



# LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

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Equal Opportunity Employer

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## Memorandum

**Date:** November 10, 2010

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

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

**From:** Steve Martin, Business Administrator

**Subj:** October 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 October 31, 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 majority of our effort in October was working on developing the 2011 – 2012 budget. The Superintendent's budget was submitted to the board on November 3, 2010. Subsequent to the submission, the SAU needed to make a \$14,000 increase adjustment in the district-wide guidance (1000212000-650) account to cover NWEA testing fees which were not included in the November 3 budget submission. The general fund requested budget after this adjustment totaled \$18,675,706, a reduction of \$651,710 from the current year's approved budget.

We also began working on the default budget. The administrative team reviewed all of the staff reductions in the requested budget to determine which of those reductions could be made without having an impact on maintaining the current level of services. Due to the minor impact in average class size, the following positions were determined to be excludable from the default budget: 1 GMS monitor, 2 GMS classroom teachers, 1 LMS classroom teacher, 1 LMS SPED teacher, 2 CHS classroom teachers,

and 1 CHS SPED teacher. All other current positions that were not included in the requested budget were determined to be needed to maintain the current level of services and will be included in the default budget.

Our auditors completed the field work on our annual audit. They needed to return to complete the federal single audit on the ARRA monies used by the state as part of their adequacy aid payments. The auditors identified two findings. One was that furniture items over \$100 purchased with federal monies were not being tagged as equipment. The second had to do with the required certification letters when an employee was only partially funded by federal monies. The district will be providing the required response and corrective action plan to remedy the findings.

The tax rate was set by DRA. Based on the new net assessed valuation of the town, the school tax rate was set at \$12.62 for the local component and \$2.35 for the state school tax component for a total of \$14.97. When restated using the 2009 net assessed valuation, the local school tax rate was \$10.50 and the state school tax rate was \$1.93 for a total of \$12.43. This was a reduction from last year's school tax rate of \$0.11 or 0.88%.

### Forecast

I am currently forecasting a year-end fund balance in the general fund of \$259,000.

Our unemployment compensation bill came in at \$37,994. This was well over the budgeted \$18,236. This increase was due to higher claims filed by district employees as well as the \$2,000 increase in the wage base.

We received some good news from the state. We will be getting an additional \$22,000 in state kindergarten aid. This money is covering some of our over expenditure in setting up the kindergarten portables. The state had some monies left over from other districts that did not use all of their allocation and we requested the additional reimbursement. This will increase the 2011 year-end fund balance.

### Buildings & Grounds

We received the follow-up consultant's report on the moisture problems at CHS. We will be discussing this as a separate agenda item. In summary, they have recommended two additional tests. One would drill nine holes in the slab inside the building and the vapor barrier and test the soil both above and below the vapor barrier. The other is additional soil testing around the track. The estimated additional cost of these tests is \$6,000 (without patching the vapor barrier). This would be an out-of-budget expense but it is the only way we can try to get a recommended solution to the moisture problems. At this stage I am not confident that we will have a recommended solution and cost estimate in time to get it into the 2011 warrant.

We asked Primex to do a re-inspection of the track to determine its safety after all of the patch work that was done. They did note that most of the problem areas still exist on the western most section of track and that there apparently is still a de-lamination process occurring between the top surface and the substrate. They did find the track in better condition than before but have suggested that we continue to monitor it closely and urge caution in its use. At Primex's recommendation we have asked our staff to perform a visual inspection 1 to 3 days prior to a meet to identify any trip hazards.

We have been working with the vendor (LighTec) that installed the lighting upgrade for PSNH for a possible energy efficiency grant. LighTec applied for and received a Greenhouse Gas Reduction grant from the State of New Hampshire and we have applied for a sub-grant under that grant. We identified the lack of an energy management system at LMS as a major need. LighTec is putting together the final documentation but have advised us that the grant will be approved with no additional cost to the district beyond the cost that we already incurred with the PSNH Smart Start program.

## Technology

We have started the migration of our users to the new Exchange server.

