

# LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer



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## Memorandum

**Date:** December 7, 2009

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

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

**From:** Steve Martin, Business Administrator

**Subj:** November 2009 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 November 30, 2009.

- 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 2011 budget development process continued to be the major activity in November. The Board approved their 2011 recommended budgets as follows: General Fund - \$19,511,437 (a reduction of \$109,045 from the current 2010 general fund operating budget); Food Service Fund - \$605,128; and the grants Fund - \$770,000. Budget books were made available to the budget committee on November 24.

We received a draft of our 2009 annual audit on November 18th. Unfortunately I have not been able to work on it. Over the next week or so I will review the draft to make sure that I do not have any questions on it. Once this is done I will be able to start working on the required Management Discussion & Analysis (MD&A) report.

We have submitted our request to the state for reimbursement from the kindergarten aid program covering the portables, site prep and the initial setup costs of the program. We were approved for a budget of \$212,109. We submitted actual expenditures totaling \$234,441.37, a shortfall of \$22,332.37

due mainly to additional site preparation requirements that were not originally planned and budgeted. We will need to cover this over expenditure out of the general fund. As I mentioned in a previous report, we will receive approximately \$32,000 more revenue from the state than our original budget so we do not have a revenue problem. Our projected under spend in utilities should cover this kindergarten over 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 \$13,500.

This is the first monthly report where we can report some firm numbers on ARRA (stimulus) approved spending. As you can see from the revenue analysis report, to date we have received approved federal ARRA grants totaling \$243,946.63 with more expected. We will need to hold an RSA 198:20 (b) hearing prior to June 30, 2010 to accept some of this unanticipated ARRA revenues in order to adjust the appropriated budget for this fund.

#### 2009 – 2010 Budget Status

Deb Mahoney has started to look at the encumbering of salaries and benefits but we have not had time to finish.

#### Buildings & Grounds

The new to us 24 x 70 double wide portable donation from the Hudson Town Library is now installed at CHS. We have emptied the PODs at CHS and they are being returned to the vendor.

I have started to work on the bid document for the connection of the emergency generator at Campbell. Due to the bid time requirements I don't expect to be in a position to award the contract until the end of this month which will hopefully get the connection installed in January.

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 November 2009**

<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	\$ 8,448,443.54		
ANTICIPATED REVENUE	\$ 10,617,868.29	\$ 19,066,311.83	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,701,767.50</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	\$ (6,282,743.42)		
Encumbered Balance	\$ (11,827,932.02)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (18,110,675.44)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,578,544.23</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,578,544.23</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 19,066,311.83		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,701,767.50	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,689,219.67	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 12,547.83</b>

