



# LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

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Equal Opportunity Employer

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## Memorandum

**Date:** January 17, 2011

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

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

**From:** Steve Martin, Business Administrator

**Subj:** December 2010 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, 2010.

- 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 – 2012 budget review process continued to be the major activity during December. Work was completed with the budget committee approving a recommended MS-27 operating budget of \$19,653,263.00. In addition, the budget committee supported the 1% COLA for non-union staff warrant article resulting in a final recommended 2012 budget of \$19,691,810.88. The budget committee reduced the approved school board budget by \$157,492.

Work on the annual audit continued with the Management Discussion and Analysis report being finalized on January 11. Our auditors are in the process of finalizing their work. It is expected that the final audit will be released this month.

Work was completed on the setup of the next module in our Financial and Human Resources software. The attendance module completed its testing by the SAU staff and has now been implemented as a pilot at CHS. We expect rollout to the other schools and food service over the next month.

## Forecast

I am currently forecasting a year-end fund balance in the general fund of approximately \$290,000.

## Buildings & Grounds

We received the latest report from the consultants on the waters issues at CHS. A separate agenda item will discuss their findings. In summary, they found no signs of a continuing water leak source under the CHS slab and thus have no corrective recommendations at this point. The one remaining potential cause could be the roof drains even though they appear to be working correctly. The staff will be documenting dates of all reports of moisture on the floors. This information will be provided to the consultants for them to see if there is any relationship with rain/snow activities. At the CHS track site they did find a dense hard layer of organic materials between 13 to 22 inches below the surface. The field observations noted that the organic material appeared to be charred, suggesting the material was the original forest floor that underwent a brush fire. After discussing the findings with the consultant it is believed that this hard layer is likely impeding the ability of the water to exit the surface. The District will be drilling a number of drainage holes two feet in depth and filling them with porous material in order to enable the water to more easily pass through this hard surface layer. This work will be planned for the spring.

The Smart Start program was completed. A revised contract was signed reflecting the final work completed as some changes were made during the installation of the new lighting fixtures. The final project cost came in at \$288,766.93 which was \$23,904.56 less than the original signed contract. The major cost reductions occurred at CHS as we did not replace the theatrical lighting fixtures in the auditorium and at GMS where we did not replace the 1930's building fixtures which were included in the original cost estimates.

We have received a sub-recipient grant from LighTec under their Greenhouse Gas Reduction Grant from the State of New Hampshire. Under the grant LighTec is installing an energy management control system at LMS. The value of this grant is approximately \$30,000. The grant leveraged the Smart Start program costs as the district's share of the costs.

The new TCS Basys Controls EMS control system will control the boilers, air handling units, hot water and air conditioning. This new system will: control the boiler jacket water temperature as a function of outside temperature; make the primary and secondary hot water loops autonomous; install and control new dampers to actively manage outside air into the space and use CO2 sensors to modulate the dampers; control exhaust air as a function of time of day and week; control the position of hot water control valves in the air handlers as a function of return air temperature from conditioned spaces; reset space temperature during unoccupied times; and use optimal start time programming to achieve deep night set-back, while ensuring that space temperature is suitable for occupancy. This system will also allow for staff to check on the status of the buildings HVAC system over the internet.

## Technology

Work on the network upgrade continued with all new wire and wireless access points in both CHS (except for the gym) and LMS now complete.

Work began on updating District's Technology Plan. Kyle is working on developing the committee members.

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 2010**

<b>GENERAL FUND REVENUES AND CREDITS</b>		<b>Sub Totals</b>	<b>Totals</b>
2010 UNRESERVED FUND BALANCE	\$ 370,565.00		
2010 RESERVE FOR ENCUMBRANCES	\$ 420,319.58	\$ 790,884.58	
REVENUE RECEIVED	\$ 12,595,584.33		
ANTICIPATED REVENUE	\$ 6,417,126.15	\$ 19,012,710.48	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,803,595.06</b>

