



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer

Memorandum

Date: December 8, 2010

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: November 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 November 30, 2010.

- Executive Summary Financial Analysis
- Revenue Analysis
- YTD Actual to Budget Report by Function
- YTD Actual to Budget Report by Object Account
- YTD Actual to Budget Report by Location

A YTD Actual to Budget Report Detail is distributed under separate cover.

Finance

The 2011 – 2012 budget review process continued to be the major activity during November.

Work on the annual audit continued, especially with ongoing activity on the federal single audit. We have just finalized the required management response and action plan on the two findings mentioned last month. The good news is that we have been advised that both findings are minor and should not change our status to a high risk audit. After reviewing the preliminary audit report, we requested one accounting change which has been made. We have received revised schedules and will be able to start work on the required Management Discussion & Analysis report shortly.

We have received notice of our allocation of the new federal Education Jobs grant from the state. Litchfield has been allocated \$386,912.96. Of this amount, \$215,170.55 for this fiscal year is being used by the state to offset some of their adequacy aid shortfall, so we will not see any additional funds for this

portion. The remaining \$171,742.41 can be used by the district either this year or next as additional or unanticipated revenues. At this time we are deferring use of those funds until the 2011 – 2012 school year by forecasting it as additional revenues to help offset some of the state funding loss.

Forecast

I am currently forecasting a year-end fund balance in the general fund of \$269,000.

Driver Education

At last month's NH ASBO professional development meeting we received an update from the NH DOE and NH Department of Safety on new regulations concerning driver's education. The new Saf-C 3100 regulations went into full enforcement on January 1, 2010. While there are a number of additional responsibilities put on the district including additional record keeping, policies and procedures, and evaluation by high school administrative staff, there is also a financial impact as well. Districts may choose to outsource its driver education but it must be accounted for as a district provided operation. As a result of these new regulations, we will be moving driver education into the district's operating budget under the self-funded programs function.

Buildings & Grounds

Our vendor completed the additional test drillings in the CHS slab and track areas. We are currently waiting for the results of the lab tests.

Technology

We have completed the migration of our users to the new Exchange server. Work on upgrading the district's wireless access capabilities has started. This month we completed the upgrade of the first floor at CHS as well as running most of the new wire for the second floor.

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 2010

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	\$ 9,454,637.76		
ANTICIPATED REVENUE	\$ 9,536,833.60	\$ 18,991,471.36	
TOTAL REVENUE AND CREDITS			\$ 19,782,355.94

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	\$ (6,152,447.00)		
Encumbered Balance	\$ (11,773,441.28)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (17,925,888.28)	
AVAILABLE BUDGET			\$ 1,821,847.30
FORECASTED ROY EXPENDITURES			\$ 1,587,534.30

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 18,991,471.36		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,782,355.94	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,513,422.58	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 268,933.36