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

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 11/30/2009</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		\$ 6,988,483.41	\$ 3,228,591.59
Town Payments - State Education Taxes	\$ 1,830,345.00			\$ 1,830,345.00
State Educational Grant	\$ 6,125,163.00		\$ 1,225,033.00	\$ 4,900,130.00
Catastrophic Aid	\$ 129,243.00			\$ 129,243.00
School Building Aid	\$ 270,050.00		\$ 135,025.12	\$ 135,024.88
Kindergarten Aid	\$ 317,334.00			\$ 317,334.00
Tuition from other LEA's	\$ -	\$ 342.03	\$ 342.03	\$ -
Tuition from Individuals	\$ 1,000.00	\$ 4,500.00	\$ 4,500.00	\$ 1,000.00
Tuition Summer Camp	\$ -			\$ -
Tuition Pre-School	\$ 14,000.00		\$ 1,715.00	\$ 12,285.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00		\$ 2,579.57	\$ 7,420.43
Medicaid	\$ 60,000.00		\$ 39,835.45	\$ 20,164.55
Voc Transportation	\$ 2,000.00	\$ 544.80	\$ 2,544.80	\$ -
Rentals	\$ 2,000.00		\$ 290.00	\$ 1,710.00
Self-Funded Program - School	\$ 44,190.00		\$ 31,397.44	\$ 12,792.56
Self-Funded Program - Adult Education	\$ 17,025.00		\$ 2,425.00	\$ 14,600.00
Town Impact Fees	\$ -			\$ -
Other	\$ 2,500.00	\$ 13,000.00	\$ 14,272.72	\$ 1,227.28
<b>Total Fund 10</b>	<b>\$ 19,047,925.00</b>	<b>\$ 18,386.83</b>	<b>\$ 8,448,443.54</b>	<b>\$ 10,617,868.29</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 517,424.00		\$ 70,986.80	\$ 446,437.20
Food Service Sales - Catering	\$ 7,000.00			\$ 7,000.00
Food Service Sales - Vending	\$ 1,700.00		\$ 472.54	\$ 1,227.46
Food Service Sales - St. Francis	\$ 13,230.00			\$ 13,230.00
Child Nutrition (State)	\$ 4,800.00	\$ 272.08	\$ 5,072.08	\$ -
Child Nutrition (Federal)	\$ 56,000.00		\$ 15,417.56	\$ 40,582.44
USDA Commodities	\$ 22,000.00			\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 70.34	\$ 79.66
<b>Total Fund 21</b>	<b>\$ 622,154.00</b>	<b>\$ 422.08</b>	<b>\$ 92,019.32</b>	<b>\$ 530,556.76</b>
<b>Fund 22 (Federal Funds)</b>				
Title I	\$ 163,765.12			\$ 163,765.12
Title I	\$ 44,070.65		\$ 44,070.65	\$ -
Title II	\$ 12,874.70		\$ 12,874.70	\$ -
Title IV (Safe & Drug Free Schools)	\$ 17,378.76		\$ 17,378.76	\$ -
Title V				\$ -
Preschool Grant	\$ 6,910.77		\$ 6,910.77	\$ -
IDEA Grant (Disabilities)	\$ 290,000.00		\$ (1,424.15)	\$ 291,424.15
SCASS				\$ -
ARRA Grants		\$ 243,946.63	\$ 14,233.49	\$ 229,713.14
eRate Program Credits (Non-Revenue)		\$ 1,760.32	\$ 1,760.32	\$ -
<b>Total Fund 22</b>	<b>\$ 535,000.00</b>	<b>\$ 245,706.95</b>	<b>\$ 95,804.54</b>	<b>\$ 684,902.41</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,205,079.00</b>	<b>\$ 264,515.86</b>	<b>\$ 8,636,267.40</b>	<b>\$ 11,833,327.46</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Nov 30, 2009**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>									
	1100	REGULAR EDUCATION PRGMS	\$7,802,518	\$7,192.21	(\$3,328.45)	\$7,806,381.94	\$2,271,885.29	\$5,072,692.84	\$461,803.81
	1201	SPECIAL EDUCATION PRGMS	\$2,465,724	\$960.98	\$32,413.60	\$2,499,098.20	\$721,693.23	\$1,471,422.91	\$305,982.06
