



## LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

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Equal Opportunity Employer

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### Memorandum

**Date:** August 20, 2010

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

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

**From:** Steve Martin, Business Administrator

**Subj:** June 2010 Supplemental Business and Finance Monthly Report

**This written report supplements the verbal report provided to the School Board at the July 28, 2010 meeting.**

Included with this report are updated copies of the following Litchfield School District year-to-date (YTD) financial budget expenditure reports covering the period ending June 30, 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

All of the YTD budget reports' financial results are prior to adjusting journal entries required by our auditors.

#### Finance

We completed our preliminary close of the 2010 fiscal year as well as the field audit component of our annual audit. Key highlights or the preliminary audit results include:

- The general fund has a preliminary year-end unrestricted fund balance of \$370,565.
- The general fund budget was under spent by \$193,395 or 0.98%.
- Key areas of general fund budget under spend were:
  - Salaries & benefits were under spent by \$363,125 or 2.62%. The two major contributing functions were regular programs (under spent by \$169,470) and SPED (under spent by \$139,910) due to both employee turnover and unfilled positions (e.g. kindergarten and

- IEP paraprofessionals). Lower health insurance and workers compensation actual rates lower than budgeted also contributed to this under spend.
- Utilities were under spent by \$132,562 due mainly to the mild winter but also due to bid results being less than budgeted.
  - Vocational education transportation was under spent by \$37,449.
  - Key areas of general fund over spend were:
    - School board's year-end encumbrances of \$234,313.
    - Equipment replacement of \$157,353 was due mostly to technology replacement equipment over spend of \$118,271 from the network upgrade project and the GMS playground replacement which was offset by revenues.
    - SPED out-of-district tuition of \$57,487.
    - School board legal services of \$28,726.
  - The key unanticipated revenue impact to the year-end fund balance was in Medicaid. Due to additional federal monies sent to the state through the stimulus program, we had \$101,000 of unanticipated Medicaid revenues.
  - Food service finished the year with a loss of only \$3,609 thanks to higher than expected free and reduced revenues and an increase in year-end catering revenues.

#### End of Year Board Encumbrance

We had to adjust the value of the board's \$242,709 end-of-year encumbrances. Two items included in that motion had actual costs less than the budgeted amount that was used for the board's motion. The textbook review replacement program was budgeted for \$36,748. The actual purchase order issued for the textbooks came to \$30,108. The vacation buyback was budgeted for \$12,441. The actual cost of the vacation buybacks was \$10,685 as the contracted salaries last year were less than budgeted. The revised value of the board's end-of-year encumbrances is \$ 234,313.

#### 2010-2011 Budget

We did get some good news for next year's budget. The workers' compensation rate came in less than budgeted for a savings of over \$2,000.

We were not as lucky with our energy bids. The low bid for fuel oil came in at \$2.345 versus the budgeted cost of \$2.23 per gallon. The low bid for propane came in at \$1.599 versus the budgeted cost of \$1.55 per gallon. At the budgeted usage volumes these higher costs results in a budget shortfall of almost \$6,400.

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 June 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	\$ 19,234,699.58		
ANTICIPATED REVENUE	\$ -	\$ 19,234,699.58	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,870,155.25</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	\$ (19,075,505.55)		
Encumbered Balance	\$ (420,319.58)		
<b>TOTAL YTD SPENT AND ENCUMBERED</b>		\$ (19,495,825.13)	
<b>AVAILABLE BUDGET</b>			<b>\$ 193,394.54</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ -</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,234,699.58		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,870,155.25	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,495,825.13	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 374,330.12</b>