Litchfield 2010 - 2011 Budget --- November 2010 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 11/30/2010	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
Town Payments - Property Tax	\$ 10,136,035.00		\$ 5,029,206.18	\$ 5,106,828.82
Town Payments - State Education Taxes	\$ 1,807,825.00		\$ 1,659,814.40	\$ 148,010.60
State Educational Grant	\$ 6,147,683.00		\$ 2,459,074.00	\$ 3,688,609.00
Catastrophic Aid	\$ 214,385.00			\$ 214,385.00
School Building Aid	\$ 260,786.84		\$ 130,393.42	\$ 130,393.42
Kindergarten Aid	\$ 204,236.00	\$ 22,000.00	\$ 93,411.00	\$ 132,825.00
Tuition from other LEA's				\$ -
Tuition from Individuals	\$ 2,000.00	\$ 2,620.36	\$ 4,620.36	\$ -
Tuition Summer Camp				\$ -
Tuition Pre-School	\$ 13,000.00		\$ 4,635.00	\$ 8,365.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00		\$ 969.25	\$ 7,030.75
Medicaid	\$ 60,000.00		\$ 24,837.42	\$ 35,162.58
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 210.00	\$ 1,790.00
Self-Funded Program - School	\$ 69,000.00		\$ 32,465.26	\$ 36,534.74
Self-Funded Program - Adult Education	\$ 18,900.00		\$ 2,405.00	\$ 16,495.00
Town Impact Fees				\$ -
Other	\$ 5,000.16	\$ 10,000.00	\$ 12,596.47	\$ 2,403.69
Total Fund 10	\$ 18,956,851.00	\$ 34,620.36	\$ 9,454,637.76	\$ 9,536,833.60
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 482,905.00		\$ 118,261.93	\$ 364,643.07
Food Service Sales - Catering	\$ 9,238.00		\$ 1,743.40	\$ 7,494.60
Food Service Sales - Vending	\$ 1,071.00		\$ 214.31	\$ 856.69
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		\$ 17,938.63	\$ 54,237.37
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00		\$ 18.50	\$ 281.50
Total Fund 21	\$ 605,128.00	\$ (9,814.00)	\$ 143,330.06	\$ 451,983.94
Fund 22 (Grants Fund)				
Title I	\$ 319,287.39			\$ 319,287.39
Title I	\$ 1,669.61		\$ 1,669.61	\$ -
Title II				\$ -
Title IV (Safe & Drug Free Schools)				\$ -
Title V				\$ -
Preschool Grant				\$ -
IDEA Grant (Disabilities)	\$ 290,000.00			\$ 290,000.00
State Coalition Grant				\$ -
Technology				\$ -
ARRA Grants	\$ 160,000.00		\$ 19,266.95	\$ 140,733.05
First Robotics		\$ 2,500.00	\$ 2,500.00	\$ -
eRate Program Credits (Non-Revenue)			\$ -	
Total Fund 22	\$ 770,957.00	\$ 2,500.00	\$ 23,436.56	\$ 750,020.44
TOTAL REVENUES	\$ 20,332,936.00	\$ 27,306.36	\$ 9,621,404.38	\$ 10,738,837.98

