



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

Litchfield, NH 03052

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Equal Opportunity Employer

Memorandum

Date: November 8, 2011

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: October 2011 Business and Finance Monthly Report

Included with this report are copies of the following Litchfield School District year-to-date (YTD) financial budget expenditure and revenue reports covering the period ending October 31, 2011.

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

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

Finance

The majority of our effort in October was working on developing the 2012 – 2013 budget. The Superintendent's budget executive summary was submitted to the board on November 4, 2011. The general fund requested budget, excluding the costs for purchasing the two classroom kindergarten portable using impact fee monies, is \$20,025,012. This is an adjusted increase in the general fund operating budget of \$1,081,313 or 5.71%.

The tax rate was set by the Department of Revenue Administration. The school tax rate was set at \$11.16 for the local component and \$2.26 for the state school tax component for a total of \$13.42. This was a reduction from last year's school tax rate of \$1.55 or 10.36%.

The field work on our annual audit has not been completed. Our auditors will be making one more onsite visit next week to get additional information for the federal single audit. We have received a preliminary draft of the financial pages of the audit and hope to get the preliminary draft of the federally

required single audit shortly. As soon as the budget crunch work is over we will begin writing the required Management Discussion and Analysis (MD&A) report.

Work on the capital plan has not yet started. Matt has been tied up with his grounds duty and I have been busy with the budget and other activities. I have contacted two vendors that we will use in developing the data. I expect work on the capital plan to begin in December.

2011-2012 Budget

Final salary and benefit encumbrances have not yet been completed. We expect this to be done during November so that the November month end report will give us a better sense of where we stand to budget for salaries and benefits.

Forecast

At this time we are forecasting to spend 100% of the adjusted operating budget.

Buildings & Grounds

The district made it through the recent power outage with very little damage or loss. We were able to save all food by moving the LMS inventory to CHS. The only loss was the milk at LMS.

Please let me know if you have any questions regarding this report or the associated materials.

Respectfully submitted,

Steve

LITCHFIELD SCHOOL DISTRICT MONTHLY FINANCIAL REPORT
Executive Summary for October 2011

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2011 UNRESERVED FUND BALANCE	\$ 772,115.00		
2011 RESERVE FOR ENCUMBRANCES	\$ 228,842.60	\$ 1,000,957.60	
REVENUE RECEIVED	\$ 7,659,855.71		
ANTICIPATED REVENUE	\$ 10,512,848.29	\$ 18,172,704.00	
TOTAL REVENUE AND CREDITS			\$ 19,173,661.60

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 19,691,811.00
TOTAL SPECIAL MEETING BUDGET APPROPRIATIONS			\$ 449,328.00
Transfer to Food Service (Fund 21)	\$ (593,979.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (602,341.00)	\$ (1,196,320.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 18,944,819.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2011 Reserve for Encumbrances	\$ 228,842.60		
LSB Accepted Revenues RSA 198:20 (b)	\$ -	\$ 228,842.60	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 19,173,661.60

EXPENSES			
Expended Year-to-Date	\$ (4,345,298.47)		
Encumbered Balance	\$ (13,197,049.96)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (17,542,348.43)	
AVAILABLE BUDGET			\$ 1,631,313.17
FORECASTED ROY EXPENDITURES			\$ 1,631,313.17

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 18,172,704.00		
2011 GENERAL FUND BALANCE CREDITS	\$ 1,000,957.60		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,173,661.60	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,173,661.60	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ -

