



## LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27

Office of the Superintendent

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Equal Opportunity Employer

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### Memorandum

**Date:** October 12, 2010

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

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

**From:** Steve Martin, Business Administrator

**Subj:** September 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 September 30, 2010.

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

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

#### Finance

Most of the field work on our annual audit has been completed. We have been advised by our auditors that they need to come back and complete the federal fund single audit on the general fund due to the state using ARRA monies to offset some of their adequacy aid payments. We do not yet have a date scheduled for completion of the field audit work. The single audit will not impact the unreserved general fund balance of \$370,565 previously reported. I have no estimated date as to when our auditors will be able to release our final audit report.

We have almost completed the initial level 1 needs budget request for the 2012 budget. The \$2 million in identified expense reductions from the 2011 approved budget and increased revenues to offset the expected loss of state adequacy aid funding have been incorporated into the principals' and directors' budget requests.

The required DOE-25, MS-25 and MS-24 reports were all submitted to the State. We did have to submit a revised MS-24 revenue forecast to the NH DRA due to the NH DOE disputing some of our catastrophic aid billings.

We received our first rebate check for the procurement card program we implemented last year. The check was for \$2,210.97 and was credited to the other revenue account. As of April 2010 which is the end-of-year date that the rebate payments are based on, there were 19 NH SAUs in the program with total charges of \$2,883,898. Even though our first charges did not occur until the end of the fourth month of the program year, Litchfield had the fourth largest volume at \$233,965 or 8.1% of the total state. The rebate came to 0.95% of total expenditures.

Our new Payroll Coordinator, Christine Lavacchia, and new Food Service Bookkeeper, Ann Inamorati, assumed their new positions during August and September.

### Forecast

I am currently forecasting a year-end fund balance in the general fund of \$234,313. This amount is the result of the Board's encumbering of year-end funds in June.

You will see a very high dollar value of budget transfers in the year-to-date budget reports. In order to make sure these encumbered monies were not spent in error, I have transferred the year-end encumbrances into a 2900 function holding account.

### 2010-2011 Budget

We have awarded our fuel oil and propane bids. Fuel oil was awarded to Fuller Oil at \$2.345 per gallon. The award was more than 5% higher than the \$2.23 per gallon cost used in the approved 2011 budget. At the budgeted volume the impact on the 2011 budget would be \$4,817. Propane was awarded to Energy North at \$1.599 per gallon. The award was more than 3% higher than the \$1.55 per gallon cost used in the approved 2011 budget. At the budgeted volume the impact on the 2011 budget would be \$2,718.

### 2011-2012 Budget

The NH Retirement System issued its rates for the 2012 and 2013 years. The employer rates for employees is going from 9.16% in 2010-2011 to 11.09% in 2011-2012 (a 21.07% increase), and for teachers from 8.02% to 9.07% (a 13.1% increase). There is a risk in this rate setting that could have an additional cost to Litchfield. NHRS in publishing its rates is making the assumption that the legislature will increase its share of the teachers' retirement costs back to 35% from its current 25%. Given the state's fiscal situation there has been some talk that the legislature might delay increasing its share. At least one school district is budgeting assuming that the state will not increase its share of the teachers' retirement rates.

Primex has advised us to budget a 16% increase in workers compensation and a 7% increase in property and liability insurance. While the workers comp is a significant increase it would only be a 9.0% increase over this year's actual as this year's actual came in under budget. The property and liability rates are actually lower than the current actual as this year's actual came in lower than budgeted.

### Buildings & Grounds

For the most part, all summer projects have been completed. The Griffin roof work is complete although we are waiting for the manufacturer's warranty. The Smart Start lighting upgrade project has only a couple of troubleshooting issues at Griffin to be worked. Phase 2 of the Griffin replacement will be completed during the Christmas vacation using 2012 PSNH monies.

We have received the groundwater hydrologic report for the study conducted at Campbell. We will discuss this report at the meeting but the summary is that we do not have a groundwater problem at Campbell. The consultant is putting together some suggested “next steps” for us to consider in determining the cause of the water and moisture problems.

