



LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

One Highlander Court

Litchfield, NH 03052

Phone: (603) 578-3570

Fax: (603) 578-1267

Equal Opportunity Employer

Memorandum

Date: October 8, 2009

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

cc: Litchfield Budget Committee
LSD Administrative Team

From: Steve Martin, Business Administrator

Subj: September 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 September 30, 2009.

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

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

You will note a change in the format of the financial reports attached to this memo. We have completed the re-design of our monthly budget reports in Cognos as part of the eFinancePLUS implementation. These new reports are closer to the report format used under MUNIS. The YTD budget reports now include two new columns to show both budget adjustments and budget transfers (both of these fields were combined in our MUNIS reporting).

Finance

During the past four months the Finance and HR staffs spent significant time on our first audit and first fiscal year close under eFinancePLUS, the 2011 budget development, implementation of the procurement card program and completing our first GASB 45 report.

All of the field work on our annual audit has been completed including the required federal funds single audit. We are currently waiting for the auditors to issue a draft report in order for us to complete the

GASB-34 required Management Discussion & Analysis (MD&A) report. As was the case last year, our auditors are later than we would prefer in issuing the draft report due to heavy work loads. I have no estimated date as to when our auditors will be able to release our final audit report.

The fiscal year close was more time consuming than normal as this was our first using eFinancePLUS. The process was different from MUNIS and the unfamiliarity caused several delays. We have only completed an interim close pending receiving the final draft report from the auditors. Once we have the final audit report draft we will be able to do our final close of fiscal 2009.

We have implemented the new e-procurement card program with many staff members having received their new cards.

Deb Mahoney and I reviewed the final draft of the GASB-45 report and requested only one change. That draft was also sent to our auditors for their review. We expect the final signed report from our consultants shortly.

The 2011 budget development process is in full mode and is going smoothly. The budget development is taking up a significant amount of staff time. In developing the requested 2011 budget, the Superintendent requested that all administrators eliminate any requests for new programs, new equipment and new positions. In addition, they were asked to target a budget reduction from the approved 2010 budget if possible.

Updated purchasing and signature polices have been approved by the Board. The Treasurer has officially delegated approval authority to the Business Administrator for processing electronic payments per the Board's new signature policy. I have received many requests from other Business Administrators for copies of our new purchasing and signature polices as they better reflect today's business practices versus the School Board Association's sample policies that most districts still use.

The required DOE-25, MS-25 and MS-24 reports were all submitted to the State.

DRA has advised that they are adjusting our forecasted Catastrophic Aid revenue from the \$113,088 that we submitted to \$129,243. I expressed our concern that it would cause a problem should the State not be able to fully fund their expectation but for some reason DRA is taking a hard line this year. In addition, DRA changed the accounting of the kindergarten aid. Per DRA, the DOE has decided that the State will be reporting the \$212,109 of kindergarten funding for payment of the portables, site preparation and outfitting the portables under the building aid revenue account and not the kindergarten aid account. The only revenue we would see under the kindergarten aid would be the per student reimbursement. I requested clarification from Ed Murdough on why this change and was advised that the subject revenue is in fact kindergarten aid and not building aid. I have officially requested that DRA report all kindergarten aid as kindergarten aid to allow for a clear representation of how much Litchfield is receiving from the state for kindergarten.

The good news on kindergarten reimbursement for 2009-2010 is that the state will reimburse the district at 50% of the state adequacy figure for each half-day kindergarten student. This results in a \$1,725 per student reimbursement versus the initial budget we were given of \$1,200 per student. This is approximately \$32,000 higher than we budgeted.

We are still working the FEMA reimbursement issues from the December 2008 ice storm. We were sent a de-obligation of funds notice requesting that the District return \$3,478.50 of monies FEMA sent us. This money represents the repairs to the GMS freezer which FEMA claims was reimbursed by Primex. We again sent FEMA the letter from Primex declining coverage on the freezer so we expect this to get resolved soon. The good news is that we have received an additional payment from the State totaling \$1,027.79 which represents the State's matching share of 12.5%. This was unexpected.