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

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 7/26/2010</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		\$ 10,217,075.00	\$ -
Town Payments - State Education Taxes	\$ 1,830,345.00		\$ 1,830,345.00	\$ -
State Educational Grant	\$ 6,125,163.00		\$ 6,125,163.00	\$ -
Catastrophic Aid	\$ 129,243.00	\$ 8,269.75	\$ 137,512.75	\$ -
School Building Aid	\$ 270,050.00	\$ 0.24	\$ 270,050.24	\$ -
Kindergarten Aid	\$ 317,334.00	\$ (1,725.00)	\$ 315,609.00	\$ -
Tuition from other LEA's	\$ -	\$ 12,125.19	\$ 12,125.19	\$ -
Tuition from Individuals	\$ 1,000.00	\$ 8,468.60	\$ 9,468.60	\$ -
Tuition Summer Camp	\$ -			\$ -
Tuition Pre-School	\$ 14,000.00	\$ (8,985.00)	\$ 5,015.00	\$ -
Transportation	\$ 6,000.00	\$ 3,168.95	\$ 9,168.95	\$ -
Interest	\$ 10,000.00	\$ (323.54)	\$ 9,676.46	\$ -
Medicaid	\$ 60,000.00	\$ 100,908.52	\$ 160,908.52	\$ -
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00	\$ (950.00)	\$ 1,050.00	\$ -
Self-Funded Program - School	\$ 44,190.00	\$ (2,561.95)	\$ 41,628.05	\$ -
Self-Funded Program - Adult Education	\$ 17,025.00	\$ (6,182.50)	\$ 10,842.50	\$ -
Town Impact Fees	\$ -			\$ -
Other	\$ 2,500.00	\$ 74,016.52	\$ 76,516.52	\$ -
<b>Total Fund 10</b>	<b>\$ 19,047,925.00</b>	<b>\$ 186,774.58</b>	<b>\$ 19,234,699.58</b>	<b>\$ -</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 517,424.00	\$ (88,769.16)	\$ 428,654.84	\$ -
Food Service Sales - Catering	\$ 7,000.00	\$ 5,668.35	\$ 12,668.35	\$ -
Food Service Sales - Vending	\$ 1,700.00	\$ (195.07)	\$ 1,504.93	\$ -
Food Service Sales - St. Francis	\$ 13,230.00	\$ (2,622.40)	\$ 10,607.60	\$ -
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00	\$ 15,787.40	\$ 71,787.40	\$ -
USDA Commodities	\$ 22,000.00	\$ 5,909.63	\$ 27,909.63	\$ -
Interest	\$ -	\$ 234.64	\$ 234.64	\$ -
<b>Total Fund 21</b>	<b>\$ 622,154.00</b>	<b>\$ (63,714.53)</b>	<b>\$ 558,439.47</b>	<b>\$ -</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 33,066.27	\$ (33,066.27)		\$ 0.00
Title I	\$ 92,703.52		\$ 66,905.60	\$ 25,797.92
Title II	\$ 62,342.18		\$ 34,590.48	\$ 27,751.70
Title IV (Safe & Drug Free Schools)	\$ 22,184.09		\$ 18,814.01	\$ 3,370.08
Title V				\$ -
Preschool Grant	\$ 8,808.91		\$ 7,888.91	\$ 920.00
IDEA Grant (Disabilities)	\$ 290,000.00	\$ 6,802.11	\$ 179,825.93	\$ 116,976.18
State Coalition Grant	\$ 10,000.00		\$ 8,779.00	\$ 1,221.00
Technology	\$ 9,097.41		\$ 1,584.31	\$ 7,513.10
ARRA Grants		\$ 201,370.15	\$ 187,311.53	\$ 14,058.62
First Robotics	\$ 6,797.62		\$ 6,797.62	\$ -
GMS Playground Fund	\$ -		\$ -	\$ -
eRate Program Credits (Non-Revenue)				\$ -
<b>Total Fund 22</b>	<b>\$ 535,000.00</b>	<b>\$ 175,105.99</b>	<b>\$ 512,497.39</b>	<b>\$ 197,608.60</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,205,079.00</b>	<b>\$ 298,166.04</b>	<b>\$ 20,305,636.44</b>	<b>\$ 197,608.60</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Aug 19, 2010**