<b>APPROPRIATIONS/BUDGET ADJUSTMENTS</b>			
TOTAL BUDGET APPROPRIATIONS (MS-22)			<b>\$ 20,703,501.00</b>
Transfer to Food Service (Fund 21)	\$ (605,128.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (770,957.00)	\$ (1,376,085.00)	
<b>TOTAL GENERAL FUND BUDGET APPROPRIATIONS</b>			<b>\$ 19,327,416.00</b>
<b>ADJUSTMENTS TO GENERAL FUND BUDGET</b>			
2010 Reserve for Encumbrances	\$ 420,319.58		
LSB Accepted Revenues RSA 198:20 (b)	\$ -	\$ 420,319.58	
<b>ADJUSTED GENERAL FUND OPERATING BUDGET</b>			<b>\$ 19,747,735.58</b>

<b>EXPENSES</b>			
Expended Year-to-Date	\$ (7,522,589.44)		
Encumbered Balance	\$ (10,581,531.17)		
<b>TOTAL YTD SPENT AND ENCUMBERED</b>		\$ (18,104,120.61)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,643,614.97</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,409,301.97</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,012,710.48		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,803,595.06	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,513,422.58	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 290,172.48</b>

**Litchfield 2010 - 2011 Budget --- December 2010 Revenue Analysis**

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 12/31/2010</b>	<b>Anticipated Revenues Remaining Year</b>
<b>Fund 10 (General Fund)</b>				
Town Payments - Property Tax	\$ 10,136,035.00		\$ 6,015,862.28	\$ 4,120,172.72
Town Payments - State Education Taxes	\$ 1,807,825.00		\$ 1,807,825.00	\$ -
State Educational Grant	\$ 6,147,683.00	\$ (215,170.55)	\$ 4,303,379.00	\$ 1,629,133.45
Federal Ed Jobs LEA Grant	\$ -	\$ 215,170.55	\$ -	\$ 215,170.55
Catastrophic Aid	\$ 214,385.00			\$ 214,385.00
School Building Aid	\$ 260,786.84		\$ 130,393.42	\$ 130,393.42
Kindergarten Aid	\$ 204,236.00	\$ 22,000.00	\$ 227,961.00	\$ (1,725.00)
State Other	\$ -	\$ 18,239.12	\$ 18,239.12	\$ -
State Drivers Education	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
Tuition from other LEA's				\$ -
Tuition from Individuals	\$ 2,000.00	\$ 2,620.36	\$ 4,620.36	\$ -
Tuition Pre-School	\$ 13,000.00		\$ 6,455.00	\$ 6,545.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00		\$ 1,329.45	\$ 6,670.55
Medicaid	\$ 60,000.00		\$ 25,351.42	\$ 34,648.58
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 380.00	\$ 1,620.00
Self-Funded Program - School	\$ 69,000.00		\$ 38,725.26	\$ 30,274.74
Self-Funded Program - Adult Education	\$ 18,900.00		\$ 2,405.00	\$ 16,495.00
Town Impact Fees				\$ -
Other	\$ 5,000.16	\$ 10,000.00	\$ 9,658.02	\$ 5,342.14
<b>Total Fund 10</b>	<b>\$ 18,956,851.00</b>	<b>\$ 55,859.48</b>	<b>\$ 12,595,584.33</b>	<b>\$ 6,417,126.15</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 482,905.00		\$ 166,973.15	\$ 315,931.85
Food Service Sales - Catering	\$ 9,238.00		\$ 2,873.65	\$ 6,364.35
Food Service Sales - Vending	\$ 1,071.00		\$ 464.31	\$ 606.69
Food Service Sales - St. Francis	\$ 9,814.00	\$ (9,814.00)		\$ -
Child Nutrition (State)	\$ 6,640.00		\$ 5,153.29	\$ 1,486.71
Child Nutrition (Federal)	\$ 72,176.00		\$ 25,360.45	\$ 46,815.55
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00		\$ 26.35	\$ 273.65
<b>Total Fund 21</b>	<b>\$ 605,128.00</b>	<b>\$ (9,814.00)</b>	<b>\$ 200,851.20</b>	<b>\$ 394,462.80</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 259,508.58			\$ 259,508.58
