



## 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:** March 10, 2010

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

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

**From:** Steve Martin, Business Administrator

**Subj:** February 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 March 1, 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

We launched another new module this month in our eFinancePLUS finance/HR software project. The online job applicant center (JAC) is now operational. JAC allows us to handle our recruiting process electronically. The module gives all interviewers the ability to read all of the submissions for specific positions, and captures their comments to the interview process electronically. Once an applicant is hired, the data from the online job applicant center can be transferred to the eFinancePLUS personnel module. Deb Mahoney completed this task.

We received another follow-up notice from FEMA requesting more clarifying information on the December 2008 ice storm damage. We are still working the FEMA de-obligation of funds notice requesting that the District return \$3,478.50 of monies FEMA sent us. All of the requested clarification needs to be provided by Primex.

### 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 \$36,000 from unanticipated revenues.

### Buildings & Grounds

We awarded the bid to install the quick connect/disconnect for the town's emergency generator at CHS to Interstate Electric. The amount of the bid award was \$8,650. There may be additional expenses including PSNH fees but we will come in well below the \$25,000 encumbered by the Board. The lower cost was due to the original costing estimate being based on an 800 amp generator when the town's generator was only a 400 amp generator. Working with the town fire department and building inspector and with the Board's approval, we are getting a quote to also equip LMS with a quick connect/disconnect ability to support the generator.

We received our first cost estimate for both repairing and replacing the playground at GMS. The estimated repair cost is \$26,900. The estimated replacement cost at the same size is \$51,279 which does not include the removal of the existing equipment nor any surfacing work. The vendor who provided the quote has recommended that we replace the playground as in his opinion "this is a pretty expensive band-aid for a 20+ year old playground that may only have a couple of years left in it anyway. You'd be better off replacing it and getting 30 years out of a new and improved structure." We are attempting to get additional quotations.

### Technology

The consulting company doing a network, security and wireless assessment of our technology backbone has issued its report. A copy has been provided to the Board for discussion at the March business meeting.

The report provides recommendations on what we need to do in order to bring our network up to the performance and management capabilities that we need. There will be a major unbudgeted cost associated with the network performance and security fixes. I am currently identifying areas in the budget that we can use to pay for some of the more critical work. I will be recommending that the Board approve the use of the \$35,831 e-Rate monies we are holding for this effort/project.

### Food Service

We are monitoring revenue and expenses carefully as revenues are not meeting budgeted amounts. We are planning to add this issue to the April or May business meeting for the Board to consider some price increases.

We did receive the expected letter from the Commissioner of Education as a result of our annual audit requesting a Corrective Action Plan to rectify the operating loss in our food service operations. While the Commissioner acknowledged that we did not have to use general fund monies to offset the loss, she is concerned that the loss was twice the loss of the previous year. Our corrective action plan will be to request a price increase approval from the Board.

### Transportation

I attended NH ASBO's annual professional development day on student transportation last month. After last year's concerns raised by business administrators present on the Department of Safety's position on

what is required by staff that transport students, the DOS did additional research to get clarification on last year's interpretation. Trooper Cathy McHugh worked with the Director of Motor Vehicles and DOS' legal counsel to get clearer interpretation on this issue. The DOS has updated their guidelines. Staff that transport students using their personal vehicle (e.g. 1 on 1 aide or guidance counselors) who are not hired as a transportation provider, no longer need to have a school bus driver certification. They can have expenses reimbursed. They just cannot be paid specifically for transportation. It is OK to have it as one responsibility in their job description.

If a vehicle is paid for by the district (owned or rented) and if it is being used for a school activity (field trip or sports) it does fall under the administrative rules which means the vehicle must be school bus certified with the vehicle inspected by the DOS, and the driver must hold a school bus driver certificate.

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 February 2010**

<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	\$ 15,044,395.91		
ANTICIPATED REVENUE	\$ 4,045,044.13	\$ 19,089,440.04	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,724,895.71</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	\$ (11,450,567.49)		
Encumbered Balance	\$ (7,003,523.51)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,454,091.00)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,235,128.67</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,235,128.67</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,089,440.04		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,724,895.71	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,689,219.67	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 35,676.04</b>

