



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

Memorandum

Date: April 8, 2010

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: March 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 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

We completed the 2010-2011 budget entries in eFinancePLUS which were primarily the entry of the cost and savings from the approved LEA contract warrant article. Salaries were allocated to each budget organization level. Benefits were allocated to only the function level. The savings from the health insurance plan change were allocated to the district-wide benefits/fixed charges function. Approved 2011 budgets have now been distributed to the appropriate administrators.

The Report of Appropriations Actually Voted (MS-22) was completed and submitted to the appropriate state agencies.

We received our health insurance rates for next year from our vendor. The actual calculations came in higher than the guaranteed maximum rates provided to us for budgeting purposes so our actual rates are the guaranteed maximums used in our budget process. After the savings from the new prescription plan

from our non-LEA employees is figured in, we have an approximate budget shortfall of \$40,000 in this account.

We have requested an opinion from our external auditors as to whether we need to perform an interim GASB45 valuation. The requirements allow us to use the prior year's annual calculations for one year following a full valuation study unless there is a major change from the actuarial assumptions. Since the actuarial assumption assumed a less than 10% rate increase we need to determine if that constitutes a trigger that would require an interim calculation. I did negotiate a \$1,500 fee in the contract with the vendor in case it was needed. This would be an out-of-budget expenditure.

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 \$46,000 from unanticipated revenues.

We will be completing a detailed forecast by each administrator during April in order to get a more accurate forecast of actual expected expenditures to budget.

Buildings & Grounds

The EPA's Renovation, Repair and Painting (RRP) Rule goes into effect on April 22. In summary, the federal law requires that any district staff person that breaks a painted surface in a pre-1978 child-occupied facility (under the age of 6) must be certified to do so. Dave Ross at GMS attended the required training last week. We do need to purchase an out-of-budget HEPA industrial vacuum which is required. The law requires that any contractor that breaks a painted surface in a pre-1978 child-occupied facility be a "Certified Renovation Firm" and provide their employees with hands-on training in lead safe work practices. Fines for violating the EPA RRP rule can be up to \$37,500 per incident. We will need vendors doing work at GMS to certify their compliance to this EPA regulation.

We completed our first visual inspection of the CHS track prior to opening it up for limited use by the track team. We found one new problem area along the back that was not present last fall. Pending our ability to patch this spot the amount of space available to the track team has been reduced.

We received a confirmed date of April 26 from PSNH to allow our vendor to complete the quick connect/ disconnect for the town's emergency generator at CHS. We will complete the required acceptance testing on the same day.

We have delayed the removal of the playground equipment that we recommended not to fix due to the high cost estimate. Doug LaPlante, a Litchfield resident, has offered to possibly help salvage some of the components using his contacts in the construction industry. The prior information we received that Doug was a licensed playground installer was not correct. He is a safety superintendent for a major construction company. A meeting was held at GMS on Friday, April 2 with Primex. We went through all of Primex's recommendations and received agreement with Primex on potential actions that could be taken to get the playground up to code. The only item identified for removal was the steel suspension bridge. Everything else will be cost out for potential repair. An onsite meeting with the playground manufacturer's representative is scheduled on April 14. After that meeting a new cost estimate will be completed. We will discuss the findings again with Primex and bring our final recommendation back to the Board. We received a quote for removal of the structure for \$3,500 less reimbursement from the proceeds of the scrap metal. This quote does not include the cost of additional fill and mulch that would be needed.

We are currently waiting on two quotes for running a new water main line into the 1930's building at GMS. Kevin Lynch approved the temporary bypass of the broken water line for only one year. Since

there are no funds in next year's budget to complete the expected \$25,000 plus repair, we will be asking the Board to encumber year-end funds.