Title II	\$ 61,448.42		\$ 44,108.60	\$ 17,339.82
Title IV (Safe & Drug Free Schools)				\$ -
Title V				\$ -
Preschool Grant				\$ -
IDEA Grant (Disabilities)	\$ 290,000.00			\$ 290,000.00
State Coalition Grant				\$ -
Technology				\$ -
ARRA Grants	\$ 160,000.00		\$ 36,474.49	\$ 123,525.51
First Robotics		\$ 2,500.00	\$ 2,500.00	\$ -
eRate Program Credits (Non-Revenue)			\$ -	\$ -
<b>Total Fund 22</b>	<b>\$ 770,957.00</b>	<b>\$ 2,500.00</b>	<b>\$ 83,083.09</b>	<b>\$ 690,373.91</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,332,936.00</b>	<b>\$ 48,545.48</b>	<b>\$ 12,879,518.62</b>	<b>\$ 7,501,962.86</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Jan 3, 2011**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
	1100 -	REGULAR EDUCATION PRGMS	\$7,896,020	\$33,798.47	(\$43,059.38)	\$7,886,759.20	\$2,848,322.59	\$4,706,121.56	\$332,315.05	4.21%
	1201 -	SPECIAL EDUCATION PRGMS	\$2,530,068	\$19,191.15	(\$40,183.00)	\$2,509,076.16	\$910,290.36	\$1,250,175.74	\$348,610.06	13.89%
	1301 -	VOCATIONAL EDUCATION PRGM	\$27,040	\$0.00	\$0.00	\$27,039.83	\$0.00	\$28,012.84	(\$973.01)	(3.60%)
	1410 -	CO-CURRICULAR ACTIVITIES	\$91,685	\$0.00	\$0.00	\$91,685.19	\$50,880.16	\$43,279.89	(\$2,474.86)	(2.70%)
	1420 -	ATHLETIC ACTIVITIES	\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$176,096.67	\$116,339.30	\$51,803.62	15.05%
	1490 -	STUDENT ACTIVITIES	\$1,500	\$0.00	\$0.00	\$1,500.00	\$512.22	\$0.00	\$987.78	65.85%
	1501 -	SELF-FUNDED PROGRAMS	\$69,000	\$0.00	\$300.00	\$69,300.00	\$34,415.71	\$0.00	\$34,884.29	50.34%
	1601 -	ADULT EDUCATION	\$25,559	\$0.00	\$0.00	\$25,559.28	\$7,032.57	\$2,734.08	\$15,792.63	61.79%
	2120 -	GUIDANCE SERVICES	\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$233,635.80	\$337,986.36	\$55,250.36	8.81%
	2134 -	NURSE SERVICES	\$228,037	\$0.00	\$0.00	\$228,037.27	\$90,038.57	\$133,040.33	\$4,958.37	2.17%
	2140 -	PSYCHOLOGICAL SERVICES	\$178,862	\$0.00	\$0.00	\$178,862.32	\$62,377.10	\$96,387.86	\$20,097.36	11.24%
	2150 -	SPEECH SERVICES	\$317,063	\$0.00	\$33,000.00	\$350,062.55	\$130,212.82	\$215,298.50	\$4,551.23	1.30%
	2160 -	OT/PT SERVICES	\$121,143	\$0.00	\$0.00	\$121,143.48	\$31,791.58	\$47,298.17	\$42,053.73	34.71%
	2190 -	OTHER PUPIL SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2210 -	IMPROVEMENT- INSTRUCTION	\$62,636	\$0.00	\$0.00	\$62,636.01	\$22,686.49	\$28,829.74	\$11,119.78	17.75%
	2212 -	INSTR/CURRIC DEVELOPMENT	\$252	\$0.00	\$0.00	\$252.00	\$221.00	\$0.00	\$31.00	12.30%
	2213 -	INSTRUCTION STAFF TRAIN'G	\$86,690	\$3,624.00	\$0.00	\$90,313.90	\$35,541.03	\$9,981.42	\$44,791.45	49.60%
	2222 -	LIBRARY SERVICES	\$303,812	\$67.94	\$0.00	\$303,880.15	\$115,608.74	\$178,065.37	\$10,206.04	3.36%
	2223 -	AUDIOVISUAL SERVICES	\$5,316	\$0.00	\$0.00	\$5,315.80	(\$47.84)	\$221.70	\$5,141.94	96.73%
	2225 -	COMPUTER INSTRUCTION	\$19,810	\$6,473.00	\$1,261.00	\$27,544.00	\$18,223.27	\$500.88	\$8,819.85	32.02%
	2311 -	SCHOOL BOARD	\$43,411	\$0.00	\$0.00	\$43,411.09	\$25,814.45	\$16,426.20	\$1,170.44	2.70%
	2312 -	DISTRICT CLERK	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2313 -	DISTRICT TREASURER	\$4,494	\$871.00	\$0.00	\$5,365.47	\$2,961.44	\$1,922.23	\$481.80	8.98%
