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## Memorandum

**Date:** March 11, 2011

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

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

**From:** Steve Martin, Business Administrator

**Subj:** February 2011 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 February 28, 2011.

- 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

Work was completed in support of the annual deliberative session.

The eFinancePLUS attendance module has now been implemented at all schools, the SAU, and food service. In response to the board's question, long term substitutes entered into the attendance module will also be expensed to the permanent employee's budget organization rather than the district-wide account.

A preliminary MS-22 Report of Appropriations Actually Voted has been completed and is ready for Board review and signatures if no allocation changes are made.

### Forecast

I am currently forecasting a year-end fund balance in the general fund of approximately \$327,000, an increase from last month due to an increase in projected unanticipated revenues.

## 2012 Budget

We completed entering the additional appropriated budget items due to the voters' approval of article 2. The final bottom line operating budget for 2011 – 2012 is \$19,691,811 broken out as follows: General Fund of \$18,495,491; Food Service Fund of \$593,979; and the Grants Fund of \$602,341.

A review of the Governor's proposed 2012 budget has major potential implications for Litchfield. The biggest impact is the potential of not losing the \$2.1 million in state adequacy aid which we factored into our budget. Other potential reductions in state revenues as a result of Lynch's proposed budget include a \$130,000 loss in catastrophic aid revenue and a \$150,000 loss in building aid revenue. On the expense side his proposal to cut all state contributions to the teachers' retirement rates would cost Litchfield approximately \$251,000 in additional retirement payments. We are moving forward based on the current law and approved budgets but will keep a close eye on the legislature as they move through their budgeting process.

We received good news on our actual health insurance rates for next year. The actual average rate increase came in at 12.6% versus the guaranteed maximum rate average increase of 19.5%. The estimated budget savings is \$110,000.

## Building & Grounds

Snow removal impacted our B&G operations in February. We tried to keep up with the roofs but had to hire outside contractors to supplement district staff to complete the removal from high risk areas. Both GMS and CHS had a minor roof leak.

Initial setup of the facility scheduling software is almost complete. Rollout for internal use will be in April. Once we have a couple of months of internal use we will open the software up for community use.

We are currently looking at School Dude's Planning Direct software for use in our capital planning process.

We received a year-end executive summary analysis of our use of the School Dude suite of products for CY 2010. The report shows that we have made significant progress in our use of School Dude over the past year. More improvement needs to be made especially in closing out completed work orders. A copy of that executive report is included with this monthly report.

## Technology

The district-wide upgrade of our wireless network was completed.

Initial implementation of Windows 7 and Office 2010 was started with pilot installations in the LMS computer lab and several selected SAU employee computers.

The technology committee has held two meetings working on the technology plan.

## Food Service

A new breakfast program that qualifies under the school lunch reimbursement program has been implemented at CHS.

We received our first look at the preliminary guidelines issued to implement Obama's recently enacted Healthy Hunger-Free Kids Act of 2010. There are three areas of specific importance in addition to the mandate to offer more healthy food. The preliminary guidelines establishes a mandatory minimum price for a school lunch of \$2.50, requires that the proceeds of all food sales in the school go to the food lunch program, and increases auditing and reporting requirements. We are waiting for more information to clarify some of these requirements and will monitor the guidelines as they are finalized along with the

final implementation time requirements. Once the final guidelines have been issued we will report to the board on Litchfield's implementation plan.

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

Respectfully submitted,

*Steve*

**LITCHFIELD SCHOOL DISTRICT MONTHLY FINANCIAL REPORT**  
**Executive Summary for February 2011**

<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	\$ 14,306,779.10		
ANTICIPATED REVENUE	\$ 4,742,545.29	\$ 19,049,324.39	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,840,208.97</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	\$ (11,233,564.76)		
Encumbered Balance	\$ (7,069,966.82)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,303,531.58)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,444,204.00</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,209,891.00</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,049,324.39		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,840,208.97	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,513,422.58	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 326,786.39</b>