Work on the development of a district maintenance plan is on track for presentation to the Board in June. All equipment identified to be scheduled for preventive maintenance has been entered into the School Dude software. In addition, the preventive maintenance schedule templates have been assigned to each piece of equipment. The only remaining task is for each facility manager to assign actual initial schedule dates to the work order system. The maintenance plan document is in its third draft. The last major area being worked on at this time is the custodial standard of work performance and duties and custodial staffing.

Technology

We have issued a request for information to get pricing for the implementation plan from the recently completed network audit. Vendor responses are due back by April 12. Our first task will be to identify the costs specific to expanding the bandwidth and network capacity to handle the current student population as we have more students than when the network was setup in 1999 – 2000. We will recommend that the Board approve a request for use of impact fee monies for the network expansion components attributed to an increase in student population. After we know if the Selectmen have approved the use of impact fee monies we will know the total amount of available funds. With the available funds we will finalize an implementation proposal and present it to the Board at the May 12 meeting for discussion.

We have signed a replacement contract with One Communications that effectively extends our current contract for an additional six months but with expanded bandwidth. We have not yet received an expected installation date.

Work is progressing on a project to update all of the district's websites to be more consistent and more usable. We expect the project to be completed by mid June.

Food Service

We responded to the Commissioner of Education's request for a Corrective Action Plan to rectify the operating loss in our food service operations. We advised the Commissioner that we would be requesting price increases for the next school year. Once the Board has made its decision on our price increase request we will notify the Commissioner of the status. We will bring the price increase proposal to the Board at the May business meeting.

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 March 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	\$ 15,939,821.46		
ANTICIPATED REVENUE	\$ 3,160,297.97	\$ 19,100,119.43	
TOTAL REVENUE AND CREDITS			\$ 19,735,575.10

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	\$ (12,899,226.85)		
Encumbered Balance	\$ (5,708,042.91)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,607,269.76)	
AVAILABLE BUDGET			\$ 1,081,949.91
FORECASTED ROY EXPENDITURES			\$ 1,081,949.91

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,100,119.43		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,735,575.10	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,689,219.67	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 46,355.43

Litchfield 2009 - 2010 Budget --- March 2010 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 3/31/2010	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
Town Payments - Property Tax	\$ 10,217,075.00		\$ 9,061,615.63	\$ 1,155,459.37
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)	\$ 4,145.00	\$ 855.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00		\$ 6,163.30	\$ 3,836.70
Medicaid	\$ 60,000.00	\$ 37,851.93	\$ 97,851.93	\$ -
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00		\$ 805.00	\$ 1,195.00
Self-Funded Program - School	\$ 44,190.00		\$ 35,147.44	\$ 9,042.56
Self-Funded Program - Adult Education	\$ 17,025.00		\$ 7,005.00	\$ 10,020.00
Other	\$ 2,500.00	\$ 13,000.00	\$ 14,183.54	\$ 1,316.46
Total Fund 10	\$ 19,047,925.00	\$ 52,194.43	\$ 15,939,821.46	\$ 3,160,297.97
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 517,424.00		\$ 279,494.87	\$ 237,929.13
Food Service Sales - Catering	\$ 7,000.00		\$ 3,532.51	\$ 3,467.49
Food Service Sales - Vending	\$ 1,700.00		\$ 1,003.45	\$ 696.55
Food Service Sales - St. Francis	\$ 13,230.00		\$ 3,194.15	\$ 10,035.85
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00		\$ 41,580.91	\$ 14,419.09
USDA Commodities	\$ 22,000.00		\$ -	\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 143.76	\$ 6.24
Total Fund 21	\$ 622,154.00	\$ 422.08	\$ 334,021.73	\$ 288,554.35
Fund 22 (Grants Fund)				
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	\$ 138,987.78	\$ 104,958.85
First Robotics	\$ 6,500.00		\$ 6,797.62	
eRate Program Credits (Non-Revenue)		\$ 3,055.38	\$ 3,055.38	\$ -
Total Fund 22	\$ 535,000.00	\$ 253,787.63	\$ 303,141.62	\$ 485,943.63
TOTAL REVENUES	\$ 20,205,079.00	\$ 306,404.14	\$ 16,576,984.81	\$ 3,934,795.95

