

***Wilton-Lyndeborough Cooperative School District***

***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082

603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Robert L. Mullin  
Business Administrator

April 20, 2021

**Fiscal Year 2021 March General Fund Explanation**

As an explanation to variances in line-item account expenses, I am supplying the following information:

1100's Regular Education - The negative balance of (\$70,245.24) is due to the recent purchase of Chromebooks. This purchase will be offset by ESSR II funds which is a reimbursable type grant.

1300's Vocational Education – An encumbrance was placed on this account for an upcoming invoice.

2300's Administrative Services – This is due to an overage in line 1192, Professional Services, Legal SPED of (\$8386.72) and a (\$8,131.23) ESSRII expense on software for the district in line 1176.

2500's Business Services – This is due to the use of consultants to assist earlier in the year. Line 1367 at (\$9644.32)

2600's Maintenance – This is due to underfunded Worker's Compensation accounts, lines 1427-1430 and ESSRI and II expenses on lines 1460, 1478, 1479, 1480, and 1517-1519. When the budget was developed last year, it failed to take into consideration the much higher cost of WC for facilities and kitchen personnel. This has been corrected in next year's budget.

2700's Technology Service – Lines 1567-1570 are the Medical Insurance account line for tech. They seem to have been either underfunded or someone was not expected to take health insurance coverage. Budgeted was \$9,361 for all four accounts and year to date charged is \$22,559.85. Lines 1633-1636 relate to Phone and Internet accounts. These are over due to overlapping months of coverage by our current and previous vendors.

5200's Transfer to Capital Reserve – The negative balance of (\$82,450) is due to the payment for the roof repair from last year. As of March 31, we had not received the funding from the Trust account. We have since received these funds which will be reflected in next month's update.