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

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 3/01/2010</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		\$ 8,180,185.29	\$ 2,036,889.71
Town Payments - State Education Taxes	\$ 1,830,345.00		\$ 1,830,345.00	\$ -
State Educational Grant	\$ 6,125,163.00		\$ 4,287,615.00	\$ 1,837,548.00
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	\$ (1,725.00)	\$ 315,609.00	\$ -
Tuition from other LEA's	\$ -	\$ 342.03	\$ 342.03	\$ -
Tuition from Individuals	\$ 1,000.00	\$ 6,000.00	\$ 7,000.00	\$ -
Tuition Pre-School	\$ 14,000.00	\$ (9,000.00)	\$ 3,040.00	\$ 1,960.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00		\$ 6,163.30	\$ 3,836.70
Medicaid	\$ 60,000.00	\$ 27,172.54	\$ 87,172.54	\$ -
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00		\$ 545.00	\$ 1,455.00
Self-Funded Program - School	\$ 44,190.00		\$ 34,607.44	\$ 9,582.56
Self-Funded Program - Adult Education	\$ 17,025.00		\$ 7,005.00	\$ 10,020.00
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>\$ 41,515.04</b>	<b>\$ 15,044,395.91</b>	<b>\$ 4,045,044.13</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 517,424.00		\$ 245,024.48	\$ 272,399.52
Food Service Sales - Catering	\$ 7,000.00		\$ 2,102.84	\$ 4,897.16
Food Service Sales - Vending	\$ 1,700.00		\$ 1,003.45	\$ 696.55
Food Service Sales - St. Francis	\$ 13,230.00		\$ 2,224.40	\$ 11,005.60
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00		\$ 27,892.56	\$ 28,107.44
USDA Commodities	\$ 22,000.00			\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 143.76	\$ 6.24
<b>Total Fund 21</b>	<b>\$ 622,154.00</b>	<b>\$ 422.08</b>	<b>\$ 283,463.57</b>	<b>\$ 339,112.51</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 94,967.75			\$ 94,967.75
Title I	\$ 54,201.05		\$ 54,201.05	\$ -
Title II	\$ 53,514.30		\$ 26,766.72	\$ 26,747.58
Title IV (Safe & Drug Free Schools)	\$ 22,324.64		\$ 18,401.89	\$ 3,922.75
Title V				\$ -
Preschool Grant	\$ 13,492.26		\$ 7,281.91	\$ 6,210.35
IDEA Grant (Disabilities)	\$ 290,000.00	\$ 9,841.00	\$ 50,704.65	\$ 249,136.35
SCASS				\$ -
ARRA Grants		\$ 243,946.63	\$ 127,235.85	\$ 116,710.78
First Robotics	\$ 6,500.00		\$ 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>\$ 255,547.95</b>	<b>\$ 291,092.07</b>	<b>\$ 499,455.88</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,205,079.00</b>	<b>\$ 297,485.07</b>	<b>\$ 15,618,951.55</b>	<b>\$ 4,883,612.52</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Mar 2, 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	\$2,202.54	\$7,811,912.93	\$4,085,020.46	\$3,357,937.05	\$368,955.42
	1201	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$25,537.60	\$2,492,222.20	\$1,346,204.10	\$994,714.47	\$151,303.63
	1301	VOCATIONAL EDUCATION PRGM	\$34,072	\$0.00	\$0.00	\$34,072.00	\$7,042.75	\$7,257.25	\$19,772.00
	1410	CO-CURRICULAR ACTIVITIES	\$102,570	\$0.00	\$287.85	\$102,858.17	\$53,088.55	\$44,095.62	\$5,674.00
	1420	ATHLETIC ACTIVITIES	\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$207,055.42	\$108,051.75	\$52,224.69
	1490	STUDENT ACTIVITIES	\$1,850	\$0.00	\$0.00	\$1,850.00	\$724.39	\$15.52	\$1,110.09
	1501	SELF-FUNDED PROGRAMS	\$44,190	\$0.00	\$0.00	\$44,190.00	\$32,275.70	\$0.00	\$11,914.30
	1601	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$7,371.58	\$2,981.10	\$13,410.57
	2120	GUIDANCE SERVICES	\$609,689	\$520.72	(\$1,716.50)	\$608,493.65	\$343,786.79	\$249,920.16	\$14,786.70
	2134	NURSE SERVICES	\$217,756	\$0.00	\$224.74	\$217,980.36	\$127,135.69	\$90,278.01	\$566.66
	2140	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$92,315.90	\$69,554.79	\$16,372.24
	2150	SPEECH SERVICES	\$327,204	\$0.00	\$0.00	\$327,203.77	\$175,900.90	\$145,920.74	\$5,382.13
	2160	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$61,246.88	\$54,357.76	\$5,429.37
	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	\$72,465.82	\$34,707.93	\$5,321.43
	2212	INSTR/CURRIC DEVELOPMENT	\$500	\$0.00	\$1,000.00	\$1,500.00	\$1,089.09	\$71.76	\$339.15
	2213	INSTRUCTION STAFF TRAIN'G	\$92,570	\$3,334.19	\$0.00	\$95,903.94	\$49,971.08	\$8,695.50	\$37,237.36
	2222	LIBRARY SERVICES	\$297,066	\$0.00	(\$373.23)	\$296,693.04	\$159,117.17	\$131,225.63	\$6,350.24
	2223	AUDIOVISUAL SERVICES	\$9,893	\$0.00	(\$287.85)	\$9,605.45	\$6,316.81	\$537.65	\$2,750.99
	2225	COMPUTER INSTRUCTION	\$90,318	\$719.29	\$293.95	\$91,331.43	\$65,669.96	\$962.00	\$24,699.47
	2311	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$30,396.93	\$10,725.58	(\$70.25)
	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	\$2,065.21	\$677.05
	2314	ELECTION SERVICES	\$2,512	\$0.00	\$0.00	\$2,511.59	\$1,600.60	\$0.00	\$910.99
	2317	AUDIT	\$20,000	\$0.00	\$0.00	\$20,000.00	\$10,510.50	\$9,593.50	(\$104.00)
	2318	LEGAL SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$37,637.85	\$2,356.15	(\$14,994.00)
	2320	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$178,290.35	\$85,026.79	\$57,430.71
	2332	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$60.00	\$197,781.16	\$123,599.74	\$67,730.24	\$6,451.18
	2410	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$5,059.00	\$1,154,047.66	\$736,416.07	\$381,664.09	\$35,967.50
	2490	OTHER SUPPORT SERVICES	\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$2,185.86	\$1,074.00	\$10,140.14
	2510	BUSINESS/FINANCE OFFICE	\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$196,463.81	\$104,130.95	\$12,582.36
	2610	CUSTODIAL SERVICES	\$843,460	\$0.00	(\$315.00)	\$843,145.15	\$510,401.96	\$265,968.53	\$66,774.66
	2620	BUILDING SERVICES	\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$420,546.21	\$332,849.26	\$165,695.02
	2630	GROUNDS SERVICES	\$194,103	\$0.00	\$0.00	\$194,102.59	\$118,689.99	\$39,130.58	\$36,282.02