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Mar 31, 2010

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
	1100 -	REGULAR EDUCATION PRGMS	\$7,802,518	\$7,192.21	\$3,559.14	\$7,813,269.53	\$4,668,232.49	\$2,820,110.35	\$324,926.69	4.16%
	1201 -	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$13,537.60	\$2,480,222.20	\$1,564,404.72	\$778,053.69	\$137,763.79	5.55%
	1301 -	VOCATIONAL EDUCATION PRGM	\$34,072	\$0.00	\$0.00	\$34,072.00	\$7,042.75	\$7,257.25	\$19,772.00	58.03%
	1410 -	CO-CURRICULAR ACTIVITIES	\$102,570	\$0.00	\$287.85	\$102,858.17	\$53,419.76	\$44,053.97	\$5,384.44	5.23%
	1420 -	ATHLETIC ACTIVITIES	\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$255,339.16	\$66,206.18	\$45,786.52	12.46%
	1490 -	STUDENT ACTIVITIES	\$1,850	\$0.00	\$0.00	\$1,850.00	\$744.91	\$149.95	\$955.14	51.63%
	1501 -	SELF-FUNDED PROGRAMS	\$44,190	\$0.00	\$0.00	\$44,190.00	\$32,529.61	\$0.00	\$11,660.39	26.39%
	1601 -	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$10,548.53	\$3,311.75	\$9,902.97	41.67%
	2120 -	GUIDANCE SERVICES	\$609,689	\$520.72	(\$1,716.50)	\$608,493.65	\$399,161.87	\$205,853.27	\$3,478.51	0.57%
	2134 -	NURSE SERVICES	\$217,756	\$0.00	\$224.74	\$217,980.36	\$147,096.76	\$71,197.39	(\$313.79)	(0.14%)
	2140 -	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$107,415.68	\$55,711.96	\$15,115.29	8.48%
	2150 -	SPEECH SERVICES	\$327,204	\$0.00	\$12,000.00	\$339,203.77	\$211,149.97	\$113,377.10	\$14,676.70	4.33%
	2160 -	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$71,038.27	\$45,023.08	\$4,972.66	4.11%
	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	\$80,145.66	\$27,214.93	\$5,134.59	4.56%
	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	\$0.00	\$95,903.94	\$53,283.58	\$10,757.40	\$31,862.96	33.22%
	2222 -	LIBRARY SERVICES	\$297,066	\$0.00	(\$1,762.23)	\$295,304.04	\$179,549.50	\$110,756.45	\$4,998.09	1.69%
	2223 -	AUDIOVISUAL SERVICES	\$9,893	\$0.00	(\$1,019.45)	\$8,873.85	\$6,810.16	\$44.95	\$2,018.74	22.75%
	2225 -	COMPUTER INSTRUCTION	\$90,318	\$719.29	(\$23,107.20)	\$67,930.28	\$66,278.96	\$921.20	\$730.12	1.07%
	2311 -	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$32,794.84	\$8,521.75	(\$264.33)	(0.64%)
	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	\$2,070.19	\$1,922.23	\$677.05	14.50%
	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	\$42,360.85	\$133.15	(\$17,494.00)	(69.98%)
	2320 -	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$196,720.46	\$63,931.29	\$60,096.10	18.74%
	2332 -	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$60.00	\$197,781.16	\$138,738.25	\$53,075.12	\$5,967.79	3.02%
	2410 -	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$5,448.00	\$1,154,436.66	\$825,774.00	\$298,978.76	\$29,683.90	2.57%
	2490 -	OTHER SUPPORT SERVICES	\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$2,185.86	\$1,074.00	\$10,140.14	75.67%
	2510 -	BUSINESS/FINANCE OFFICE	\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$220,081.95	\$81,722.81	\$11,372.36	3.63%
	2610 -	CUSTODIAL SERVICES	\$843,460	\$0.00	(\$315.00)	\$843,145.15	\$576,323.49	\$215,250.50	\$51,571.16	6.12%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Mar 31, 2010

