



## LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

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### Memorandum

**Date:** January 13, 2009

**To:** Litchfield School Board  
Elaine Cutler, Ed. D., Superintendent

**cc:** Litchfield Budget Committee  
LSD Administrative Team

**From:** Steve Martin, Business Administrator

**Subj:** December 2009 Business and Finance Monthly Report

Included with this report are copies of the following Litchfield School District year-to-date (YTD) financial budget expenditure reports covering the period ending December 31, 2009.

- Executive Summary Financial Analysis
- Revenue Analysis
- YTD Actual to Budget Report by Function
- YTD Actual to Budget Report by Object Account
- YTD Actual to Budget Report by Location

A YTD Actual to Budget Report Detail is distributed under separate cover.

#### Finance

The 2011 operating budget development process was completed with the budget committee finalizing their proposed budget at \$20,531,871, a reduction of \$354,694 from the school board's recommended operating budget. Major reductions were made in both the salary and benefits accounts, as well as in SPED Tuition, transportation and services accounts. An additional net \$70,000 reduction was made to the CHS track repair budget at the school board's request. The final budget is always subject to any changes the budget committee may vote after the public budget hearing on January 15. Warrant articles have been finalized to only two: the budget and the new CBA contract.

A final agreement on a new CBA was reached with the LEA. The financial impact of the agreement was prepared and distributed.

We have provided our Management Discussion & Analysis (MD&A) report which is required to complete our annual audit. We did have to make a last minute correction to the audit as the federal

FEMA payments were not listed in the Federal Single Audit. We have been provided an estimated availability date for the final audit to be within the next couple of weeks.

Speaking of FEMA... the de-obligation notice of \$3,478.50 remains in place. This past month I spent more time on the phone and re-sending backup information to FEMA that they said was needed in order to cancel the de-obligation request. This is getting beyond frustrating.

We have received our kindergarten reimbursement check for the site and program set-up costs in the amount of \$212,109. In addition, we received full payment for the adequacy payments based on the October 1 student attendance in the amount of \$103,500.

#### Forecast

At this time we are forecasting to spend 100% of the adjusted general fund operating budget which would result in a year-end unreserved fund balance of approximately \$18,000 from unanticipated revenues.

#### Buildings & Grounds

In the process of site inspections for the bid process for the connection of the town's emergency generator we found an error in the scope of work provided to the SAU. The bid documents listed the generator as an 800 amp system when in fact it was only a 400 amp generator. I am currently awaiting a corrected scope of work so that we can go out for a corrected bid process.

We found a major water leak at Griffin due to a large increase in water usage in the October Pennichuck bill. Pennichuck has been unable to indentify the location of the break. Part of this pipe goes under the building which could be the reason that the break cannot be found. We have implemented a temporary fix by back feeding water supply into the building areas affected. Kevin Lynch has authorized us to use this fix for up to one year. We will develop a proposal and cost estimate for a permanent fix by this spring and will request that the board encumbers any available year-end funds for the repairs as the rough estimate we received is in the \$25,000 range which is not included in the proposed 2011 budget.

We have not identified a vendor who will provide a free roof report for GMS thus a report will not be forthcoming.

We received a donation from Home Depot in the amount of \$100.00 in coupons towards the purchase of material to construct roofs for the dugouts at the CHS softball field. Home Depot is hoping to provide more in the future.

#### Technology

We were unable to find a replacement for Bruce Ballou that met our needs. We have decided to delay the recruitment for a permanent replacement until later in the year when current school technology employees under contract may be interested in applying. In the meantime we have contracted with an outside consulting firm to provide the technical support for Rob Demaine that we need to maintain operations. We are also having them complete a network and security assessment analysis that we will use to implement possible short term fixes as well as what should be included in our longer term technology planning. We will use the under spend in the salary and benefits accounts to pay for the consulting services.

Please let me know if you have any questions regarding this report or the associated materials.