The network upgrade project continues. This week we will start the wireless access point upgrade work. We will start running the new cable at CHS needed to install the upgraded wireless access points.

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 2010**

<b>GENERAL FUND REVENUES AND CREDITS</b>		<b>Sub Totals</b>	<b>Totals</b>
2010 UNRESERVED FUND BALANCE	\$ 370,565.00		
2010 RESERVE FOR ENCUMBRANCES	\$ 420,319.58	\$ 790,884.58	
REVENUE RECEIVED	\$ 7,146,384.55		
ANTICIPATED REVENUE	\$ 11,835,152.76	\$ 18,981,537.31	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,772,421.89</b>

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

<b>EXPENSES</b>			
Expended Year-to-Date	\$ (4,703,602.83)		
Encumbered Balance	\$ (13,078,530.35)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (17,782,133.18)	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,965,602.40</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,731,289.40</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 18,981,537.31		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,772,421.89	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,513,422.58	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 258,999.31</b>

**Litchfield 2010 - 2011 Budget --- October 2010 Revenue Analysis**

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 10/31/2010</b>	<b>Anticipated Revenues Remaining Year</b>
<b>Fund 10 (General Fund)</b>				
<b>Budgeted Revenues (MS24)</b>				
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		\$ 620,889.65	\$ 1,186,935.35
State Educational Grant	\$ 6,147,683.00		\$ 1,229,537.00	\$ 4,918,146.00
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	\$ 71,411.00	\$ 154,825.00
Tuition from other LEA's				\$ -
Tuition from Individuals	\$ 2,000.00		\$ 2,000.00	\$ -
Tuition Summer Camp				\$ -
Tuition Pre-School	\$ 13,000.00		\$ 3,435.00	\$ 9,565.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00		\$ 477.23	\$ 7,522.77
Medicaid	\$ 60,000.00		\$ 22,244.04	\$ 37,755.96
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 210.00	\$ 1,790.00
Self-Funded Program - School	\$ 69,000.00		\$ 26,452.06	\$ 42,547.94
Self-Funded Program - Adult Education	\$ 18,900.00		\$ 2,442.50	\$ 16,457.50
Town Impact Fees				\$ -
Other	\$ 5,000.16	\$ 2,686.31	\$ 7,686.47	\$ -
<b>Total Fund 10</b>	<b>\$ 18,956,851.00</b>	<b>\$ 24,686.31</b>	<b>\$ 7,146,384.55</b>	<b>\$ 11,835,152.76</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 482,905.00		\$ 69,690.99	\$ 413,214.01
Food Service Sales - Catering	\$ 9,238.00			\$ 9,238.00
Food Service Sales - Vending	\$ 1,071.00			\$ 1,071.00
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		\$ 9,137.22	\$ 63,038.78
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00		\$ 16.44	\$ 283.56
<b>Total Fund 21</b>	<b>\$ 605,128.00</b>	<b>\$ (9,814.00)</b>	<b>\$ 83,997.94</b>	<b>\$ 511,316.06</b>
<b>Fund 22 (Grants Fund)</b>	\$ 320,957.00			\$ 320,957.00
Title I				\$ -
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		\$ 1,200.00	\$ 158,800.00
eRate Program Credits (Non-Revenue)			\$ -	\$ -
<b>Total Fund 22</b>	<b>\$ 770,957.00</b>	<b>\$ -</b>	<b>\$ 1,200.00</b>	<b>\$ 769,757.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,332,936.00</b>	<b>\$ 14,872.31</b>	<b>\$ 7,231,582.49</b>	<b>\$ 13,116,225.82</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Nov 1, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
1100 - REGULAR EDUCATION PRGMS			\$7,896,020	\$33,798.47	(\$42,859.38)	\$7,886,959.20	\$1,636,630.83	\$5,834,511.46	\$415,816.91	5.27%
1201 - SPECIAL EDUCATION PRGMS			\$2,530,068	\$19,191.15	(\$40,183.00)	\$2,509,076.16	\$511,956.41	\$1,638,567.29	\$358,552.46	14.29%
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	\$3,800.17	\$88,157.78	(\$272.76)	(0.30%)
