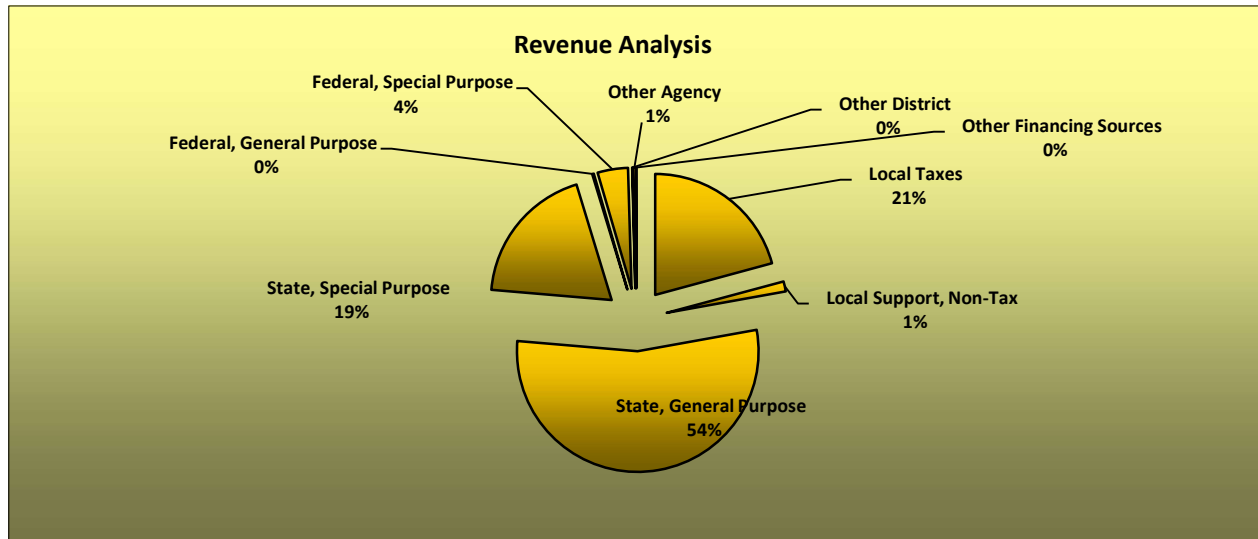
Description	2025/2026 (F195)	YTD per G/L	Encumbrance	Variance - Fav (Unf)
Revenues (+)	\$ 404,000	\$ 143,178	n/a	n/a
Expenditures (-)	1,050,000	258,667	425,131	366,202
Transfers / Other	-	-	n/a	n/a
Operating Surplus (Deficit)	\$ (646,000)	\$ (115,490)	n/a	n/a
Beginning Fund Balance	905,788	908,908	n/a	3,120
Ending Fund Balance	\$ 259,788	\$ 793,418	n/a	n/a

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

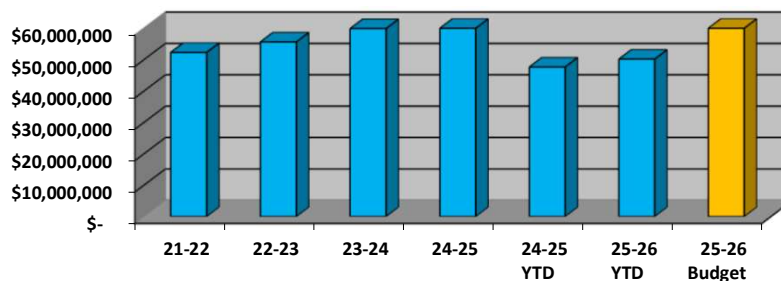
**Lynden School District
Revenue Analysis
Through May 2026**

General Fund

Revenues	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Local Taxes	\$ 10,429,039	\$ 10,436,034	\$ 6,995
Local Support, Non-Tax	575,681	680,743	105,062
State, General Purpose	38,738,806	27,174,769	(11,564,037)
State, Special Purpose	12,869,168	9,515,790	(3,353,378)
Federal, General Purpose	44,367	103,501	59,134
Federal, Special Purpose	2,867,943	2,040,571	(827,372)
Other District	-	24,352	24,352
Other Agency	276,000	181,723	(94,277)
Other Financing Sources	-	10,032	10,032
Total Revenues	\$ 65,801,004	\$ 50,167,516	\$ (15,633,488)
Budget Capacity ^(*1)	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	\$ 66,801,004	\$ 50,167,516	\$ (16,633,488)



Revenue Analysis

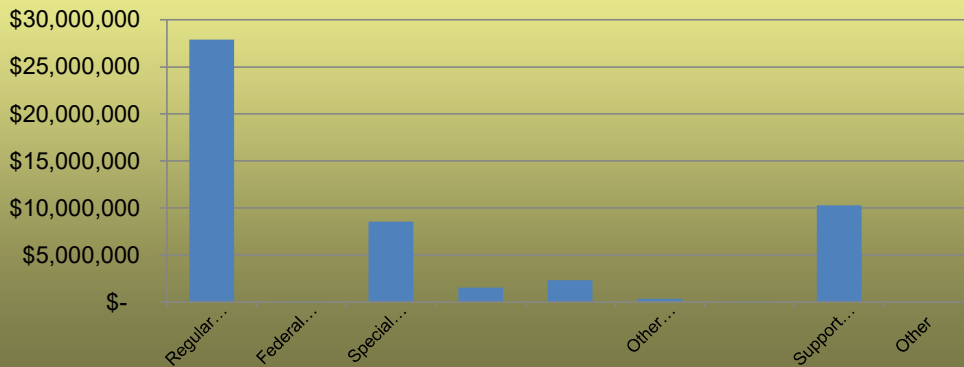


**Lynden School District
Expenditure Analysis
Through May 2026**

General Fund

Expenditures	2025/2026 Budget (F195)	Year-to-Date	Variance - Fav (Unf)
Regular Instruction	\$ 37,907,876	\$ 27,914,330	\$ 9,993,546
Federal Special Purpose	\$ -	1,562	(1,562)
Special Education Instruction	\$ 10,589,826	8,520,986	2,068,840
Vocational Education Instruction	\$ 2,197,433	1,519,662	677,771
Compensatory Education Instruction	\$ 3,106,249	2,315,748	790,501
Other Instructional Programs	\$ 454,611	353,203	101,408
Community Services	\$ -	4,226	(4,226)
Support Services	12,443,314	10,292,429	2,150,885
Other	-	-	-
Total Expenditures	\$ 66,699,309	\$ 50,922,147	\$ 15,777,162
Budget Capacity ^(*)	\$ 1,000,000	\$ -	\$ 1,000,000
Total Expenditures	\$ 67,699,309	\$ 50,922,147	\$ 16,777,162
Other Financing Sources	353,086	353,086	-

Expenditure Analysis



Expenditure Analysis