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620		- BUILDING SERVICES	\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$483,090.80	\$287,054.09	\$148,945.60	16.21%
2630		- GROUNDS SERVICES	\$194,103	\$0.00	\$0.00	\$194,102.59	\$133,868.57	\$24,967.65	\$35,266.37	18.17%
2640		- NON-INSTRUCTIONAL EQUIP	\$114,189	\$0.00	\$5,326.08	\$119,514.63	\$100,080.02	\$6,619.66	\$12,814.95	10.72%
2660		- EMERGENCY MANAGEMENT	\$4,655	\$360.00	\$315.00	\$5,329.63	\$8,547.86	\$0.00	(\$3,218.23)	(60.38%)
2721		- TRANSPORTATION (REGULAR)	\$442,668	\$0.00	\$0.00	\$442,668.05	\$297,331.62	\$134,585.66	\$10,750.77	2.43%
2722		- TRANSPORTATION(SPECIAL)	\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$130,837.90	\$58,902.10	(\$787.60)	(0.42%)
2723		- TRANSPORTATION (VOC ED)	\$67,935	\$0.00	\$0.00	\$67,935.00	\$16,623.44	\$20,711.56	\$30,600.00	45.04%
2724		- TRANSPORTATION (ATHLETIC)	\$59,101	\$0.00	\$0.00	\$59,100.57	\$46,928.52	\$1,252.16	\$10,919.89	18.48%
2725		- TRANSPORTATION (FT/COCUR)	\$10,495	\$0.00	\$0.00	\$10,494.74	\$4,996.34	\$0.00	\$5,498.40	52.39%
2830		- HR STAFF SERVICES	\$109,635	\$5.00	\$0.00	\$109,640.23	\$75,666.55	\$29,911.77	\$4,061.91	3.70%
2840		- TECHNOLOGY SERVICES	\$325,325	\$33.78	\$24,643.55	\$350,002.56	\$206,123.39	\$24,027.78	\$119,851.39	34.24%
2900		- BENEFITS & FIXED CHARGES	(\$35,952)	\$0.00	\$0.00	(\$35,952.00)	\$16,863.00	\$0.00	(\$52,815.00)	146.90%
4200		- SITE IMPROVEMENTS	\$68,354	\$9,500.00	\$0.00	\$77,854.00	\$133,345.93	\$0.00	(\$55,491.93)	(71.28%)
4300		- ARCHITECT & ENG PLANS	\$0	\$0.00	\$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	\$188,839.46	\$35,400.00	\$20,344.54	8.32%
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%
Total 10 - GENERAL FUND			\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$12,899,226.85	\$5,708,042.91	\$1,081,949.91	5.50%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Mar 31, 2010