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		\$7,802,518	\$7,192.21	(\$2,246.72)	\$7,807,463.67	\$7,623,817.67	\$33,798.47	\$149,847.53	1.92%
	1201 - SPECIAL EDUCATION PRGMS		\$2,465,724	\$960.98	\$13,312.60	\$2,479,997.20	\$2,350,662.44	\$19,191.15	\$110,143.61	4.44%
	1301 - VOCATIONAL EDUCATION PRGM		\$34,072	\$0.00	\$0.00	\$34,072.00	\$24,663.59	\$0.00	\$9,408.41	27.61%
	1410 - CO-CURRICULAR ACTIVITIES		\$102,570	\$0.00	(\$327.24)	\$102,243.08	\$98,270.05	\$0.00	\$3,973.03	3.89%
	1420 - ATHLETIC ACTIVITIES		\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$323,714.34	\$377.00	\$43,240.52	11.77%
	1490 - STUDENT ACTIVITIES		\$1,850	\$0.00	\$0.00	\$1,850.00	\$1,631.04	\$0.00	\$218.96	11.84%
	1501 - SELF-FUNDED PROGRAMS		\$44,190	\$0.00	\$0.00	\$44,190.00	\$36,091.85	\$0.00	\$8,098.15	18.33%
	1601 - ADULT EDUCATION		\$23,585	\$178.50	\$0.00	\$23,763.25	\$17,143.96	\$0.00	\$6,619.29	27.86%
	2120 - GUIDANCE SERVICES		\$609,689	\$520.72	\$1,403.47	\$611,613.62	\$617,471.38	\$1,136.59	(\$6,994.35)	(1.14%)
	2134 - NURSE SERVICES		\$217,756	\$0.00	\$224.74	\$217,980.36	\$222,306.69	\$0.00	(\$4,326.33)	(1.98%)
	2140 - PSYCHOLOGICAL SERVICES		\$177,899	\$344.00	\$0.00	\$178,242.93	\$164,863.21	\$0.00	\$13,379.72	7.51%
	2150 - SPEECH SERVICES		\$327,204	\$0.00	\$12,000.00	\$339,203.77	\$330,011.18	\$0.00	\$9,192.59	2.71%
	2160 - OT/PT SERVICES		\$121,034	\$0.00	\$0.00	\$121,034.01	\$110,846.42	\$0.00	\$10,187.59	8.42%
	2190 - OTHER PUPIL SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2210 - IMPROVEMENT- INSTRUCTION		\$112,495	\$0.00	\$0.00	\$112,495.18	\$115,122.93	\$0.00	(\$2,627.75)	(2.34%)
	2212 - INSTR/CURRIC DEVELOPMENT		\$500	\$0.00	\$1,000.00	\$1,500.00	\$1,160.85	\$0.00	\$339.15	22.61%
	2213 - INSTRUCTION STAFF TRAIN'G		\$92,570	\$3,334.19	(\$488.37)	\$95,415.57	\$86,896.63	\$3,624.00	\$4,894.94	5.13%
	2222 - LIBRARY SERVICES		\$297,066	\$0.00	(\$2,015.13)	\$295,051.14	\$297,882.40	\$67.94	(\$2,899.20)	(0.98%)
	2223 - AUDIOVISUAL SERVICES		\$9,893	\$0.00	(\$766.55)	\$9,126.75	\$7,629.15	\$0.00	\$1,497.60	16.41%
	2225 - COMPUTER INSTRUCTION		\$90,318	\$719.29	(\$22,883.20)	\$68,154.28	\$68,712.17	\$6,473.00	(\$7,030.89)	(10.32%)
	2311 - SCHOOL BOARD		\$41,052	\$0.00	\$0.00	\$41,052.26	\$41,668.72	\$0.00	(\$616.46)	(1.50%)
	2312 - DISTRICT CLERK		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2313 - DISTRICT TREASURER		\$4,669	\$0.00	\$0.00	\$4,669.47	\$4,462.09	\$871.00	(\$663.62)	(14.21%)
	2314 - ELECTION SERVICES		\$2,512	\$0.00	\$0.00	\$2,511.59	\$3,261.92	\$0.00	(\$750.33)	(29.87%)
	2317 - AUDIT		\$20,000	\$0.00	\$0.00	\$20,000.00	\$14,956.00	\$0.00	\$5,044.00	25.22%
	2318 - LEGAL SERVICES		\$25,000	\$0.00	\$0.00	\$25,000.00	\$53,725.85	\$0.00	(\$28,725.85)	(114.90%)
	2320 - DISTRICT ADMINISTRATION		\$320,748	\$0.00	\$0.00	\$320,747.85	\$268,458.36	\$0.00	\$52,289.49	16.30%
	2332 - SPECIAL SERVICES ADMIN		\$197,721	\$0.00	\$285.00	\$198,006.16	\$193,249.77	\$0.00	\$4,756.39	2.40%
	2410 - SCHOOL ADMINISTRATION		\$1,148,989	\$0.00	\$8,219.85	\$1,157,208.51	\$1,148,902.86	\$0.00	\$8,305.65	0.72%
	2490 - OTHER SUPPORT SERVICES		\$14,400	\$0.00	(\$206.50)	\$14,193.50	\$14,148.61	\$476.00	(\$431.11)	(3.04%)
	2510 - BUSINESS/FINANCE OFFICE		\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$304,455.20	\$9,812.50	(\$1,090.58)	(0.35%)
	2610 - CUSTODIAL SERVICES		\$843,460	\$0.00	(\$315.00)	\$843,145.15	\$813,409.13	\$0.00	\$29,736.02	3.53%
	2620 - BUILDING SERVICES		\$924,158	\$0.00	(\$5,147.98)	\$919,010.49	\$717,402.66	\$80,587.00	\$121,020.83	13.17%