Forecast

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

2009 – 2010 Budget Status

During the summer I advised the Board that we would likely overspend the kindergarten building, site preparation and classroom fit-up state funding by an estimated \$15,000 plus due to several unexpected requirements. I submitted a budget to the state of \$212,109 which was approved. To date we have spent or encumbered approximately \$238,300 leaving an estimated budget overspend of approximately \$26,000. The higher than budgeted state reimbursement per student will cover this overspend.

The approved NH State budget included an increase in the NH Retirement System employer contribution rates to both the employee and teacher groups. The rate increases were effective July 1, 2009 and were higher than the estimated rate increase we used during the budget process. The employee group rate contribution was increased by 8.4% and the teacher group rate contribution was increased by 29.1%. The total cost increase to the district is estimated to be \$168,000. We are estimating a budget shortfall in these accounts of less than \$50,000.

I am concerned about special education's out-of-district tuition budget. Of the budgeted \$511,500, we only have \$8,270 left to cover the rest of the year. Unless we are able to bring a current out-of-district placement back into the district, any new placement will put us over our budget for this account.

Our energy consultants negotiated a new five-month energy supply contract for us with Constellation Energy at \$0.0791 per kwh. This agreement covers our five largest volume accounts. This is lower than the rate PSNH has received through December 31, 2009 of \$0.0992 per kwh and lower than our budgeted rate.

Deb Mahoney and I have not had time to complete our initial analysis of salaries and benefits to budget. Our plan is to complete this review in October.

Buildings & Grounds

District-wide our staff had a good and busy summer. All of our schools opened in good shape. I want to acknowledge the continued efforts of our building & grounds staff in maintaining our facilities.

The major projects this summer were at Griffin. The kindergarten project was a major time commitment as the district project managed the site preparation and installation of the two new portables. During the process, Litchfield as well as the other districts, had to meet additional state requirements that were not required in previous projects which did add to both the time to manage the project as well as the cost. The new portables were ready for occupancy on the first day of school thanks to not only the work of Dave Ross and the GMS staff but also our vendors who were extremely accommodating in expediting their work. The new lights were installed in ten classrooms and the gym. The romex wiring project ran out of budgeted monies before all the romex wiring could be replaced. Kevin Lynch was very helpful in allowing us to delay completion of the project until the summer of 2010 so we could include the additional work in the 2010 budget.

We have a serious problem with the track at Campbell. As we were warned by our vendor, the track is now lifting in areas not repaired last year. The vendor has advised that the only options now would be for us to just continue patching the track or replace the entire surface. The short term problem is that we are concerned that the track poses a safety risk to those who use it as well as a liability risk to the district. We requested that Primex (our liability insurance carrier) inspect the track. The inspection was completed and we are awaiting their official report. We expect that they will determine that there is both a safety and liability risk. Unfortunately, in order for us to patch the unsafe areas we need a minimum of three days with a temperature of 68 degrees or higher. As soon as we have Primex's

assessment we will address the issue with the Board for possible closure of the track until repairs can be made.

Due to the Selectmen's denial of the use of impact fees, we have removed the proposed CHS storage building from our active projects.

Technology

I would like to welcome Rob Demaine to the district. Rob accepted the open IT Technician position in September.

Technology is currently planning the switchover from Paetec to our new data communications provider, One Communications, later this month.

We received a new donation from the Internal Revenue Service of sixty 17" flat screen monitors.

Food Service

Food Service's opening of the new year went well.

Transportation

Transportation also went well fairly well for the first day of school. We still have one scheduling problem that we are working with First Student to resolve.

We have received the signed Contract Addendum from First Student. I will request Board signature on the 14th.

Citizen Requests

At the September 30 Board review of the requested 2010-2011 technology budget, a citizen made some statements and asked some questions under public comment. I will respond to his questions once we receive them in writing. However, I do want to correct two inaccurate statements made during public comments. First, the statement was made that the District has only 3 T1 lines. In fact, the District has seven T1 connections. Two are in place for internet access, four connections are for the two T1 lines between Campbell High and both GMS and LMS, and one is used for telephone access. The statement was also made that an internet search pointed out that we could get a T1 line for \$660 and questioned why we were paying a higher price. In fact, the new contract pricing for our T1 lines are well below this \$660 price. Two T1 lines are priced at \$423 each, two are priced at \$384.50 each, two are priced at \$375 each, and one is priced at \$335.03.

