



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

Memorandum

Date: June 14, 2010

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: May 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 June 1, 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

At last Friday's monthly NHASBO meeting Mark Joyce of NHSAA informed us that the legislature has adjourned without taking any action to delay the collar on implementing the new education funding formula. They also did not take action on the possibility of allowing school districts to carry over year-end fund balances to help offset the impact. We will be entering the 2012 budget development process assuming the \$2 million reduction in state aid. The administrative team is continuing to identify and cost various reductions to services and increases in revenues.

Building & grounds and technology projects continued to take a major portion of my time this month. We have started some preliminary year-end work to clean up open purchase orders and encumbrances and entering next year's benefit costs into the payroll system as the new rates are deducted from employee paychecks starting in June.

We had to submit a formal ARRA grant application to the state for the \$1,698,408.75 of ARRA monies used by the state to meet the adequacy funding they were required to pay to Litchfield. The Superintendent was required to sign an assurances statement that we are meeting the requirement of the grant as agreed to between the governor and the federal government. This share of the state's adequacy payment will now fall under our federal single audit and will definitely be one of the projects included in the detailed single audit.

Forecast

Due to an increase in unanticipated revenues the year-end general fund balance is now forecast to be approximately \$484,000. The final number could change with unplanned expenditures or under expenditures.

2010-2011 Budget

We completed our open enrollment period for our medical and dental benefits. The net change from employee selections is an increase in the benefit costs to the district of approximately \$33,000. The good news is that current changes in staff should offset this \$33,000 increase thus leaving us with the original budget shortfall of \$40,000 to deal with next year.

We did get some good news for next year's budget. The cost of our ancillary benefits (life insurance, AD&D, STD and LTD) came in at only a 5% increase versus the budgeted 10% increase. These will save approximately \$2,000 in next year's budget).

The oil market is in a state of flux. Our initial bid for oil for next year came in at 10 cents a gallon higher than our budgeted rate. After discussions with our consultants the energy buying group decided not to accept any of the bids received. We will watch the market over the next couple of weeks and request a price refresh to try to get lower prices.

Buildings & Grounds

Work was completed on the district maintenance plan document and reviewed and approved by the administrative team. The plan was distributed to the board for review.

We are still waiting for the final test results from the CHS air quality check. The visual appeared not to show a problem but we will not know for sure until the test results are back.

We received the final proposal from Stantec (Volmer) for the groundwater study at Campbell. The cost came in \$720 over the budgeted amount. The cost increase was due to higher cost for drilling the test wells after the onsite analysis.

We have two potential low bidders for the GMS roof replacement project depending on whether we decide to go with the alternative for Dens-Deck cover board. A final decision will be made this week. The low bid came in \$9,000 above the budgeted amount due to an unplanned need to add a tapered insulation system to the project.

The removal of the GMS playground has been scheduled by the vendor for June 21. This was the earliest they could schedule it.

Technology

We have a new Director of Technology. Kyle Hancock, currently the Director of Technology for the Mascenic School District, has accepted our offer.

We have finalized our recommended implementation plan to correct the issues identified in the recently completed network audit. The plan has been distributed under separate cover and will be discussed at Wednesday's meeting.

Installation of the increased bandwidth under the revised One Communications contract is in progress. The T1's to GMS and LMS are currently being installed. The T3 to Campbell is tentatively scheduled to be completed in the August 11 timeframe. The increased bandwidth at GMS and LMS will not be activated until the Campbell work is complete.

Work on the re-designed websites continues. The plan is to go live on or about June 21.

Food Service

We received a letter from the Commissioner of Education accepting our corrective action plan for resolving the fiscal year losses with our food service operations. The letter is the state's acknowledgment that we have met our audit requirements for fiscal year 2009.