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Aug 19, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2630 - GROUNDS SERVICES			\$194,103	\$0.00	\$0.00	\$194,102.59	\$217,703.89	\$3,470.00	(\$27,071.30)	(13.95%)
2640 - NON-INSTRUCTIONAL EQUIP			\$114,189	\$0.00	\$5,406.08	\$119,594.63	\$129,148.96	\$26,601.08	(\$36,155.41)	(30.23%)
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$315.00	\$5,329.63	\$10,067.68	\$0.00	(\$4,738.05)	(88.90%)
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$428,764.50	\$0.00	\$13,903.55	3.14%
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$187,929.61	\$0.00	\$1,022.79	0.54%
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$30,486.08	\$0.00	\$37,448.92	55.12%
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$61,932.61	\$0.00	(\$2,832.04)	(4.79%)
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$11,203.79	\$0.00	(\$709.05)	(6.76%)
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$102,676.69	\$0.00	\$6,963.54	6.35%
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$24,643.55	\$350,002.56	\$379,449.93	\$88,870.85	(\$118,318.22)	(33.80%)
2900 - BENEFITS & FIXED CHARGES			(\$35,952)	\$0.00	\$0.00	(\$35,952.00)	\$15,169.85	\$0.00	(\$51,121.85)	142.19%
4200 - SITE IMPROVEMENTS			\$68,354	\$9,500.00	\$0.00	\$77,854.00	\$133,345.93	\$40,393.00	(\$95,884.93)	(123.16%)
4300 - ARCHITECT & ENG PLANS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$13,220.00	(\$13,220.00)	0.00%
4600 - BUILDING IMPROVEMENT			\$219,584	\$25,000.00	\$0.00	\$244,584.00	\$205,164.46	\$91,350.00	(\$51,930.46)	(21.23%)
5100 - DEBT SERVICES			\$1,035,462	\$0.00	\$0.00	\$1,035,462.50	\$1,035,462.45	\$0.00	\$0.05	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			\$50,000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$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>\$19,075,505.55</b>	<b>\$420,319.58</b>	<b>\$193,394.54</b>	<b>0.98%</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Aug 19, 2010**