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 September 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	\$ 5,752,166.75		
ANTICIPATED REVENUE	\$ 13,297,100.28	\$ 19,049,267.03	
TOTAL REVENUE AND CREDITS			\$ 19,684,722.70

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	\$ (2,907,701.28)		
Encumbered Balance	\$ (14,652,156.93)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (17,559,858.21)	
AVAILABLE BUDGET			\$ 2,123,522.46
FORECASTED ROY EXPENDITURES			\$ 2,123,522.46

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 19,049,267.03		
2009 GENERAL FUND BALANCE CREDITS	\$ 635,455.67		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,684,722.70	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,683,380.67	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,342.03

Litchfield 2009 - 2010 Budget --- September 2009 Revenue Analysis

	Budgeted Revenues (Prelim. MS-24)	Unanticipated Revenues/Forecast Reductions	Revenues Received To Date 09/30/2009	Anticipated Revenues Remaining Year
Fund 10 (General Fund)				
Budgeted Revenues (MS24)				
Town Payments - Property Tax	\$ 10,217,075.00		\$ 4,470,111.01	\$ 5,746,963.99
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			\$ 270,050.00
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		\$ 1,070.00	\$ 12,930.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 10,000.00			\$ 10,000.00
Medicaid	\$ 60,000.00		\$ 31,134.27	\$ 28,865.73
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals	\$ 2,000.00		\$ 105.00	\$ 1,895.00
Self-Funded Program - School	\$ 44,190.00		\$ 22,241.06	\$ 21,948.94
Self-Funded Program - Adult Education	\$ 17,025.00			\$ 17,025.00
Town Impact Fees	\$ -			\$ -
Other	\$ 2,500.00		\$ 130.38	\$ 2,369.62
Total Fund 10	\$ 19,047,925.00	\$ 1,342.03	\$ 5,752,166.75	\$ 13,297,100.28
Fund 21 (Food Service)				
Food Service Sales - Schools	\$ 517,424.00		\$ 5,648.83	\$ 511,775.17
Food Service Sales - Catering	\$ 7,000.00			\$ 7,000.00
Food Service Sales - Vending	\$ 1,700.00			\$ 1,700.00
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			\$ 56,000.00
USDA Commodities	\$ 22,000.00			\$ 22,000.00
Interest	\$ -			\$ -
Total Fund 21	\$ 622,154.00	\$ 272.08	\$ 10,720.91	\$ 611,705.17
Fund 22 (Federal Funds)				
Title I	\$ 245,000.00		\$ 1,654.27	\$ (1,654.27)
Title II			\$ 4,885.61	\$ (4,885.61)
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	\$ -	\$ 5,115.73	\$ 529,884.27
TOTAL REVENUES	\$ 20,205,079.00	\$ 1,614.11	\$ 5,768,003.39	\$ 14,438,689.72

