

***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road,  
Lyndeborough, NH 03082

Bryan K. Lane  
Superintendent of Schools

Betty Moore, M.Ed.  
Director of Student Support Services

Lise Tucker  
Business Administrator

**BUSINESS OFFICE REPORT**  
**November 14, 2017**

As you are aware, the week of October 10<sup>th</sup> was National School Lunch Week. This event was sponsored by the School Nutrition Association. Lise visited FRES on Tuesday and WLC on Thursday. She helped prepare and serve the food on those days. Both schools had a taste testing table. FRES had the children try a hummus dip with a carrot stick. WLC had the students try assorted fruit cups and granola bars. See the attached page from WLC.

Lise attended the annual Wellness Retreat sponsored by School Care, our Health Care Administrator. The focus was on "Making Health Easier". It is not just about food and exercise. This workshop encouraged the 'mindfulness' of your environment and attitude. There were professionals in the field of health and wellness available to assist in any questions or concerns.

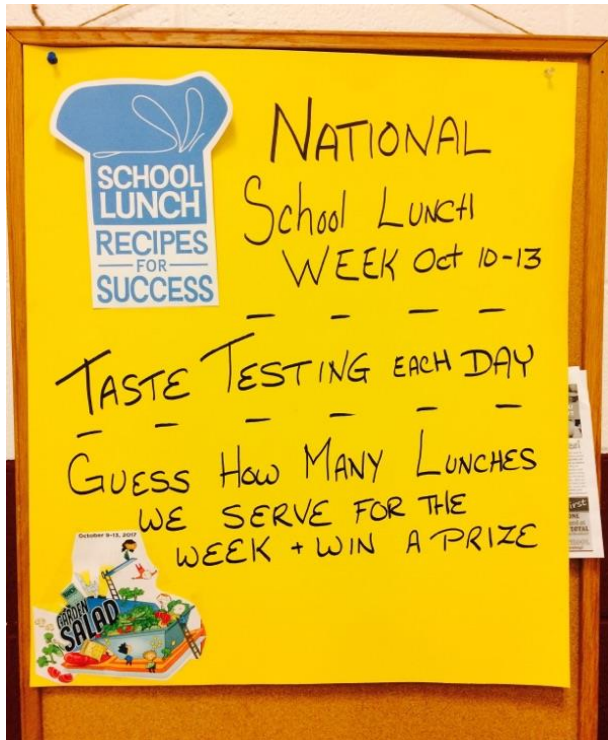
We had our first Joint Loss Management Committee (JLMC) meeting on October 19<sup>th</sup>. We reviewed our claims from Primex, our insurance carrier. We reviewed the district safety plan for final adoption. This document is required for all employees to understand their role in safety, both from a health and facilities standpoint. We did a detailed walkthrough of Lyndeborough Central. Our next meeting is at FRES on January 25<sup>th</sup> at 3:00 p.m.

Lise attended the annual "Best Practices for School Operations, Finance and Business Leadership Conference". The agenda included the USDA Procurement requirements, a review of how Adequacy Aid is calculated, and a policy update from the Federal Education Division. FYI - Title IIA may be eliminated. The keynote speaker was Dave Weber of Weber Associates. His session drew on our character, the willingness to learn, grow and change with the times.

We have prepared our First Forecast for the General Fund for this year, 2017-18. Our projection at this time is \$108,875 of Fund Balance available. We have encumbered all expenses. We are anticipating an unexpended balance of \$121,057 and a revenue shortfall of \$12,182. See the attached reports.

A couple of repairs were done this past month for the Food Service Program at WLC. We replaced a plug used for the toaster oven that was not grounded for \$203.00. We replaced the door sweep for the walk in freezer. The condensation created a puddle/safety hazard for \$197.08.

Wilton-Lyndeborough Cooperative Middle/High School  
National School Lunch Week      October 10<sup>th</sup> to October 13<sup>th</sup>, 2017



Celebrating the National School Lunch Week sponsored by the National School Nutrition Association.

Ms. Garnham and Ms. Cox did a wonderful job promoting this event. The winner for the weekly count guess was K Phillips. She guessed 445 lunches served and it was 448. On Thursday, October 12<sup>th</sup>, they served Chicken or Beef Teriyaki with homemade fried rice. It was a success ! They also had a sampling table to entice the students to try something new. This day, the taste tasting table had granola bars and fruit cups. You can tell by the picture above how successful it was. All the students who tried the food liked them. Not much left on the table !

Thank you again for your hard work. It is greatly appreciated. Your District Administration.

