

LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

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Equal Opportunity Employer



Memorandum

Date: November 9, 2009

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: October 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 October 31, 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 was the major effort for October. The Superintendent's requested budget for 2011 was presented to the Board ahead of schedule. The requested 2011 general fund operating budget totals \$19,545,233, a decrease of \$75,249 from the approved 2010 budget. The Food Service fund budget totals \$606,078, a reduction of \$16,076 from the 2010 approved budget. The Grants fund budget totals \$770,000, an increase of \$235,000 from the approved 2010 budget. This large increase reflects an expected over expenditure in the fund this year not including ARRA grants, as well as an estimated \$120,000 in ARRA grants in 2011.

No progress has been made on the 2009 annual audit. We are still waiting for the draft audit from our auditors in order to write the required Management Discussion & Analysis (MD&A) report.

We received the final GASB-45 report from our consultant and will present it to the Board when we present the final 2009 audit.

The NH DRA wanted to adjust our Revised Estimated Revenues report (MS-24) to reclassify \$212,109 of state kindergarten aid to building aid. I was pleased to note that when I received the final copies of the tax rate setting paperwork they reversed their decision and reported it all as kindergarten aid.

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 \$14,000.

We are significantly overspending the grants fund appropriated budget due to federal ARRA (stimulus) grants. As of the end of October we are forecasting an overspend in the grants fund in excess of \$170,000 with more grants expected. We will need to hold an RSA 198:20 (b) hearing prior to June 30, 2010 to accept the unanticipated ARRA revenues in order to adjust the appropriated budget for this fund.

2009 – 2010 Budget Status

Deb Mahoney and I still have not had time to complete our initial analysis of salaries and benefits to budget. Salaries are running under budget due to staff turnover but we do need to verify that the encumbering of benefits is working correctly.

Buildings & Grounds

It appears that we will be receiving a 24 x 70 double wide portable donation from the Hudson Town Library which we will place at CHS for storage. Right now we are working on the paperwork to finalize the deal.

We have received Primex's report of the Campbell track. They have confirmed that the current condition can lead to severe injuries and has recommended that we identify and mitigate the problem as soon as practical. I have asked that this item be added to tomorrow's night's agenda for a recommendation to close the track until we can repair it. District staff can patch the track but it requires three days of 68 degree weather which we can't expect until after the spring track season.

Technology

We completed our changeover to our new data communications provider – One Communications.

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 October 2009

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	\$ 7,170,046.98		
ANTICIPATED REVENUE	\$ 11,892,220.05	\$ 19,062,267.03	
TOTAL REVENUE AND CREDITS			\$ 19,697,722.70

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)	\$ -	\$ 62,898.67	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 19,683,380.67

EXPENSES			
Expended Year-to-Date	\$ (4,841,350.92)		
Encumbered Balance	\$ (13,078,443.27)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (17,919,794.19)	
AVAILABLE BUDGET			\$ 1,763,586.48
FORECASTED ROY EXPENDITURES			\$ 1,763,586.48

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,062,267.03		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,697,722.70	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,683,380.67	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 14,342.03

Litchfield 2009 - 2010 Budget --- October 2009 Revenue Analysis

	Budgeted Revenues (MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 10/31/2009	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
Town Payments - Property Tax	\$ 10,217,075.00		\$ 5,729,297.21	\$ 4,487,777.79
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	\$ 1,000.00	\$ 2,000.00	\$ -
Tuition Summer Camp	\$ -			\$ -
Tuition Pre-School	\$ 14,000.00		\$ 1,300.00	\$ 12,700.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00		\$ 2,579.57	\$ 7,420.43
Medicaid	\$ 60,000.00		\$ 34,686.27	\$ 25,313.73
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 105.00	\$ 1,895.00
Self-Funded Program - School	\$ 44,190.00		\$ 22,981.06	\$ 21,208.94
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
Total Fund 10	\$ 19,047,925.00	\$ 14,342.03	\$ 7,170,046.98	\$ 11,892,220.05
Fund 21 (Food Service)				
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		\$ 7,336.30	\$ 48,663.70
USDA Commodities	\$ 22,000.00			\$ 22,000.00
Interest	\$ -	\$ 150.00	\$ 70.34	\$ 79.66
Total Fund 21	\$ 622,154.00	\$ 422.08	\$ 83,938.06	\$ 538,638.02
Fund 22 (Federal Funds)				
Title I	\$ 245,000.00		\$ 1,654.27	\$ (1,654.27)
Title II			\$ 3,850.62	\$ (3,850.62)
Title IV (Safe & Drug Free Schools)				\$ -
Title V				\$ -
Preschool Grant				\$ -
IDEA Grant (Disabilities)	\$ 290,000.00		\$ (1,424.15)	\$ 291,424.15
SCASS				\$ -
State Coalition Grant				\$ -
eRate Program Credits (Non-Revenue)				\$ -
Total Fund 22	\$ 535,000.00	\$ -	\$ 4,080.74	\$ 530,919.26
TOTAL REVENUES	\$ 20,205,079.00	\$ 14,764.11	\$ 7,258,065.78	\$ 12,961,777.33