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 May 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	\$ 19,101,435.18		
ANTICIPATED REVENUE	\$ 11,896.27	\$ 19,113,331.45	
TOTAL REVENUE AND CREDITS			\$ 19,748,787.12

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	\$ (16,114,086.86)		
Encumbered Balance	\$ (2,749,188.47)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,863,275.33)	
AVAILABLE BUDGET			\$ 825,944.34
FORECASTED ROY EXPENDITURES			\$ 400,944.34

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,113,331.45		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,748,787.12	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,264,219.67	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 484,567.45

Litchfield 2009 - 2010 Budget --- May 2010 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 6/01/2010	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
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	\$ -	\$ 342.03	\$ 342.03	\$ -
Tuition from Individuals	\$ 1,000.00	\$ 8,500.00	\$ 9,500.00	\$ -
Tuition Pre-School	\$ 14,000.00	\$ (9,000.00)	\$ 4,435.00	\$ 565.00
Transportation	\$ 6,000.00	\$ 3,168.95	\$ -	\$ 9,168.95
Interest	\$ 10,000.00	\$ (500.00)	\$ 8,091.09	\$ 1,408.91
Medicaid	\$ 60,000.00	\$ 54,188.18	\$ 114,188.18	\$ -
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00	\$ (900.00)	\$ 890.00	\$ 210.00
Self-Funded Program - School	\$ 44,190.00	\$ (3,300.00)	\$ 40,568.05	\$ 321.95
Self-Funded Program - Adult Education	\$ 17,025.00	\$ (6,182.50)	\$ 10,842.50	\$ -
Other	\$ 2,500.00	\$ 12,000.00	\$ 14,278.54	\$ 221.46
Total Fund 10	\$ 19,047,925.00	\$ 65,406.45	\$ 19,101,435.18	\$ 11,896.27
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 517,424.00	\$ (73,000.00)	\$ 374,280.45	\$ 70,143.55
Food Service Sales - Catering	\$ 7,000.00		\$ 4,592.03	\$ 2,407.97
Food Service Sales - Vending	\$ 1,700.00		\$ 1,003.45	\$ 696.55
Food Service Sales - St. Francis	\$ 13,230.00		\$ 6,506.15	\$ 6,723.85
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00	\$ 2,359.05	\$ 58,359.05	\$ -
USDA Commodities	\$ 22,000.00		\$ -	\$ 22,000.00
Interest	\$ -	\$ 200.00	\$ 192.53	\$ 7.47
Total Fund 21	\$ 622,154.00	\$ (70,168.87)	\$ 450,005.74	\$ 101,979.39
Fund 22 (Grants Fund)				
Title I	\$ 80,908.37		\$ -	\$ 80,908.37
Title I	\$ 69,005.29		\$ 66,905.60	\$ 2,099.69
Title II	\$ 43,306.80		\$ 34,590.48	\$ 8,716.32
Title IV (Safe & Drug Free Schools)	\$ 18,814.01		\$ 18,814.01	\$ -
Title V				\$ -
Preschool Grant	\$ 7,888.91		\$ 7,888.91	\$ -
IDEA Grant (Disabilities)	\$ 290,000.00	\$ 9,841.00	\$ 178,401.78	\$ 121,439.22
State Coalition Grant	\$ 8,779.00		\$ 8,779.00	\$ -
Technology	\$ 9,500.00		\$ 1,584.31	\$ 7,915.69
ARRA Grants		\$ 263,946.63	\$ 157,732.85	\$ 106,213.78
First Robotics	\$ 6,797.62		\$ 6,797.62	\$ -
GMS Playground Fund	\$ -	\$ 2,150.00	\$ 2,150.00	\$ -
eRate Program Credits (Non-Revenue)		\$ 3,055.38	\$ 3,055.38	\$ -
Total Fund 22	\$ 535,000.00	\$ 275,937.63	\$ 483,644.56	\$ 327,293.07
TOTAL REVENUES	\$ 20,205,079.00	\$ 271,175.21	\$ 20,035,085.48	\$ 441,168.73

