



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

Memorandum

Date: April 6, 2011

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: March 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 March 31, 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

The state Department of Education published their statistics for the 2009 – 2010 school year. I have historically reported on the cost per pupil numbers. The cost per pupil is based on current expenditures as reported on each school district's Annual Financial Report (DOE-25). The cost per pupil represents current expenditures less tuition and transportation costs; any food service revenue is deducted from current expenditures before dividing by ADM in attendance. Capital and debt service are not current expenditures and are not included.

Litchfield's cost per pupil for 2009 – 2010 and the corresponding state averages were as follows:

Elementary: \$10,206.12 or 81.00% of the state average of \$12,599.53

Middle: \$9,861.07 or 85.38% of the state average of \$11,549.54

High: \$12,384.14 or 102.89% of the state average of \$12,036.00

Total District: \$10,829.91 or 88.67% of the state average of \$12,213.99

We finally received our 2010-2011 e-Rate funding commitment decision letter. We were approved for \$11,223.94 reimbursement.

Work continued on the automation of district processes. The eFinancePLUS fixed assets module implementation was completed in March. This module tracks the value and depreciation of the district's fixed assets and prepares the required GASB information needed for the annual audit.

School Dude's FS Direct facility scheduling software is now operational in pilot mode within the district. The initial pilot use is being limited to the three school offices, CHS athletics, SPED, SAU and food service. After the pilot is completed over the next three months we will assess the preliminary set-up and procedures and make any necessary changes based on the product's usage. The plan is to roll out this online facility scheduling solution to all district staff as well as to all Litchfield community groups in September so that we will have a fully automated scheduling system.

We have started looking at School Dude's Planning Direct software for use in developing our capital plan.

Forecast

As is our practice at the end of March, we started to complete more detailed forecasting of our rest-of-year spending. Based on our latest analysis of our salaries & benefits accounts, we have increased our anticipated year-end general fund balance to \$725,000. The components of this anticipated balance are: unanticipated revenues of \$90,000; school board 2010 year-end encumbrances of \$234,000; salaries & benefits under spending of \$200,000 due to employee turnover, a delayed retirement, and under spending in both adult education and self-funded programs; and a projected under spend in SPED out-of-district tuition of \$200,000. The anticipated balance may change up or down in future months as we complete more detailed analysis of other areas of the budget or as changes take place in areas previously reviewed.

2012 Budget

We completed all work on the 2011 – 2012 budget. Budget CDs will be available for school board and budget committee members at next Wednesday's meeting. A copy has been posted on the district website including full details (164 pages).

Building & Grounds

The middle school energy management system installation has now been completed. The last item still being worked on is configuring the server.

Technology

A third laptop cart at LMS has been put into operation. This third cart was built using donated laptops that we repaired and refurbished and upgraded to Windows 7 and Office 2010.

Work continues on a revised Technology Plan by the technology committee.

Food Service

The recently implemented federal school breakfast program is now being used by 34% of eligible free and reduced lunch students.

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 March 2011

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2010 UNRESERVED FUND BALANCE	\$ 370,565.00		
2010 RESERVE FOR ENCUMBRANCES	\$ 420,319.58	\$ 790,884.58	
REVENUE RECEIVED	\$ 17,275,224.35		
ANTICIPATED REVENUE	\$ 1,772,217.11	\$ 19,047,441.46	
TOTAL REVENUE AND CREDITS			\$ 19,838,326.04

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 20,703,501.00
Transfer to Food Service (Fund 21)	\$ (605,128.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (770,957.00)	\$ (1,376,085.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 19,327,416.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2010 Reserve for Encumbrances	\$ 420,319.58		
LSB Accepted Revenues RSA 198:20 (b)	\$ -	\$ 420,319.58	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 19,747,735.58

EXPENSES			
Expended Year-to-Date	\$ (13,164,418.13)		
Encumbered Balance	\$ (5,256,474.86)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,420,892.99)	
AVAILABLE BUDGET			\$ 1,326,842.59
FORECASTED ROY EXPENDITURES			\$ 692,529.59

