



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

Memorandum

Date: February 8, 2009

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: January 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 January 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 major activities this month has been developing the annual budget report and deliberative session presentations.

We have received a new clarification from the NH Retirement System which may result in increased costs to the district. NHRS has advised that we must enroll any substitute that fills a teaching capacity after 90 days of work within the same school year. It no longer needs to be continuous service as has been the practice. We are assessing our current situation and at this time we expect only one or two substitutes may hit this threshold. We are in the process of determining what we will do next school year. While we will try to minimize any financial impact to the district, there still remains a desire to put the best qualified substitutes in the classroom.

We received an advanced copy of the 2009 State Cost Per Pupil calculations from the Department of Education. The numbers for 2009 are as follows:

Level	State Average	Litchfield	Litchfield as Percent of State Average
Elementary	\$12,095.86	\$10,392.57	85.9%
Middle	\$11,160.93	\$9,468.60	84.8%
High	\$11,573.01	\$12,037.38	104.0%
Total K - 12	\$11,745.55	\$10,631.82	90.5%

Forecast

We completed our detailed analysis of salary and benefit spending. At this time we are estimating that salaries will be under spent this year by approximately \$200,000. Three specific areas in the salary accounts are under spending the budget. Approximately \$110,000 of the under spend is due to savings from staff turnover; approximately \$75,000 from open/unfilled positions; and approximately \$25,000 from the Board's decision to distribute 1% less in salary increases for non-LEA staff than was originally budgeted. The open positions include the third kindergarten classroom part-time teacher and paraprofessional as well as two SPED paraprofessionals who have not been hired as the student needing them is not currently in school.

Benefits are currently estimated to under spend the budget by approximately \$35,000. Approximately \$11,000 in benefit under spending is due to both the open/unfilled positions and the Board's reductions in 2010 salary increases to non-LEA staff. Excluding the workers compensation account, we are projecting an over spend on benefits of approximately \$5,000. Workers Compensation is under spending the budget by \$40,000 due to the change in calculating the premium subsequent to the budget approval.

Health insurance is forecast to come in at \$10,472 under budget or 99.32% of budget. The only reason we are able to hold to budget was due to the fact that most new hires were single and we were able to drop the more expensive plans of the former employees. Should the teacher contract pass we estimate a savings in the 2010 budget of approximately \$15,000. Dental insurance is forecast to over expend the budget by \$8,014 or 105.56% of budget. NH Retirement is forecast to overspend the budget by \$33,830 or 137.9% of budget.

The \$30,000 savings from not staffing the third kindergarten classroom will be used to cover the over expenditure from the kindergarten site preparation costs for the portables.

I am planning to use the \$30,000 savings from not filling the two open SPED paras to help offset the current projected overspend in SPED out-of-district tuition if these positions can remain unfilled for the rest of the year.

The largest unknown at this time that will impact the final numbers will be in the actual expenditures in the substitute salary accounts. I expect an over spend in these accounts but it is too early to estimate just how much.

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

We went out with a re-bid for the connection of the town's emergency generator. We received three responses to the bid. The low bidder came in at \$5,350. The next lowest bidder was \$12,985 with the third bidder at \$13,900. I have delayed awarding the bid while we ensure that the low bidder's scope of work is complete, including new parts. I have asked Kevin Lynch to contact the low bidder to verify that the proposed scope and quality of work of their proposal is acceptable. I expect to issue the final purchase order for the connection this week.

We continue to have a leaking roof at Griffin. The vendor who has been repairing the roof will no longer provide repairs on the roof as in their opinion it needs to be replaced. We have received a quote from another vendor to apply patches to see if we can hold the roof until the summer when it can be replaced.

At the request of a parent we had Primex perform an inspection of the playground at GMS. A copy of their report is being distributed with the Board's package and will be discussed at the February 10 Board meeting. We will be recommending that the Board approve closing the playground for safety reasons while the SAU can pull together options to correct the deficiencies.