	2314 -	ELECTION SERVICES	\$2,128	\$0.00	\$0.00	\$2,127.90	\$0.00	\$0.00	\$2,127.90	100.00%
	2317 -	AUDIT	\$20,000	\$0.00	\$0.00	\$20,000.00	\$12,500.00	\$0.00	\$7,500.00	37.50%
	2318 -	LEGAL SERVICES	\$30,000	\$0.00	\$0.00	\$30,000.00	\$7,628.50	\$871.50	\$21,500.00	71.67%
	2320 -	DISTRICT ADMINISTRATION	\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$136,419.19	\$123,259.91	\$61,361.17	19.11%
	2332 -	SPECIAL SERVICES ADMIN	\$201,301	\$0.00	\$0.00	\$201,300.89	\$96,499.32	\$98,935.01	\$5,866.56	2.91%
	2410 -	SCHOOL ADMINISTRATION	\$1,176,698	\$0.00	\$0.00	\$1,176,697.97	\$568,827.45	\$565,348.83	\$42,521.69	3.61%
	2490 -	OTHER SUPPORT SERVICES	\$12,965	\$476.00	\$0.00	\$13,441.35	\$2,746.99	\$1,711.50	\$8,982.86	66.83%
	2510 -	BUSINESS/FINANCE OFFICE	\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$130,943.48	\$132,232.81	\$33,126.99	11.18%
	2610 -	CUSTODIAL SERVICES	\$855,570	\$0.00	(\$400.00)	\$855,170.39	\$369,718.20	\$385,180.23	\$100,271.96	11.73%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Jan 3, 2011**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620 - BUILDING SERVICES			\$845,296	\$80,587.00	(\$67,396.21)	\$858,486.77	\$356,002.42	\$410,238.37	\$92,245.98	10.75%
2630 - GROUNDS SERVICES			\$192,125	\$3,470.00	\$0.00	\$195,595.03	\$94,795.97	\$54,946.99	\$45,852.07	23.44%
2640 - NON-INSTRUCTIONAL EQUIP			\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$98,847.35	\$16,470.79	\$14,822.94	11.39%
2660 - EMERGENCY MANAGEMENT			\$4,525	\$0.00	\$0.00	\$4,525.00	\$753.74	\$91.00	\$3,680.26	81.33%
2721 - TRANSPORTATION (REGULAR)			\$436,389	\$0.00	\$0.00	\$436,388.65	\$126,894.68	\$298,864.77	\$10,629.20	2.44%
2722 - TRANSPORTATION(SPECIAL)			\$231,300	\$0.00	\$0.00	\$231,300.00	\$87,349.26	\$143,690.74	\$260.00	0.11%
2723 - TRANSPORTATION (VOC ED)			\$36,000	\$0.00	\$0.00	\$36,000.00	\$11,600.00	\$23,400.00	\$1,000.00	2.78%
2724 - TRANSPORTATION (ATHLETIC)			\$60,522	\$0.00	\$0.00	\$60,521.77	\$25,522.44	\$21,226.58	\$13,772.75	22.76%
2725 - TRANSPORTATION (FT/COCUR)			\$14,656	\$0.00	\$0.00	\$14,656.34	\$0.00	\$814.72	\$13,841.62	94.44%
2830 - HR STAFF SERVICES			\$108,119	\$0.00	\$0.00	\$108,118.56	\$49,629.58	\$47,129.64	\$11,359.34	10.51%
2840 - TECHNOLOGY SERVICES			\$272,139	\$88,870.85	\$7,035.00	\$368,044.89	\$236,379.69	\$82,695.36	\$48,969.84	13.31%
2900 - BENEFITS & FIXED CHARGES			(\$114,082)	\$0.00	\$234,313.00	\$120,231.13	\$0.00	\$37,994.00	\$82,237.13	68.40%
4200 - SITE IMPROVEMENTS			\$9,000	\$40,393.00	(\$9,000.00)	\$40,393.00	\$31,599.20	\$0.00	\$8,793.80	21.77%
4300 - ARCHITECT & ENG PLANS			\$10,000	\$13,220.00	(\$10,000.00)	\$13,220.00	\$13,023.00	\$6,425.00	(\$6,228.00)	(47.11%)
4600 - BUILDING IMPROVEMENT			\$215,963	\$91,350.00	(\$85,600.00)	\$221,713.00	\$171,563.00	\$20,650.00	\$29,500.00	13.31%
5100 - DEBT SERVICES			\$993,462	\$0.00	\$0.00	\$993,462.50	\$96,731.25	\$896,731.25	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - CAPITAL RES FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 10 - GENERAL FUND</b>			<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$7,522,589.44</b>	<b>\$10,581,531.17</b>	<b>\$1,643,614.97</b>	<b>8.32%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Jan 3, 2011**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>									