1420 - ATHLETIC ACTIVITIES			\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$95,933.91	\$191,779.52	\$56,526.16	16.42%
1490 - STUDENT ACTIVITIES			\$1,500	\$0.00	\$0.00	\$1,500.00	\$24.90	\$509.07	\$966.03	64.40%
1501 - SELF-FUNDED PROGRAMS			\$69,000	\$0.00	\$300.00	\$69,300.00	\$27,902.22	\$0.00	\$41,397.78	59.74%
1601 - ADULT EDUCATION			\$25,559	\$0.00	\$0.00	\$25,559.28	\$1,361.32	\$5,565.41	\$18,632.55	72.90%
2120 - GUIDANCE SERVICES			\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$142,245.67	\$426,432.61	\$58,194.24	9.28%
2134 - NURSE SERVICES			\$228,037	\$0.00	\$0.00	\$228,037.27	\$48,696.22	\$172,183.60	\$7,157.45	3.14%
2140 - PSYCHOLOGICAL SERVICES			\$178,862	\$0.00	\$0.00	\$178,862.32	\$34,726.86	\$123,614.05	\$20,521.41	11.47%
2150 - SPEECH SERVICES			\$317,063	\$0.00	\$33,000.00	\$350,062.55	\$68,774.74	\$276,659.00	\$4,628.81	1.32%
2160 - OT/PT SERVICES			\$121,143	\$0.00	\$0.00	\$121,143.48	\$19,982.84	\$59,084.89	\$42,075.75	34.73%
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	\$19,386.26	\$36,303.96	\$6,945.79	11.09%
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	\$23,386.24	\$11,880.50	\$55,047.16	60.95%
2222 - LIBRARY SERVICES			\$303,812	\$67.94	\$0.00	\$303,880.15	\$69,359.47	\$216,867.51	\$17,653.17	5.81%
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	\$661.00	\$26,944.00	\$7,197.94	\$9,196.40	\$10,549.66	39.15%
2311 - SCHOOL BOARD			\$43,411	\$0.00	\$0.00	\$43,411.09	\$14,854.64	\$27,206.45	\$1,350.00	3.11%
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	\$6,401.50	\$1,098.50	\$22,500.00	75.00%
2320 - DISTRICT ADMINISTRATION			\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$95,644.74	\$162,143.82	\$63,251.71	19.70%
2332 - SPECIAL SERVICES ADMIN			\$201,301	\$0.00	\$0.00	\$201,300.89	\$64,096.52	\$129,667.19	\$7,537.18	3.74%
2410 - SCHOOL ADMINISTRATION			\$1,176,698	\$0.00	\$0.00	\$1,176,697.97	\$390,254.82	\$739,568.75	\$46,874.40	3.98%
2490 - OTHER SUPPORT SERVICES			\$12,965	\$476.00	\$0.00	\$13,441.35	\$284.00	\$1,742.74	\$11,414.61	84.92%
2510 - BUSINESS/FINANCE OFFICE			\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$90,188.25	\$170,493.60	\$35,621.43	12.02%
2610 - CUSTODIAL SERVICES			\$855,570	\$0.00	\$0.00	\$855,570.39	\$238,384.16	\$497,071.82	\$120,114.41	14.04%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Nov 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	\$258,449.45	\$486,993.46	\$113,043.86	13.17%
2630		GROUNDS SERVICES	\$192,125	\$3,470.00	\$0.00	\$195,595.03	\$62,344.40	\$64,456.20	\$68,794.43	35.17%
2640		NON-INSTRUCTIONAL EQUIP	\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$79,816.61	\$30,424.61	\$19,899.86	15.29%
2660		EMERGENCY MANAGEMENT	\$4,525	\$0.00	\$0.00	\$4,525.00	\$107.08	\$381.50	\$4,036.42	89.20%
2721		TRANSPORTATION (REGULAR)	\$436,389	\$0.00	\$0.00	\$436,388.65	\$83,921.76	\$341,837.69	\$10,629.20	2.44%
2722		TRANSPORTATION(SPECIAL)	\$231,300	\$0.00	\$0.00	\$231,300.00	\$40,191.01	\$186,848.99	\$4,260.00	1.84%
2723		TRANSPORTATION (VOC ED)	\$36,000	\$0.00	\$0.00	\$36,000.00	\$3,275.00	\$31,725.00	\$1,000.00	2.78%
2724		TRANSPORTATION (ATHLETIC)	\$60,522	\$0.00	\$0.00	\$60,521.77	\$17,802.45	\$28,946.57	\$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	\$34,229.69	\$61,464.85	\$12,424.02	11.49%
2840		TECHNOLOGY SERVICES	\$272,139	\$88,870.85	\$7,035.00	\$368,044.89	\$186,017.07	\$100,033.51	\$81,994.31	22.28%
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	\$31,083.20	\$0.00	\$9,309.80	23.05%
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	\$169,788.00	\$22,425.00	\$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%
<b>Total 10 - GENERAL FUND</b>			<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$4,703,602.83</b>	<b>\$13,078,530.35</b>	<b>\$1,965,602.40</b>	<b>9.95%</b>