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	(\$1,237.86)	\$7,808,472.53	\$6,145,969.14	\$1,449,036.96	\$213,466.43	2.73%
	1201 -	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$13,312.60	\$2,479,997.20	\$2,003,373.34	\$340,750.24	\$135,873.62	5.48%
	1301 -	VOCATIONAL EDUCATION PRGM	\$34,072	\$0.00	\$0.00	\$34,072.00	\$12,278.17	\$12,492.67	\$9,301.16	27.30%
	1410 -	CO-CURRICULAR ACTIVITIES	\$102,570	\$0.00	\$287.85	\$102,858.17	\$52,166.83	\$43,867.94	\$6,823.40	6.63%
	1420 -	ATHLETIC ACTIVITIES	\$361,493	\$5,839.00	\$0.00	\$367,331.86	\$305,416.34	\$19,417.19	\$42,498.33	11.57%
	1490 -	STUDENT ACTIVITIES	\$1,850	\$0.00	\$0.00	\$1,850.00	\$894.86	\$650.28	\$304.86	16.48%
	1501 -	SELF-FUNDED PROGRAMS	\$44,190	\$0.00	\$0.00	\$44,190.00	\$35,110.99	\$0.00	\$9,079.01	20.55%
	1601 -	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$11,769.96	\$2,723.36	\$9,269.93	39.01%
	2120 -	GUIDANCE SERVICES	\$609,689	\$520.72	\$1,733.50	\$611,943.65	\$514,513.51	\$95,248.86	\$2,181.28	0.36%
	2134 -	NURSE SERVICES	\$217,756	\$0.00	\$224.74	\$217,980.36	\$193,759.64	\$26,051.83	(\$1,831.11)	(0.84%)
	2140 -	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$141,588.88	\$22,833.29	\$13,820.76	7.75%
	2150 -	SPEECH SERVICES	\$327,204	\$0.00	\$12,000.00	\$339,203.77	\$274,175.57	\$60,722.54	\$4,305.66	1.27%
	2160 -	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$89,849.83	\$26,242.14	\$4,942.04	4.08%
	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	\$99,937.24	\$8,216.34	\$4,341.60	3.86%
	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	\$63,267.98	\$6,542.00	\$26,093.96	27.21%
	2222 -	LIBRARY SERVICES	\$297,066	\$0.00	(\$2,015.13)	\$295,051.14	\$239,469.62	\$57,294.13	(\$1,712.61)	(0.58%)
	2223 -	AUDIOVISUAL SERVICES	\$9,893	\$0.00	(\$766.55)	\$9,126.75	\$7,180.15	\$449.00	\$1,497.60	16.41%
	2225 -	COMPUTER INSTRUCTION	\$90,318	\$719.29	(\$22,883.20)	\$68,154.28	\$67,448.14	\$1,257.28	(\$551.14)	(0.81%)
	2311 -	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$38,423.55	\$2,963.23	(\$334.52)	(0.81%)
	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	\$2,457.39	\$1,922.23	\$289.85	6.21%
	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	\$47,039.85	\$1,454.15	(\$23,494.00)	(93.98%)
	2320 -	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$244,206.68	\$20,380.21	\$56,160.96	17.51%
	2332 -	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$285.00	\$198,006.16	\$175,630.96	\$17,503.55	\$4,871.65	2.46%
	2410 -	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$6,571.00	\$1,155,559.66	\$1,036,982.84	\$95,744.80	\$22,832.02	1.98%
	2490 -	OTHER SUPPORT SERVICES	\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$3,020.20	\$2,084.40	\$8,295.40	61.91%
	2510 -	BUSINESS/FINANCE OFFICE	\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$271,970.80	\$34,960.06	\$6,246.26	1.99%
	2610 -	CUSTODIAL SERVICES	\$843,460	\$0.00	(\$315.00)	\$843,145.15	\$721,979.41	\$79,413.53	\$41,752.21	4.95%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	(\$5,147.98)	\$919,010.49	\$593,451.36	\$131,903.48	\$193,655.65	21.07%
2630 - GROUNDS SERVICES			\$194,103	\$0.00	\$0.00	\$194,102.59	\$163,216.17	\$42,056.89	(\$11,170.47)	(5.75%)
2640 - NON-INSTRUCTIONAL EQUIP			\$114,189	\$0.00	\$5,406.08	\$119,594.63	\$117,225.31	\$10,618.68	(\$8,249.36)	(6.90%)
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$315.00	\$5,329.63	\$8,589.86	\$1,477.82	(\$4,738.05)	(88.90%)
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$383,415.76	\$50,120.06	\$9,132.23	2.06%
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$163,373.46	\$26,366.54	(\$787.60)	(0.42%)
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$24,469.92	\$12,865.08	\$30,600.00	45.04%
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$57,745.39	\$1,025.36	\$329.82	0.56%
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$7,464.73	\$0.00	\$3,030.01	28.87%
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$95,007.71	\$11,395.12	\$3,237.40	2.95%
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$24,643.55	\$350,002.56	\$244,155.71	\$20,162.23	\$85,684.62	24.48%
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	\$201,039.46	\$10,975.00	\$32,569.54	13.32%
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	\$16,114,086.86	\$2,749,188.47	\$825,944.34	4.19%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Jun 1, 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	7,131,266.51	1,496,995.99	255,140.02	2.87%
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	621,613.64	51,268.12	(7,004.76)	(1.05%)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	92,067.23	13,499.86	(13,395.17)	(14.53%)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	496,070.57	72,106.69	85,617.75	13.10%