110	SALARIES	8,795,222	0.00	(57,274.41)	8,737,947.30	3,349,591.23	5,236,389.47	151,966.60	1.74%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	330,560.77	325,005.54	3,104.84	0.47%
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	43,034.22	58,997.77	12,685.26	11.06%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	251,677.89	344,613.24	660.95	0.11%
117	CLERICAL SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
118	SELF-FUNDED PRGM SALARIES	91,659	0.00	300.00	91,959.28	35,814.20	2,369.00	53,776.08	58.48%
119	SPED SUMMER PRGM SALARIES	25,000	0.00	0.00	25,000.00	25,632.58	0.00	(632.58)	(2.53%)
120	SUBSTITUTE SALARIES	116,000	0.00	0.00	116,000.00	38,715.00	472.50	76,812.50	66.22%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	12,976.05	626.43	41,397.52	75.27%
122	GAME OFFICIAL SALARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130	OVERTIME	27,100	0.00	0.00	27,100.00	7,336.28	0.00	19,763.72	72.93%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	630,214.90	1,094,069.00	3,956.90	0.23%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	57,200.76	98,556.36	1,877.47	1.19%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	6,496.32	10,047.96	(165.96)	(1.01%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	9,318.10	14,539.62	4,704.80	16.47%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	302,687.02	441,686.50	38,414.92	4.91%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	60,973.04	64,456.64	10,574.63	7.78%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	228,017.43	367,149.34	23,315.33	3.77%
250	UNEMPLOYMENT	18,236	0.00	0.00	18,236.00	1.47	37,994.00	(19,759.47)	(108.35%)
260	WORKERS COMPENSATION	44,615	0.00	(127.34)	44,487.84	15,736.66	0.00	28,751.18	64.63%
270	COURSE REIMB./NON-UNION	4,245	0.00	0.00	4,245.00	2,055.00	0.00	2,190.00	51.59%
271	COURSE REIMB./UNION	41,000	3,624.00	0.00	44,624.00	15,136.00	7,327.00	22,161.00	49.66%
272	CONF/WORKSHOP REIMBURSE	28,770	1,000.00	0.00	29,769.50	9,228.00	4,354.98	16,186.52	54.37%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	1,045.50	0.00	1,690.50	61.79%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	8,693.91	2,464.43	17,484.08	61.04%
321	CONTRACTED SERVICES	9,300	0.00	0.00	9,300.00	5,808.45	0.00	3,491.55	37.54%
325	TESTING PROTOCOLS	9,923	0.00	0.00	9,923.00	2,706.62	0.00	7,216.38	72.72%
330	PROFESSIONAL SERVICES	315,809	27,990.79	51,531.90	395,331.34	117,555.96	163,419.27	114,356.11	28.93%
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	12,500.00	0.00	7,500.00	37.50%
332	TUTOR SERVICES	5,000	182.96	0.00	5,182.96	0.00	182.96	5,000.00	96.47%
333	BOND REGISTRATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
335	LEGAL SERVICES	25,000	292.87	0.00	25,292.87	756.00	19,244.00	5,292.87	20.93%
339	ATHLETIC TRAINER SERVICES	32,000	0.00	0.00	32,000.00	12,802.50	19,197.50	0.00	0.00%
391	GAME OFFICIALS	38,496	0.00	0.00	38,495.50	27,495.33	11,000.17	0.00	0.00%
411	UTILITIES-WATER	31,316	0.00	0.00	31,316.26	12,407.77	18,908.49	0.00	0.00%
412	UTILITIES-SEWER	8,763	0.00	0.00	8,763.00	0.00	0.00	8,763.00	100.00%
421	UTILITIES-DISPOSAL	22,316	0.00	240.01	22,556.09	10,980.70	9,409.37	2,166.02	9.60%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	17,589.20	26,383.80	0.00	0.00%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Jan 3, 2011**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