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,047,441.46		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,838,326.04	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,113,422.58	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 724,903.46

Litchfield 2010 - 2011 Budget --- March 2011 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 3/31/2011	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Town Payments - Property Tax	\$ 10,136,035.00		\$ 8,523,613.92	\$ 1,612,421.08
Town Payments - State Education Taxes	\$ 1,807,825.00		\$ 1,807,825.00	\$ -
State Educational Grant	\$ 6,147,683.00	\$ (215,170.55)	\$ 5,932,512.45	\$ -
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		\$ 11,755.00	\$ 1,245.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00	\$ (4,000.00)	\$ 2,619.79	\$ 1,380.21
Medicaid	\$ 60,000.00	\$ 13,367.07	\$ 73,367.07	\$ -
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00	\$ (750.00)	\$ 665.00	\$ 585.00
Self-Funded Program - School	\$ 69,000.00	\$ (10,000.00)	\$ 46,640.58	\$ 12,359.42
Self-Funded Program - Adult Education	\$ 18,900.00	\$ (10,000.00)	\$ 6,707.50	\$ 2,192.50
Town Impact Fees				\$ -
Other	\$ 5,000.16	\$ 10,000.00	\$ 11,359.68	\$ 3,640.48
Total Fund 10	\$ 18,956,851.00	\$ 90,590.46	\$ 17,275,224.35	\$ 1,772,217.11
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 482,905.00		\$ 275,838.52	\$ 207,066.48
Food Service Sales - Catering	\$ 9,238.00		\$ 5,081.62	\$ 4,156.38
Food Service Sales - Vending	\$ 1,071.00		\$ 727.37	\$ 343.63
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		\$ 46,341.29	\$ 25,834.71
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00		\$ 58.00	\$ 242.00
Total Fund 21	\$ 605,128.00	\$ (9,814.00)	\$ 333,200.09	\$ 262,113.91
Fund 22 (Grants Fund)				
Title I	\$ 253,688.00	\$ (200,000.00)		\$ 53,688.00
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		\$ 82,329.42	\$ 77,670.58
First Robotics		\$ 4,494.72	\$ 4,494.72	\$ -
Primex Workers Comp Grant		\$ 2,020.00	\$ 2,020.00	\$ -
eRate Program Credits (Non-Revenue)			\$ 2,373.49	\$ -
Total Fund 22	\$ 770,957.00	\$ (193,485.28)	\$ 277,845.65	\$ 299,626.07
TOTAL REVENUES	\$ 20,332,936.00	\$ (112,708.82)	\$ 17,886,270.09	\$ 2,333,957.09