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

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>									
110	SALARIES	8,795,222	0.00	(57,274.41)	8,737,947.30	1,928,606.46	6,678,229.92	131,110.92	1.50%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	230,012.11	425,554.20	3,104.84	0.47%
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	22,189.17	79,296.70	13,231.38	11.53%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	131,138.69	463,259.86	2,553.53	0.43%
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	25,343.17	4,828.00	61,788.11	67.19%
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	16,032.00	0.00	99,968.00	86.18%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	10,559.82	3,042.66	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	5,216.45	0.00	21,883.55	80.75%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	346,594.15	1,341,471.49	40,175.16	2.32%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	31,620.60	121,778.01	4,235.98	2.69%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	3,700.06	12,720.98	(42.72)	(0.26%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	5,288.77	18,432.98	4,840.77	16.95%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	177,690.97	566,109.84	38,987.63	4.98%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	41,292.32	84,808.11	9,903.88	7.28%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	128,644.85	463,865.76	25,971.49	4.20%
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	9,716.80	0.00	34,771.04	78.16%
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	11,242.00	10,133.00	23,249.00	52.10%
272	CONF/WORKSHOP REIMBURSE	28,770	1,000.00	0.00	29,769.50	5,345.00	3,190.00	21,234.50	71.33%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	923.50	0.00	1,812.50	66.25%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	2,527.12	1,747.50	24,367.80	85.08%
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	1,877.58	719.59	7,325.83	73.83%
330	PROFESSIONAL SERVICES	315,809	27,990.79	51,531.90	395,331.34	71,006.37	168,554.90	155,770.07	39.40%
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	399.00	19,601.00	5,292.87	20.93%
339	ATHLETIC TRAINER SERVICES	32,000	0.00	0.00	32,000.00	6,686.25	25,313.75	0.00	0.00%
391	GAME OFFICIALS	38,496	0.00	0.00	38,495.50	14,000.16	22,000.34	2,495.00	6.48%
411	UTILITIES-WATER	31,316	0.00	0.00	31,316.26	6,333.87	24,982.39	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	7,892.25	12,413.62	2,200.61	9.78%
422	SNOW PLOWING	43,973	0.00	0.00	43,973.00	0.00	0.00	43,973.00	100.00%