Litchfield School District FY2012 Year-To-Date Budget Status Report

Function Account Totals Through Oct 31, 2011

Function - Function Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND								
1100 - REGULAR EDUCATION PRGMS	\$7,981,385	\$69,410.33	(\$1,074.28)	\$8,049,720.84	\$1,584,045.65	\$5,905,565.26	\$560,109.93	6.96%
1201 - SPECIAL EDUCATION PRGMS	\$2,002,143	\$117,261.23	\$0.00	\$2,119,404.37	\$533,228.51	\$1,531,436.50	\$54,739.36	2.58%
1301 - VOCATIONAL EDUCATION PRGM	\$27,040	\$0.00	\$0.00	\$27,040.00	\$0.00	\$0.00	\$27,040.00	100.00%
1410 - CO-CURRICULAR ACTIVITIES	\$88,830	\$10,000.01	\$477.28	\$99,306.87	\$31,421.74	\$64,827.04	\$3,058.09	3.08%
1420 - ATHLETIC ACTIVITIES	\$333,657	\$0.00	\$0.00	\$333,657.10	\$98,306.31	\$150,812.73	\$84,538.06	25.34%
1490 - STUDENT ACTIVITIES	\$1,500	\$0.00	\$0.00	\$1,500.00	\$0.00	\$474.56	\$1,025.44	68.36%
1501 - SELF-FUNDED PROGRAMS	\$82,230	\$0.00	\$1,408.80	\$83,638.74	\$16,367.67	\$0.00	\$67,271.07	80.43%
1601 - ADULT EDUCATION	\$1	\$6,608.00	\$0.00	\$6,609.00	\$268.62	\$5,621.87	\$718.51	10.87%
2120 - GUIDANCE SERVICES	\$613,521	\$5,989.00	(\$811.80)	\$618,698.69	\$149,563.91	\$438,062.37	\$31,072.41	5.02%
2134 - NURSE SERVICES	\$235,903	\$1,929.00	\$0.00	\$237,831.93	\$50,789.56	\$191,248.32	(\$4,205.95)	(1.77%)
2140 - PSYCHOLOGICAL SERVICES	\$176,791	\$662.00	\$0.00	\$177,452.72	\$39,764.10	\$129,365.17	\$8,323.45	4.69%
2150 - SPEECH SERVICES	\$270,203	\$0.00	\$0.00	\$270,203.25	\$55,011.54	\$204,941.30	\$10,250.41	3.79%
2160 - OT/PT SERVICES	\$104,832	\$43.31	\$0.00	\$104,874.86	\$19,154.84	\$67,034.16	\$18,685.86	17.82%
2190 - OTHER PUPIL SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2210 - IMPROVEMENT- INSTRUCTION	\$63,480	\$10,545.00	\$0.00	\$74,025.06	\$21,067.80	\$48,811.88	\$4,145.38	5.60%
2212 - INSTR/CURRIC DEVELOPMENT	\$250	\$0.00	\$0.00	\$250.00	\$182.00	\$0.00	\$68.00	27.20%
2213 - INSTRUCTION STAFF TRAIN'G	\$83,530	\$1,080.00	\$0.00	\$84,610.29	\$9,306.19	\$6,475.00	\$68,829.10	81.35%
2222 - LIBRARY SERVICES	\$280,373	\$12,162.00	\$922.07	\$293,457.05	\$49,980.25	\$179,407.56	\$64,069.24	21.83%
2223 - AUDIOVISUAL SERVICES	\$5,288	\$0.00	(\$922.07)	\$4,365.61	\$621.40	\$49.90	\$3,694.31	84.62%
2225 - COMPUTER INSTRUCTION	\$32,960	\$0.00	(\$111.00)	\$32,849.00	\$10,127.62	\$20,642.41	\$2,078.97	6.33%
2311 - SCHOOL BOARD	\$45,118	\$0.00	\$0.00	\$45,118.19	\$15,128.75	\$27,911.98	\$2,077.46	4.60%
2312 - DISTRICT CLERK	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2313 - DISTRICT TREASURER	\$4,455	\$0.00	\$0.00	\$4,455.18	\$0.00	\$3,844.47	\$610.71	13.71%
2314 - ELECTION SERVICES	\$2,197	\$0.00	\$0.00	\$2,197.41	\$77.15	\$229.52	\$1,890.74	86.04%
2317 - AUDIT	\$17,500	\$0.00	\$0.00	\$17,500.00	\$10,875.00	\$0.00	\$6,625.00	37.86%
2318 - LEGAL SERVICES	\$35,000	\$0.00	\$0.00	\$35,000.00	\$8,138.00	\$19,862.00	\$7,000.00	20.00%
2320 - DISTRICT ADMINISTRATION	\$330,502	\$0.00	\$0.00	\$330,502.36	\$94,803.60	\$162,707.25	\$72,991.51	22.09%
2332 - SPECIAL SERVICES ADMIN	\$192,420	\$0.00	\$0.00	\$192,420.23	\$64,189.36	\$124,634.62	\$3,596.25	1.87%
2410 - SCHOOL ADMINISTRATION	\$1,090,161	\$58,125.00	\$0.00	\$1,148,285.78	\$363,292.74	\$742,241.71	\$42,751.33	3.72%
2490 - OTHER SUPPORT SERVICES	\$13,094	\$0.00	\$0.00	\$13,093.50	\$220.00	\$196.66	\$12,676.84	96.82%
2510 - BUSINESS/FINANCE OFFICE	\$286,787	\$17,381.25	\$500.00	\$304,668.13	\$101,023.62	\$176,281.08	\$27,363.43	8.98%
2610 - CUSTODIAL SERVICES	\$735,622	\$105,742.00	(\$2,428.30)	\$838,935.67	\$219,952.59	\$454,826.54	\$164,156.54	19.57%
2620 - BUILDING SERVICES	\$750,875	\$87,426.22	\$2,428.30	\$840,729.23	\$225,317.63	\$453,755.68	\$161,655.92	19.23%