	1301	VOCATIONAL EDUCATION PRGM	\$34,072	\$0.00	\$0.00	\$34,072.00	\$0.00	\$14,300.00	\$19,772.00
	1410	CO-CURRICULAR ACTIVITIES	\$102,570	\$0.00	\$0.00	\$102,570.32	\$5,657.80	\$86,973.66	\$9,938.86
	1420	ATHLETIC ACTIVITIES	\$361,493	\$0.00	\$0.00	\$361,492.86	\$145,499.69	\$164,638.13	\$51,355.04
	1490	STUDENT ACTIVITIES	\$1,850	\$0.00	\$0.00	\$1,850.00	\$295.08	\$0.00	\$1,554.92
	1501	SELF-FUNDED PROGRAMS	\$44,190	\$0.00	\$0.00	\$44,190.00	\$28,972.75	\$0.00	\$15,217.25
	1601	ADULT EDUCATION	\$23,585	\$178.50	\$0.00	\$23,763.25	\$3,581.36	\$0.00	\$20,181.89
	2120	GUIDANCE SERVICES	\$609,689	\$520.72	\$0.00	\$610,210.15	\$206,545.68	\$380,228.62	\$23,435.85
	2134	NURSE SERVICES	\$217,756	\$0.00	\$0.00	\$217,755.62	\$67,891.83	\$145,186.23	\$4,677.56
	2140	PSYCHOLOGICAL SERVICES	\$177,899	\$344.00	\$0.00	\$178,242.93	\$49,617.90	\$110,893.03	\$17,732.00
	2150	SPEECH SERVICES	\$327,204	\$0.00	\$0.00	\$327,203.77	\$88,594.23	\$231,113.44	\$7,496.10
	2160	OT/PT SERVICES	\$121,034	\$0.00	\$0.00	\$121,034.01	\$34,425.91	\$81,021.02	\$5,587.08
	2190	OTHER PUPIL SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2210	IMPROVEMENT- INSTRUCTION	\$112,495	\$0.00	\$0.00	\$112,495.18	\$48,114.87	\$58,225.80	\$6,154.51
	2212	INSTR/CURRIC DEVELOPMENT	\$500	\$0.00	\$1,000.00	\$1,500.00	\$1,089.09	\$0.00	\$410.91
	2213	INSTRUCTION STAFF TRAIN'G	\$92,570	\$3,334.19	\$0.00	\$95,903.94	\$28,688.53	\$14,836.00	\$52,379.41
	2222	LIBRARY SERVICES	\$297,066	\$0.00	\$0.00	\$297,066.27	\$87,680.54	\$198,614.86	\$10,770.87
	2223	AUDIOVISUAL SERVICES	\$9,893	\$0.00	\$0.00	\$9,893.30	\$4,712.63	\$1,169.02	\$4,011.65
	2225	COMPUTER INSTRUCTION	\$90,318	\$719.29	\$993.95	\$92,031.43	\$49,285.42	\$15,571.67	\$27,174.34
	2311	SCHOOL BOARD	\$41,052	\$0.00	\$0.00	\$41,052.26	\$17,026.84	\$23,513.36	\$512.06
	2312	DISTRICT CLERK	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2313	DISTRICT TREASURER	\$4,669	\$0.00	\$0.00	\$4,669.47	\$0.00	\$3,732.50	\$936.97
	2314	ELECTION SERVICES	\$2,512	\$0.00	\$0.00	\$2,511.59	\$0.00	\$222.83	\$2,288.76
	2317	AUDIT	\$20,000	\$0.00	\$0.00	\$20,000.00	\$10,406.50	\$9,593.50	\$0.00
	2318	LEGAL SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$17,673.64	\$6,326.36	\$1,000.00
	2320	DISTRICT ADMINISTRATION	\$320,748	\$0.00	\$0.00	\$320,747.85	\$116,000.28	\$141,403.74	\$63,343.83
	2332	SPECIAL SERVICES ADMIN	\$197,721	\$0.00	\$0.00	\$197,721.16	\$78,798.71	\$113,510.43	\$5,412.02
	2410	SCHOOL ADMINISTRATION	\$1,148,989	\$0.00	\$1,159.00	\$1,150,147.66	\$473,863.93	\$630,009.38	\$46,274.35
	2490	OTHER SUPPORT SERVICES	\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$1,680.86	\$145.00	\$11,574.14
	2510	BUSINESS/FINANCE OFFICE	\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$126,526.79	\$160,936.26	\$25,714.07
	2610	CUSTODIAL SERVICES	\$843,460	\$0.00	\$0.00	\$843,460.15	\$318,688.45	\$458,387.94	\$66,383.76
	2620	BUILDING SERVICES	\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$234,664.19	\$479,941.36	\$204,484.94
	2630	GROUNDS SERVICES	\$194,103	\$0.00	\$0.00	\$194,102.59	\$75,915.80	\$104,248.58	\$13,938.21