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	8,968,715	0.00	(85,312.00)	8,883,402.52	8,640,151.01	0.00	243,251.51	2.74%
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	672,881.76	0.00	(7,004.76)	(1.05%)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	103,797.43	0.00	(11,625.51)	(12.61%)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	554,469.72	0.00	99,325.29	15.19%
117	CLERICAL SALARIES	0	0.00	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	45,748.87	0.00	26,349.88	36.55%
119	SPED SUMMER PRGM SALARIES	32,500	0.00	0.00	32,500.00	23,588.08	0.00	8,911.92	27.42%
120	SUBSTITUTE SALARIES	121,000	0.00	0.00	121,000.00	149,984.77	0.00	(28,984.77)	(23.95%)
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	58,149.96	0.00	(3,149.96)	(5.73%)
122	GAME OFFICIAL SALARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130	OVERTIME	30,550	0.00	0.00	30,550.00	26,040.29	0.00	4,509.71	14.76%
211	HEALTH INSURANCE	1,538,457	0.00	(13,492.00)	1,524,965.48	1,504,075.63	0.00	20,889.85	1.37%
212	DENTAL INSURANCE	144,270	0.00	(423.00)	143,847.36	150,078.33	0.00	(6,230.97)	(4.33%)
213	LIFE INSURANCE	15,601	0.00	(145.00)	15,455.60	15,287.30	0.00	168.30	1.09%
214	DISABILITY INSURANCE	27,029	0.00	(273.60)	26,755.45	24,675.98	0.00	2,079.47	7.77%
220	SOCIAL SECURITY	794,507	0.00	(6,237.37)	788,269.16	759,415.96	0.00	28,853.20	3.66%
231	NON-TEACHER RETIREMENT	136,946	0.00	(2,700.00)	134,245.69	138,027.24	0.00	(3,781.55)	(2.82%)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	566,907.17	0.00	(32,239.00)	(6.03%)
250	UNEMPLOYMENT	16,070	0.00	0.00	16,070.28	16,424.32	0.00	(354.04)	(2.20%)
260	WORKERS COMPENSATION	62,463	0.00	(250.86)	62,211.68	40,055.37	0.00	22,156.31	35.61%
270	COURSE REIMB./NON-UNION	6,528	0.00	0.00	6,528.00	2,798.00	0.00	3,730.00	57.14%
271	COURSE REIMB./UNION	42,492	3,334.19	9,870.00	55,696.19	51,194.32	3,624.00	877.87	1.58%
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	(1,603.50)	37,438.00	26,715.38	1,000.00	9,722.62	25.97%
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	2,549.25	0.00	448.75	14.97%
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	(9,680.27)	19,567.73	19,345.43	0.00	222.30	1.14%
321	CONTRACTED SERVICES	11,580	0.00	(300.00)	11,280.00	10,405.47	0.00	874.53	7.75%
325	TESTING PROTOCOLS	11,093	344.00	(866.00)	10,571.00	8,801.10	0.00	1,769.90	16.74%
330	PROFESSIONAL SERVICES	329,973	6,005.00	74,526.24	410,504.24	369,170.90	27,990.79	13,342.55	3.25%
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	14,956.00	0.00	5,044.00	25.22%
332	TUTOR SERVICES	5,000	0.00	0.00	5,000.00	2,815.24	182.96	2,001.80	40.04%
333	BOND REGISTRATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
335	LEGAL SERVICES	20,000	0.00	0.00	20,000.00	11,707.13	292.87	8,000.00	40.00%
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	31,047.50	0.00	5,212.50	14.38%
391	GAME OFFICIALS	41,894	0.00	(2,000.00)	39,894.50	32,946.66	0.00	6,947.84	17.42%
411	UTILITIES-WATER	30,651	0.00	0.00	30,651.00	41,099.48	0.00	(10,448.48)	(34.09%)
412	UTILITIES-SEWER	8,469	0.00	0.00	8,469.00	9,138.50	0.00	(669.50)	(7.91%)
421	UTILITIES-DISPOSAL	29,779	0.00	60.00	29,839.00	22,226.11	0.00	7,612.89	25.51%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	43,973.00	0.00	0.00	0.00%