Technology

The consulting company doing a network, security and wireless assessment of our technology backbone is almost complete. I am planning on providing the Board a report at my March business meeting.

The report will provide 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 this 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.

We have received another major donation from the Internal Revenue Service in Andover. This donation consists of 47 desktop PCs (similar to the last donation), 6 LCD monitors, and 30 keyboards. We are planning on installing these PCs in the grade 2 and 3 classrooms at Griffin. We will be getting an estimate for the cost of running more electrical lines, tables and missing components to determine how many of these PCs can be installed this year.

Food Service

We are monitoring revenue and expenses carefully as revenues are not meeting budgeted amounts. A detailed forecast for food service will be completed this month to get a better estimate of the expected year-end loss.

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 January 2010

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2009 UNRESERVED FUND BALANCE	\$ 572,557.00		
2009 RESERVE FOR ENCUMBRANCES	\$ 62,898.67	\$ 635,455.67	
REVENUE RECEIVED	\$ 14,124,172.17		
ANTICIPATED REVENUE	\$ 4,945,595.33	\$ 19,069,767.50	
TOTAL REVENUE AND CREDITS			\$ 19,705,223.17

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

EXPENSES			
Expended Year-to-Date	\$ (10,106,187.81)		
Encumbered Balance	\$ (8,248,021.36)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,354,209.17)	
AVAILABLE BUDGET			\$ 1,335,010.50
FORECASTED ROY EXPENDITURES			\$ 1,335,010.50

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,069,767.50		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,705,223.17	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,689,219.67	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 16,003.50

Litchfield 2009 - 2010 Budget --- January 2010 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 1/31/2010	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
Town Payments - Property Tax	\$ 10,217,075.00		\$ 7,298,754.95	\$ 2,918,320.05
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	\$ 4,500.00	\$ 4,500.00	\$ 1,000.00
Tuition Pre-School	\$ 14,000.00		\$ 2,585.00	\$ 11,415.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00		\$ 4,890.23	\$ 5,109.77
Medicaid	\$ 60,000.00		\$ 58,922.21	\$ 1,077.79
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00		\$ 470.00	\$ 1,530.00
Self-Funded Program - School	\$ 44,190.00		\$ 32,947.44	\$ 11,242.56
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
Total Fund 10	\$ 19,047,925.00	\$ 21,842.50	\$ 14,124,172.17	\$ 4,945,595.33
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 517,424.00		\$ 200,323.89	\$ 317,100.11
Food Service Sales - Catering	\$ 7,000.00		\$ 1,953.37	\$ 5,046.63
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		\$ 27,892.56	\$ 28,107.44
USDA Commodities	\$ 22,000.00			\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 125.71	\$ 24.29
Total Fund 21	\$ 622,154.00	\$ 422.08	\$ 236,850.90	\$ 385,725.18
Fund 22 (Grants Fund)				
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
Total Fund 22	\$ 535,000.00	\$ 245,706.95	\$ 123,627.33	\$ 663,579.62
TOTAL REVENUES	\$ 20,205,079.00	\$ 267,971.53	\$ 14,484,650.40	\$ 5,994,900.13