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Function Account Totals Through Nov 30, 2009**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
2640 - NON-INSTRUCTIONAL EQUIP			\$114,189	\$0.00	\$5,326.08	\$119,514.63	\$56,388.19	\$35,114.38	\$28,012.06
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$0.00	\$5,014.63	\$1,627.14	\$180.40	\$3,207.09
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$126,111.24	\$304,277.41	\$12,279.40
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$61,263.45	\$126,776.55	\$912.40
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$5,341.16	\$31,993.84	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$24,322.42	\$12,105.52	\$22,672.63
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$2,829.84	\$168.14	\$7,496.76
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$42,753.66	\$61,461.53	\$5,425.04
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$917.40	\$326,276.41	\$124,445.96	\$96,944.56	\$104,885.89
2900 - BENEFITS & FIXED CHARGES			(\$35,952)	\$0.00	\$0.00	(\$35,952.00)	\$0.00	\$0.00	(\$35,952.00)
4200 - SITE IMPROVEMENTS			\$68,354	\$9,500.00	\$0.00	\$77,854.00	\$120,515.93	\$11,580.00	(\$54,241.93)
4300 - ARCHITECT & ENG PLANS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4600 - BUILDING IMPROVEMENT			\$219,584	\$25,000.00	\$0.00	\$244,584.00	\$174,396.86	\$40,090.02	\$30,097.12
5100 - DEBT SERVICES			\$1,035,462	\$0.00	\$0.00	\$1,035,462.50	\$117,731.20	\$917,731.30	\$0.00
5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$59,538.55	\$10,649.90	(\$70,188.45)
5252 - CAPITAL RES FUND TRANSFER			\$50,000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
<b>Total 10 - GENERAL FUND</b>			<b>\$19,620,482</b>	<b>\$62,898.67</b>	<b>\$0.00</b>	<b>\$19,683,380.67</b>	<b>\$6,282,743.42</b>	<b>\$11,827,932.02</b>	<b>\$1,572,705.23</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Nov 30, 2009**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>								
110	SALARIES	8,968,715	0.00	(61,184.00)	8,907,530.52	2,710,737.40	6,022,630.40	174,162.72
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	284,736.89	386,144.87	(5,004.76)
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	33,532.95	70,184.30	(11,545.33)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	185,102.21	383,975.04	84,717.76
117	CLERICAL SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00
118	SELF-FUNDED PRGM SALARIES	66,260	0.00	0.00	66,259.75	28,183.17	0.00	38,076.58
119	SPED SUMMER PRGM SALARIES	32,500	0.00	0.00	32,500.00	23,588.08	0.00	8,911.92
120	SUBSTITUTE SALARIES	121,000	0.00	0.00	121,000.00	38,319.18	286.00	82,394.82
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	6,524.16	9,257.04	39,218.80
122	GAME OFFICIAL SALARY	0	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME	30,550	0.00	0.00	30,550.00	8,748.87	0.00	21,801.13
211	HEALTH INSURANCE	1,538,457	0.00	(1,000.00)	1,537,457.48	428,627.53	1,039,852.10	68,977.85
212	DENTAL INSURANCE	144,270	0.00	0.00	144,270.36	43,945.40	106,173.09	(5,848.13)
213	LIFE INSURANCE	15,601	0.00	(72.00)	15,528.60	4,665.72	10,423.80	439.08
214	DISABILITY INSURANCE	27,029	0.00	(135.60)	26,893.45	7,766.62	17,420.34	1,706.49
220	SOCIAL SECURITY	794,507	0.00	(4,680.65)	789,825.88	245,957.00	511,050.63	32,818.25
231	NON-TEACHER RETIREMENT	136,946	0.00	0.00	136,945.69	56,096.86	85,912.02	(5,063.19)
232	TEACHER RETIREMENT	538,098	0.00	(3,456.13)	534,641.96	171,340.51	396,716.70	(33,415.25)
250	UNEMPLOYMENT	16,070	0.00	0.00	16,070.28	(2.59)	0.00	16,072.87
260	WORKERS COMPENSATION	62,463	0.00	(250.86)	62,211.68	14,162.18	0.00	48,049.50
270	COURSE REIMB./NON-UNION	6,528	0.00	0.00	6,528.00	1,354.00	1,579.00	3,595.00
271	COURSE REIMB./UNION	42,492	3,334.19	0.00	45,826.19	13,217.57	10,037.00	22,571.62
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	0.00	39,041.50	8,335.85	2,208.00	28,497.65
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	1,932.50	1,065.50	0.00
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	4,120.34	1,961.00	23,166.66
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	7,581.80	189.00	3,809.20
325	TESTING PROTOCOLS	11,093	344.00	(100.00)	11,337.00	2,625.61	2,357.83	6,353.56
330	PROFESSIONAL SERVICES	329,973	6,005.00	40,779.24	376,757.24	115,072.38	197,197.87	64,486.99
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	10,406.50	9,593.50	0.00
332	TUTOR SERVICES	5,000	0.00	0.00	5,000.00	0.00	1,897.08	3,102.92
333	BOND REGISTRATION	0	0.00	0.00	0.00	0.00	0.00	0.00
335	LEGAL SERVICES	20,000	0.00	0.00	20,000.00	8,764.45	3,235.55	8,000.00
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	9,967.50	26,292.50	0.00
391	GAME OFFICIALS	41,894	0.00	0.00	41,894.50	26,097.34	12,133.16	3,664.00
411	UTILITIES-WATER	30,651	0.00	0.00	30,651.00	13,015.07	24,784.93	(7,149.00)
412	UTILITIES-SEWER	8,469	0.00	0.00	8,469.00	0.00	0.00	8,469.00