Litchfield School District FY2010 Year-To-Date Budget Status Report
Function Account Totals Through Sep 30, 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	(\$2,483.50)	\$7,807,226.89	\$743,927.58	\$6,524,707.96	\$538,591.35
	1201 - SPECIAL EDUCATION PRGMS		\$2,465,724	\$960.98	\$0.00	\$2,466,684.60	\$308,979.79	\$1,885,403.50	\$272,301.31
	1301 - VOCATIONAL EDUCATION PRGM		\$34,072	\$0.00	\$0.00	\$34,072.00	\$0.00	\$0.00	\$34,072.00
	1410 - CO-CURRICULAR ACTIVITIES		\$102,570	\$0.00	\$0.00	\$102,570.32	\$4,877.80	\$84,515.73	\$13,176.79
	1420 - ATHLETIC ACTIVITIES		\$361,493	\$0.00	\$0.00	\$361,492.86	\$74,246.61	\$217,795.31	\$69,450.94
	1490 - STUDENT ACTIVITIES		\$1,850	\$0.00	\$0.00	\$1,850.00	\$0.00	\$0.00	\$1,850.00
	1501 - SELF-FUNDED PROGRAMS		\$44,190	\$0.00	\$0.00	\$44,190.00	\$26,051.83	\$0.00	\$18,138.17
	1601 - ADULT EDUCATION		\$23,585	\$178.50	\$0.00	\$23,763.25	\$319.47	\$0.00	\$23,443.78
	2120 - GUIDANCE SERVICES		\$609,689	\$520.72	\$0.00	\$610,210.15	\$76,452.34	\$449,115.64	\$84,642.17
	2134 - NURSE SERVICES		\$217,756	\$0.00	\$0.00	\$217,755.62	\$19,238.85	\$190,682.89	\$7,833.88
	2140 - PSYCHOLOGICAL SERVICES		\$177,899	\$344.00	\$0.00	\$178,242.93	\$13,347.40	\$143,633.56	\$21,261.97
	2150 - SPEECH SERVICES		\$327,204	\$0.00	\$0.00	\$327,203.77	\$20,736.02	\$214,582.87	\$91,884.88
	2160 - OT/PT SERVICES		\$121,034	\$0.00	\$0.00	\$121,034.01	\$11,319.18	\$103,634.68	\$6,080.15
	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	\$23,294.17	\$76,088.96	\$13,112.05
	2212 - INSTR/CURRIC DEVELOPMENT		\$500	\$0.00	\$1,000.00	\$1,500.00	\$430.88	\$63.65	\$1,005.47
	2213 - INSTRUCTION STAFF TRAIN'G		\$92,570	\$3,334.19	\$0.00	\$95,903.94	\$17,099.70	\$11,495.34	\$67,308.90
	2222 - LIBRARY SERVICES		\$297,066	\$0.00	\$0.00	\$297,066.27	\$30,061.14	\$240,035.88	\$26,969.25
	2223 - AUDIOVISUAL SERVICES		\$9,893	\$0.00	\$0.00	\$9,893.30	\$2,014.47	\$3,308.18	\$4,570.65
	2225 - COMPUTER INSTRUCTION		\$90,318	\$719.29	\$0.00	\$91,037.48	\$47,276.25	\$1,690.91	\$42,070.32
	2311 - SCHOOL BOARD		\$41,052	\$0.00	\$0.00	\$41,052.26	\$11,542.11	\$28,971.86	\$538.29
	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	\$6,437.38	\$17,562.62	\$1,000.00
	2320 - DISTRICT ADMINISTRATION		\$320,748	\$0.00	\$0.00	\$320,747.85	\$65,890.36	\$189,180.32	\$65,677.17
	2332 - SPECIAL SERVICES ADMIN		\$197,721	\$0.00	\$0.00	\$197,721.16	\$41,725.75	\$149,605.44	\$6,389.97
	2410 - SCHOOL ADMINISTRATION		\$1,148,989	\$0.00	\$1,159.00	\$1,150,147.66	\$269,018.38	\$758,583.48	\$122,545.80
	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	\$69,484.14	\$213,821.44	\$29,871.54
	2610 - CUSTODIAL SERVICES		\$843,460	\$0.00	\$0.00	\$843,460.15	\$164,091.65	\$586,751.94	\$92,616.56
	2620 - BUILDING SERVICES		\$924,158	\$0.00	\$258.10	\$924,416.57	\$162,951.05	\$416,535.31	\$344,930.21
	2630 - GROUNDS SERVICES		\$194,103	\$0.00	\$0.00	\$194,102.59	\$31,279.01	\$89,298.85	\$73,524.73

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

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
2640 - NON-INSTRUCTIONAL EQUIP			\$114,189	\$0.00	\$0.00	\$114,188.55	\$54,568.92	\$35,300.15	\$24,319.48
2660 - EMERGENCY MANAGEMENT			\$4,655	\$360.00	\$0.00	\$5,014.63	\$10.61	\$739.40	\$4,264.62
2721 - TRANSPORTATION (REGULAR)			\$442,668	\$0.00	\$0.00	\$442,668.05	\$41,069.16	\$389,319.49	\$12,279.40
2722 - TRANSPORTATION(SPECIAL)			\$221,366	\$0.00	\$0.00	\$221,366.00	\$21,495.42	\$83,004.58	\$116,866.00
2723 - TRANSPORTATION (VOC ED)			\$67,935	\$0.00	\$0.00	\$67,935.00	\$0.00	\$37,335.00	\$30,600.00
2724 - TRANSPORTATION (ATHLETIC)			\$59,101	\$0.00	\$0.00	\$59,100.57	\$4,786.63	\$31,641.31	\$22,672.63
2725 - TRANSPORTATION (FT/COCUR)			\$10,495	\$0.00	\$0.00	\$10,494.74	\$0.00	\$0.00	\$10,494.74
2830 - HR STAFF SERVICES			\$109,635	\$5.00	\$0.00	\$109,640.23	\$25,031.06	\$79,187.58	\$5,421.59
2840 - TECHNOLOGY SERVICES			\$325,325	\$33.78	\$1,066.40	\$326,425.41	\$68,840.13	\$111,615.33	\$145,969.95
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	\$112,565.94	\$4,261.21	(\$38,973.15)
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	\$37,556.54	\$307,042.41	(\$344,598.95)
5252 - CAPITAL RES FUND TRANSFER			\$50,000	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
Total 10 - GENERAL FUND			\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$2,907,701.28	\$14,652,156.93	\$2,123,522.46