Matt Bennett has completed the current patch work of the Campbell track. The project took longer than expected as the top layer kept separating as he was clearing the area to be patched. The manufacture’s rep finally told us to just cut it and patch. We will need to continually watch the track as new areas have popped up during the patching process. We have requested that Primex do another inspection of the track to make sure it is safe to use.

The Governor has signed HB 1289 which now requires an annual air quality inspection in every school. We are trying to get a copy of the checklist that needs to be completed in order to determine if any items on the checklist will actually require us to get an air quality test. If it does we will need to budget this test annually for all three schools. Only CHS has an air quality test currently in the 2012 budget.

#### Technology

We have made good progress on upgrading the network. All of the new servers and switches are in place as is the increased bandwidth with One Communications. We are still in the process of finalizing procedures for systems, storage and backup. We have not started to install the new wireless access points due to time constraints.

We disposed of 13 pallets of old computers, monitors and other e-waste with Apple’s school recycling program.

#### Food Service

St. Francis has decided to stop using us for their food service program. We were assured that there were no problems with the food we provided. The decision was made as parents were requesting that St. Francis use an outside catering company that would allow them to do most of the cooking at St. Francis. They decided to go with a vendor that was already servicing other schools in the Diocese. The food service budget assumed \$9,814 in revenue from St. Francis. Hilda is looking at her budget in order to determine the net impact to her operations from the loss of this revenue.

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 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	\$ 5,756,583.05		
ANTICIPATED REVENUE	\$ 13,200,267.95	\$ 18,956,851.00	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 19,747,735.58</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	\$ (3,306,878.53)		
Encumbered Balance	\$ (14,386,499.76)		
<b>TOTAL YTD SPENT AND ENCUMBERED</b>		<b>\$ (17,693,378.29)</b>	
<b>AVAILABLE BUDGET</b>			<b>\$ 2,054,357.29</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 1,820,044.29</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 18,956,851.00		
2010 GENERAL FUND BALANCE CREDITS	\$ 790,884.58		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 19,747,735.58	
FORECASTED GENERAL FUND EXPENDITURES		\$ 19,513,422.58	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 234,313.00</b>