Respectfully submitted,

**LITCHFIELD SCHOOL DISTRICT MONTHLY FINANCIAL REPORT**  
**Executive Summary for December 2009**

<b>GENERAL FUND REVENUES AND CREDITS</b>		<b>Sub Totals</b>	<b>Totals</b>
2009 UNRESERVED FUND BALANCE	\$ 572,557.00		
2009 RESERVE FOR ENCUMBRANCES	\$ 62,898.67	\$ 635,455.67	
REVENUE RECEIVED	\$ 12,006,876.42		
ANTICIPATED REVENUE	\$ 7,064,616.08	\$ 19,071,492.50	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,706,948.17</b>

<b>APPROPRIATIONS/BUDGET ADJUSTMENTS</b>			
TOTAL BUDGET APPROPRIATIONS (MS-22)			<b>\$ 20,777,636.00</b>
Transfer to Food Service (Fund 21)	\$ (622,154.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (535,000.00)	\$ (1,157,154.00)	
<b>TOTAL GENERAL FUND BUDGET APPROPRIATIONS</b>			<b>\$ 19,620,482.00</b>
<b>ADJUSTMENTS TO GENERAL FUND BUDGET</b>			
2009 Reserve for Encumbrances	\$ 62,898.67		
LSB Accepted Revenues RSA 198:20 (b)	\$ 5,839.00	\$ 68,737.67	
<b>ADJUSTED GENERAL FUND OPERATING BUDGET</b>			<b>\$ 19,689,219.67</b>

<b>EXPENSES</b>			
Expended Year-to-Date	\$ (7,891,902.34)		
Encumbered Balance	\$ (10,407,296.08)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,299,198.42)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,390,021.25</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,390,021.25</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,071,492.50		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,706,948.17	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,689,219.67	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 17,728.50</b>