Litchfield School District FY2010 Year-To-Date Budget Status Report
Object Account Totals Through Sep 30, 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	0.00	8,968,714.52	986,942.20	7,938,846.92	42,925.40
112	ADMINISTRATION SALARY	665,877	0.00	0.00	665,877.00	146,474.97	425,054.20	94,347.83
113	TUTOR SALARIES	92,172	0.00	0.00	92,171.92	6,801.67	96,915.58	(11,545.33)
114	PARA/MONITOR SALARIES	653,795	0.00	0.00	653,795.01	38,463.24	572,964.11	42,367.66
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	23,010.04	0.00	43,249.71
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	1,955.00	0.00	119,045.00
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	3,605.64	0.00	26,944.36
211	HEALTH INSURANCE	1,538,457	0.00	0.00	1,538,457.48	179,630.41	1,313,356.63	45,470.44
212	DENTAL INSURANCE	144,270	0.00	0.00	144,270.36	18,773.88	136,797.93	(11,301.45)
213	LIFE INSURANCE	15,601	0.00	0.00	15,600.60	2,135.28	13,041.14	424.18
214	DISABILITY INSURANCE	27,029	0.00	0.00	27,029.05	3,533.74	21,596.50	1,898.81
220	SOCIAL SECURITY	794,507	0.00	0.00	794,506.53	90,558.01	673,198.34	30,750.18
231	NON-TEACHER RETIREMENT	136,946	0.00	0.00	136,945.69	28,677.20	115,020.01	(6,751.52)
232	TEACHER RETIREMENT	538,098	0.00	0.00	538,098.09	57,994.61	515,567.42	(35,463.94)
250	UNEMPLOYMENT	16,070	0.00	0.00	16,070.28	0.00	0.00	16,070.28
260	WORKERS COMPENSATION	62,463	0.00	0.00	62,462.54	6,266.78	0.00	56,195.76
270	COURSE REIMB./NON-UNION	6,528	0.00	0.00	6,528.00	0.00	2,933.00	3,595.00
271	COURSE REIMB./UNION	42,492	3,334.19	0.00	45,826.19	10,100.57	5,610.00	30,115.62
272	CONF/WORKSHOP REIMBURSE	39,042	0.00	0.00	39,041.50	6,469.00	1,224.00	31,348.50
280	NEW HIRE EXPENSES	2,998	0.00	0.00	2,998.00	1,607.00	1,391.00	0.00
320	IN-DIST PROF DEVELOPMENT	29,248	0.00	0.00	29,248.00	500.00	1,252.34	27,495.66
321	CONTRACTED SERVICES	11,580	0.00	0.00	11,580.00	3,262.86	1,700.00	6,617.14
325	TESTING PROTOCOLS	11,093	344.00	(100.00)	11,337.00	0.00	2,085.45	9,251.55
330	PROFESSIONAL SERVICES	329,973	6,005.00	0.00	335,978.00	54,209.80	142,601.45	139,166.75
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	2,310.00	33,950.00	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	4,562.92	33,237.08	(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 Sep 30, 2009