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Nov 2, 2009

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND									
	1100 - REGULAR EDUCATION PRGMS		\$7,802,518	\$7,192.21	(\$2,928.45)	\$7,806,781.94	\$1,651,292.19	\$5,653,005.82	\$502,483.93
	1201 - SPECIAL EDUCATION PRGMS		\$2,465,724	\$960.98	\$32,413.60	\$2,499,098.20	\$545,358.94	\$1,660,020.27	\$293,718.99
	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	\$86,893.77	\$10,018.75
	1420 - ATHLETIC ACTIVITIES		\$361,493	\$0.00	\$0.00	\$361,492.86	\$94,384.12	\$202,566.40	\$64,542.34
	1490 - STUDENT ACTIVITIES		\$1,850	\$0.00	\$0.00	\$1,850.00	(\$41.60)	\$336.68	\$1,554.92
	1501 - SELF-FUNDED PROGRAMS		\$44,190	\$0.00	\$0.00	\$44,190.00	\$26,951.60	\$0.00	\$17,238.40
	1601 - ADULT EDUCATION		\$23,585	\$178.50	\$0.00	\$23,763.25	\$1,140.11	\$2,308.61	\$20,314.53
	2120 - GUIDANCE SERVICES		\$609,689	\$520.72	\$0.00	\$610,210.15	\$145,740.69	\$392,436.28	\$72,033.18
	2134 - NURSE SERVICES		\$217,756	\$0.00	\$0.00	\$217,755.62	\$47,604.20	\$163,906.62	\$6,244.80
	2140 - PSYCHOLOGICAL SERVICES		\$177,899	\$344.00	\$0.00	\$178,242.93	\$33,781.91	\$126,290.16	\$18,170.86
	2150 - SPEECH SERVICES		\$327,204	\$0.00	\$0.00	\$327,203.77	\$58,040.37	\$187,281.97	\$81,881.43
	2160 - OT/PT SERVICES		\$121,034	\$0.00	\$0.00	\$121,034.01	\$24,432.83	\$90,517.08	\$6,084.10
	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	\$34,722.07	\$64,712.79	\$13,060.32
	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	\$22,702.04	\$7,791.36	\$65,410.54
	2222 - LIBRARY SERVICES		\$297,066	\$0.00	\$0.00	\$297,066.27	\$62,242.81	\$208,675.91	\$26,147.55
	2223 - AUDIOVISUAL SERVICES		\$9,893	\$0.00	\$0.00	\$9,893.30	\$4,613.76	\$703.08	\$4,576.46
	2225 - COMPUTER INSTRUCTION		\$90,318	\$719.29	\$593.95	\$91,631.43	\$49,126.16	\$1,193.48	\$41,311.79
	2311 - SCHOOL BOARD		\$41,052	\$0.00	\$0.00	\$41,052.26	\$14,718.91	\$25,817.19	\$516.16
	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	\$10,400.38	\$13,599.62	\$1,000.00
	2320 - DISTRICT ADMINISTRATION		\$320,748	\$0.00	\$0.00	\$320,747.85	\$95,501.41	\$161,763.98	\$63,482.46
	2332 - SPECIAL SERVICES ADMIN		\$197,721	\$0.00	\$0.00	\$197,721.16	\$62,911.28	\$129,517.76	\$5,292.12
	2410 - SCHOOL ADMINISTRATION		\$1,148,989	\$0.00	\$1,159.00	\$1,150,147.66	\$387,752.34	\$711,929.59	\$50,465.73
	2490 - OTHER SUPPORT SERVICES		\$14,400	\$0.00	(\$1,000.00)	\$13,400.00	\$699.00	\$724.00	\$11,977.00
	2510 - BUSINESS/FINANCE OFFICE		\$298,427	\$14,750.00	\$0.00	\$313,177.12	\$99,081.27	\$187,835.35	\$26,260.50
	2610 - CUSTODIAL SERVICES		\$843,460	\$0.00	\$0.00	\$843,460.15	\$246,055.86	\$524,536.00	\$72,868.29
	2620 - BUILDING SERVICES		\$924,158	\$0.00	(\$5,067.98)	\$919,090.49	\$201,325.17	\$390,873.36	\$326,891.96
	2630 - GROUNDS SERVICES		\$194,103	\$0.00	\$0.00	\$194,102.59	\$49,100.71	\$82,852.54	\$62,149.34