**Litchfield 2009 - 2010 Budget --- December 2009 Revenue Analysis**

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 12/31/2009</b>	<b>Anticipated Revenues Remaining Year</b>
<b>Fund 10 (General Fund)</b>				
<b>Budgeted Revenues (MS24)</b>				
Town Payments - Property Tax	\$ 10,217,075.00		\$ 6,988,483.41	\$ 3,228,591.59
Town Payments - State Education Taxes	\$ 1,830,345.00		\$ 1,259,186.20	\$ 571,158.80
State Educational Grant	\$ 6,125,163.00		\$ 3,062,582.00	\$ 3,062,581.00
Catastrophic Aid	\$ 129,243.00	\$ 5,180.67	\$ 134,423.67	\$ -
School Building Aid	\$ 270,050.00		\$ 135,025.12	\$ 135,024.88
Kindergarten Aid	\$ 317,334.00		\$ 315,609.00	\$ 1,725.00
Tuition from other LEA's	\$ -	\$ 342.03	\$ 342.03	\$ -
Tuition from Individuals	\$ 1,000.00	\$ 4,500.00	\$ 4,500.00	\$ 1,000.00
Tuition Pre-School	\$ 14,000.00		\$ 2,115.00	\$ 11,885.00
Transportation	\$ 6,000.00		\$ -	\$ 6,000.00
Interest	\$ 10,000.00		\$ 3,679.37	\$ 6,320.63
Medicaid	\$ 60,000.00		\$ 50,965.66	\$ 9,034.34
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00		\$ 375.00	\$ 1,625.00
Self-Funded Program - School	\$ 44,190.00		\$ 31,847.44	\$ 12,342.56
Self-Funded Program - Adult Education	\$ 17,025.00		\$ 2,425.00	\$ 14,600.00
Other	\$ 2,500.00	\$ 13,000.00	\$ 12,772.72	\$ 2,727.28
<b>Total Fund 10</b>	<b>\$ 19,047,925.00</b>	<b>\$ 23,567.50</b>	<b>\$ 12,006,876.42</b>	<b>\$ 7,064,616.08</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 517,424.00		\$ 164,883.13	\$ 352,540.87
Food Service Sales - Catering	\$ 7,000.00		\$ 1,600.76	\$ 5,399.24
Food Service Sales - Vending	\$ 1,700.00		\$ 472.54	\$ 1,227.46
Food Service Sales - St. Francis	\$ 13,230.00		\$ 1,010.75	\$ 12,219.25
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00		\$ 21,545.73	\$ 34,454.27
USDA Commodities	\$ 22,000.00		\$ -	\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 99.94	\$ 50.06
<b>Total Fund 21</b>	<b>\$ 622,154.00</b>	<b>\$ 422.08</b>	<b>\$ 194,684.93</b>	<b>\$ 427,891.15</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 163,765.12		\$ -	\$ 163,765.12
Title I	\$ 44,070.65		\$ 44,070.65	\$ -
Title II	\$ 12,874.70		\$ 12,874.70	\$ -
Title IV (Safe & Drug Free Schools)	\$ 17,378.76		\$ 17,378.76	\$ -
Title V	\$ -		\$ -	\$ -
Preschool Grant	\$ 6,910.77		\$ 6,910.77	\$ -
IDEA Grant (Disabilities)	\$ 290,000.00		\$ (1,424.15)	\$ 291,424.15
SCASS	\$ -		\$ -	\$ -
ARRA Grants	\$ -	\$ 243,946.63	\$ 37,316.60	\$ 206,630.03
First Robotics	\$ -		\$ 6,500.00	\$ -
eRate Program Credits (Non-Revenue)	\$ -	\$ 1,760.32	\$ -	\$ 1,760.32
<b>Total Fund 22</b>	<b>\$ 535,000.00</b>	<b>\$ 245,706.95</b>	<b>\$ 123,627.33</b>	<b>\$ 663,579.62</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,205,079.00</b>	<b>\$ 269,696.53</b>	<b>\$ 12,325,188.68</b>	<b>\$ 8,156,086.85</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Jan 4, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>									
	1100	REGULAR EDUCATION PRGMS	\$7,802,518	\$7,192.21	\$3,054.05	\$7,812,764.44	\$2,885,083.33	\$4,522,670.19	\$405,010.92
	1201	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$27,031.10	\$2,493,715.70	\$948,971.12	\$1,346,932.87	\$197,811.71
	1301	VOCATIONAL EDUCATION PRGM	\$34,072	\$0.00	\$0.00	\$34,072.00	\$0.00	\$14,300.00	\$19,772.00
	1410	CO-CURRICULAR ACTIVITIES	\$102,570	\$0.00	\$287.85	\$102,858.17	\$50,256.81	\$43,894.35	\$8,707.01
	1420	ATHLETIC ACTIVITIES	\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$182,052.95	\$128,293.91	\$56,985.00
	1490	STUDENT ACTIVITIES	\$1,850	\$0.00	\$0.00	\$1,850.00	\$679.05	\$0.00	\$1,170.95
	1501	SELF-FUNDED PROGRAMS	\$44,190	\$0.00	\$0.00	\$44,190.00	\$29,734.88	\$0.00	\$14,455.12
	1601	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$6,382.66	\$2,722.12	\$14,658.47
	2120	GUIDANCE SERVICES	\$609,689	\$520.72	\$0.00	\$610,210.15	\$251,914.33	\$335,734.47	\$22,561.35
	2134	NURSE SERVICES	\$217,756	\$0.00	\$0.00	\$217,755.62	\$88,524.86	\$126,436.91	\$2,793.85
	2140	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$64,522.21	\$96,021.94	\$17,698.78
	2150	SPEECH SERVICES	\$327,204	\$0.00	\$0.00	\$327,203.77	\$122,075.37	\$199,507.64	\$5,620.76
	2160	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$44,618.34	\$70,721.98	\$5,693.69
	2190	OTHER PUPIL SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2210	IMPROVEMENT- INSTRUCTION	\$112,495	\$0.00	\$0.00	\$112,495.18	\$56,850.71	\$50,031.85	\$5,612.62
	2212	INSTR/CURRIC DEVELOPMENT	\$500	\$0.00	\$1,000.00	\$1,500.00	\$1,089.09	\$0.00	\$410.91
	2213	INSTRUCTION STAFF TRAIN'G	\$92,570	\$3,334.19	\$0.00	\$95,903.94	\$40,467.40	\$10,948.00	\$44,488.54
	2222	LIBRARY SERVICES	\$297,066	\$0.00	\$0.00	\$297,066.27	\$118,957.47	\$166,946.14	\$11,162.66
	2223	AUDIOVISUAL SERVICES	\$9,893	\$0.00	(\$287.85)	\$9,605.45	\$6,014.02	\$212.02	\$3,379.41
	2225	COMPUTER INSTRUCTION	\$90,318	\$719.29	\$293.95	\$91,331.43	\$64,574.95	\$751.54	\$26,004.94
	2311	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$25,288.55	\$15,327.92	\$435.79
	2312	DISTRICT CLERK	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2313	DISTRICT TREASURER	\$4,669	\$0.00	\$0.00	\$4,669.47	\$1,927.21	\$1,922.23	\$820.03
	2314	ELECTION SERVICES	\$2,512	\$0.00	\$0.00	\$2,511.59	\$0.00	\$222.83	\$2,288.76
	2317	AUDIT	\$20,000	\$0.00	\$0.00	\$20,000.00	\$10,406.50	\$9,593.50	\$0.00
	2318	LEGAL SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$23,879.64	\$120.36	\$1,000.00
	2320	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$138,556.79	\$123,031.49	\$59,159.57
	2332	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$0.00	\$197,721.16	\$93,756.62	\$96,921.56	\$7,042.98
	2410	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$1,159.00	\$1,150,147.66	\$562,594.40	\$545,291.64	\$42,261.62
	2490	OTHER SUPPORT SERVICES	\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$1,825.86	\$0.00	\$11,574.14
	2510	BUSINESS/FINANCE OFFICE	\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$153,919.91	\$139,031.18	\$20,226.03
	2610	CUSTODIAL SERVICES	\$843,460	\$0.00	\$0.00	\$843,460.15	\$385,917.01	\$377,742.44	\$79,800.70
	2620	BUILDING SERVICES	\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$308,128.04	\$412,898.15	\$198,064.30
	2630	GROUNDS SERVICES	\$194,103	\$0.00	\$0.00	\$194,102.59	\$90,575.46	\$64,651.53	\$38,875.60