Litchfield School District FY2012 Year-To-Date Budget Status Report
Function Account Totals Through Oct 31, 2011

Function - Function Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2630 - GROUNDS SERVICES	\$197,484	\$0.00	\$0.00	\$197,483.79	\$65,156.62	\$64,060.61	\$68,266.56	34.57%
2640 - NON-INSTRUCTIONAL EQUIP	\$146,616	\$22,200.94	\$0.00	\$168,816.44	\$77,937.91	\$31,677.00	\$59,201.53	35.07%
2660 - EMERGENCY MANAGEMENT	\$4,850	\$0.00	\$0.00	\$4,850.00	\$335.30	\$152.00	\$4,362.70	89.95%
2721 - TRANSPORTATION (REGULAR)	\$410,520	\$0.00	\$0.00	\$410,519.75	\$39,926.48	\$365,593.27	\$5,000.00	1.22%
2722 - TRANSPORTATION(SPECIAL)	\$259,680	\$0.00	\$0.00	\$259,680.00	\$36,884.50	\$176,823.50	\$45,972.00	17.70%
2723 - TRANSPORTATION (VOC ED)	\$46,021	\$0.00	\$0.00	\$46,021.00	\$6,155.54	\$33,944.46	\$5,921.00	12.87%
2724 - TRANSPORTATION (ATHLETIC)	\$59,551	\$0.00	\$0.00	\$59,550.85	\$15,608.17	\$7,196.83	\$36,745.85	61.70%
2725 - TRANSPORTATION (FT/COCUR)	\$11,008	\$0.00	\$0.00	\$11,008.18	\$838.77	\$0.00	\$10,169.41	92.38%
2830 - HR STAFF SERVICES	\$112,029	\$0.00	\$0.00	\$112,028.99	\$36,204.40	\$63,005.59	\$12,819.00	11.44%
2840 - TECHNOLOGY SERVICES	\$298,949	\$1,605.31	(\$389.00)	\$300,165.07	\$104,738.71	\$159,000.19	\$36,426.17	12.14%
2900 - BENEFITS & FIXED CHARGES	(\$10,399)	\$0.00	\$0.00	(\$10,398.53)	(\$16,305.56)	\$80,038.00	(\$74,130.97)	712.90%
4200 - SITE IMPROVEMENTS	\$3,838	\$150,000.00	\$0.00	\$153,838.50	\$0.00	\$153,837.50	\$1.00	0.00%
4300 - ARCHITECT & ENG PLANS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4600 - BUILDING IMPROVEMENT	\$116,234	\$0.00	\$0.00	\$116,234.00	\$113,192.50	\$1,775.00	\$1,266.50	1.09%
5100 - DEBT SERVICES	\$951,462	\$0.00	\$0.00	\$951,462.50	\$75,731.28	\$875,731.22	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$16,667.70	\$72,947.25	(\$89,614.95)	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	\$18,495,491	\$678,170.60	\$0.00	\$19,173,661.60	\$4,345,298.47	\$13,197,049.96	\$1,631,313.17	8.51%

Litchfield School District FY2012 Year-To-Date Budget Status Report
Object Account Totals Through Oct 31, 2011