Litchfield School District FY2011 Year-To-Date Budget Status Report

Function Account Totals Through Apr 1, 2011

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		\$7,896,020	\$33,798.47	(\$43,434.17)	\$7,886,384.41	\$4,902,326.88	\$2,712,327.80	\$271,729.73	3.45%
	1201 - SPECIAL EDUCATION PRGMS		\$2,530,068	\$19,191.15	(\$50,183.00)	\$2,499,076.16	\$1,507,668.06	\$654,982.14	\$336,425.96	13.46%
	1301 - VOCATIONAL EDUCATION PRGM		\$27,040	\$0.00	\$0.00	\$27,039.83	\$13,615.63	\$14,397.21	(\$973.01)	(3.60%)
	1410 - CO-CURRICULAR ACTIVITIES		\$91,685	\$0.00	\$108.11	\$91,793.30	\$54,157.28	\$43,134.09	(\$5,498.07)	(5.99%)
	1420 - ATHLETIC ACTIVITIES		\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$245,131.05	\$57,307.36	\$41,801.18	12.14%
	1490 - STUDENT ACTIVITIES		\$1,500	\$0.00	\$0.00	\$1,500.00	\$1,016.73	\$0.00	\$483.27	32.22%
	1501 - SELF-FUNDED PROGRAMS		\$69,000	\$0.00	\$300.00	\$69,300.00	\$38,494.03	\$0.00	\$30,805.97	44.45%
	1601 - ADULT EDUCATION		\$25,559	\$0.00	\$0.00	\$25,559.28	\$12,849.60	\$3,011.91	\$9,697.77	37.94%
	2120 - GUIDANCE SERVICES		\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$390,633.05	\$184,073.02	\$52,166.45	8.32%
	2134 - NURSE SERVICES		\$228,037	\$0.00	\$103.18	\$228,140.45	\$166,196.07	\$46,792.78	\$15,151.60	6.64%
	2140 - PSYCHOLOGICAL SERVICES		\$178,862	\$0.00	\$0.00	\$178,862.32	\$110,607.82	\$50,572.61	\$17,681.89	9.89%
	2150 - SPEECH SERVICES		\$317,063	\$0.00	\$33,000.00	\$350,062.55	\$237,695.09	\$107,951.98	\$4,415.48	1.26%
	2160 - OT/PT SERVICES		\$121,143	\$0.00	\$0.00	\$121,143.48	\$53,797.87	\$19,339.26	\$48,006.35	39.63%
	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	(\$1,009.00)	\$61,627.01	\$43,988.75	\$13,506.02	\$4,132.24	6.71%
	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	\$1,009.00	\$91,322.90	\$57,473.22	\$2,687.25	\$31,162.43	34.12%
	2222 - LIBRARY SERVICES		\$303,812	\$67.94	\$0.00	\$303,880.15	\$192,711.03	\$102,301.61	\$8,867.51	2.92%
	2223 - AUDIOVISUAL SERVICES		\$5,316	\$0.00	\$0.00	\$5,315.80	\$2,654.92	\$0.00	\$2,660.88	50.06%
	2225 - COMPUTER INSTRUCTION		\$19,810	\$6,473.00	\$1,011.00	\$27,294.00	\$20,608.06	\$3,637.74	\$3,048.20	11.17%
	2311 - SCHOOL BOARD		\$43,411	\$0.00	\$0.00	\$43,411.09	\$34,151.05	\$8,202.16	\$1,057.88	2.44%
	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	\$1,998.88	\$0.00	\$129.02	6.06%
	2317 - AUDIT		\$20,000	\$0.00	\$0.00	\$20,000.00	\$19,580.90	\$0.00	\$419.10	2.10%
	2318 - LEGAL SERVICES		\$30,000	\$0.00	\$0.00	\$30,000.00	\$15,150.65	\$15,349.35	(\$500.00)	(1.67%)
	2320 - DISTRICT ADMINISTRATION		\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$206,236.27	\$57,922.58	\$56,881.42	17.72%
	2332 - SPECIAL SERVICES ADMIN		\$201,301	\$0.00	\$0.00	\$201,300.89	\$148,364.37	\$48,978.81	\$3,957.71	1.97%
	2410 - SCHOOL ADMINISTRATION		\$1,176,698	\$0.00	(\$165.50)	\$1,176,532.47	\$872,499.77	\$273,411.32	\$30,621.38	2.60%
	2490 - OTHER SUPPORT SERVICES		\$12,965	\$476.00	\$0.00	\$13,441.35	\$4,060.99	\$1,075.50	\$8,304.86	61.79%
	2510 - BUSINESS/FINANCE OFFICE		\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$202,360.01	\$67,364.42	\$26,578.85	8.97%
	2610 - CUSTODIAL SERVICES		\$855,570	\$0.00	(\$9,455.00)	\$846,115.39	\$596,427.15	\$178,370.34	\$71,317.90	8.43%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Function Account Totals Through Apr 1, 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	(\$100,196.21)	\$825,686.77	\$557,169.91	\$231,646.71	\$36,870.15	4.47%
2630		GROUNDS SERVICES	\$192,125	\$3,470.00	\$41,855.00	\$237,450.03	\$179,692.47	\$13,424.67	\$44,332.89	18.67%
2640		NON-INSTRUCTIONAL EQUIP	\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$114,552.49	\$1,264.95	\$14,323.64	11.01%
2660		EMERGENCY MANAGEMENT	\$4,525	\$0.00	\$329.00	\$4,854.00	\$1,365.89	\$27.72	\$3,460.39	71.29%
2721		TRANSPORTATION (REGULAR)	\$436,389	\$0.00	\$0.00	\$436,388.65	\$295,240.84	\$130,742.61	\$10,405.20	2.38%
2722		TRANSPORTATION(SPECIAL)	\$231,300	\$0.00	\$10,000.00	\$241,300.00	\$150,423.17	\$82,016.83	\$8,860.00	3.67%
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	\$46,074.46	\$1,274.56	\$13,172.75	21.77%
2725		TRANSPORTATION (FT/COCUR)	\$14,656	\$0.00	\$0.00	\$14,656.34	\$2,555.75	\$0.00	\$12,100.59	82.56%
2830		HR STAFF SERVICES	\$108,119	\$0.00	\$0.00	\$108,118.56	\$75,259.93	\$22,045.98	\$10,812.65	10.00%
2840		TECHNOLOGY SERVICES	\$272,139	\$88,870.85	\$7,285.00	\$368,294.89	\$310,452.06	\$67,186.34	(\$9,343.51)	(2.54%)
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	\$5,800.00	(\$10,729.85)	(81.16%)
4600		BUILDING IMPROVEMENT	\$215,963	\$91,350.00	(\$85,600.00)	\$221,713.00	\$178,663.00	\$13,550.00	\$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%
Total 10 - GENERAL FUND			\$19,327,416	\$420,319.58	\$0.00	\$19,747,735.58	\$13,164,418.13	\$5,256,474.86	\$1,326,842.59	6.72%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Object Account Totals Through Apr 1, 2011