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Jan 4, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
2640 - NON-INSTRUCTIONAL EQUIP			\$114,189	\$0.00	\$5,326.08	\$119,514.63	\$70,446.69	\$21,653.98	\$27,413.96
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$0.00	\$5,014.63	\$1,816.14	\$1,100.73	\$2,097.76
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$168,593.04	\$261,795.61	\$12,279.40
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$77,655.33	\$110,384.67	\$912.40
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$7,636.84	\$29,698.16	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$28,222.83	\$8,274.87	\$22,602.87
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$3,841.58	\$0.00	\$6,653.16
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$53,199.54	\$52,116.38	\$4,324.31
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$617.40	\$325,976.41	\$166,504.27	\$65,384.60	\$94,087.54
2900 - BENEFITS & FIXED CHARGES			(\$35,952)	\$0.00	\$0.00	(\$35,952.00)	\$16,863.00	\$0.00	(\$52,815.00)
4200 - SITE IMPROVEMENTS			\$68,354	\$9,500.00	\$0.00	\$77,854.00	\$132,095.93	\$0.00	(\$54,241.93)
4300 - ARCHITECT & ENG PLANS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4600 - BUILDING IMPROVEMENT			\$219,584	\$25,000.00	\$0.00	\$244,584.00	\$178,211.86	\$36,275.02	\$30,097.12
5100 - DEBT SERVICES			\$1,035,462	\$0.00	\$0.00	\$1,035,462.50	\$117,731.20	\$917,731.30	\$0.00
5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$59,538.55	\$0.00	(\$59,538.55)
5252 - CAPITAL RES FUND TRANSFER			\$50,000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
<b>Total 10 - GENERAL FUND</b>			<b>\$19,620,482</b>	<b>\$68,737.67</b>	<b>\$0.00</b>	<b>\$19,689,219.67</b>	<b>\$7,891,902.34</b>	<b>\$10,407,296.08</b>	<b>\$1,390,021.25</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Jan 4, 2010**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>								
110	SALARIES	8,968,715	0.00	(55,834.00)	8,912,880.52	3,464,068.14	5,232,826.43	215,985.95
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	336,256.39	334,625.37	(5,004.76)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	43,198.63	60,561.04	(11,587.75)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	237,416.84	347,040.52	69,337.65
117	CLERICAL SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00
118	SELF-FUNDED PRGM SALARIES	66,260	5,839.00	0.00	72,098.75	31,274.55	2,369.00	38,455.20
119	SPED SUMMER PRGM SALARIES	32,500	0.00	0.00	32,500.00	23,588.08	0.00	8,911.92
120	SUBSTITUTE SALARIES	121,000	0.00	0.00	121,000.00	53,141.06	0.00	67,858.94
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	10,618.62	5,162.58	39,218.80
122	GAME OFFICIAL SALARY	0	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME	30,550	0.00	0.00	30,550.00	9,981.23	0.00	20,568.77
211	HEALTH INSURANCE	1,538,457	0.00	(1,000.00)	1,537,457.48	551,164.97	920,281.16	66,011.35
212	DENTAL INSURANCE	144,270	0.00	0.00	144,270.36	56,391.42	94,030.34	(6,151.40)
213	LIFE INSURANCE	15,601	0.00	(72.00)	15,528.60	5,924.94	9,164.58	439.08
214	DISABILITY INSURANCE	27,029	0.00	(135.60)	26,893.45	9,868.84	15,318.12	1,706.49
220	SOCIAL SECURITY	794,507	0.00	(4,271.37)	790,235.16	311,456.45	445,045.52	33,733.19
231	NON-TEACHER RETIREMENT	136,946	0.00	0.00	136,945.69	67,653.98	71,189.55	(1,897.84)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	219,743.22	348,440.78	(33,515.83)
250	UNEMPLOYMENT	16,070	0.00	0.00	16,070.28	16,860.41	0.00	(790.13)
260	WORKERS COMPENSATION	62,463	0.00	(250.86)	62,211.68	17,468.07	0.00	44,743.61
270	COURSE REIMB./NON-UNION	6,528	0.00	0.00	6,528.00	1,354.00	1,579.00	3,595.00
271	COURSE REIMB./UNION	42,492	3,334.19	0.00	45,826.19	22,817.57	6,989.00	16,019.62
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	0.00	39,041.50	9,791.85	1,990.00	27,259.65
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	2,015.75	982.25	0.00
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	5,998.34	1,195.00	22,054.66
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	7,770.80	0.00	3,809.20
325	TESTING PROTOCOLS	11,093	344.00	(100.00)	11,337.00	4,025.52	961.50	6,349.98
330	PROFESSIONAL SERVICES	329,973	6,005.00	40,779.24	376,757.24	148,568.25	171,339.00	56,849.99
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	10,406.50	9,593.50	0.00
332	TUTOR SERVICES	5,000	0.00	0.00	5,000.00	1,995.96	0.00	3,004.04
333	BOND REGISTRATION	0	0.00	0.00	0.00	0.00	0.00	0.00
335	LEGAL SERVICES	20,000	0.00	0.00	20,000.00	9,004.45	2,995.55	8,000.00
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	13,836.25	22,423.75	0.00
391	GAME OFFICIALS	41,894	0.00	0.00	41,894.50	26,097.34	12,133.16	3,664.00
411	UTILITIES-WATER	30,651	0.00	0.00	30,651.00	18,713.02	17,922.68	(5,984.70)
412	UTILITIES-SEWER	8,469	0.00	0.00	8,469.00	0.00	0.00	8,469.00