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	8,306,560	162,986.83	477.28	8,470,024.01	1,853,207.58	6,323,602.51	293,213.92	3.46%
112	ADMINISTRATION SALARY	586,329	33,047.22	0.00	619,375.96	200,770.58	386,786.29	31,819.09	5.14%
113	TUTOR SALARIES	107,527	11,315.26	0.00	118,842.49	24,990.97	97,648.08	(3,796.56)	(3.19%)
114	PARA/MONITOR SALARIES	500,693	79,770.00	0.00	580,463.04	131,080.44	501,819.88	(52,437.28)	(9.03%)
117	CLERICAL SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
118	SELF-FUNDED PRGM SALARIES	50,076	6,608.00	1,408.80	58,092.80	14,086.30	4,738.00	39,268.50	67.60%
119	SPED SUMMER PRGM SALARIES	25,000	0.00	0.00	25,000.00	22,742.67	0.00	2,257.33	9.03%
120	SUBSTITUTE SALARIES	116,000	0.00	0.00	116,000.00	20,682.50	0.00	95,317.50	82.17%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	2,530.78	4,780.56	47,688.66	86.71%
122	GAME OFFICIAL SALARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130	OVERTIME	26,600	0.00	0.00	26,600.00	7,794.81	0.00	18,805.19	70.70%
211	HEALTH INSURANCE	1,944,694	50,834.97	0.00	1,995,528.62	382,071.93	1,560,045.96	53,410.73	2.68%
212	DENTAL INSURANCE	152,838	5,397.68	0.00	158,235.86	32,299.31	126,757.96	(821.41)	(0.52%)
213	LIFE INSURANCE	15,052	420.00	0.00	15,472.08	3,623.42	12,307.84	(459.18)	(2.97%)
214	DISABILITY INSURANCE	22,717	315.00	0.00	23,032.28	5,264.80	18,206.16	(438.68)	(1.90%)
220	SOCIAL SECURITY	736,165	22,347.10	0.00	758,512.08	168,094.09	540,021.56	50,396.43	6.64%
231	NON-TEACHER RETIREMENT	152,667	6,917.71	0.00	159,584.84	39,959.89	80,250.53	39,374.42	24.67%
232	TEACHER RETIREMENT	752,963	8,640.66	0.00	761,604.02	164,557.44	629,702.83	(32,656.25)	(4.29%)
250	UNEMPLOYMENT	49,392	0.00	0.00	49,392.00	(81.74)	0.00	49,473.74	100.17%
260	WORKERS COMPENSATION	40,295	2,011.08	0.00	42,306.01	11,383.02	0.00	30,922.99	73.09%
270	COURSE REIMB./NON-UNION	4,245	0.00	0.00	4,245.00	240.00	4,290.00	(285.00)	(6.71%)
271	COURSE REIMB./UNION	41,000	720.00	0.00	41,720.00	5,226.75	1,985.00	34,508.25	82.71%
272	CONF/WORKSHOP REIMBURSE	26,534	0.00	0.00	26,534.03	5,545.00	474.00	20,515.03	77.32%
280	NEW HIRE EXPENSES	2,735	0.00	0.00	2,735.00	765.75	0.00	1,969.25	72.00%
320	IN-DIST PROF DEVELOPMENT	26,350	360.00	0.00	26,710.00	3,839.44	200.00	22,670.56	84.88%
321	CONTRACTED SERVICES	9,000	0.00	0.00	9,000.00	0.00	0.00	9,000.00	100.00%
325	TESTING PROTOCOLS	6,085	662.00	0.00	6,747.00	2,918.92	0.00	3,828.08	56.74%
330	PROFESSIONAL SERVICES	286,282	6,420.00	0.00	292,701.50	42,643.11	160,783.89	89,274.50	30.50%
331	AUDIT SERVICES	17,500	0.00	0.00	17,500.00	10,875.00	0.00	6,625.00	37.86%
332	TUTOR SERVICES	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
333	BOND REGISTRATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
335	LEGAL SERVICES	18,000	0.00	0.00	18,000.00	2,914.62	10,085.38	5,000.00	27.78%
339	ATHLETIC TRAINER SERVICES	32,000	0.00	0.00	32,000.00	7,560.00	24,440.00	0.00	0.00%
391	GAME OFFICIALS	35,479	0.00	0.00	35,479.00	12,406.33	21,332.67	1,740.00	4.90%
411	UTILITIES-WATER	32,950	0.00	0.00	32,950.00	6,626.51	26,323.49	0.00	0.00%
412	UTILITIES-SEWER	9,158	0.00	0.00	9,158.00	0.00	0.00	9,158.00	100.00%
421	UTILITIES-DISPOSAL	22,563	0.00	0.00	22,562.60	4,885.09	15,168.92	2,508.59	11.12%
422	SNOW REMOVAL	44,473	0.00	0.00	44,473.00	0.00	0.00	44,473.00	100.00%