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

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 2/28/2011</b>	<b>Anticipated Revenues Remaining Year</b>
<b>Fund 10 (General Fund)</b>				
Town Payments - Property Tax	\$ 10,136,035.00		\$ 7,687,543.72	\$ 2,448,491.28
Town Payments - State Education Taxes	\$ 1,807,825.00		\$ 1,807,825.00	\$ -
State Educational Grant	\$ 6,147,683.00	\$ (215,170.55)	\$ 4,088,208.45	\$ 1,844,304.00
Federal Grants	\$ -	\$ 215,920.55	\$ 215,920.55	\$ -
Catastrophic Aid	\$ 214,385.00	\$ 44,018.55		\$ 258,403.55
School Building Aid	\$ 260,786.84		\$ 130,393.42	\$ 130,393.42
Kindergarten Aid	\$ 204,236.00	\$ 23,725.00	\$ 227,961.00	\$ -
State Other	\$ -	\$ 18,239.12	\$ 18,239.12	\$ -
State Drivers Education	\$ -			\$ -
Tuition from other LEA's				\$ -
Tuition from Individuals	\$ 2,000.00	\$ 5,240.72	\$ 7,240.72	\$ -
Tuition Pre-School	\$ 13,000.00		\$ 10,180.00	\$ 2,820.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00	\$ (3,500.00)	\$ 2,143.95	\$ 2,356.05
Medicaid	\$ 60,000.00		\$ 52,442.39	\$ 7,557.61
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 480.00	\$ 1,520.00
Self-Funded Program - School	\$ 69,000.00		\$ 40,145.26	\$ 28,854.74
Self-Funded Program - Adult Education	\$ 18,900.00	\$ (6,000.00)	\$ 6,707.50	\$ 6,192.50
Town Impact Fees				\$ -
Other	\$ 5,000.16	\$ 10,000.00	\$ 11,348.02	\$ 3,652.14
<b>Total Fund 10</b>	<b>\$ 18,956,851.00</b>	<b>\$ 92,473.39</b>	<b>\$ 14,306,779.10</b>	<b>\$ 4,742,545.29</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 482,905.00		\$ 243,388.53	\$ 239,516.47
Food Service Sales - Catering	\$ 9,238.00		\$ 3,918.26	\$ 5,319.74
Food Service Sales - Vending	\$ 1,071.00		\$ 703.87	\$ 367.13
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		\$ 40,016.84	\$ 32,159.16
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00		\$ 48.02	\$ 251.98
<b>Total Fund 21</b>	<b>\$ 605,128.00</b>	<b>\$ (9,814.00)</b>	<b>\$ 293,228.81</b>	<b>\$ 302,085.19</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 253,688.00	\$ (100,000.00)		\$ 153,688.00
Title I	\$ 61,448.42		\$ 54,627.80	\$ 6,820.62
Title II				\$ -
Title IV (Safe & Drug Free Schools)				\$ -
Title V				\$ -
Preschool Grant	\$ 5,820.58		\$ 5,820.58	\$ -
IDEA Grant (Disabilities)	\$ 290,000.00		\$ 128,553.13	\$ 161,446.87
State Coalition Grant				\$ -
Technology				\$ -
ARRA Grants	\$ 160,000.00		\$ 77,341.05	\$ 82,658.95
First Robotics		\$ 4,494.72	\$ 4,494.72	\$ -
Primex Workers Comp Grant		\$ 2,020.00	\$ 2,020.00	\$ -
eRate Program Credits (Non-Revenue)			\$ -	\$ -
<b>Total Fund 22</b>	<b>\$ 770,957.00</b>	<b>\$ (93,485.28)</b>	<b>\$ 272,857.28</b>	<b>\$ 404,614.44</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,332,936.00</b>	<b>\$ (10,825.89)</b>	<b>\$ 14,872,865.19</b>	<b>\$ 5,449,244.92</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 28, 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	(\$43,330.99)	\$7,886,487.59	\$4,053,830.65	\$3,562,560.07	\$270,096.87	3.42%
	1201 - SPECIAL EDUCATION PRGMS		\$2,530,068	\$19,191.15	(\$50,183.00)	\$2,499,076.16	\$1,260,754.16	\$839,386.19	\$398,935.81	15.96%
	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	\$108.11	\$91,793.30	\$51,938.52	\$43,142.46	(\$3,287.68)	(3.58%)
	1420 - ATHLETIC ACTIVITIES		\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$211,465.90	\$85,977.64	\$46,796.05	13.59%
	1490 - STUDENT ACTIVITIES		\$1,500	\$0.00	\$0.00	\$1,500.00	\$985.52	\$31.21	\$483.27	32.22%