**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Nov 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	125,018.19	21,420.55	166,766.77	53.25%
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	4,094.75	0.00	4,905.25	54.50%
433	CONTRACTOR REPAIR & MAINT	78,009	2,000.00	(2,000.00)	78,009.00	45,672.00	34,262.00	(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	39,969.23	47,864.08	2,554.46	2.83%
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	116,538.00	12,425.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	872.34	1,664.00	125.34	4.71%
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	12,960.67	23,449.31	8,450.52	18.84%
450	SITE DEVELOPMENT	9,000	40,393.00	(9,000.00)	40,393.00	31,083.20	0.00	9,309.80	23.05%
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	145,190.22	589,358.25	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	7,484.91	0.00	16,790.09	69.17%
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	8,218.05	0.00	26,585.95	76.39%
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	5,188.18	3,641.54	10,873.28	55.19%
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	1,396.85	0.00	8,303.15	85.60%
550	PRINTING & BINDING	13,175	0.00	0.00	13,175.00	5,873.11	2,000.00	5,301.89	40.24%
561	TUITION	36,040	0.00	0.00	36,039.83	2,500.00	159.00	33,380.83	92.62%
569	HANDICAPPED TUITION	735,700	107.12	0.00	735,807.12	168,470.82	405,772.25	161,564.05	21.96%
580	TRAVEL	31,430	0.00	(18.00)	31,412.07	2,880.33	5,592.60	22,939.14	73.03%
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	(2,777.22)	407,361.24	152,270.87	33,299.61	221,790.76	54.45%
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	284.00	1,266.74	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	62,870.76	237,054.78	(122.40)	(0.04%)
623	UTIL-BOTTLED GAS	85,989	0.00	0.00	85,989.05	81.68	85,907.37	0.00	0.00%
624	FUEL OIL	93,399	0.00	0.00	93,399.46	0.00	93,399.46	0.00	0.00%
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	0.00	34.91	765.09	95.64%
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	(32,974.66)	77,980.53	58,823.88	808.54	18,348.11	23.53%
641	TEXTBOOKS - NEW	5,363	1,149.81	0.00	6,512.51	2,668.09	1,730.68	2,113.74	32.46%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	2,125.37	1,283.45	1,761.06	34.06%
644	INFORMATION ACCESS FEES	7,198	0.00	48.00	7,246.00	4,775.04	550.00	1,920.96	26.51%
649	TAPES/CD/DVD/AUDIO VISUAL	4,255	0.00	(292.90)	3,961.84	770.00	0.00	3,191.84	80.56%
650	SOFTWARE	59,458	5,565.90	772.00	65,795.65	52,370.89	613.99	12,810.77	19.47%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
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Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
700	PROPERTY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720	BUILDING IMPROVEMENT	49,000	46,500.00	(49,000.00)	46,500.00	45,000.00	0.00	1,500.00	3.23%
733	FURNITURE-ADDITIONAL	0	799.00	0.00	799.00	0.00	799.00	0.00	0.00%
734	EQUIPMENT-ADDITIONAL	14,180	23,780.44	(7,183.00)	30,777.44	16,174.93	1,162.17	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	(3,541.00)	124,165.49	95,960.72	14,544.10	13,660.67	11.00%
810	DUES AND FEES	42,271	0.00	18.00	42,289.35	26,622.74	155.00	15,511.61	36.68%
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	6,245.48	9,343.16	248,755.71	94.10%
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%
<b>Total 10 - GENERAL FUND</b>		<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$4,703,602.83</b>	<b>\$13,078,530.35</b>	<b>\$1,965,602.40</b>	<b>9.95%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Location Totals Through Nov 1, 2010**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
Total 00 - DISTRICT-WIDE			\$4,200,650	\$99,268.48	(\$341,399.78)	\$3,958,518.51	\$820,645.47	\$2,334,987.26	\$802,885.78	20.28%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$34,790.69	\$32,372.25	\$33,741.52	33.44%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$174,957.21)	\$4,427,630.55	\$1,172,141.63	\$3,034,947.09	\$220,541.83	4.98%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$1,079,693.52	\$3,276,552.94	\$180,423.30	3.98%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$379,384.20	\$6,000,140.96	\$1,372,376.05	\$4,004,239.16	\$623,525.75	10.39%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$223,955.47	\$395,431.65	\$104,484.22	14.43%
<b>Total 10 - GENERAL FUND</b>			<b>\$19,327,416</b>	<b>\$420,319.58</b>	<b>\$0.00</b>	<b>\$19,747,735.58</b>	<b>\$4,703,602.83</b>	<b>\$13,078,530.35</b>	<b>\$1,965,602.40</b>	<b>9.95%</b>