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

	<b>Budgeted Revenues (MS-24)</b>	<b>Unanticipated Revenues/Forecast Reductions</b>	<b>Revenues Received To Date 9/30/2010</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		\$ 4,408,316.53	\$ 5,727,718.47
Town Payments - State Education Taxes	\$ 1,807,825.00			\$ 1,807,825.00
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			\$ 260,786.84
Kindergarten Aid	\$ 204,236.00		\$ 71,411.00	\$ 132,825.00
Tuition from other LEA's				\$ -
Tuition from Individuals	\$ 2,000.00		\$ 2,000.00	\$ -
Tuition Summer Camp				\$ -
Tuition Pre-School	\$ 13,000.00		\$ 1,980.00	\$ 11,020.00
Transportation	\$ 6,000.00			\$ 6,000.00
Interest	\$ 8,000.00			\$ 8,000.00
Medicaid	\$ 60,000.00		\$ 10,493.16	\$ 49,506.84
Voc Transportation	\$ 2,000.00			\$ 2,000.00
Rentals				\$ -
Self-Funded Program - School	\$ 69,000.00		\$ 25,952.06	\$ 43,047.94
Self-Funded Program - Adult Education	\$ 18,900.00			\$ 18,900.00
Town Impact Fees				\$ -
Other	\$ 7,000.16		\$ 6,893.30	\$ 106.86
<b>Total Fund 10</b>	<b>\$ 18,956,851.00</b>	<b>\$ -</b>	<b>\$ 5,756,583.05</b>	<b>\$ 13,200,267.95</b>
<b>Fund 21 (Food Service)</b>				
Food Service Sales - Schools	\$ 482,905.00		\$ 2,727.28	\$ 480,177.72
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		\$ 706.50	\$ 71,469.50
USDA Commodities	\$ 22,984.00			\$ 22,984.00
Interest	\$ 300.00			\$ 300.00
<b>Total Fund 21</b>	<b>\$ 605,128.00</b>	<b>\$ (9,814.00)</b>	<b>\$ 8,587.07</b>	<b>\$ 586,726.93</b>
<b>Fund 22 (Grants Fund)</b>				
Title I	\$ 320,957.00			\$ 320,957.00
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		\$ 10,577.09	\$ 149,422.91
eRate Program Credits (Non-Revenue)			\$ -	
<b>Total Fund 22</b>	<b>\$ 770,957.00</b>	<b>\$ -</b>	<b>\$ 10,577.09</b>	<b>\$ 760,379.91</b>
<b>TOTAL REVENUES</b>	<b>\$ 20,332,936.00</b>	<b>\$ (9,814.00)</b>	<b>\$ 5,775,747.21</b>	<b>\$ 14,547,374.79</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Sep 30, 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	(\$37,298.38)	\$7,892,520.20	\$998,823.26	\$6,447,695.98	\$446,000.96	5.65%
	1201 -	SPECIAL EDUCATION PRGMS	\$2,530,068	\$19,191.15	(\$7,183.00)	\$2,542,076.16	\$336,087.24	\$1,819,033.66	\$386,955.26	15.22%
	1301 -	VOCATIONAL EDUCATION PRGM	\$27,040	\$0.00	\$0.00	\$27,039.83	\$0.00	\$0.00	\$27,039.83	100.00%
	1410 -	CO-CURRICULAR ACTIVITIES	\$91,685	\$0.00	\$0.00	\$91,685.19	\$6,012.84	\$83,676.44	\$1,995.91	2.18%
	1420 -	ATHLETIC ACTIVITIES	\$345,263	\$377.00	(\$1,400.00)	\$344,239.59	\$80,387.65	\$256,295.28	\$7,556.66	2.20%
	1490 -	STUDENT ACTIVITIES	\$1,500	\$0.00	\$0.00	\$1,500.00	\$0.00	\$24.90	\$1,475.10	98.34%
	1501 -	SELF-FUNDED PROGRAMS	\$69,000	\$0.00	\$300.00	\$69,300.00	\$27,422.76	\$0.00	\$41,877.24	60.43%
	1601 -	ADULT EDUCATION	\$25,559	\$0.00	\$0.00	\$25,559.28	\$677.84	\$72.45	\$24,808.99	97.06%
	2120 -	GUIDANCE SERVICES	\$625,486	\$1,136.59	\$250.00	\$626,872.52	\$96,995.73	\$470,681.18	\$59,195.61	9.44%
	2134 -	NURSE SERVICES	\$228,037	\$0.00	\$0.00	\$228,037.27	\$27,541.98	\$190,723.99	\$9,771.30	4.28%
	2140 -	PSYCHOLOGICAL SERVICES	\$178,862	\$0.00	\$0.00	\$178,862.32	\$19,853.51	\$137,805.54	\$21,203.27	11.85%
	2150 -	SPEECH SERVICES	\$317,063	\$0.00	\$0.00	\$317,062.55	\$35,728.38	\$275,570.72	\$5,763.45	1.82%
	2160 -	OT/PT SERVICES	\$121,143	\$0.00	\$0.00	\$121,143.48	\$11,948.19	\$66,907.03	\$42,288.26	34.91%
	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	\$14,985.88	\$40,575.02	\$7,075.11	11.30%
	2212 -	INSTR/CURRIC DEVELOPMENT	\$252	\$0.00	\$0.00	\$252.00	\$0.00	\$221.00	\$31.00	12.30%
	2213 -	INSTRUCTION STAFF TRAIN'G	\$86,690	\$3,624.00	\$0.00	\$90,313.90	\$15,642.55	\$3,810.32	\$70,861.03	78.46%
	2222 -	LIBRARY SERVICES	\$303,812	\$67.94	\$0.00	\$303,880.15	\$36,994.66	\$246,211.79	\$20,673.70	6.80%