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Jan 4, 2010**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
421	UTILITIES-DISPOSAL	29,779	0.00	0.00	29,779.00	10,643.52	9,530.79	9,604.69
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	17,589.20	26,383.80	0.00
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,363.59)	321,036.21	145,454.92	8,708.08	166,873.21
431	PAINTING	0	0.00	0.00	0.00	0.00	0.00	0.00
432	BOILER REPAIR & MAINT	9,000	0.00	0.00	9,000.00	939.00	0.00	8,061.00
433	CONTRACTOR REPAIR & MAINT	75,399	0.00	0.00	75,398.55	57,788.28	14,724.50	2,885.77
434	AIR QUALITY	8,500	0.00	0.00	8,500.00	0.00	0.00	8,500.00
440	RENTAL/LEASE INSTR EQUIP	86,401	0.00	0.00	86,401.07	48,493.25	32,008.20	5,899.62
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	120,088.00	8,875.00	3,471.00
442	EQUIP RENTAL	9,840	0.00	258.10	10,098.10	5,701.64	2,496.00	1,900.46
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	19,997.30	17,358.80	6,786.90
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	131,495.93	0.00	(53,641.93)
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	150.00	0.00	925.00
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	285,949.62	410,153.31	60,768.43
521	INSURANCE PROP/LIABILITY	76,752	0.00	0.00	76,752.00	74,141.00	0.00	2,611.00
531	TELEPHONE	31,712	0.00	0.00	31,711.76	15,998.67	0.00	15,713.09
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	22,594.57	0.00	43,681.43
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	0.00	20,844.00	11,826.74	2,846.41	6,170.85
536	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00
540	ADVERTISING	13,000	0.00	0.00	13,000.00	7,302.66	6,488.69	(791.35)
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	6,098.50	0.00	10,251.50
561	TUITION	46,822	0.00	0.00	46,822.00	7,900.00	14,300.00	24,622.00
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	270,422.67	347,999.42	(41,008.49)
580	TRAVEL	46,165	0.00	0.00	46,165.07	6,609.92	4,855.77	34,699.38
590	EXTENDED YEAR PROGRAM	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00
610	SUPPLIES	473,901	1,357.78	(6,464.49)	468,794.12	278,326.05	24,042.18	166,425.89
611	SUMMER SCHOOL SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00
615	REPORT CARDS/RECORDS	4,500	0.00	0.00	4,500.00	1,558.86	0.00	2,941.14
619	FIELD DAY	200	0.00	0.00	200.00	0.00	0.00	200.00
622	UTILITIES-ELECTRIC	302,035	0.00	0.00	302,035.13	102,772.72	182,815.28	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	15,445.13	82,380.11	0.00
624	FUEL OIL	153,559	0.00	0.00	153,559.15	10,036.68	102,963.32	40,559.15
626	FUEL	17,279	0.00	0.00	17,279.40	1,317.75	0.00	15,961.65
630	FOOD	400	0.00	0.00	400.00	44.87	0.00	355.13
635	PUBLICATIONS	870	0.00	1,000.00	1,870.00	1,504.09	0.00	365.91
640	TEXTBOOK REPLACEMENT	60,495	0.00	(3,145.37)	57,350.05	38,374.23	2,384.08	16,591.74
641	TEXTBOOKS - NEW	18,901	340.72	1,789.46	21,030.87	13,069.91	483.92	7,477.04