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	8,795,222	0.00	(75,995.13)	8,719,226.58	5,700,226.21	2,852,013.97	166,986.40	1.92%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	505,483.98	150,082.33	3,104.84	0.47%
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	71,790.25	31,008.20	11,918.80	10.39%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	420,925.06	184,665.08	(8,638.06)	(1.45%)
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	43,691.84	2,369.00	45,898.44	49.91%
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	78,047.50	0.00	37,952.50	32.72%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	26,578.53	10,470.33	17,951.14	32.64%
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	14,117.37	0.00	12,982.63	47.91%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	1,056,253.64	656,731.40	15,255.76	0.88%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	95,496.40	59,944.58	2,193.61	1.39%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	10,623.44	5,854.34	(99.46)	(0.61%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	15,282.64	8,495.97	4,783.91	16.75%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	509,156.39	238,541.64	35,090.41	4.48%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	95,468.84	30,719.49	9,815.98	7.22%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	391,870.34	203,795.33	22,816.43	3.69%
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	25,772.03	0.00	18,715.81	42.07%
270	COURSE REIMB./NON-UNION	4,245	0.00	1,009.00	5,254.00	5,864.00	0.00	(610.00)	(11.61%)
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	(1,095.00)	28,674.50	17,633.97	1,429.00	9,611.53	33.52%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	1,167.50	0.00	1,568.50	57.33%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	14,731.49	645.25	13,265.68	46.31%
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	905.50	5,494.35	55.37%
330	PROFESSIONAL SERVICES	315,809	27,990.79	70,252.62	414,052.06	234,856.71	117,268.37	61,926.98	14.96%
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	19,580.90	0.00	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	819.00	19,181.00	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	22,279.74	9,036.52	0.00	0.00%
412	UTILITIES-SEWER	8,763	0.00	0.00	8,763.00	0.00	8,763.00	0.00	0.00%
421	UTILITIES-DISPOSAL	22,316	0.00	240.01	22,556.09	16,333.70	4,829.97	1,392.42	6.17%
422	SNOW PLOWING	43,973	0.00	41,855.00	85,828.00	85,828.00	0.00	0.00	0.00%