Litchfield School District FY2011 Year-To-Date Budget Status Report
Function Account Totals Through Dec 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	\$7,896,020	\$33,798.47	(\$43,059.38)	\$7,886,759.20	\$2,244,056.54	\$5,290,718.93	\$351,983.73	4.46%
	1201 -	SPECIAL EDUCATION PRGMS	\$2,530,068	\$19,191.15	(\$40,183.00)	\$2,509,076.16	\$745,089.82	\$1,396,579.61	\$367,406.73	14.64%
	1301 -	VOCATIONAL EDUCATION PRGM	\$27,040	\$0.00	\$0.00	\$27,039.83	\$0.00	\$0.00	\$27,039.83	100.00%
	1410 -	CO-CURRICULAR ACTIVITIES	\$91,685	\$0.00	\$0.00	\$91,685.19	\$6,805.67	\$88,402.24	(\$3,522.72)	(3.84%)
	1420 -	ATHLETIC ACTIVITIES	\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$142,548.56	\$145,919.98	\$55,771.05	16.20%
	1490 -	STUDENT ACTIVITIES	\$1,500	\$0.00	\$0.00	\$1,500.00	\$512.22	\$0.00	\$987.78	65.85%
	1501 -	SELF-FUNDED PROGRAMS	\$69,000	\$0.00	\$300.00	\$69,300.00	\$32,578.96	\$0.00	\$36,721.04	52.99%
	1601 -	ADULT EDUCATION	\$25,559	\$0.00	\$0.00	\$25,559.28	\$3,870.18	\$5,468.36	\$16,220.74	63.46%
	2120 -	GUIDANCE SERVICES	\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$187,273.99	\$381,773.45	\$57,825.08	9.22%
	2134 -	NURSE SERVICES	\$228,037	\$0.00	\$0.00	\$228,037.27	\$70,374.76	\$151,683.60	\$5,978.91	2.62%
	2140 -	PSYCHOLOGICAL SERVICES	\$178,862	\$0.00	\$0.00	\$178,862.32	\$48,323.68	\$110,413.48	\$20,125.16	11.25%
	2150 -	SPEECH SERVICES	\$317,063	\$0.00	\$33,000.00	\$350,062.55	\$102,821.57	\$242,650.96	\$4,590.02	1.31%
	2160 -	OT/PT SERVICES	\$121,143	\$0.00	\$0.00	\$121,143.48	\$25,591.40	\$53,488.81	\$42,063.27	34.72%
	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	\$0.00	\$62,636.01	\$22,686.49	\$0.00	\$39,949.52	63.78%
	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	\$0.00	\$90,313.90	\$27,826.04	\$11,478.99	\$51,008.87	56.48%
	2222 -	LIBRARY SERVICES	\$303,812	\$67.94	\$0.00	\$303,880.15	\$91,546.40	\$198,824.66	\$13,509.09	4.45%
	2223 -	AUDIOVISUAL SERVICES	\$5,316	\$0.00	\$0.00	\$5,315.80	(\$161.77)	\$0.00	\$5,477.57	103.04%
	2225 -	COMPUTER INSTRUCTION	\$19,810	\$6,473.00	\$1,261.00	\$27,544.00	\$16,644.99	\$1,578.28	\$9,320.73	33.84%
	2311 -	SCHOOL BOARD	\$43,411	\$0.00	\$0.00	\$43,411.09	\$17,357.92	\$24,757.13	\$1,296.04	2.99%
	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	\$1,034.55	\$3,844.47	\$486.45	9.07%
	2314 -	ELECTION SERVICES	\$2,128	\$0.00	\$0.00	\$2,127.90	\$0.00	\$222.83	\$1,905.07	89.53%
	2317 -	AUDIT	\$20,000	\$0.00	\$0.00	\$20,000.00	\$12,500.00	\$0.00	\$7,500.00	37.50%
	2318 -	LEGAL SERVICES	\$30,000	\$0.00	\$0.00	\$30,000.00	\$6,883.50	\$616.50	\$22,500.00	75.00%
	2320 -	DISTRICT ADMINISTRATION	\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$114,766.84	\$143,352.62	\$62,920.81	19.60%
	2332 -	SPECIAL SERVICES ADMIN	\$201,301	\$0.00	\$0.00	\$201,300.89	\$79,619.11	\$115,636.08	\$6,045.70	3.00%
	2410 -	SCHOOL ADMINISTRATION	\$1,176,698	\$0.00	\$0.00	\$1,176,697.97	\$481,152.31	\$650,447.80	\$45,097.86	3.83%
	2490 -	OTHER SUPPORT SERVICES	\$12,965	\$476.00	\$0.00	\$13,441.35	\$1,456.24	\$2,504.35	\$9,480.76	70.53%
	2510 -	BUSINESS/FINANCE OFFICE	\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$110,867.29	\$150,628.91	\$34,807.08	11.75%
	2610 -	CUSTODIAL SERVICES	\$855,570	\$0.00	(\$400.00)	\$855,170.39	\$305,391.71	\$437,342.23	\$112,436.45	13.15%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Function Account Totals Through Dec 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	\$845,296	\$80,587.00	(\$67,396.21)	\$858,486.77	\$302,025.93	\$459,735.16	\$96,725.68	11.27%
2630		GROUNDS SERVICES	\$192,125	\$3,470.00	\$0.00	\$195,595.03	\$72,185.21	\$98,932.19	\$24,477.63	12.51%
2640		NON-INSTRUCTIONAL EQUIP	\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$83,794.85	\$30,020.29	\$16,325.94	12.54%
2660		EMERGENCY MANAGEMENT	\$4,525	\$0.00	\$0.00	\$4,525.00	\$488.58	\$314.16	\$3,722.26	82.26%
2721		TRANSPORTATION (REGULAR)	\$436,389	\$0.00	\$0.00	\$436,388.65	\$126,894.68	\$298,864.77	\$10,629.20	2.44%
2722		TRANSPORTATION(SPECIAL)	\$231,300	\$0.00	\$0.00	\$231,300.00	\$66,851.89	\$160,188.11	\$4,260.00	1.84%
2723		TRANSPORTATION (VOC ED)	\$36,000	\$0.00	\$0.00	\$36,000.00	\$11,600.00	\$23,400.00	\$1,000.00	2.78%