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	8,968,715	0.00	(85,312.00)	8,883,402.52	5,448,497.06	3,179,843.14	255,062.32	2.87%
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	490,814.89	180,066.87	(5,004.76)	(0.75%)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	68,326.03	36,974.74	(13,128.85)	(14.24%)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	366,846.95	199,479.17	87,468.89	13.38%
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	37,109.91	2,369.00	32,619.84	45.24%
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	94,707.76	0.00	26,292.24	21.73%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	24,415.17	13,885.56	16,699.27	30.36%
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	15,706.62	0.00	14,843.38	48.59%
211	HEALTH INSURANCE	1,538,457	0.00	(13,492.00)	1,524,965.48	907,029.59	567,901.55	50,034.34	3.28%
212	DENTAL INSURANCE	144,270	0.00	(423.00)	143,847.36	92,737.86	58,229.53	(7,120.03)	(4.95%)
213	LIFE INSURANCE	15,601	0.00	(145.00)	15,455.60	9,606.76	5,327.04	521.80	3.38%
214	DISABILITY INSURANCE	27,029	0.00	(273.60)	26,755.45	15,988.92	8,867.80	1,898.73	7.10%
220	SOCIAL SECURITY	794,507	0.00	(6,237.37)	788,269.16	486,550.86	268,529.71	33,188.59	4.21%
231	NON-TEACHER RETIREMENT	136,946	0.00	(2,700.00)	134,245.69	98,951.93	38,110.79	(2,817.03)	(2.10%)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	351,575.72	214,271.75	(31,179.30)	(5.83%)
250	UNEMPLOYMENT	16,070	0.00	0.00	16,070.28	16,860.41	0.00	(790.13)	(4.92%)
260	WORKERS COMPENSATION	62,463	0.00	(250.86)	62,211.68	26,578.29	0.00	35,633.39	57.28%
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	0.00	45,826.19	29,278.32	6,373.00	10,174.87	22.20%
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	(252.00)	38,789.50	17,646.85	1,368.00	19,774.65	50.98%
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	2,516.75	503.00	(21.75)	(0.73%)
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	9,429.78	2,578.00	17,240.22	58.94%
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	7,870.79	1,700.00	2,009.21	17.35%
325	TESTING PROTOCOLS	11,093	344.00	(866.00)	10,571.00	7,692.05	160.60	2,718.35	25.72%
330	PROFESSIONAL SERVICES	329,973	6,005.00	73,656.24	409,634.24	268,976.71	80,871.64	59,785.89	14.59%
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	1,995.96	0.00	3,004.04	60.08%
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	9,775.13	2,224.87	8,000.00	40.00%
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	21,772.50	14,487.50	0.00	0.00%
391	GAME OFFICIALS	41,894	0.00	0.00	41,894.50	38,230.50	0.00	3,664.00	8.75%
411	UTILITIES-WATER	30,651	0.00	0.00	30,651.00	30,185.65	16,394.59	(15,929.24)	(51.97%)
412	UTILITIES-SEWER	8,469	0.00	0.00	8,469.00	0.00	8,300.00	169.00	2.00%
421	UTILITIES-DISPOSAL	29,779	0.00	60.00	29,839.00	16,071.06	5,066.12	8,701.82	29.16%
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
Object Account Totals Through Mar 31, 2010