430	REPAIRS & MAINTENANCE	293,842	120,304.00	(100,940.89)	313,205.51	144,729.05	16,549.96	151,926.50	48.51%
431	PAINTING	0	0.00	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	7,776.39	0.00	1,223.61	13.60%
433	CONTRACTOR REPAIR & MAINT	78,009	2,000.00	(2,000.00)	78,009.00	60,660.50	18,438.50	(1,090.00)	(1.40%)
434	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
440	RENTAL/LEASE INSTR EQUIP	90,388	0.00	0.00	90,387.77	47,494.47	40,832.64	2,060.66	2.28%
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	118,313.00	10,650.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	1,288.34	1,248.00	125.34	4.71%
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	16,785.90	19,624.08	8,450.52	18.84%
450	SITE DEVELOPMENT	9,000	40,393.00	(9,000.00)	40,393.00	31,599.20	0.00	8,793.80	21.77%
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	150.00	0.00	925.00	86.05%
519	TRANSPORTATION	772,867	0.00	0.00	772,866.76	251,366.38	487,996.81	33,503.57	4.33%
521	INSURANCE PROP/LIABILITY	81,735	0.00	0.00	81,735.00	69,481.00	0.00	12,254.00	14.99%
531	TELEPHONE	24,275	0.00	0.00	24,275.00	18,928.05	1,299.55	4,047.40	16.67%
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	19,931.71	1,653.96	13,218.33	37.98%
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	6,193.72	3,636.00	9,873.28	50.11%
536	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540	ADVERTISING	9,700	0.00	0.00	9,700.00	1,899.80	0.00	7,800.20	80.41%
550	PRINTING & BINDING	13,175	0.00	0.00	13,175.00	7,873.11	0.00	5,301.89	40.24%
561	TUITION	36,040	0.00	0.00	36,039.83	2,659.00	28,077.84	5,302.99	14.71%
569	HANDICAPPED TUITION	735,700	107.12	0.00	735,807.12	291,520.67	256,722.40	187,564.05	25.49%
580	TRAVEL	31,430	0.00	182.00	31,612.07	7,177.41	4,000.50	20,434.16	64.64%
590	EXTENDED YEAR PROGRAM	500	0.00	0.00	500.00	42.38	0.00	457.62	91.52%
610	SUPPLIES	408,134	2,004.66	(5,378.46)	404,760.00	191,007.99	27,060.32	186,691.69	46.12%
611	SUMMER SCHOOL SUPPLIES	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
615	REPORT CARDS/RECORDS	4,500	0.00	0.00	4,500.00	1,550.74	160.00	2,789.26	61.98%
619	FIELD DAY	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
622	UTILITIES-ELECTRIC	299,803	0.00	0.00	299,803.14	104,392.46	195,533.08	(122.40)	(0.04%)
623	UTIL-BOTTLED GAS	85,989	0.00	0.00	85,989.05	13,613.13	75,093.87	(2,717.95)	(3.16%)
624	FUEL OIL	93,399	0.00	0.00	93,399.46	7,052.12	91,163.88	(4,816.54)	(5.16%)
626	FUEL	9,250	0.00	0.00	9,250.00	0.00	0.00	9,250.00	100.00%
630	FOOD	800	0.00	0.00	800.00	104.45	51.15	644.40	80.55%
635	PUBLICATIONS	536	0.00	0.00	536.00	351.00	0.00	185.00	34.51%
640	TEXTBOOK REPLACEMENT	80,779	30,175.94	(33,306.97)	77,648.22	61,515.11	5,201.63	10,931.48	14.08%
641	TEXTBOOKS - NEW	5,363	1,149.81	850.00	7,362.51	3,248.96	2,351.12	1,762.43	23.94%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	3,393.87	14.95	1,761.06	34.06%
644	INFORMATION ACCESS FEES	7,198	0.00	48.00	7,246.00	5,335.04	315.00	1,595.96	22.03%
649	TAPES/CD/DVD/AUDIO VISUAL	4,255	0.00	(607.90)	3,646.84	883.93	221.70	2,541.21	69.68%
650	SOFTWARE	59,458	5,565.90	712.00	65,735.65	54,024.88	1,211.52	10,499.25	15.97%