Litchfield School District FY2012 Year-To-Date Budget Status Report
Object Account Totals Through Oct 31, 2011

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
430	REPAIRS & MAINTENANCE	230,238	52,574.22	(6,318.98)	276,492.97	108,966.11	4,783.70	162,743.16	58.86%
431	PAINTING	0	0.00	341.35	341.35	341.35	0.00	0.00	0.00%
432	BOILER REPAIR & MAINT	9,000	0.00	4,510.56	13,510.56	3,937.68	6,850.00	2,722.88	20.15%
433	CONTRACTOR REPAIR & MAINT	79,290	5,052.94	0.00	84,342.44	51,598.94	29,142.00	3,601.50	4.27%
434	AIR QUALITY	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
440	RENTAL/LEASE INSTR EQUIP	77,088	0.00	19,500.00	96,588.40	36,855.17	56,497.76	3,235.47	3.35%
441	LEASE PAYMENT - MODULAR	116,233	0.00	0.00	116,233.00	113,192.50	1,775.00	1,265.50	1.09%
442	EQUIP RENTAL	2,996	0.00	0.00	2,996.00	832.00	1,664.00	500.00	16.69%
446	SOFTWARE LEASE	49,776	11,381.25	500.00	61,657.25	19,114.01	20,359.49	22,183.75	35.98%
450	SITE DEVELOPMENT	3,838	0.00	0.00	3,837.50	0.00	3,837.50	0.00	0.00%
460	INSPECTIONS	1,001	0.00	0.00	1,001.00	50.00	0.00	951.00	95.00%
519	TRANSPORTATION	791,849	0.00	0.00	791,849.48	99,413.46	583,558.06	108,877.96	13.75%
521	INSURANCE PROP/LIABILITY	74,489	0.00	0.00	74,489.00	72,310.00	0.00	2,179.00	2.93%
531	TELEPHONE	17,225	0.00	0.00	17,225.00	3,188.64	12,811.36	1,225.00	7.11%
532	DATA COMMUNICATIONS	58,818	0.00	0.00	58,818.00	10,049.29	48,768.71	0.00	0.00%
534	POSTAGE/GENERAL EXPENSES	18,097	0.00	(156.00)	17,941.00	2,196.04	3,663.95	12,081.01	67.34%
536	AIR QUALITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540	ADVERTISING	9,000	0.00	0.00	9,000.00	2,781.62	0.00	6,218.38	69.09%
550	PRINTING & BINDING	9,112	0.00	0.00	9,111.99	3,514.56	0.00	5,597.43	61.43%
561	TUITION	45,040	0.00	(1,108.80)	43,931.20	1,312.50	0.00	42,618.70	97.01%
569	HANDICAPPED TUITION	586,000	0.00	0.00	586,000.00	235,950.16	404,099.47	(54,049.63)	(9.22%)
580	TRAVEL	24,424	0.00	0.00	24,424.00	2,259.32	3,597.69	18,566.99	76.02%
590	EXTENDED YEAR PROGRAM	150	0.00	0.00	150.00	79.96	0.00	70.04	46.69%
610	SUPPLIES	402,284	5,996.05	(7,305.57)	400,974.73	133,906.06	32,620.82	234,447.85	58.47%
611	SUMMER SCHOOL SUPPLIES	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
615	REPORT CARDS/RECORDS	4,000	0.00	0.00	4,000.00	220.00	196.66	3,583.34	89.58%
619	FIELD DAY	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
622	UTILITIES-ELECTRIC	271,541	0.00	0.00	271,541.19	60,111.83	210,714.25	715.11	0.26%
623	UTIL-BOTTLED GAS	84,019	28,000.00	0.00	112,018.62	159.05	83,859.57	28,000.00	25.00%
624	FUEL OIL	92,956	24,000.00	0.00	116,956.13	0.00	92,956.13	24,000.00	20.52%
626	FUEL	7,300	0.00	0.00	7,300.00	0.00	0.00	7,300.00	100.00%
630	FOOD	850	0.00	0.00	850.00	0.00	0.00	850.00	100.00%
635	PUBLICATIONS	554	0.00	0.00	554.00	312.00	0.00	242.00	43.68%
640	TEXTBOOK REPLACEMENT	27,493	0.00	2,446.21	29,939.67	18,294.20	904.64	10,740.83	35.87%
641	TEXTBOOKS - NEW	9,870	0.00	(554.61)	9,315.39	4,536.31	0.00	4,779.08	51.30%
643	PERIODICALS - PRINT	5,230	0.00	0.00	5,229.93	1,859.75	435.77	2,934.41	56.11%
644	INFORMATION ACCESS FEES	6,522	0.00	0.00	6,522.00	4,529.54	0.00	1,992.46	30.55%
649	TAPES/CD/DVD/AUDIO VISUAL	3,118	0.00	119.95	3,238.02	1,099.09	0.00	2,138.93	66.06%
650	SOFTWARE	54,863	0.00	2,595.00	57,458.00	47,801.62	1,970.00	7,686.38	13.38%