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	39,863.62	2,369.00	29,866.13	41.42%
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	133,514.77	0.00	(12,514.77)	(10.34%)
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	47,824.80	8,099.91	(924.71)	(1.68%)
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	21,133.46	0.00	9,416.54	30.82%
211	HEALTH INSURANCE	1,538,457	0.00	(13,492.00)	1,524,965.48	1,151,110.65	329,281.15	44,573.68	2.92%
212	DENTAL INSURANCE	144,270	0.00	(423.00)	143,847.36	117,670.06	33,750.19	(7,572.89)	(5.26%)
213	LIFE INSURANCE	15,601	0.00	(145.00)	15,455.60	12,083.28	2,850.52	521.80	3.38%
214	DISABILITY INSURANCE	27,029	0.00	(273.60)	26,755.45	20,102.88	4,753.84	1,898.73	7.10%
220	SOCIAL SECURITY	794,507	0.00	(6,237.37)	788,269.16	638,457.29	121,010.74	28,801.13	3.65%
231	NON-TEACHER RETIREMENT	136,946	0.00	(2,700.00)	134,245.69	125,082.36	12,520.92	(3,357.59)	(2.50%)
232	TEACHER RETIREMENT	538,098	0.00	(3,429.92)	534,668.17	463,714.27	103,316.66	(32,362.76)	(6.05%)
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	34,344.90	0.00	27,866.78	44.79%
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	33,264.32	4,548.00	8,013.87	17.49%
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	(1,329.00)	37,712.50	21,992.85	3,507.50	12,212.15	32.38%
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	13,621.78	1,994.00	13,632.22	46.61%
321	CONTRACTED SERVICES	11,580	0.00	(300.00)	11,280.00	10,097.47	0.00	1,182.53	10.48%
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	74,006.24	409,984.24	321,259.33	57,705.44	31,019.47	7.57%
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	2,113.00	182.96	2,704.04	54.08%
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	9,838.13	2,161.87	8,000.00	40.00%
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	27,145.00	9,115.00	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	35,526.76	10,733.72	(15,609.48)	(50.93%)
412	UTILITIES-SEWER	8,469	0.00	0.00	8,469.00	3,971.00	5,000.00	(502.00)	(5.93%)
421	UTILITIES-DISPOSAL	29,779	0.00	60.00	29,839.00	20,254.59	1,831.84	7,752.57	25.98%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	43,973.00	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	327,400	0.00	(6,111.59)	321,288.21	214,946.25	50,870.71	55,471.25	17.27%
431	PAINTING	0	0.00	0.00	0.00	1,790.03	0.00	(1,790.03)	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	72,122.96	389.82	2,885.77	3.83%
434	AIR QUALITY	8,500	0.00	2,010.00	10,510.00	0.00	7,890.00	2,620.00	24.93%
440	RENTAL/LEASE INSTR EQUIP	86,401	0.00	0.00	86,401.07	85,083.40	2,505.55	(1,187.88)	(1.37%)
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	6,642.64	292.12	3,163.34	31.33%
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	30,185.97	12,439.69	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	(350.00)	725.00	845.00	0.00	(120.00)	(16.55%)
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	634,158.38	89,616.59	33,096.39	4.37%
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	22,124.31	0.00	9,587.45	30.23%
532	DATA COMMUNICATIONS	66,276	0.00	(20,000.00)	46,276.00	38,071.19	0.00	8,204.81	17.73%
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	4,250.00	25,094.00	19,854.07	1,218.00	4,021.93	16.03%
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	10,328.39	4,177.38	(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	30,948.17	12,492.67	3,381.16	7.22%
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	558,729.27	52,530.77	(33,846.44)	(5.86%)
580	TRAVEL	46,165	0.00	1,117.00	47,282.07	19,827.60	3,232.83	24,221.64	51.23%
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	(13,396.61)	461,862.00	391,517.39	43,285.52	27,059.09	5.86%
611	SUMMER SCHOOL SUPPLIES	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
615	REPORT CARDS/RECORDS	4,500	0.00	0.00	4,500.00	1,628.86	249.90	2,621.24	58.25%
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	217,570.27	55,504.43	28,960.43	9.59%
623	UTIL-BOTTLED GAS	97,825	0.00	(2,010.00)	95,815.24	64,372.60	12,596.78	18,845.86	19.67%
624	FUEL OIL	153,559	0.00	0.00	153,559.15	55,915.20	16,342.96	81,300.99	52.94%
626	FUEL	17,279	0.00	0.00	17,279.40	3,628.63	760.45	12,890.32	74.60%
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	51,198.24	807.22	2,641.00	4.83%
641	TEXTBOOKS - NEW	18,901	340.72	649.65	19,891.06	16,193.52	1,490.53	2,207.01	11.10%
643	PERIODICALS - PRINT	5,298	0.00	319.08	5,617.53	4,710.65	137.83	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	1,576.29	7,552.17	5,646.21	120.82	1,785.14	23.64%
650	SOFTWARE	86,097	550.00	3,193.71	89,840.69	81,860.95	3,049.00	4,930.74	5.49%