**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Jan 3, 2011**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
700	PROPERTY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720	BUILDING IMPROVEMENT	49,000	46,500.00	(49,000.00)	46,500.00	45,000.00	0.00	1,500.00	3.23%
733	FURNITURE-ADDITIONAL	0	799.00	600.00	1,399.00	1,399.00	0.00	0.00	0.00%
734	EQUIPMENT-ADDITIONAL	14,180	23,780.44	(6,384.00)	31,576.44	17,337.10	965.20	13,274.14	42.04%
737	FURNITURE-REPLACEMENT	2,056	0.00	0.00	2,055.60	569.91	0.00	1,485.69	72.28%
738	EQUIPMENT-REPLACEMENT	22,546	105,160.59	(2,731.06)	124,975.43	109,847.00	4,970.22	10,158.21	8.13%
810	DUES AND FEES	42,271	0.00	18.00	42,289.35	28,566.19	263.00	13,460.16	31.83%
820	DUES, SUBSCRIPTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
830	INTEREST EXPENSE	193,462	0.00	0.00	193,462.50	96,731.25	96,731.25	0.00	0.00%
890	MISCELLANEOUS	29,555	476.00	234,313.00	264,344.35	8,050.37	10,627.70	245,666.28	92.93%
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	0.00	800,000.00	0.00	0.00%
920	CAPITAL RESERVE EXPENSE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total 10 - GENERAL FUND</b>		<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$7,522,589.44</b>	<b>\$10,581,531.17</b>	<b>\$1,643,614.97</b>	<b>8.32%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Location Totals Through Jan 3, 2011**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
Total 00 - DISTRICT-WIDE			\$4,200,650	\$99,268.48	(\$368,799.78)	\$3,931,118.51	\$1,155,441.98	\$2,129,526.63	\$646,149.90	16.44%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$48,904.39	\$19,219.93	\$32,780.14	32.49%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$174,957.21)	\$4,427,630.55	\$1,824,707.09	\$2,413,909.12	\$189,014.34	4.27%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$1,827,326.47	\$2,518,874.77	\$190,468.52	4.20%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$406,784.20	\$6,027,540.96	\$2,338,199.96	\$3,196,521.69	\$492,819.31	8.18%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$328,009.55	\$303,479.03	\$92,382.76	12.76%
<b>Total 10 - GENERAL FUND</b>			<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$7,522,589.44</b>	<b>\$10,581,531.17</b>	<b>\$1,643,614.97</b>	<b>8.32%</b>