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Jan 29, 2010

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND									
	1100	REGULAR EDUCATION PRGMS	\$7,802,518	\$7,192.21	\$3,054.05	\$7,812,764.44	\$3,487,391.91	\$3,944,813.91	\$380,558.62
	1201	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$25,537.60	\$2,492,222.20	\$1,149,360.57	\$1,185,370.69	\$157,490.94
	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	\$44,714.15	\$7,887.21
	1420	ATHLETIC ACTIVITIES	\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$193,875.16	\$119,043.69	\$54,413.01
	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	\$30,163.61	\$0.00	\$14,026.39
	1601	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$6,878.46	\$2,722.41	\$14,162.38
	2120	GUIDANCE SERVICES	\$609,689	\$520.72	(\$1,466.50)	\$608,743.65	\$297,073.92	\$293,553.41	\$18,116.32
	2134	NURSE SERVICES	\$217,756	\$0.00	\$0.00	\$217,755.62	\$107,678.21	\$108,034.00	\$2,043.41
	2140	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$78,718.50	\$81,823.56	\$17,700.87
	2150	SPEECH SERVICES	\$327,204	\$0.00	\$0.00	\$327,203.77	\$145,985.63	\$175,677.70	\$5,540.44
	2160	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$53,336.76	\$62,255.14	\$5,442.11
	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	\$64,785.98	\$42,369.94	\$5,339.26
	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	\$48,902.15	\$8,771.99	\$38,229.80
	2222	LIBRARY SERVICES	\$297,066	\$0.00	\$0.00	\$297,066.27	\$138,982.89	\$147,771.33	\$10,312.05
	2223	AUDIOVISUAL SERVICES	\$9,893	\$0.00	(\$287.85)	\$9,605.45	\$6,316.81	\$0.95	\$3,287.69
	2225	COMPUTER INSTRUCTION	\$90,318	\$719.29	\$293.95	\$91,331.43	\$66,594.58	\$1,004.88	\$23,731.97
	2311	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$27,596.76	\$13,051.06	\$404.44
	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	\$233.99	\$222.83	\$2,054.77
	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	\$30,792.44	\$9,201.56	(\$14,994.00)
	2320	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$158,594.97	\$104,911.87	\$57,241.01
	2332	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$60.00	\$197,781.16	\$108,590.22	\$82,646.81	\$6,544.13
	2410	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$4,059.00	\$1,153,047.66	\$646,114.97	\$463,192.02	\$43,740.67
	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	\$175,142.21	\$119,340.47	\$18,694.44
	2610	CUSTODIAL SERVICES	\$843,460	\$0.00	\$0.00	\$843,460.15	\$448,677.51	\$320,931.79	\$73,850.85
	2620	BUILDING SERVICES	\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$375,777.39	\$356,599.66	\$186,713.44
	2630	GROUNDS SERVICES	\$194,103	\$0.00	\$0.00	\$194,102.59	\$104,034.73	\$53,040.08	\$37,027.78

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Jan 29, 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	\$72,624.34	\$21,303.03	\$25,587.26
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$0.00	\$5,014.63	\$3,046.46	\$122.41	\$1,845.76
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$211,679.98	\$219,235.33	\$11,752.74
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$93,178.69	\$94,861.31	\$912.40
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$11,492.56	\$25,842.44	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$35,009.50	\$11,488.20	\$12,602.87
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	\$60,415.39	\$45,000.67	\$4,224.17
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$617.40	\$325,976.41	\$182,346.22	\$27,712.32	\$115,917.87
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	\$179,986.86	\$34,500.02	\$30,097.12
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
Total 10 - GENERAL FUND			\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$10,106,187.81	\$8,248,021.36	\$1,335,010.50