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Function Account Totals Through Nov 2, 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	\$55,131.92	\$36,375.65	\$28,007.06
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$0.00	\$5,014.63	\$529.14	\$1,164.40	\$3,321.09
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$83,550.96	\$346,837.69	\$12,279.40
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	(\$32,413.60)	\$188,952.40	\$43,323.44	\$144,716.56	\$912.40
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$2,025.60	\$35,309.40	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$15,815.78	\$20,612.16	\$22,672.63
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$1,007.86	\$0.00	\$9,486.88
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$35,252.00	\$68,964.57	\$5,423.66
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$917.40	\$326,276.41	\$97,089.63	\$108,177.92	\$121,008.86
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	\$119,015.93	\$1,500.00	(\$42,661.93)
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	\$170,846.86	\$43,640.02	\$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	\$63,238.68	\$247,475.10	(\$310,713.78)
5252 - CAPITAL RES FUND TRANSFER			\$50,000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
Total 10 - GENERAL FUND			\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$4,841,350.92	\$13,078,443.27	\$1,763,586.48

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Nov 2, 2009

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND								
110	SALARIES	8,968,715	0.00	(61,184.00)	8,907,530.52	2,013,575.35	6,861,238.33	32,716.84
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	220,523.95	409,072.10	36,280.95
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	22,840.43	80,876.82	(11,545.33)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	133,410.30	458,308.80	62,075.91
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	24,220.23	2,100.00	39,939.52
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	21,444.91	544.25	99,010.84
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	5,100.00	801.09	49,098.91
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	7,307.25	0.00	23,242.75
211	HEALTH INSURANCE	1,538,457	0.00	(1,000.00)	1,537,457.48	306,367.45	1,193,765.72	37,324.31
212	DENTAL INSURANCE	144,270	0.00	0.00	144,270.36	31,706.14	123,147.86	(10,583.64)
213	LIFE INSURANCE	15,601	0.00	(72.00)	15,528.60	3,416.30	11,863.92	248.38
214	DISABILITY INSURANCE	27,029	0.00	(135.60)	26,893.45	5,672.32	19,852.96	1,368.17
220	SOCIAL SECURITY	794,507	0.00	(4,680.65)	789,825.88	183,008.76	580,701.97	26,115.15
231	NON-TEACHER RETIREMENT	136,946	0.00	0.00	136,945.69	45,437.24	96,691.14	(5,182.69)
232	TEACHER RETIREMENT	538,098	0.00	(3,456.13)	534,641.96	125,245.39	449,013.43	(39,616.86)
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	10,970.15	0.00	51,241.53
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	11,696.57	4,014.00	30,115.62
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	0.00	39,041.50	6,988.00	1,912.85	30,140.65
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	1,831.50	1,166.50	0.00
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	1,452.34	545.00	27,250.66
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	4,962.86	1,653.36	4,963.78
325	TESTING PROTOCOLS	11,093	344.00	(100.00)	11,337.00	242.69	4,590.85	6,503.46
330	PROFESSIONAL SERVICES	329,973	6,005.00	70,779.24	406,757.24	74,559.80	158,251.45	173,945.99
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	0.00	5,000.00
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	8,144.15	3,855.85	8,000.00
339	ATHLETIC TRAINER SERVICES	36,260	0.00	0.00	36,260.00	7,590.00	28,670.00	0.00
391	GAME OFFICIALS	41,894	0.00	0.00	41,894.50	13,964.17	24,266.33	3,664.00
411	UTILITIES-WATER	30,651	0.00	0.00	30,651.00	7,809.30	29,990.70	(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 2, 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	6,640.19	13,423.47	9,715.34