	1501 - SELF-FUNDED PROGRAMS		\$69,000	\$0.00	\$300.00	\$69,300.00	\$36,074.28	\$0.00	\$33,225.72	47.94%
	1601 - ADULT EDUCATION		\$25,559	\$0.00	\$0.00	\$25,559.28	\$8,375.28	\$2,802.42	\$14,381.58	56.27%
	2120 - GUIDANCE SERVICES		\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$326,216.90	\$247,991.27	\$52,664.35	8.40%
	2134 - NURSE SERVICES		\$228,037	\$0.00	\$0.00	\$228,037.27	\$134,429.56	\$93,754.56	(\$146.85)	(0.06%)
	2140 - PSYCHOLOGICAL SERVICES		\$178,862	\$0.00	\$0.00	\$178,862.32	\$90,031.47	\$70,779.77	\$18,051.08	10.09%
	2150 - SPEECH SERVICES		\$317,063	\$0.00	\$33,000.00	\$350,062.55	\$193,992.45	\$151,596.45	\$4,473.65	1.28%
	2160 - OT/PT SERVICES		\$121,143	\$0.00	\$0.00	\$121,143.48	\$47,084.43	\$35,641.60	\$38,417.45	31.71%
	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	\$37,466.65	\$20,012.02	\$5,157.34	8.23%
	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	\$50,510.42	\$2,890.82	\$36,912.66	40.87%
	2222 - LIBRARY SERVICES		\$303,812	\$67.94	\$0.00	\$303,880.15	\$162,640.01	\$131,578.02	\$9,662.12	3.18%
	2223 - AUDIOVISUAL SERVICES		\$5,316	\$0.00	\$0.00	\$5,315.80	\$2,346.92	\$513.89	\$2,454.99	46.18%
	2225 - COMPUTER INSTRUCTION		\$19,810	\$6,473.00	\$1,011.00	\$27,294.00	\$20,317.31	\$137.91	\$6,838.78	25.06%
	2311 - SCHOOL BOARD		\$43,411	\$0.00	\$0.00	\$43,411.09	\$30,769.73	\$11,527.56	\$1,113.80	2.57%
	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	\$839.98	\$0.00	\$1,287.92	60.53%
	2317 - AUDIT		\$20,000	\$0.00	\$0.00	\$20,000.00	\$19,418.50	\$162.40	\$419.10	2.10%
	2318 - LEGAL SERVICES		\$30,000	\$0.00	\$0.00	\$30,000.00	\$9,854.00	\$4,646.00	\$15,500.00	51.67%
	2320 - DISTRICT ADMINISTRATION		\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$177,054.03	\$85,745.88	\$58,240.36	18.14%
	2332 - SPECIAL SERVICES ADMIN		\$201,301	\$0.00	\$0.00	\$201,300.89	\$126,395.06	\$70,885.22	\$4,020.61	2.00%
	2410 - SCHOOL ADMINISTRATION		\$1,176,698	\$0.00	(\$165.50)	\$1,176,532.47	\$747,609.24	\$394,516.53	\$34,406.70	2.92%
	2490 - OTHER SUPPORT SERVICES		\$12,965	\$476.00	\$0.00	\$13,441.35	\$3,247.99	\$1,551.50	\$8,641.86	64.29%
	2510 - BUSINESS/FINANCE OFFICE		\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$174,994.35	\$93,883.44	\$27,425.49	9.26%
	2610 - CUSTODIAL SERVICES		\$855,570	\$0.00	(\$400.00)	\$855,170.39	\$502,247.36	\$258,662.89	\$94,260.14	11.02%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 28, 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	\$476,582.13	\$300,990.30	\$80,914.34	9.43%
2630		GROUNDS SERVICES	\$192,125	\$3,470.00	\$0.00	\$195,595.03	\$122,142.47	\$70,886.92	\$2,565.64	1.31%
2640		NON-INSTRUCTIONAL EQUIP	\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$99,915.67	\$15,527.47	\$14,697.94	11.29%
2660		EMERGENCY MANAGEMENT	\$4,525	\$0.00	\$329.00	\$4,854.00	\$1,009.00	\$329.00	\$3,516.00	72.44%
2721		TRANSPORTATION (REGULAR)	\$436,389	\$0.00	\$0.00	\$436,388.65	\$252,613.52	\$173,145.93	\$10,629.20	2.44%
2722		TRANSPORTATION(SPECIAL)	\$231,300	\$0.00	\$10,000.00	\$241,300.00	\$132,058.43	\$98,981.57	\$10,260.00	4.25%
2723		TRANSPORTATION (VOC ED)	\$36,000	\$0.00	\$0.00	\$36,000.00	\$16,125.00	\$18,875.00	\$1,000.00	2.78%
2724		TRANSPORTATION (ATHLETIC)	\$60,522	\$0.00	\$0.00	\$60,521.77	\$38,032.72	\$8,716.30	\$13,772.75	22.76%
2725		TRANSPORTATION (FT/COCUR)	\$14,656	\$0.00	\$0.00	\$14,656.34	\$1,330.26	\$0.00	\$13,326.08	90.92%