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Mar 2, 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	\$81,267.85	\$23,345.96	\$14,900.82
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$315.00	\$5,329.63	\$3,155.57	\$1,921.32	\$252.74
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$254,112.74	\$177,067.46	\$11,487.85
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$111,829.20	\$77,910.80	(\$787.60)
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$13,457.88	\$23,877.12	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$43,739.68	\$2,758.02	\$12,602.87
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$4,191.28	\$169.20	\$6,134.26
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$68,167.80	\$37,411.89	\$4,060.54
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$867.40	\$326,226.41	\$190,746.13	\$25,137.17	\$110,343.11
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	\$133,345.93	\$0.00	(\$55,491.93)
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	\$181,761.86	\$30,325.00	\$32,497.14
5100 - DEBT SERVICES			\$1,035,462	\$0.00	\$0.00	\$1,035,462.50	\$1,035,462.45	\$0.00	\$0.05
5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$11,450,567.49</b>	<b>\$7,003,523.51</b>	<b>\$1,235,128.67</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Mar 2, 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	(68,533.00)	8,900,181.52	4,764,366.64	3,860,918.37	274,896.51
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	439,295.39	231,586.37	(5,004.76)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	60,841.28	42,918.39	(11,587.75)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	326,588.59	234,165.04	93,041.38
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	34,027.17	2,609.00	35,462.58
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	82,060.62	0.00	38,939.38
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	17,739.42	14,063.58	23,197.00
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	14,609.31	0.00	15,940.69
211	HEALTH INSURANCE	1,538,457	0.00	(3,489.00)	1,534,968.48	786,936.47	690,985.55	57,046.46
212	DENTAL INSURANCE	144,270	0.00	(195.00)	144,075.36	80,428.32	70,480.40	(6,833.36)
213	LIFE INSURANCE	15,601	0.00	(72.00)	15,528.60	8,368.50	6,565.30	594.80
214	DISABILITY INSURANCE	27,029	0.00	(135.60)	26,893.45	13,931.94	10,924.78	2,036.73
220	SOCIAL SECURITY	794,507	0.00	(5,242.37)	789,264.16	426,721.94	326,186.23	36,355.99
231	NON-TEACHER RETIREMENT	136,946	0.00	(1,163.00)	135,782.69	88,618.57	48,297.08	(1,132.96)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	306,801.52	258,887.03	(31,020.38)
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	23,470.92	0.00	38,740.76
270	COURSE REIMB./NON-UNION	6,528	0.00	0.00	6,528.00	2,798.00	0.00	3,730.00
271	COURSE REIMB./UNION	42,492	3,334.19	0.00	45,826.19	28,494.32	5,657.00	11,674.87
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	395.00	39,436.50	13,296.85	2,970.00	23,169.65
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	2,458.75	561.00	(21.75)
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	7,096.28	2,843.50	19,308.22
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	7,870.79	0.00	3,709.21
325	TESTING PROTOCOLS	11,093	344.00	(866.00)	10,571.00	4,955.30	848.95	4,766.75
330	PROFESSIONAL SERVICES	329,973	6,005.00	58,656.24	394,634.24	204,757.64	143,536.11	46,340.49
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	10,510.50	9,593.50	(104.00)
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	9,428.45	2,571.55	8,000.00
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	20,223.75	16,036.25	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	27,517.10	19,063.14	(15,929.24)
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 Mar 2, 2010**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
421	UTILITIES-DISPOSAL	29,779	0.00	60.00	29,839.00	14,311.62	6,106.41	9,420.97
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	35,178.40	8,794.60	0.00
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,311.59)	321,088.21	176,718.97	12,523.87	131,845.37
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	57,983.46	14,529.32	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	63,543.84	20,376.40	2,480.83
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	123,638.00	5,325.00	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	23,366.90	18,989.20	1,786.90
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	132,745.93	0.00	(54,891.93)
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	750.00	0.00	325.00
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	426,804.12	281,782.60	48,284.64
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	17,546.08	0.00	14,165.68
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	28,085.91	0.00	38,190.09
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	3,900.00	24,744.00	12,368.74	2,817.00	9,558.26
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	8,527.09	5,778.68	(1,305.77)
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	9,798.50	140.00	6,411.50
561	TUITION	46,822	0.00	0.00	46,822.00	15,642.75	7,257.25	23,922.00
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	403,419.66	227,548.93	(53,554.99)
580	TRAVEL	46,165	0.00	(76.00)	46,089.07	11,623.29	5,823.55	28,642.23
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	(10,858.80)	464,399.81	305,532.33	26,735.81	132,131.67
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	150,385.73	135,202.27	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	26,104.72	71,033.02	687.50
624	FUEL OIL	153,559	0.00	0.00	153,559.15	28,353.18	84,646.82	40,559.15
626	FUEL	17,279	0.00	0.00	17,279.40	1,844.41	0.00	15,434.99
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	71.76	294.15
640	TEXTBOOK REPLACEMENT	60,495	0.00	(3,518.60)	56,976.82	39,266.57	5,149.00	12,561.25
641	TEXTBOOKS - NEW	18,901	340.72	996.64	20,238.05	13,310.67	665.47	6,261.91