2724		TRANSPORTATION (ATHLETIC)	\$60,522	\$0.00	\$0.00	\$60,521.77	\$21,640.44	\$25,108.58	\$13,772.75	22.76%
2725		TRANSPORTATION (FT/COCUR)	\$14,656	\$0.00	\$0.00	\$14,656.34	\$0.00	\$0.00	\$14,656.34	100.00%
2830		HR STAFF SERVICES	\$108,119	\$0.00	\$0.00	\$108,118.56	\$41,962.80	\$54,312.35	\$11,843.41	10.95%
2840		TECHNOLOGY SERVICES	\$272,139	\$88,870.85	\$7,035.00	\$368,044.89	\$215,163.14	\$90,490.26	\$62,391.49	16.95%
2900		BENEFITS & FIXED CHARGES	(\$114,082)	\$0.00	\$234,313.00	\$120,231.13	\$2,938.45	\$0.00	\$117,292.68	97.56%
4200		SITE IMPROVEMENTS	\$9,000	\$40,393.00	(\$9,000.00)	\$40,393.00	\$27,127.81	\$4,471.39	\$8,793.80	21.77%
4300		ARCHITECT & ENG PLANS	\$10,000	\$13,220.00	(\$10,000.00)	\$13,220.00	\$11,839.00	\$1,888.50	(\$507.50)	(3.84%)
4600		BUILDING IMPROVEMENT	\$215,963	\$91,350.00	(\$85,600.00)	\$221,713.00	\$171,563.00	\$20,650.00	\$29,500.00	13.31%
5100		DEBT SERVICES	\$993,462	\$0.00	\$0.00	\$993,462.50	\$96,731.25	\$896,731.25	\$0.00	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	\$6,152,447.00	\$11,773,441.28	\$1,821,847.30	9.23%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Object Account Totals Through Dec 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	8,795,222	0.00	(57,274.41)	8,737,947.30	2,616,967.88	5,957,258.85	163,720.57	1.87%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	280,582.71	374,983.60	3,104.84	0.47%
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	32,642.27	68,954.16	13,120.82	11.44%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	191,358.64	403,916.51	1,676.93	0.28%
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	31,807.32	4,738.00	55,413.96	60.26%
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	28,105.00	0.00	87,895.00	75.77%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	12,170.64	1,431.84	41,397.52	75.27%
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	6,615.19	0.00	20,484.81	75.59%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	488,361.62	1,232,942.02	6,937.16	0.40%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	44,421.48	111,335.64	1,877.47	1.19%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	5,118.28	11,426.00	(165.96)	(1.01%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	7,329.12	16,528.60	4,704.80	16.47%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	239,097.57	503,507.27	40,183.60	5.13%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	51,131.94	75,128.14	9,744.23	7.16%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	177,531.36	417,108.56	23,842.18	3.85%
250	UNEMPLOYMENT	18,236	0.00	0.00	18,236.00	1.47	0.00	18,234.53	99.99%
260	WORKERS COMPENSATION	44,615	0.00	(127.34)	44,487.84	12,689.32	0.00	31,798.52	71.48%
270	COURSE REIMB./NON-UNION	4,245	0.00	0.00	4,245.00	0.00	0.00	4,245.00	100.00%
271	COURSE REIMB./UNION	41,000	3,624.00	0.00	44,624.00	12,032.00	10,431.00	22,161.00	49.66%
272	CONF/WORKSHOP REIMBURSE	28,770	1,000.00	0.00	29,769.50	7,565.00	2,304.00	19,900.50	66.85%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	984.50	0.00	1,751.50	64.02%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	6,176.92	1,047.99	21,417.51	74.78%
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	2,423.92	282.70	7,216.38	72.72%
330	PROFESSIONAL SERVICES	315,809	27,990.79	51,531.90	395,331.34	98,617.54	160,236.97	136,476.83	34.52%
331	AUDIT SERVICES	20,000	0.00	0.00	20,000.00	12,500.00	0.00	7,500.00	37.50%
332	TUTOR SERVICES	5,000	182.96	0.00	5,182.96	0.00	182.96	5,000.00	96.47%
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	756.00	19,244.00	5,292.87	20.93%
339	ATHLETIC TRAINER SERVICES	32,000	0.00	0.00	32,000.00	11,096.25	20,903.75	0.00	0.00%
391	GAME OFFICIALS	38,496	0.00	0.00	38,495.50	25,000.33	11,000.17	2,495.00	6.48%
411	UTILITIES-WATER	31,316	0.00	0.00	31,316.26	9,868.25	21,448.01	0.00	0.00%
412	UTILITIES-SEWER	8,763	0.00	0.00	8,763.00	0.00	0.00	8,763.00	100.00%
421	UTILITIES-DISPOSAL	22,316	0.00	190.40	22,506.48	9,376.60	10,929.37	2,200.51	9.78%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	0.00	43,973.00	0.00	0.00%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Object Account Totals Through Dec 1, 2010