2830		HR STAFF SERVICES	\$108,119	\$0.00	\$0.00	\$108,118.56	\$64,389.41	\$32,584.48	\$11,144.67	10.31%
2840		TECHNOLOGY SERVICES	\$272,139	\$88,870.85	\$7,285.00	\$368,294.89	\$287,199.50	\$87,867.06	(\$6,771.67)	(1.84%)
2900		BENEFITS & FIXED CHARGES	(\$114,082)	\$0.00	\$234,313.00	\$120,231.13	\$37,994.00	\$0.00	\$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	\$18,149.85	\$6,425.00	(\$11,354.85)	(85.89%)
4600		BUILDING IMPROVEMENT	\$215,963	\$91,350.00	(\$85,600.00)	\$221,713.00	\$176,888.00	\$15,325.00	\$29,500.00	13.31%
5100		DEBT SERVICES	\$993,462	\$0.00	\$0.00	\$993,462.50	\$993,462.49	\$0.00	\$0.01	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>\$11,233,564.76</b>	<b>\$7,069,966.82</b>	<b>\$1,444,204.00</b>	<b>7.31%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Feb 28, 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	4,686,295.55	3,874,960.60	176,691.15	2.02%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	430,516.89	225,049.42	3,104.84	0.47%
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	58,749.01	43,832.98	12,135.26	10.58%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	344,104.52	260,061.45	(7,213.89)	(1.21%)
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	37,828.24	2,369.00	51,762.04	56.29%
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	60,082.50	312.00	55,605.50	47.94%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	18,703.41	37,317.33	(1,020.74)	(1.86%)
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	11,321.89	0.00	15,778.11	58.22%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	912,789.87	802,723.32	12,727.61	0.74%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	82,647.36	72,390.84	2,596.39	1.65%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	9,238.40	7,218.38	(78.46)	(0.48%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	13,283.54	10,493.65	4,785.33	16.75%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	418,769.11	329,302.93	34,716.40	4.43%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	80,648.89	44,269.78	11,085.64	8.15%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	321,128.11	275,236.51	22,117.48	3.58%
250	UNEMPLOYMENT	18,236	0.00	0.00	18,236.00	37,995.47	0.00	(19,759.47)	(108.35%)
260	WORKERS COMPENSATION	44,615	0.00	(127.34)	44,487.84	21,425.73	0.00	23,062.11	51.84%
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	27,096.62	1,932.00	15,595.38	34.95%
272	CONF/WORKSHOP REIMBURSE	28,770	1,000.00	0.00	29,769.50	15,342.97	3,726.48	10,700.05	35.94%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	1,045.50	122.00	1,568.50	57.33%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	11,512.69	1,023.82	16,105.91	56.23%
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	3,523.15	488.00	5,911.85	59.58%
330	PROFESSIONAL SERVICES	315,809	27,990.79	51,531.90	395,331.34	173,875.97	115,614.11	105,841.26	26.77%
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	19,418.50	162.40	419.10	2.10%
332	TUTOR SERVICES	5,000	182.96	0.00	5,182.96	0.00	0.00	5,182.96	100.00%
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	20,661.05	11,338.95	0.00	0.00%
391	GAME OFFICIALS	38,496	0.00	0.00	38,495.50	38,495.50	0.00	0.00	0.00%
411	UTILITIES-WATER	31,316	0.00	0.00	31,316.26	17,526.08	13,790.18	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	14,759.60	6,309.37	1,487.12	6.59%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	35,178.40	50,649.60	(41,855.00)	(95.18%)