Litchfield School District FY2012 Year-To-Date Budget Status Report
Object Account Totals Through Oct 31, 2011

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
700	PROPERTY	0	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	0.00%
720	BUILDING IMPROVEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
733	FURNITURE-ADDITIONAL	2,388	0.00	(1,200.00)	1,187.50	0.00	0.00	1,187.50	100.00%
734	EQUIPMENT-ADDITIONAL	5,094	0.00	2,000.00	7,094.50	1,555.68	118.71	5,420.11	76.40%
737	FURNITURE-REPLACEMENT	2,605	787.32	183.18	3,575.50	1,526.34	443.00	1,606.16	44.92%
738	EQUIPMENT-REPLACEMENT	27,516	1,605.31	(18,300.00)	10,821.43	(197.99)	2,226.80	8,792.62	81.25%
810	DUES AND FEES	39,668	0.00	356.00	40,024.00	26,483.77	104.00	13,436.23	33.57%
820	DUES, SUBSCRIPTIONS	88	0.00	0.00	88.00	0.00	0.00	88.00	100.00%
830	INTEREST EXPENSE	151,462	0.00	0.00	151,462.50	75,731.28	75,731.22	0.00	0.00%
890	MISCELLANEOUS	30,984	0.00	805.63	31,789.13	7,921.32	11,608.19	12,259.62	38.57%
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		\$18,495,491	\$678,170.60	\$0.00	\$19,173,661.60	\$4,345,298.47	\$13,197,049.96	\$1,631,313.17	8.51%

Litchfield School District FY2012 Year-To-Date Budget Status Report
Location Totals Through Oct 31, 2011

Location - Location Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND								
Total 00 - DISTRICT-WIDE	\$4,032,994	\$31,683.25	(\$586,639.00)	\$3,478,037.81	\$632,565.94	\$2,487,422.71	\$358,049.16	10.29%
Total 01 - SCHOOL BOARD	\$104,271	\$0.00	\$0.00	\$104,270.78	\$34,218.90	\$51,847.97	\$18,203.91	17.46%
Total 11 - GRIFFIN MEMORIAL SCHOOL	\$4,173,481	\$127,895.54	\$0.00	\$4,301,376.34	\$989,015.58	\$3,010,833.93	\$301,526.83	7.01%
Total 21 - LITCHFIELD MIDDLE SCHOOL	\$4,189,025	\$156,030.54	\$126,150.00	\$4,471,205.92	\$1,055,017.49	\$3,204,138.93	\$212,049.50	4.74%
Total 31 - CAMPBELL HIGH SCHOOL	\$5,268,496	\$345,180.02	\$459,989.00	\$6,073,665.39	\$1,398,743.21	\$4,022,317.19	\$652,604.99	10.74%
Total 90 - SAU #27	\$727,224	\$17,381.25	\$500.00	\$745,105.36	\$235,737.35	\$420,489.23	\$88,878.78	11.93%
Total 10 - GENERAL FUND	\$18,495,491	\$678,170.60	\$0.00	\$19,173,661.60	\$4,345,298.47	\$13,197,049.96	\$1,631,313.17	8.51%