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	(100,940.89)	313,205.51	136,525.04	19,578.29	157,102.18	50.16%
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	7,776.39	0.00	1,223.61	13.60%
433	CONTRACTOR REPAIR & MAINT	78,009	2,000.00	(2,000.00)	78,009.00	45,802.00	34,132.00	(1,925.00)	(2.47%)
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	43,510.24	44,483.78	2,393.75	2.65%
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	118,313.00	10,650.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	1,080.34	1,456.00	125.34	4.71%
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	16,785.90	19,624.08	8,450.52	18.84%
450	SITE DEVELOPMENT	9,000	40,393.00	(9,000.00)	40,393.00	27,127.81	4,471.39	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	0.00	772,866.76	226,987.01	507,561.46	38,318.29	4.96%
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	12,747.89	0.00	11,527.11	47.49%
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	19,308.87	0.00	15,495.13	44.52%
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	6,193.72	3,636.00	9,873.28	50.11%
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	1,899.80	0.00	7,800.20	80.41%
550	PRINTING & BINDING	13,175	0.00	0.00	13,175.00	7,873.11	0.00	5,301.89	40.24%
561	TUITION	36,040	0.00	0.00	36,039.83	2,659.00	65.00	33,315.83	92.44%
569	HANDICAPPED TUITION	735,700	107.12	0.00	735,807.12	259,545.41	288,697.66	187,564.05	25.49%
580	TRAVEL	31,430	0.00	182.00	31,612.07	4,228.42	3,660.30	23,723.35	75.05%
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	(4,529.85)	405,608.61	177,735.01	27,203.52	200,670.08	49.47%
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	1,097.74	453.00	2,949.26	65.54%
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	83,464.84	216,460.70	(122.40)	(0.04%)
623	UTIL-BOTTLED GAS	85,989	0.00	0.00	85,989.05	4,195.09	84,511.91	(2,717.95)	(3.16%)
624	FUEL OIL	93,399	0.00	0.00	93,399.46	0.00	98,216.00	(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	86.00	8.27	705.73	88.22%
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	(33,306.97)	77,648.22	58,756.93	4,929.71	13,961.58	17.98%
641	TEXTBOOKS - NEW	5,363	1,149.81	850.00	7,362.51	2,882.06	2,718.02	1,762.43	23.94%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	3,393.87	14.95	1,761.06	34.06%
644	INFORMATION ACCESS FEES	7,198	0.00	48.00	7,246.00	4,888.97	550.00	1,807.03	24.94%
649	TAPES/CD/DVD/AUDIO VISUAL	4,255	0.00	(607.90)	3,646.84	770.00	0.00	2,876.84	78.89%
650	SOFTWARE	59,458	5,565.90	712.00	65,735.65	52,734.88	729.32	12,271.45	18.67%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Object Account Totals Through Dec 1, 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	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	0.00	0.00	0.00%
734	EQUIPMENT-ADDITIONAL	14,180	23,780.44	(7,183.00)	30,777.44	17,337.10	0.00	13,440.34	43.67%
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	(2,731.06)	124,975.43	105,113.78	9,335.22	10,526.43	8.42%
810	DUES AND FEES	42,271	0.00	18.00	42,289.35	27,414.74	931.50	13,943.11	32.97%
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	96,731.25	96,731.25	0.00	0.00%
890	MISCELLANEOUS	29,555	476.00	234,313.00	264,344.35	6,717.35	11,388.84	246,238.16	93.15%
910	PRINCIPAL REDEMPTION	800,000	0.00	0.00	800,000.00	0.00	800,000.00	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	\$6,152,447.00	\$11,773,441.28	\$1,821,847.30	9.23%

Litchfield School District FY2011 Year-To-Date Budget Status Report
Location Totals Through Dec 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			\$4,200,650	\$99,268.48	(\$368,799.78)	\$3,931,118.51	\$1,021,415.31	\$2,178,620.06	\$731,083.14	18.60%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$37,775.97	\$29,440.93	\$33,687.56	33.39%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$174,957.21)	\$4,427,630.55	\$1,493,000.23	\$2,741,135.75	\$193,494.57	4.37%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$1,458,813.48	\$2,873,150.51	\$204,705.77	4.51%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$406,784.20	\$6,027,540.96	\$1,865,452.62	\$3,602,036.83	\$560,051.51	9.29%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$275,989.39	\$349,057.20	\$98,824.75	13.65%
Total 10 - GENERAL FUND			\$19,327,416	\$420,319.58	\$0.00	\$19,747,735.58	\$6,152,447.00	\$11,773,441.28	\$1,821,847.30	9.23%