**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Feb 28, 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	151,234.94	15,145.88	146,824.69	46.88%
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	13,952.63	0.00	(4,952.63)	(55.03%)
433	CONTRACTOR REPAIR & MAINT	78,009	2,000.00	(2,000.00)	78,009.00	61,050.50	18,173.50	(1,215.00)	(1.56%)
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	62,578.52	28,520.37	(711.12)	(0.79%)
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	123,638.00	5,325.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	2,807.34	832.00	(977.66)	(36.73%)
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	32,562.91	16,131.70	(3,834.11)	(8.55%)
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	10,000.00	782,866.76	440,159.93	299,718.80	42,988.03	5.49%
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	23,825.49	9,501.77	(9,052.26)	(37.29%)
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	31,485.07	23,791.60	(20,472.67)	(58.82%)
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	8,833.78	2,447.85	8,421.37	42.74%
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	1,935.50	0.00	7,764.50	80.05%
550	PRINTING & BINDING	13,175	0.00	163.50	13,338.50	9,573.11	0.00	3,765.39	28.23%
561	TUITION	36,040	0.00	0.00	36,039.83	3,980.25	28,012.84	4,046.74	11.23%
569	HANDICAPPED TUITION	735,700	107.12	(10,000.00)	725,807.12	384,482.76	100,737.84	240,586.52	33.15%
580	TRAVEL	31,430	0.00	718.94	32,149.01	11,032.68	5,464.16	15,652.17	48.69%
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	(5,554.16)	404,584.30	231,237.45	22,432.42	150,914.43	37.30%
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	1,900.74	0.00	2,599.26	57.76%
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	146,824.51	153,101.03	(122.40)	(0.04%)
623	UTIL-BOTTLED GAS	85,989	0.00	0.00	85,989.05	43,138.51	45,568.49	(2,717.95)	(3.16%)
624	FUEL OIL	93,399	0.00	0.00	93,399.46	31,725.27	66,490.73	(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	147.33	30.05	622.62	77.83%
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	(34,770.97)	76,184.22	66,438.12	280.00	9,466.10	12.43%
641	TEXTBOOKS - NEW	5,363	1,149.81	996.00	7,508.51	6,203.11	256.02	1,049.38	13.98%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	3,393.87	114.60	1,661.41	32.14%
644	INFORMATION ACCESS FEES	7,198	0.00	48.00	7,246.00	5,650.04	0.00	1,595.96	22.03%
649	TAPES/CD/DVD/AUDIO VISUAL	4,255	0.00	(607.90)	3,646.84	1,622.12	0.00	2,024.72	55.52%
650	SOFTWARE	59,458	5,565.90	(319.00)	64,704.65	54,213.86	214.32	10,276.47	15.88%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
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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	(3,627.00)	34,333.44	19,184.70	4,004.65	11,144.09	32.46%
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	(3,126.86)	124,579.63	110,564.22	4,889.21	9,126.20	7.33%
810	DUES AND FEES	42,271	0.00	(518.94)	41,752.41	37,003.69	369.50	4,379.22	10.49%
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	193,462.49	0.00	0.01	0.00%
890	MISCELLANEOUS	29,555	476.00	234,313.00	264,344.35	10,912.28	8,473.39	244,958.68	92.67%
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	800,000.00	0.00	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>\$11,233,564.76</b>	<b>\$7,069,966.82</b>	<b>\$1,444,204.00</b>	<b>7.31%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Location Totals Through Feb 28, 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	(\$366,042.78)	\$3,933,875.51	\$2,512,525.84	\$859,696.64	\$561,653.03	14.28%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$63,843.65	\$18,258.19	\$18,802.62	18.63%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$174,957.21)	\$4,427,630.55	\$2,475,272.20	\$1,797,270.98	\$155,087.37	3.50%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$2,512,476.53	\$1,873,004.58	\$151,188.65	3.33%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$404,027.20	\$6,024,783.96	\$3,242,301.04	\$2,301,712.67	\$480,770.25	7.98%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$427,145.50	\$220,023.76	\$76,702.08	10.60%
<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>\$11,233,564.76</b>	<b>\$7,069,966.82</b>	<b>\$1,444,204.00</b>	<b>7.31%</b>