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	(6,461.59)	320,938.21	191,144.50	3,864.24	125,929.47	39.24%
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	2,866.10	0.00	6,133.90	68.15%
433	CONTRACTOR REPAIR & MAINT	75,399	0.00	0.00	75,398.55	71,732.96	779.82	2,885.77	3.83%
434	AIR QUALITY	8,500	0.00	2,010.00	10,510.00	0.00	5,880.00	4,630.00	44.05%
440	RENTAL/LEASE INSTR EQUIP	86,401	0.00	0.00	86,401.07	68,470.15	16,108.98	1,821.94	2.11%
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	125,413.00	3,550.00	3,471.00	2.62%
442	EQUIP RENTAL	9,840	0.00	258.10	10,098.10	5,701.64	1,213.00	3,183.46	31.53%
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	27,308.78	15,316.88	1,517.34	3.44%
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	132,745.93	0.00	(54,891.93)	(70.51%)
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	750.00	0.00	325.00	30.23%
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	495,454.08	215,451.48	45,965.80	6.07%
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	19,717.22	0.00	11,994.54	37.82%
532	DATA COMMUNICATIONS	66,276	0.00	(20,000.00)	46,276.00	31,278.56	0.00	14,997.44	32.41%
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	3,900.00	24,744.00	15,794.94	2,750.10	6,198.96	25.05%
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	8,962.79	5,542.98	(1,505.77)	(11.58%)
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	9,938.50	0.00	6,411.50	39.21%
561	TUITION	46,822	0.00	0.00	46,822.00	25,462.75	7,507.25	13,852.00	29.58%
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	462,285.66	168,682.93	(53,554.99)	(9.27%)
580	TRAVEL	46,165	0.00	571.00	46,736.07	13,985.96	5,843.82	26,906.29	57.57%
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	(12,044.37)	463,214.24	330,021.86	36,222.87	96,969.51	20.93%
611	SUMMER SCHOOL SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
615	REPORT CARDS/RECORDS	4,500	0.00	0.00	4,500.00	1,558.86	0.00	2,941.14	65.36%
619	FIELD DAY	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
622	UTILITIES-ELECTRIC	302,035	0.00	0.00	302,035.13	172,752.08	112,835.92	16,447.13	5.45%
623	UTIL-BOTTLED GAS	97,825	0.00	(2,010.00)	95,815.24	44,918.92	51,867.57	(971.25)	(1.01%)
624	FUEL OIL	153,559	0.00	0.00	153,559.15	37,258.16	75,741.84	40,559.15	26.41%
626	FUEL	17,279	0.00	0.00	17,279.40	2,581.49	0.00	14,697.91	85.06%
630	FOOD	400	0.00	0.00	400.00	44.87	0.00	355.13	88.78%
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	(5,332.60)	55,162.82	39,441.81	6,215.24	9,505.77	17.23%
641	TEXTBOOKS - NEW	18,901	340.72	996.64	20,238.05	13,807.89	1,687.43	4,742.73	23.43%
643	PERIODICALS - PRINT	5,298	0.00	319.08	5,617.53	4,562.96	156.00	898.57	16.00%
644	INFORMATION ACCESS FEES	8,165	0.00	619.40	8,784.40	7,490.96	0.00	1,293.44	14.72%
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,459.56	7,435.44	4,812.02	94.88	2,528.54	34.01%
650	SOFTWARE	86,097	550.00	4,148.71	90,795.69	76,475.99	1,406.97	12,912.73	14.22%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Mar 31, 2010

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	0.00	0.00	0.00%
733	FURNITURE-ADDITIONAL	30,607	6,756.00	1,015.93	38,379.30	35,353.05	0.00	3,026.25	7.89%
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(12,605.98)	101,515.55	57,946.95	43,402.27	166.33	0.16%
737	FURNITURE-REPLACEMENT	5,171	0.00	618.96	5,789.96	4,224.09	379.98	1,185.89	20.48%
738	EQUIPMENT-REPLACEMENT	59,172	0.00	48,714.55	107,886.37	43,757.36	7,134.95	56,994.06	52.83%
810	DUES AND FEES	44,767	0.00	(912.00)	43,854.56	36,646.46	214.00	6,994.10	15.95%
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	900.12	30,450.12	16,316.39	4,307.54	9,826.19	32.27%
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%
Total 10 - GENERAL FUND		\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$12,899,226.85	\$5,708,042.91	\$1,081,949.91	5.50%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Location Totals Through Mar 31, 2010

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
Total 00 - DISTRICT-WIDE			\$4,310,292	\$3,890.47	(\$531,948.45)	\$3,782,234.04	\$2,802,568.00	\$644,429.51	\$335,236.53	8.86%
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$95,443.80	\$10,577.13	(\$12,787.61)	(13.72%)
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$41,255.00	\$4,612,158.63	\$2,953,035.39	\$1,432,458.87	\$226,664.37	4.91%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$179,753.89	\$4,464,199.19	\$2,764,199.23	\$1,530,578.69	\$169,421.27	3.80%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$311,939.56	\$6,009,802.67	\$3,780,788.67	\$1,914,697.39	\$314,316.61	5.23%
Total 90 - SAU #27			\$713,837	\$14,755.00	(\$1,000.00)	\$727,591.82	\$503,191.76	\$175,301.32	\$49,098.74	6.75%
Total 10 - GENERAL FUND			\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$12,899,226.85	\$5,708,042.91	\$1,081,949.91	5.50%