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Jan 29, 2010

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND								
110	SALARIES	8,968,715	0.00	(68,533.00)	8,900,181.52	4,090,846.02	4,559,669.69	249,665.81
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	387,775.89	283,105.87	(5,004.76)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	50,148.76	53,610.91	(11,587.75)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	267,904.65	295,121.07	90,769.29
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	31,769.97	2,369.00	37,959.78
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	65,083.24	0.00	55,916.76
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	12,932.88	1,780.20	40,286.92
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	11,564.19	0.00	18,985.81
211	HEALTH INSURANCE	1,538,457	0.00	(3,489.00)	1,534,968.48	666,115.31	812,273.39	56,579.78
212	DENTAL INSURANCE	144,270	0.00	(195.00)	144,075.36	68,079.26	82,828.66	(6,832.56)
213	LIFE INSURANCE	15,601	0.00	(72.00)	15,528.60	7,125.72	7,828.06	574.82
214	DISABILITY INSURANCE	27,029	0.00	(135.60)	26,893.45	11,863.74	13,018.60	2,011.11
220	SOCIAL SECURITY	794,507	0.00	(5,242.37)	789,264.16	365,743.55	386,577.63	36,942.98
231	NON-TEACHER RETIREMENT	136,946	0.00	(1,163.00)	135,782.69	77,983.16	58,610.01	(810.48)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	261,555.89	304,112.17	(30,999.89)
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	20,340.41	0.00	41,871.27
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	0.00	39,041.50	11,701.85	1,570.00	25,769.65
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	2,073.75	946.00	(21.75)
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	6,327.34	2,815.00	20,105.66
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	7,570.80	299.99	3,709.21
325	TESTING PROTOCOLS	11,093	344.00	(100.00)	11,337.00	4,955.30	0.00	6,381.70
330	PROFESSIONAL SERVICES	329,973	6,005.00	58,296.24	394,274.24	176,429.20	171,254.55	46,590.49
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	16,338.75	19,921.25	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	23,575.08	16,255.16	(9,179.24)
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 Jan 29, 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	12,599.43	7,818.60	9,420.97
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	26,383.80	17,589.20	0.00
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,311.59)	321,088.21	156,456.03	8,759.04	155,873.14
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	59,992.39	23,927.85	2,480.83
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	121,863.00	7,100.00	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	21,682.10	15,674.00	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	750.00	0.00	325.00
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	354,675.65	351,427.28	50,768.43
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	16,593.50	0.00	15,118.26
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	24,891.83	0.00	41,384.17
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	2,900.00	23,744.00	12,283.75	2,817.00	8,643.25
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	7,481.16	6,310.19	(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	8,600.00	14,300.00	23,922.00
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	352,739.50	278,629.09	(53,954.99)
580	TRAVEL	46,165	0.00	0.00	46,165.07	8,134.79	4,708.55	33,321.73
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	(10,379.75)	464,878.86	296,141.31	21,271.89	147,465.66
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	126,824.85	158,763.15	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	26,792.22	71,033.02	0.00
624	FUEL OIL	153,559	0.00	0.00	153,559.15	24,563.18	88,436.82	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	0.00	365.91
640	TEXTBOOK REPLACEMENT	60,495	0.00	(3,145.37)	57,350.05	39,156.62	2,480.08	15,713.35
641	TEXTBOOKS - NEW	18,901	340.72	2,158.72	21,400.13	13,279.37	404.72	7,716.04

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Jan 29, 2010

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	7,490.96	0.00	793.44
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,254.37	7,230.25	4,357.77	0.00	2,872.48
650	SOFTWARE	86,097	550.00	4,123.71	90,770.69	73,404.50	1,071.50	16,294.69
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	34,800.06	0.00	3,285.24
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(2,856.21)	111,265.32	48,434.44	34,412.06	28,418.82
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	1,329.20	60,501.02	42,689.38	0.00	17,811.64
810	DUES AND FEES	44,767	0.00	100.00	44,866.56	33,130.46	1,577.60	10,158.50
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	0.00	29,550.00	9,832.69	7,901.99	11,815.32
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
Total 10 - GENERAL FUND		\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$10,106,187.81	\$8,248,021.36	\$1,335,010.50

Litchfield School District FY2010 Year-To-Date Budget Status Report
Location Totals Through Jan 29, 2010

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND									
Total 00 - DISTRICT-WIDE			\$4,310,292	\$3,890.47	(\$574,853.60)	\$3,739,328.89	\$2,392,414.69	\$967,887.83	\$379,026.37
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$70,956.90	\$33,991.18	(\$11,714.76)
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$50,255.00	\$4,621,158.63	\$2,307,179.49	\$2,018,042.52	\$295,936.62
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$2,068,605.98	\$2,170,871.11	\$242,568.21
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$326,998.60	\$6,024,861.71	\$2,864,792.41	\$2,787,706.71	\$372,362.59
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$402,238.34	\$269,522.01	\$56,831.47
Total 10 - GENERAL FUND			\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$10,106,187.81	\$8,248,021.36	\$1,335,010.50