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	0.00	0.00	43,973.00
430	REPAIRS & MAINTENANCE	327,400	0.00	(6,075.74)	321,324.06	112,378.81	21,312.57	187,632.68
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	44,038.78	28,474.00	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	39,586.35	40,915.10	5,899.62
441	LEASE PAYMENT - MODULAR	132,434	0.00	0.00	132,434.00	114,763.00	14,200.00	3,471.00
442	EQUIP RENTAL	9,840	0.00	258.10	10,098.10	2,860.14	3,248.00	3,989.96
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	12,420.20	20,728.40	10,994.40
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	118,415.93	1,500.00	(42,061.93)
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	145,723.64	547,475.81	63,671.91
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	7,893.77	3,887.14	19,930.85
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	11,999.00	5,069.17	49,207.83
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	0.00	20,844.00	8,511.49	3,618.00	8,714.51
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	3,428.51	9,571.49	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	32,413.60	543,913.60	148,094.96	395,818.60	0.04
580	TRAVEL	46,165	0.00	0.00	46,165.07	1,682.26	6,910.33	37,572.48
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	(5,993.29)	469,265.32	202,814.01	57,612.70	208,838.61
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	699.00	724.00	3,077.00
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	60,520.88	225,067.12	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	3,205.67	94,619.57	0.00
624	FUEL OIL	153,559	0.00	0.00	153,559.15	0.00	0.00	153,559.15
626	FUEL	17,279	0.00	0.00	17,279.40	0.00	0.00	17,279.40
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	5,284.86	65,780.28	20,139.92	17,782.55	27,857.81
641	TEXTBOOKS - NEW	18,901	340.72	0.00	19,241.41	3,321.45	8,856.77	7,063.19

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Nov 2, 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	3,247.59	1,373.40	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	1,242.12	7,218.00	3,694.06	30.90	3,493.04
650	SOFTWARE	86,097	550.00	10.99	86,657.97	45,471.77	3,356.00	37,830.20
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	(243.00)	37,120.37	31,020.06	2,364.00	3,736.31
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	1,840.27	115,961.80	22,387.05	41,812.00	51,762.75
737	FURNITURE-REPLACEMENT	5,171	0.00	159.00	5,330.00	589.26	3,324.85	1,415.89
738	EQUIPMENT-REPLACEMENT	59,172	0.00	2,039.21	61,211.03	34,572.39	5,468.00	21,170.64
810	DUES AND FEES	44,767	0.00	100.00	44,866.56	25,409.46	686.00	18,771.10
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	6,287.03	9,114.25	14,148.72
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
Total 10 - GENERAL FUND		\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$4,841,350.92	\$13,078,443.27	\$1,763,586.48

Litchfield School District FY2010 Year-To-Date Budget Status Report
Location Totals Through Nov 2, 2009

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
10 - GENERAL FUND									
Total 00 - DISTRICT-WIDE			\$4,310,292	\$3,890.47	(\$543,913.60)	\$3,770,268.89	\$902,290.66	\$2,564,621.12	\$303,357.11
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$35,525.79	\$52,965.64	\$4,741.89
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$53,755.00	\$4,624,658.63	\$1,281,488.69	\$2,939,767.89	\$403,402.05
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$1,030,201.78	\$3,082,202.58	\$369,640.94
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$32,712.93	\$292,558.60	\$5,984,582.71	\$1,355,322.27	\$4,018,059.42	\$611,201.02
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$236,521.73	\$420,826.62	\$71,243.47
Total 10 - GENERAL FUND			\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$4,841,350.92	\$13,078,443.27	\$1,763,586.48