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Nov 30, 2009**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
421	UTILITIES-DISPOSAL	29,779	0.00	0.00	29,779.00	9,050.68	11,123.63	9,604.69
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	8,794.60	35,178.40	0.00
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,075.74)	321,324.06	121,624.14	24,725.58	174,974.34
431	PAINTING	0	0.00	0.00	0.00	0.00	0.00	0.00
432	BOILER REPAIR & MAINT	9,000	0.00	0.00	9,000.00	0.00	0.00	9,000.00
433	CONTRACTOR REPAIR & MAINT	75,399	0.00	0.00	75,398.55	44,233.78	28,279.00	2,885.77
434	AIR QUALITY	8,500	0.00	0.00	8,500.00	0.00	0.00	8,500.00
440	RENTAL/LEASE INSTR EQUIP	86,401	0.00	0.00	86,401.07	44,655.90	32,965.55	8,779.62
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	118,313.00	10,650.00	3,471.00
442	EQUIP RENTAL	9,840	0.00	258.10	10,098.10	3,068.14	3,040.00	3,989.96
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	14,105.00	19,043.60	10,994.40
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	119,915.93	11,580.00	(53,641.93)
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	150.00	0.00	925.00
519	TRANSPORTATION	789,285	0.00	(32,413.60)	756,871.36	219,868.11	475,321.46	61,681.79
521	INSURANCE PROP/LIABILITY	76,752	0.00	0.00	76,752.00	74,141.00	0.00	2,611.00
531	TELEPHONE	31,712	0.00	0.00	31,711.76	12,667.96	569.32	18,474.48
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	17,536.82	0.00	48,739.18
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	0.00	20,844.00	8,605.51	4,032.23	8,206.26
536	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00
540	ADVERTISING	13,000	0.00	0.00	13,000.00	3,957.48	9,042.52	0.00
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	6,098.50	0.00	10,251.50
561	TUITION	46,822	0.00	0.00	46,822.00	7,900.00	14,300.00	24,622.00
569	HANDICAPPED TUITION	511,500	0.00	65,913.60	577,413.60	182,126.40	341,243.11	54,044.09
580	TRAVEL	46,165	0.00	0.00	46,165.07	3,391.25	7,220.14	35,553.68
590	EXTENDED YEAR PROGRAM	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
610	SUPPLIES	473,901	1,357.78	(6,404.13)	468,854.48	245,433.56	42,387.28	181,033.64
611	SUMMER SCHOOL SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00
615	REPORT CARDS/RECORDS	4,500	0.00	0.00	4,500.00	1,413.86	145.00	2,941.14
619	FIELD DAY	200	0.00	0.00	200.00	0.00	0.00	200.00
622	UTILITIES-ELECTRIC	302,035	0.00	0.00	302,035.13	76,439.07	209,148.93	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	8,496.29	89,328.95	0.00
624	FUEL OIL	153,559	0.00	0.00	153,559.15	0.00	113,000.00	40,559.15
626	FUEL	17,279	0.00	0.00	17,279.40	1,317.75	0.00	15,961.65
630	FOOD	400	0.00	0.00	400.00	0.00	0.00	400.00
635	PUBLICATIONS	870	0.00	1,000.00	1,870.00	1,504.09	0.00	365.91
640	TEXTBOOK REPLACEMENT	60,495	0.00	5,404.63	65,900.05	25,221.14	16,989.92	23,688.99
641	TEXTBOOKS - NEW	18,901	340.72	1,789.46	21,030.87	12,107.99	1,455.16	7,467.72