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Mar 2, 2010**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
643	PERIODICALS - PRINT	5,298	0.00	343.08	5,641.53	4,562.96	156.00	922.57
644	INFORMATION ACCESS FEES	8,165	0.00	119.40	8,284.40	7,490.96	0.00	793.44
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,459.56	7,435.44	4,357.77	426.07	2,651.60
650	SOFTWARE	86,097	550.00	4,148.71	90,795.69	76,018.09	1,321.50	13,456.10
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	1,095.92	38,459.29	34,800.06	373.99	3,285.24
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(3,090.21)	111,031.32	48,831.86	35,077.64	27,121.82
737	FURNITURE-REPLACEMENT	5,171	0.00	288.98	5,459.98	3,874.10	429.98	1,155.90
738	EQUIPMENT-REPLACEMENT	59,172	0.00	1,329.20	60,501.02	42,689.38	828.00	16,983.64
810	DUES AND FEES	44,767	0.00	(219.00)	44,547.56	35,933.46	713.00	7,901.10
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	235,462.45	0.00	0.05
890	MISCELLANEOUS	29,550	0.00	900.12	30,450.12	13,049.95	6,003.09	11,397.08
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	800,000.00	0.00	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>\$11,450,567.49</b>	<b>\$7,003,523.51</b>	<b>\$1,235,128.67</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Location Totals Through Mar 2, 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	(\$574,853.60)	\$3,739,328.89	\$2,574,001.49	\$828,480.94	\$336,846.46
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$82,073.09	\$24,740.44	(\$13,580.21)
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$50,255.00	\$4,621,158.63	\$2,622,616.21	\$1,716,586.84	\$281,955.58
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$2,401,030.95	\$1,865,728.84	\$215,285.51
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$326,998.60	\$6,024,861.71	\$3,318,509.50	\$2,341,147.82	\$365,204.39
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$452,336.25	\$226,838.63	\$49,416.94
<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>\$11,450,567.49</b>	<b>\$7,003,523.51</b>	<b>\$1,235,128.67</b>