**Litchfield School District FY2010 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
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,111.59)	321,288.21	274,193.72	120,304.00	(73,209.51)	(22.79%)
431	PAINTING	0	0.00	0.00	0.00	3,097.55	0.00	(3,097.55)	0.00%
432	BOILER REPAIR & MAINT	9,000	0.00	0.00	9,000.00	3,522.60	0.00	5,477.40	60.86%
433	CONTRACTOR REPAIR & MAINT	75,399	0.00	0.00	75,398.55	72,512.96	2,000.00	885.59	1.17%
434	AIR QUALITY	8,500	0.00	2,010.00	10,510.00	7,890.00	0.00	2,620.00	24.93%
440	RENTAL/LEASE INSTR EQUIP	86,401	0.00	0.00	86,401.07	88,109.94	0.00	(1,708.87)	(1.98%)
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	128,963.00	0.00	3,471.00	2.62%
442	EQUIP RENTAL	9,840	0.00	258.10	10,098.10	6,860.64	0.00	3,237.46	32.06%
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	33,188.16	8,812.50	2,142.34	4.85%
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	132,745.93	40,393.00	(95,284.93)	(122.39%)
460	INSPECTIONS	1,075	0.00	(350.00)	725.00	845.00	0.00	(120.00)	(16.55%)
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	716,315.97	0.00	40,555.39	5.36%
521	INSURANCE PROP/LIABILITY	76,752	0.00	0.00	76,752.00	74,141.00	0.00	2,611.00	3.40%
531	TELEPHONE	31,712	0.00	0.00	31,711.76	22,903.69	0.00	8,808.07	27.78%
532	DATA COMMUNICATIONS	66,276	0.00	(20,000.00)	46,276.00	41,276.72	0.00	4,999.28	10.80%
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	4,141.50	24,985.50	22,085.62	0.00	2,899.88	11.61%
536	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540	ADVERTISING	13,000	0.00	0.00	13,000.00	10,481.61	0.00	2,518.39	19.37%
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	11,399.75	0.00	4,950.25	30.28%
561	TUITION	46,822	0.00	0.00	46,822.00	47,708.59	0.00	(886.59)	(1.89%)
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	634,793.04	107.12	(57,486.56)	(9.96%)
580	TRAVEL	46,165	0.00	1,447.03	47,612.10	29,277.61	0.00	18,334.49	38.51%
590	EXTENDED YEAR PROGRAM	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
610	SUPPLIES	473,901	1,357.78	(13,173.11)	462,085.50	458,242.24	2,004.66	1,838.60	0.40%
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	4,673.25	0.00	(173.25)	(3.85%)
619	FIELD DAY	200	0.00	0.00	200.00	184.93	0.00	15.07	7.54%
622	UTILITIES-ELECTRIC	302,035	0.00	0.00	302,035.13	263,801.90	0.00	38,233.23	12.66%
623	UTIL-BOTTLED GAS	97,825	0.00	(2,010.00)	95,815.24	76,083.01	0.00	19,732.23	20.59%
624	FUEL OIL	153,559	0.00	0.00	153,559.15	75,457.35	0.00	78,101.80	50.86%
626	FUEL	17,279	0.00	0.00	17,279.40	6,203.07	0.00	11,076.33	64.10%
630	FOOD	400	0.00	0.00	400.00	55.36	0.00	344.64	86.16%
635	PUBLICATIONS	870	0.00	1,000.00	1,870.00	1,575.85	0.00	294.15	15.73%
640	TEXTBOOK REPLACEMENT	60,495	0.00	(5,848.96)	54,646.46	53,208.04	30,175.94	(28,737.52)	(52.59%)
641	TEXTBOOKS - NEW	18,901	340.72	82.83	19,324.24	16,193.52	1,149.81	1,980.91	10.25%
643	PERIODICALS - PRINT	5,298	0.00	319.08	5,617.53	4,848.48	0.00	769.05	13.69%
644	INFORMATION ACCESS FEES	8,165	0.00	1,554.96	9,719.96	9,621.96	0.00	98.00	1.01%
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,562.38	7,538.26	5,767.03	0.00	1,771.23	23.50%
650	SOFTWARE	86,097	550.00	3,193.71	89,840.69	91,871.44	5,565.90	(7,596.65)	(8.46%)



**Litchfield School District FY2010 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	0	0.00	0.00	0.00	0.00	46,500.00	(46,500.00)	0.00%
733	FURNITURE-ADDITIONAL	30,607	6,756.00	363.52	37,726.89	36,132.79	799.00	795.10	2.11%
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(9,219.79)	104,901.74	92,139.84	23,780.44	(11,018.54)	(10.50%)
737	FURNITURE-REPLACEMENT	5,171	0.00	65.96	5,236.96	5,300.03	0.00	(63.07)	(1.20%)
738	EQUIPMENT-REPLACEMENT	59,172	0.00	48,775.72	107,947.54	160,139.53	105,160.59	(157,352.58)	(145.77%)
810	DUES AND FEES	44,767	0.00	(2,342.67)	42,423.89	38,401.46	0.00	4,022.43	9.48%
820	DUES, SUBSCRIPTIONS	0	0.00	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	0.00%
890	MISCELLANEOUS	29,550	0.00	4,338.61	33,888.61	37,180.26	476.00	(3,767.65)	(11.12%)
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	50,000	0.00	0.00	50,000.00	50,000.00	0.00	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>\$19,075,505.55</b>	<b>\$420,319.58</b>	<b>\$193,394.54</b>	<b>0.98%</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Location Totals Through Aug 19, 2010**

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			\$4,310,292	\$3,890.47	(\$531,723.45)	\$3,782,459.04	\$3,659,949.88	\$99,268.48	\$23,240.68	0.61%
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$118,074.58	\$871.00	(\$25,712.26)	(27.58%)
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$40,055.00	\$4,610,958.63	\$4,427,731.40	\$219,167.96	(\$35,940.73)	(0.78%)
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$180,953.89	\$4,465,399.19	\$4,344,124.56	\$41,715.55	\$79,559.08	1.78%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$311,714.56	\$6,009,577.67	\$5,837,904.54	\$48,084.09	\$123,589.04	2.06%
Total 90 - SAU #27			\$713,837	\$14,755.00	(\$1,000.00)	\$727,591.82	\$687,720.59	\$11,212.50	\$28,658.73	3.94%
<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>\$19,075,505.55</b>	<b>\$420,319.58</b>	<b>\$193,394.54</b>	<b>0.98%</b>