**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Object Account Totals Through Nov 30, 2009**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
643	PERIODICALS - PRINT	5,298	0.00	358.08	5,656.53	4,464.99	156.00	1,035.54
644	INFORMATION ACCESS FEES	8,165	0.00	119.40	8,284.40	7,175.96	0.00	1,108.44
649	TAPES/CD/DVD/AUDIO VISUAL	5,976	0.00	1,254.37	7,230.25	4,271.57	0.00	2,958.68
650	SOFTWARE	86,097	550.00	10.99	86,657.97	47,666.77	13,671.00	25,320.20
700	PROPERTY	0	0.00	0.00	0.00	0.00	0.00	0.00
720	BUILDING IMPROVEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00
733	FURNITURE-ADDITIONAL	30,607	6,756.00	(278.07)	37,085.30	33,936.06	0.00	3,149.24
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	(3,442.21)	110,679.32	30,847.70	46,220.50	33,611.12
737	FURNITURE-REPLACEMENT	5,171	0.00	123.92	5,294.92	1,398.52	2,475.58	1,420.82
738	EQUIPMENT-REPLACEMENT	59,172	0.00	2,381.20	61,553.02	39,572.39	3,243.99	18,736.64
810	DUES AND FEES	44,767	0.00	100.00	44,866.56	31,242.46	743.00	12,881.10
820	DUES, SUBSCRIPTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
830	INTEREST EXPENSE	235,462	0.00	0.00	235,462.50	117,731.20	117,731.30	0.00
890	MISCELLANEOUS	29,550	0.00	0.00	29,550.00	7,774.80	8,362.62	13,412.58
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	0.00	800,000.00	0.00
920	CAPITAL RESERVE EXPENSE	50,000	0.00	0.00	50,000.00	50,000.00	0.00	0.00
<b>Total 10 - GENERAL FUND</b>		<b>\$19,620,482</b>	<b>\$62,898.67</b>	<b>\$0.00</b>	<b>\$19,683,380.67</b>	<b>\$6,282,743.42</b>	<b>\$11,827,932.02</b>	<b>\$1,572,705.23</b>

**Litchfield School District FY2010 Year-To-Date Budget Status Report**  
**Location Totals Through Nov 30, 2009**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
<b>10 - GENERAL FUND</b>									
Total 00 - DISTRICT-WIDE			\$4,310,292	\$3,890.47	(\$573,913.60)	\$3,740,268.89	\$1,110,630.32	\$2,262,172.81	\$367,465.76
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$45,106.98	\$43,388.55	\$4,737.79
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$50,255.00	\$4,621,158.63	\$1,619,245.07	\$2,680,205.12	\$321,708.44
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$1,364,827.32	\$2,824,452.22	\$292,765.76
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$32,712.93	\$326,058.60	\$6,018,082.71	\$1,848,403.11	\$3,653,296.63	\$516,382.97
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$294,530.62	\$364,416.69	\$69,644.51
<b>Total 10 - GENERAL FUND</b>			<b>\$19,620,482</b>	<b>\$62,898.67</b>	<b>\$0.00</b>	<b>\$19,683,380.67</b>	<b>\$6,282,743.42</b>	<b>\$11,827,932.02</b>	<b>\$1,572,705.23</b>