	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	(\$4,900.00)	\$21,383.00	\$5,294.87	\$1,361.35	\$14,726.78	68.87%
	2311 -	SCHOOL BOARD	\$43,411	\$0.00	\$0.00	\$43,411.09	\$12,205.08	\$29,672.06	\$1,533.95	3.53%
	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	\$871.00	\$4,008.03	\$486.44	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	\$4,384.50	\$3,115.50	\$22,500.00	75.00%
	2320 -	DISTRICT ADMINISTRATION	\$331,726	\$0.00	(\$10,685.41)	\$321,040.27	\$73,157.38	\$182,609.56	\$65,273.33	20.33%
	2332 -	SPECIAL SERVICES ADMIN	\$201,301	\$0.00	\$0.00	\$201,300.89	\$48,611.39	\$145,043.13	\$7,646.37	3.80%
	2410 -	SCHOOL ADMINISTRATION	\$1,176,698	\$0.00	\$0.00	\$1,176,697.97	\$299,842.90	\$824,248.09	\$52,606.98	4.47%
	2490 -	OTHER SUPPORT SERVICES	\$12,965	\$476.00	\$0.00	\$13,441.35	\$0.00	\$1,213.00	\$12,228.35	90.98%
	2510 -	BUSINESS/FINANCE OFFICE	\$286,491	\$9,812.50	\$0.00	\$296,303.28	\$66,894.85	\$192,314.78	\$37,093.65	12.52%
	2610 -	CUSTODIAL SERVICES	\$855,570	\$0.00	\$0.00	\$855,570.39	\$181,646.05	\$541,401.88	\$132,522.46	15.49%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Function Account Totals Through Sep 30, 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	\$223,776.43	\$512,364.68	\$122,345.66	14.25%
2630 - GROUNDS SERVICES			\$192,125	\$3,470.00	\$0.00	\$195,595.03	\$48,244.19	\$74,454.96	\$72,895.88	37.27%
2640 - NON-INSTRUCTIONAL EQUIP			\$111,975	\$26,601.08	(\$8,435.00)	\$130,141.08	\$74,825.99	\$33,118.81	\$22,196.28	17.06%
2660 - EMERGENCY MANAGEMENT			\$4,525	\$0.00	\$0.00	\$4,525.00	\$107.08	\$0.00	\$4,417.92	97.63%
2721 - TRANSPORTATION (REGULAR)			\$436,389	\$0.00	\$0.00	\$436,388.65	\$41,439.96	\$384,319.49	\$10,629.20	2.44%
2722 - TRANSPORTATION(SPECIAL)			\$231,300	\$0.00	\$0.00	\$231,300.00	\$26,182.70	\$200,857.30	\$4,260.00	1.84%
2723 - TRANSPORTATION (VOC ED)			\$36,000	\$0.00	\$0.00	\$36,000.00	\$0.00	\$0.00	\$36,000.00	100.00%
2724 - TRANSPORTATION (ATHLETIC)			\$60,522	\$0.00	\$0.00	\$60,521.77	\$2,751.38	\$43,475.35	\$14,295.04	23.62%
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	\$25,752.93	\$69,058.73	\$13,306.90	12.31%
2840 - TECHNOLOGY SERVICES			\$272,139	\$88,870.85	\$7,035.00	\$368,044.89	\$153,195.75	\$124,241.18	\$90,607.96	24.62%
2900 - BENEFITS & FIXED CHARGES			(\$114,082)	\$0.00	\$234,313.00	\$120,231.13	\$2,938.45	\$41,930.00	\$75,362.68	62.68%
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	\$1,875.00	\$11,345.00	\$0.00	0.00%
4600 - BUILDING IMPROVEMENT			\$215,963	\$91,350.00	(\$85,600.00)	\$221,713.00	\$163,625.50	\$30,087.50	\$28,000.00	12.63%
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>\$3,306,878.53</b>	<b>\$14,386,499.76</b>	<b>\$2,054,357.29</b>	<b>10.40%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Sep 30, 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	(51,713.41)	8,743,508.30	1,260,043.46	7,332,534.14	150,930.70	1.73%
112	ADMINISTRATION SALARY	658,671	0.00	0.00	658,671.15	180,034.05	549,007.22	(70,370.12)	(10.68%)
113	TUTOR SALARIES	114,717	0.00	0.00	114,717.25	11,708.77	89,777.10	13,231.38	11.53%
114	PARA/MONITOR SALARIES	596,952	0.00	0.00	596,952.08	67,282.71	526,813.20	2,856.17	0.48%
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	24,399.07	0.00	67,560.21	73.47%
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	5,045.00	0.00	110,955.00	95.65%
121	LONG TERM SUB SALARIES	55,000	0.00	0.00	55,000.00	5,548.38	7,875.12	41,576.50	75.59%
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	4,284.03	0.00	22,815.97	84.19%
211	HEALTH INSURANCE	1,740,497	0.00	(12,256.56)	1,728,240.80	205,562.67	1,487,145.56	35,532.57	2.06%
212	DENTAL INSURANCE	158,460	0.00	(825.12)	157,634.59	18,884.52	135,010.89	3,739.18	2.37%
213	LIFE INSURANCE	16,458	0.00	(79.20)	16,378.32	2,334.92	14,086.12	(42.72)	(0.26%)