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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	0.00	0.00	0.00%
733	FURNITURE-ADDITIONAL	30,607	6,756.00	362.52	37,725.89	35,942.80	0.00	1,783.09	4.73%
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(9,059.93)	105,061.60	76,645.43	17,336.73	11,079.44	10.55%
737	FURNITURE-REPLACEMENT	5,171	0.00	65.96	5,236.96	4,934.05	0.00	302.91	5.78%
738	EQUIPMENT-REPLACEMENT	59,172	0.00	48,775.72	107,947.54	54,501.29	7,511.63	45,934.62	42.55%
810	DUES AND FEES	44,767	0.00	(1,586.00)	43,180.56	37,981.46	115.00	5,084.10	11.77%
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	1,722.61	31,272.61	21,241.74	3,116.62	6,914.25	22.11%
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	\$16,114,086.86	\$2,749,188.47	\$825,944.34	4.19%

Litchfield School District FY2010 Year-To-Date Budget Status Report
Location Totals Through Jun 1, 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	(\$531,723.45)	\$3,782,459.04	\$3,244,750.97	\$323,035.13	\$214,672.94	5.68%
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$106,138.71	\$6,339.61	(\$19,245.00)	(20.64%)
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$40,055.00	\$4,610,958.63	\$3,728,739.13	\$694,901.49	\$187,318.01	4.06%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$180,953.89	\$4,465,399.19	\$3,589,130.66	\$720,241.50	\$156,027.03	3.49%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$38,551.93	\$311,714.56	\$6,009,577.67	\$4,821,788.91	\$939,167.94	\$248,620.82	4.14%
Total 90 - SAU #27			\$713,837	\$14,755.00	(\$1,000.00)	\$727,591.82	\$623,538.48	\$65,502.80	\$38,550.54	5.30%
Total 10 - GENERAL FUND			\$19,620,482	\$68,737.67	\$0.00	\$19,689,219.67	\$16,114,086.86	\$2,749,188.47	\$825,944.34	4.19%