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Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
643	PERIODICALS - PRINT	5,298	0.00	358.08	5,656.53	4,464.99	156.00	1,035.54
644	INFORMATION ACCESS FEES	8,165	0.00	119.40	8,284.40	7,175.96	0.00	1,108.44
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,254.37	7,230.25	4,271.57	0.00	2,958.68
650	SOFTWARE	86,097	550.00	4,123.71	90,770.69	61,337.77	12,067.12	17,365.80
700	PROPERTY	0	0.00	0.00	0.00	0.00	0.00	0.00
720	BUILDING IMPROVEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00
733	FURNITURE-ADDITIONAL	30,607	6,756.00	721.93	38,085.30	33,936.06	0.00	4,149.24
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(3,442.21)	110,679.32	46,905.02	30,803.98	32,970.32
737	FURNITURE-REPLACEMENT	5,171	0.00	123.92	5,294.92	3,874.10	79.99	1,340.83
738	EQUIPMENT-REPLACEMENT	59,172	0.00	1,381.20	60,553.02	42,816.38	0.00	17,736.64
810	DUES AND FEES	44,767	0.00	100.00	44,866.56	32,545.46	960.00	11,361.10
820	DUES, SUBSCRIPTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
830	INTEREST EXPENSE	235,462	0.00	0.00	235,462.50	117,731.20	117,731.30	0.00
890	MISCELLANEOUS	29,550	0.00	0.00	29,550.00	8,736.71	7,540.65	13,272.64
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	0.00	800,000.00	0.00
920	CAPITAL RESERVE EXPENSE	50,000	0.00	0.00	50,000.00	50,000.00	0.00	0.00
<b>Total 10 - GENERAL FUND</b>		<b>\$19,620,482</b>	<b>\$68,737.67</b>	<b>\$0.00</b>	<b>\$19,689,219.67</b>	<b>\$7,891,902.34</b>	<b>\$10,407,296.08</b>	<b>\$1,390,021.25</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Location Totals Through Jan 4, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>									
Total 00 - DISTRICT-WIDE			\$4,310,292	\$3,890.47	(\$574,913.60)	\$3,739,268.89	\$1,358,410.01	\$2,037,095.58	\$343,763.30
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$61,501.90	\$27,186.84	\$4,544.58
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$50,255.00	\$4,621,158.63	\$1,990,296.08	\$2,338,493.06	\$292,369.49
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$1,737,264.60	\$2,464,152.39	\$280,628.31
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$327,058.60	\$6,024,921.71	\$2,391,537.14	\$3,225,845.16	\$407,539.41
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$352,892.61	\$314,523.05	\$61,176.16
<b>Total 10 - GENERAL FUND</b>			<b>\$19,620,482</b>	<b>\$68,737.67</b>	<b>\$0.00</b>	<b>\$19,689,219.67</b>	<b>\$7,891,902.34</b>	<b>\$10,407,296.08</b>	<b>\$1,390,021.25</b>