Wilton-Lyndeborough Cooperative School District

General Fund Revenue

Fiscal Year: 2017-2018

As of 10/31/17

	Budget	Adjustments	GL Budget	YTD	Balance	Anticipated	Budget Balance	Comments
School District Assessment:								
Current Appropriation	\$9,071,899.00	(\$397,818.00)	\$8,674,081.00	\$3,298,265.68	\$5,375,815.32	\$5,375,815.32	\$0.00	
Other Local Revenue Sources:								
Preschool Tuition	\$12,150.00		\$12,150.00	\$2,100.00	\$10,050.00	\$7,350.00	(\$2,700.00)	7 vs 9 students
Extended Day Tuition	\$40,500.00		\$40,500.00	\$11,372.31	\$29,127.69	\$25,077.69	(\$4,050.00)	18 vs 20 students
Interest on Investments	\$5,000.00		\$5,000.00	\$0.00	\$5,000.00	\$1,000.00	(\$4,000.00)	Trusts
Use of Facilities	\$200.00		\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	
Refund Prior Year Expenses	\$28,920.00		\$28,920.00	\$51.75	\$28,868.25	\$21,981.60	(\$6,886.65)	Erate - lost books
Other Local Revenue	\$200.00		\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	
State Sources:								
Equitable Ed Aid	\$1,362,922.00	(\$16,235.00)	\$1,346,687.00	\$272,584.00	\$1,074,103.00	\$1,074,103.00	\$0.00	10/1/17 update
Statewide Enhanced Ed Tax	\$1,202,139.00	\$17,501.00	\$1,219,640.00	\$0.00	\$1,219,640.00	\$1,219,640.00	\$0.00	
Other State Aid	\$1,000.00		\$1,000.00	\$0.00	\$1,000.00	\$2,994.21	\$1,994.21	
School Building Aid	\$128,000.00		\$128,000.00	\$64,000.00	\$64,000.00	\$64,000.00	\$0.00	
Catastrophic Aid	\$151,042.00	(\$8,879.00)	\$142,163.00	\$0.00	\$142,163.00	\$145,623.60	\$3,460.60	202,255 at 72%
Vocational Transportation Aid	\$3,000.00		\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	
Federal Sources:								
Medicaid	\$80,000.00		\$80,000.00	\$20,441.86	\$59,558.14	\$59,558.14	\$0.00	
Total Revenues	\$12,086,972.00	(\$405,431.00)	\$11,681,541.00	\$3,668,815.60	\$8,012,725.40	\$8,000,543.56	(\$12,181.84)	
Transfers to Food Service Fund	\$219,600.00		\$219,600.00	\$0.00	\$219,600.00	\$219,600.00	\$0.00	
Transfers to Special Revenue Fund (Grants)	\$299,923.00		\$299,923.00	\$0.00	\$299,923.00	\$299,923.00	\$0.00	
Use of Fund Balance from 16-17	\$0.00	\$405,431.00	\$405,431.00	\$0.00	\$0.00	\$0.00	\$0.00	
Grand Total:	\$12,606,495.00	\$0.00	\$12,606,495.00	\$3,668,815.60	\$8,532,248.40	\$8,520,066.56	(\$12,181.84)	

Adjusted for MS-24R Revised Revenues per DRA

**Wilton-Lyndeborough Cooperative School District**

**General Fund Expenditures  
By Object Code**

**Fiscal Year: 2017-2018**

As of: 10/31/2017

	Budget	Adjustments	GL Budget	YTD	Balance	Encumbrance	Budget Balance	Comments
Salaries and Wages - 100s	\$5,599,005.10	\$35,391.00	\$5,634,396.10	\$1,417,315.21	\$4,217,080.89	\$4,191,658.32	\$25,422.57	
Employee Benefits - 200s	\$2,783,581.38	\$0.00	\$2,783,581.38	\$603,961.54	\$2,179,619.84	\$2,083,984.88	\$95,634.96	
Purchased Professional Services - 300s	\$312,032.00	\$7,224.00	\$319,256.00	\$69,682.11	\$249,573.89	\$249,573.89	\$0.00	
Purchased Property Services - 400s	\$249,312.00	\$2,787.96	\$252,099.96	\$93,500.87	\$158,599.09	\$158,599.09	\$0.00	
Other Purchased Services - 500s	\$1,262,743.00	(\$2,802.90)	\$1,259,940.10	\$268,990.99	\$990,949.11	\$990,949.11	\$0.00	
Supplies - 600s	\$520,096.00	(\$12,236.97)	\$507,859.03	\$181,440.57	\$326,418.46	\$326,418.46	\$0.00	
Property, Equipment - 700s	\$225,101.00	\$6,828.91	\$231,929.91	\$126,951.90	\$104,978.01	\$104,978.01	\$0.00	
Dues, Fees, Assemblies, Interest - 800s	\$443,211.00	(\$301.00)	\$442,910.00	\$228,248.01	\$214,661.99	\$214,661.99	\$0.00	
Principal on Debt - 910	\$600,000.00	\$0.00	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00	
<b>Subtotal Expenditures</b>	<b>\$11,995,081.48</b>	<b>\$36,891.00</b>	<b>\$12,031,972.48</b>	<b>\$3,590,091.20</b>	<b>\$8,441,881.28</b>	<b>\$8,320,823.75</b>	<b>\$121,057.53</b>	
Special Revenue Funds	\$299,923.00	\$0.00	\$299,923.00	\$299,923.00	\$0.00	\$0.00	\$0.00	
Food Service Funds	\$219,600.00	\$0.00	\$219,600.00	\$219,600.00	\$0.00	\$0.00	\$0.00	
Capital Reserve Funds	\$0.00	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$0.00	
<b>Subtotal Transfer of Funds</b>	<b>\$519,523.00</b>	<b>\$55,000.00</b>	<b>\$574,523.00</b>	<b>\$519,523.00</b>	<b>\$55,000.00</b>	<b>\$55,000.00</b>	<b>\$0.00</b>	
 <b>Grand Total:</b>	 <b>\$12,514,604.48</b>	 <b>\$91,891.00</b>	 <b>\$12,606,495.48</b>	 <b>\$4,109,614.20</b>	 <b>\$8,496,881.28</b>	 <b>\$8,375,823.75</b>	 <b>\$121,057.53</b>	