Litchfield School District FY2012 Year-To-Date Budget Status Report

Revenue Account Detail by Fund Through Oct 31, 2011

Account Code	Account Title	Budgeted Revenues (MS-24)	Unanticipated Revenues & Forecast Reductions	Revenues Received To Date	Anticipated Revenues Remaining Year
Fund 10 (GENERAL FUND)					
Local Revenues					
R1121	CURRENT TAX APPROPRIATION	\$9,006,079.00		\$5,041,698.02	\$3,964,380.98
R1310	TUITION FROM INDIVIDUALS	\$0.00			\$0.00
R1320	TUITION FROM OTHER LEA'S	\$0.00			\$0.00
R1330	SELF-FUNDED PRGMS REVENUE	\$64,230.00		\$13,977.50	\$50,252.50
R1340	PRESCHOOL TUITION	\$15,000.00		\$1,395.00	\$13,605.00
R1341	SUMMER CAMP TUITION	\$0.00			\$0.00
R1342	ADULT EDUCATION TUITION	\$0.00			\$0.00
R1411	TRANSPORTATION	\$8,000.00			\$8,000.00
R1510	INTEREST INCOME	\$2,200.00		\$405.39	\$1,794.61
R1900	OTHER LOCAL REVENUE	\$7,910.00		\$190.10	\$7,719.90
R1910	RENTALS	\$2,000.00		\$415.00	\$1,585.00
R1920	IMPACT FEE REVENUE	\$343,213.00		\$10,000.00	\$333,213.00
Total Local Revenues		\$9,448,632.00		\$5,068,081.01	\$4,380,550.99
State Revenues					
R3210	SCHOOL BUILDING AID	\$260,787.00			\$260,787.00
R3220	KINDERGARTEN AID	\$207,261.00		\$71,411.00	\$135,850.00
R3230	CATASTROPHIC AID	\$124,783.00			\$124,783.00
R3242	VOC TECH TRANSPORTATION	\$2,000.00			\$2,000.00
R3290	STATE OTHER RESTR AID	\$0.00			\$0.00
R3300	STATE DRIVERS EDUC	\$0.00			\$0.00
R3800	STATE EDUCATION GRANT	\$6,147,683.00		\$1,229,537.00	\$4,918,146.00
R3801	STATE EDUC TAXES	\$1,749,516.00		\$1,260,424.50	\$489,091.50
Total State Revenues		\$8,492,030.00		\$2,561,372.50	\$5,930,657.50
Federal Revenues					
R4580	MEDICAID	\$60,000.00		\$30,402.20	\$29,597.80
R941	FEDERAL FUNDS REVENUE	\$171,742.00			\$171,742.00
Total Federal Revenues		\$231,742.00		\$30,402.20	\$201,339.80
Total Fund 10 (GENERAL FUND)		\$18,172,404.00		\$7,659,855.71	\$10,512,548.29