**Public Service Company of New Hampshire**  
**SMART START Program - Customer Purchase Agreement: APPENDIX I**  
 Multiple Projects: Project Financing Summary / Payment Option Approval

Prepared for: Litchfield School District

Date: 12/21/2010

Name:	High Sch	Middle Sch	Griffin Elem Phase 1 (2010)	Griffin Elem Phase 2 (2011)		
Account #:	800442601	800184501	56-951490010	56-951490010		Totals
<b>COST / REBATE INFO</b>						
A) Project Cost	\$135,917.82	\$111,487.78	\$86,291.52	\$37,063.09	\$0.00	\$370,760.21
B) Smart Start Rebate	\$23,040.00	\$17,194.50	\$38,831.18	\$16,678.40	\$0.00	\$95,744.08
C) Net Project Cost	\$112,877.82	\$94,293.28	\$47,460.34	\$20,384.69	\$0.00	\$275,016.13
D) Program Charge (5% of Net)	\$5,643.89	\$4,714.66	\$2,373.02	\$1,019.23	\$0.00	\$13,750.80
<b>Total Project Cost (A - B + D)</b> = (amount financed thru PSNH)	<b>\$118,521.71</b>	<b>\$99,007.94</b>	<b>\$49,833.36</b>	<b>\$21,403.92</b>	<b>\$0.00</b>	<b>\$288,766.93</b>

<b>SAVINGS INFO</b>						
Estimated Annual Bill Savings	\$16,223.53	\$19,408.90	\$20,939.70	\$4,969.69	\$0.00	\$61,541.82
Estimated Monthly Bill Savings	\$1,351.96	\$1,617.41	\$1,744.97	\$414.14	\$0.00	\$5,128.48
75% of Est. Monthly Bill Savings	\$1,013.97	\$1,213.06	\$1,308.73	\$310.61	\$0.00	\$3,846.37

<b>PAYMENT INFO</b>	<b>Choose either OPTION 1 or OPTION 2 by initialing appropriate box for each project</b>					
<b>OPTION 1: Using 75% of Savings:</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Monthly Repayment Amount	\$1,021.74	\$1,222.32	\$1,311.40	\$314.76		
Term ( # of Months )	116	81	38	68		
Total Repayment Amount	\$118,521.84	\$99,007.92	\$49,833.20	\$21,403.68		\$288,766.64
<b>OPTION 2: Using 100% of Savings:</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Monthly Repayment Amount	\$1,346.84	\$1,596.90	\$1,718.39	\$411.61		
Term ( # of Months )	88	62	29	52		
Total Repayment Amount	\$118,521.92	\$99,007.80	\$49,833.31	\$21,403.72		\$288,766.75

<b>SIGNATURE / APPROVAL</b>		
By signing below I authorize the repayment schedule, chosen above, as initialed for each of the projects.		
By: <u>STEPHEN F. MARTIN</u>	By: <u><i>Stephen F. Martin</i></u>	Date: <u>12/23/2010</u>
print name	signature	

Rate:	gv	gv	g	g	g	
<b>DETAILED SAVINGS INFO</b>						
Estimated kWh saved	112,182	133,293	136,069	44,776		426,320
kWh rate (effective January 1, 2010)	\$0.10996	\$0.10996	\$0.11099	\$0.11099	\$0.11099	
Total Est. kWh savings	\$12,335.53	\$14,656.90	\$15,102.30	\$4,969.69	\$0.00	\$47,064.42
Estimated KW Demand saved	36	44	45	15		140
KW rate (effective January 1, 2010)	\$9.00	\$9.00	\$10.81	\$10.81	\$10.81	
# of months of KW Reduction/yr	12	12	12			
Total Est. KW Demand savings	\$3,888.00	\$4,752.00	\$5,837.40	\$0.00	\$0.00	\$14,477.40
<b>Total Estimated Bill Savings</b>	<b>\$16,223.53</b>	<b>\$19,408.90</b>	<b>\$20,939.70</b>	<b>\$4,969.69</b>	<b>\$0.00</b>	<b>\$61,541.82</b>