214	DISABILITY INSURANCE	28,672	0.00	(109.92)	28,562.52	3,315.30	20,403.39	4,843.83	16.96%
220	SOCIAL SECURITY	785,927	0.00	(3,138.64)	782,788.44	117,811.97	626,899.29	38,077.18	4.86%
231	NON-TEACHER RETIREMENT	136,004	0.00	0.00	136,004.31	31,469.94	94,487.05	10,047.32	7.39%
232	TEACHER RETIREMENT	621,776	0.00	(3,293.54)	618,482.10	82,425.74	514,275.61	21,780.75	3.52%
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	6,802.20	41,930.00	(4,244.36)	(9.54%)
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	6,477.00	1,891.00	36,256.00	81.25%
272	CONF/WORKSHOP REIMBURSE	28,770	1,000.00	0.00	29,769.50	5,000.00	1,910.00	22,859.50	76.79%
280	NEW HIRE EXPENSES	2,736	0.00	0.00	2,736.00	252.50	0.00	2,483.50	90.77%
320	IN-DIST PROF DEVELOPMENT	29,316	0.00	(673.58)	28,642.42	1,551.80	1,919.32	25,171.30	87.88%
321	CONTRACTED SERVICES	9,300	0.00	0.00	9,300.00	3,950.00	0.00	5,350.00	57.53%
325	TESTING PROTOCOLS	9,923	0.00	0.00	9,923.00	254.10	1,112.65	8,556.25	86.23%
330	PROFESSIONAL SERVICES	315,809	27,990.79	51,531.90	395,331.34	31,029.71	195,468.81	168,832.82	42.71%
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	357.00	19,643.00	5,292.87	20.93%
339	ATHLETIC TRAINER SERVICES	32,000	0.00	0.00	32,000.00	500.00	0.00	31,500.00	98.44%
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	4,237.54	27,078.72	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	4,446.88	15,765.38	2,294.22	10.19%
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**  
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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	(101,440.89)	312,705.51	114,068.23	23,888.53	174,748.75	55.88%
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	45,477.00	34,457.00	(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	29,691.39	55,833.85	4,862.53	5.38%
441	LEASE PAYMENT - MODULAR	128,963	0.00	0.00	128,963.00	114,763.00	14,200.00	0.00	0.00%
442	EQUIP RENTAL	3,981	0.00	(1,319.32)	2,661.68	664.34	1,872.00	125.34	4.71%
446	SOFTWARE LEASE	36,048	8,812.50	0.00	44,860.50	9,456.29	24,570.21	10,834.00	24.15%
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	50.00	100.00	925.00	86.05%
519	TRANSPORTATION	772,867	0.00	0.00	772,866.76	70,374.04	628,652.14	73,840.58	9.55%
521	INSURANCE PROP/LIABILITY	81,735	0.00	0.00	81,735.00	68,681.00	0.00	13,054.00	15.97%
531	TELEPHONE	24,275	0.00	0.00	24,275.00	2,540.23	0.00	21,734.77	89.54%
532	DATA COMMUNICATIONS	34,804	0.00	0.00	34,804.00	6,313.57	0.00	28,490.43	81.86%
534	POSTAGE/GENERAL EXPENSES	19,703	0.00	0.00	19,703.00	3,345.90	4,853.28	11,503.82	58.39%
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	4,753.11	0.00	8,421.89	63.92%
561	TUITION	36,040	0.00	0.00	36,039.83	2,500.00	0.00	33,539.83	93.06%
569	HANDICAPPED TUITION	735,700	107.12	0.00	735,807.12	128,428.84	433,342.59	174,035.69	23.65%
580	TRAVEL	31,430	0.00	(18.00)	31,412.07	1,634.32	4,550.00	25,227.75	80.31%
590	EXTENDED YEAR PROGRAM	500	0.00	0.00	500.00	42.38	0.00	457.62	91.52%
610	SUPPLIES	408,134	2,004.66	(4,277.22)	405,861.24	115,194.19	46,961.75	243,705.30	60.05%
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	0.00	737.00	3,763.00	83.62%
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	41,213.81	258,586.73	2.60	0.00%
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	0.00	800.00	100.00%
635	PUBLICATIONS	536	0.00	0.00	536.00	130.00	221.00	185.00	34.51%
640	TEXTBOOK REPLACEMENT	80,779	30,175.94	(32,974.66)	77,980.53	44,680.14	12,521.54	20,778.85	26.65%
641	TEXTBOOKS - NEW	5,363	1,149.81	0.00	6,512.51	2,231.95	1,590.60	2,689.96	41.30%
643	PERIODICALS - PRINT	5,218	0.00	(48.00)	5,169.88	1,855.49	1,553.33	1,761.06	34.06%
644	INFORMATION ACCESS FEES	7,198	0.00	48.00	7,246.00	4,775.04	0.00	2,470.96	34.10%
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	45,752.94	7,891.00	12,151.71	18.47%