Litchfield School District FY2012 Year-To-Date Budget Status Report

Revenue Account Detail by Fund Through Oct 31, 2011

Account Code	Account Title	Budgeted Revenues (MS-24)	Unanticipated Revenues & Forecast Reductions	Revenues Received To Date	Anticipated Revenues Remaining Year
Fund 21 (FOOD SERVICE FUND)					
Local Revenues					
R1510	INTEREST INCOME	\$300.00		\$8.74	\$291.26
R1611	DAILY SALES - TYPE A	\$468,279.00		\$68,658.60	\$399,620.40
R1612	SALES:ST.FRANCIS	\$0.00			\$0.00
R1613	SALES:CATERING	\$13,700.00		\$2,524.92	\$11,175.08
R1614	SALES:VENDING AND REBATE	\$1,800.00			\$1,800.00
Total Local Revenues		\$484,079.00		\$71,192.26	\$412,886.74
State Revenues					
R3271	STATE SCHOOL LUNCH	\$5,950.00		\$5,430.64	\$519.36
R3650	USDA COMMODITIES	\$0.00			\$0.00
Total State Revenues		\$5,950.00		\$5,430.64	\$519.36
Federal Revenues					
R4461	FED SCHOOL LUNCH/REGULAR	\$27,640.00		\$3,319.24	\$24,320.76
R4462	FED SCHOOL LUNCH/REDUCED	\$11,116.00		\$1,157.66	\$9,958.34
R4463	FED SCHOOL LUNCH/FREE	\$39,700.00		\$5,335.48	\$34,364.52
R4464	FED SCHOOL MILK/FREE	\$794.00		\$93.90	\$700.10
R4500	USDA COMMODITIES	\$25,000.00			\$25,000.00
Total Federal Revenues		\$104,250.00		\$9,906.28	\$94,343.72
Total Fund 21 (FOOD SERVICE FUND)		\$594,279.00		\$86,529.18	\$507,749.82
Fund 22 (GRANTS/FEDERAL FUNDS)					
Local Revenues					
R1900	OTHER LOCAL REVENUE	\$0.00			\$0.00
R942	STATE/LOCAL GRANTS	\$0.00		\$5,090.00	(\$5,090.00)
Total Local Revenues		\$0.00		\$5,090.00	(\$5,090.00)
Federal Revenues					
R941	FEDERAL FUNDS REVENUE	\$602,341.00		\$107,225.97	\$495,115.03
Total Federal Revenues		\$602,341.00		\$107,225.97	\$495,115.03
Total Fund 22 (GRANTS/FEDERAL FUNDS)		\$602,341.00		\$112,315.97	\$490,025.03
Total Revenues		\$19,369,024.00		\$7,858,700.86	\$11,510,323.14

Litchfield School District FY2012 Year-To-Date Budget Status Report

Project Revenue Detail by Fund Through Oct 31, 2011

Note: Project accounting encompasses projects that run across multiple years.

Project	Project Title	Project Budget	Revenues Received To Date	Anticipated Revenue Remaining
Fund 22 (GRANTS/FEDERAL FUNDS)				
Local Revenues				
FIRST	FIRST ROBOTICS TEAM - CHS	\$4,558.19	\$14,792.34	(\$10,234.15)
H&S	WELLNESS 2011-2012	\$500.00	\$590.00	(\$90.00)
PLAYGRD	GMS PLAYGROUND PROJECT	\$0.00	\$4,150.00	(\$4,150.00)
WCSIP	2011 PRIMEX GRANT-WCSIP	\$2,020.00	\$2,020.00	\$0.00
Total Local Revenues		\$7,078.19	\$21,552.34	(\$14,474.15)
Federal Revenues				
10079	TITLE1 PART A	\$81,769.72	\$60,256.53	\$21,513.19
10242	TITLE 1 SINI	\$15,000.00	\$13,426.90	\$1,573.10
11IDEA	2011 IDEA	\$298,538.33	\$188,995.86	\$109,542.47
14840	TITLE11A MATH PD	\$2,369.21	\$2,312.00	\$57.21
1646000	TITLE IV REDISTRIBUTION	\$5,700.00	\$1,550.00	\$4,150.00
ARRA02	SPED ARRA 2010	\$338,994.35	\$279,697.40	\$59,296.95
ARRA05	TITLE 1 ARRA05 2010-2011	\$26,161.49	\$20,413.29	\$5,748.20
ARRA2P	10-11 ARRA PRESCHOOL	\$4,434.68	\$2,884.27	\$1,550.41
GMSRES	GMS SINI RESTRUCTURING	\$15,000.00	\$8,072.65	\$6,927.35
PRESCH	2011PRESCHOOL	\$6,944.86	\$9,095.31	(\$2,150.45)
T11-A	TITLE 11A 2010-2011	\$41,858.92	\$26,720.79	\$15,138.13
Total Federal Revenues		\$836,771.56	\$613,425.00	\$223,346.56
Total Fund 22 (GRANTS/FEDERAL FUNDS)		\$843,849.75	\$634,977.34	\$208,872.41
Total Revenues		\$843,849.75	\$634,977.34	\$208,872.41