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
421	UTILITIES-DISPOSAL	29,779	0.00	0.00	29,779.00	4,898.35	14,327.31	10,553.34
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	(5,607.74)	321,792.06	105,776.97	9,248.68	206,766.41
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	43,843.78	28,669.00	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	26,912.02	47,938.81	11,550.24
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	1,753.00	4,355.14	3,989.96
446	SOFTWARE LEASE	35,393	8,750.00	0.00	44,143.00	10,735.40	22,413.20	10,994.40
450	SITE DEVELOPMENT	68,354	9,500.00	0.00	77,854.00	111,965.94	4,261.21	(38,373.15)
460	INSPECTIONS	1,075	0.00	0.00	1,075.00	50.00	0.00	1,025.00
519	TRANSPORTATION	789,285	0.00	0.00	789,284.96	67,351.21	541,300.38	180,633.37
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	5,201.25	0.00	26,510.51
532	DATA COMMUNICATIONS	66,276	0.00	0.00	66,276.00	8,474.89	0.00	57,801.11
534	POSTAGE/GENERAL EXPENSES	20,844	0.00	0.00	20,844.00	6,174.47	5,635.25	9,034.28
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	3,262.87	9,737.13	0.00
550	PRINTING & BINDING	16,350	0.00	0.00	16,350.00	5,375.00	723.50	10,251.50
561	TUITION	46,822	0.00	0.00	46,822.00	2,900.00	5,375.00	38,547.00
569	HANDICAPPED TUITION	511,500	0.00	0.00	511,500.00	115,467.10	387,762.86	8,270.04
580	TRAVEL	46,165	0.00	0.00	46,165.07	1,280.85	6,195.16	38,689.06
590	EXTENDED YEAR PROGRAM	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
610	SUPPLIES	473,901	1,357.78	(6,155.24)	469,103.37	130,036.08	95,902.85	243,164.44
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	37,370.45	248,217.55	16,447.13
623	UTIL-BOTTLED GAS	97,825	0.00	0.00	97,825.24	114.95	97,710.29	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	845.88	63.65	960.47
640	TEXTBOOK REPLACEMENT	60,495	0.00	5,729.81	66,225.23	10,662.25	23,385.45	32,177.53
641	TEXTBOOKS - NEW	18,901	340.72	0.00	19,241.41	2,817.12	5,647.87	10,776.42

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

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget
643	PERIODICALS - PRINT	5,298	0.00	358.08	5,656.53	2,167.56	2,297.43	1,191.54
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	0.00	5,975.88	2,245.75	1,510.25	2,219.88
650	SOFTWARE	86,097	550.00	10.99	86,657.97	43,915.74	1,768.00	40,974.23
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	0.00	37,363.37	30,187.10	3,516.30	3,659.97
734	EQUIPMENT-ADDITIONAL	88,161	25,960.98	2,556.39	116,677.92	14,785.98	47,823.62	54,068.32
737	FURNITURE-REPLACEMENT	5,171	0.00	159.00	5,330.00	0.00	1,148.56	4,181.44
738	EQUIPMENT-REPLACEMENT	59,172	0.00	1,571.21	60,743.03	29,351.27	4,555.48	26,836.28
810	DUES AND FEES	44,767	0.00	100.00	44,866.56	23,341.46	1,162.00	20,363.10
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	4,878.71	9,989.83	14,681.46
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	0.00	0.00	50,000.00
Total 10 - GENERAL FUND		\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$2,907,701.28	\$14,652,156.93	\$2,123,522.46

Litchfield School District FY2010 Year-To-Date Budget Status Report
Location Totals Through Sep 30, 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	(\$501,555.00)	\$3,812,627.49	\$593,934.76	\$2,710,400.71	\$508,292.02
Total 01 - SCHOOL BOARD			\$93,233	\$0.00	\$0.00	\$93,233.32	\$28,385.99	\$60,083.31	\$4,764.02
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,559,893	\$11,010.98	\$53,755.00	\$4,624,658.63	\$814,497.43	\$3,386,099.02	\$424,062.18
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,283,916	\$529.29	\$197,600.00	\$4,482,045.30	\$564,379.11	\$3,499,475.10	\$418,191.09
Total 31 - CAMPBELL HIGH SCHOOL			\$5,659,311	\$32,712.93	\$250,200.00	\$5,942,224.11	\$743,198.57	\$4,512,652.45	\$686,373.09
Total 90 - SAU #27			\$713,837	\$14,755.00	\$0.00	\$728,591.82	\$163,305.42	\$483,446.34	\$81,840.06
Total 10 - GENERAL FUND			\$19,620,482	\$62,898.67	\$0.00	\$19,683,380.67	\$2,907,701.28	\$14,652,156.93	\$2,123,522.46