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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	293,842	120,304.00	(133,425.89)	280,720.51	157,488.44	17,417.98	105,814.09	37.69%
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	75,664.00	960.00	1,385.00	1.78%
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	67,405.43	25,511.97	(2,529.63)	(2.80%)
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	125,413.00	3,550.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	3,015.34	624.00	(977.66)	(36.73%)
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	34,385.19	14,593.82	(4,118.51)	(9.18%)
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	510,419.22	232,909.00	39,538.54	5.05%
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	25,810.02	7,517.24	(9,052.26)	(37.29%)
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	36,298.07	18,978.60	(20,472.67)	(58.82%)
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	8,126.11	2,489.22	9,087.67	46.12%
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	2,987.12	250.00	6,462.88	66.63%
550	PRINTING & BINDING	13,175	0.00	163.50	13,338.50	9,573.11	60.00	3,705.39	27.78%
561	TUITION	36,040	0.00	0.00	36,039.83	17,595.88	14,397.21	4,046.74	11.23%
569	HANDICAPPED TUITION	735,700	107.12	(10,000.00)	725,807.12	406,392.63	78,827.97	240,586.52	33.15%
580	TRAVEL	31,430	0.00	804.94	32,235.01	14,523.62	5,137.70	12,573.69	39.01%
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	(14,717.66)	395,420.80	253,344.64	10,869.00	131,207.16	33.18%
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	2,713.74	0.00	1,786.26	39.69%
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	168,121.64	131,803.90	(122.40)	(0.04%)
623	UTIL-BOTTLED GAS	85,989	0.00	0.00	85,989.05	59,506.68	29,598.07	(3,115.70)	(3.62%)
624	FUEL OIL	93,399	0.00	0.00	93,399.46	61,853.60	36,362.40	(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	213.85	36.19	549.96	68.74%
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	66,832.98	0.00	9,351.24	12.27%
641	TEXTBOOKS - NEW	5,363	1,149.81	996.00	7,508.51	6,397.34	67.80	1,043.37	13.90%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	3,553.40	0.00	1,616.48	31.27%
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	(522.00)	64,501.65	54,865.18	1,264.20	8,372.27	12.98%

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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	1,995.15	(1,995.15)	(142.61%)
734	EQUIPMENT-ADDITIONAL	14,180	23,780.44	(3,627.00)	34,333.44	22,983.46	0.00	11,349.98	33.06%
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	(2,677.86)	125,028.63	110,897.93	7,187.71	6,942.99	5.55%
810	DUES AND FEES	42,271	0.00	(1,014.94)	41,256.41	38,881.25	200.00	2,175.16	5.27%
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	234,356.50	264,387.85	16,783.20	3,844.51	243,760.14	92.20%
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%
Total 10 - GENERAL FUND		\$19,327,416	\$420,319.58	\$0.00	\$19,747,735.58	\$13,164,418.13	\$5,256,474.86	\$1,326,842.59	6.72%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Location Totals Through Apr 1, 2011

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			\$4,200,650	\$99,268.48	(\$366,042.78)	\$3,933,875.51	\$2,758,421.11	\$641,138.10	\$534,316.30	13.58%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$73,842.92	\$25,473.74	\$1,587.80	1.57%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$174,957.21)	\$4,427,630.55	\$2,946,681.24	\$1,356,208.00	\$124,741.31	2.82%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$3,021,693.86	\$1,397,155.79	\$117,820.11	2.60%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$404,027.20	\$6,024,783.96	\$3,867,532.63	\$1,682,843.03	\$474,408.30	7.87%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$496,246.37	\$153,656.20	\$73,968.77	10.22%
Total 10 - GENERAL FUND			\$19,327,416	\$420,319.58	\$0.00	\$19,747,735.58	\$13,164,418.13	\$5,256,474.86	\$1,326,842.59	6.72%