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Object Account Totals Through Sep 30, 2010**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
700	PROPERTY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720	BUILDING IMPROVEMENT	49,000	46,500.00	(49,000.00)	46,500.00	40,612.50	5,887.50	0.00	0.00%
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	0.00	14,602.51	47.45%
737	FURNITURE-REPLACEMENT	2,056	0.00	0.00	2,055.60	0.00	569.91	1,485.69	72.28%
738	EQUIPMENT-REPLACEMENT	22,546	105,160.59	(7,102.00)	120,604.49	90,210.57	8,296.56	22,097.36	18.32%
810	DUES AND FEES	42,271	0.00	18.00	42,289.35	24,891.74	807.00	16,590.61	39.23%
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	5,070.39	10,502.29	248,771.67	94.11%
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>\$3,306,878.53</b>	<b>\$14,386,499.76</b>	<b>\$2,054,357.29</b>	<b>10.40%</b>

**Litchfield School District FY2011 Year-To-Date Budget Status Report**  
**Location Totals Through Sep 30, 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	\$614,646.49	\$2,529,579.48	\$814,292.54	20.57%
Total 01 - SCHOOL BOARD			\$100,033	\$871.00	\$0.00	\$100,904.46	\$29,960.58	\$37,018.42	\$33,925.46	33.62%
Total 11 - GRIFFIN MEMORIAL SCHOOL			\$4,383,420	\$219,167.96	(\$169,396.21)	\$4,433,191.55	\$840,035.87	\$3,356,816.20	\$236,339.48	5.33%
Total 21 - LITCHFIELD MIDDLE SCHOOL			\$4,356,581	\$41,715.55	\$138,372.79	\$4,536,669.76	\$729,797.67	\$3,611,900.72	\$194,971.37	4.30%
Total 31 - CAMPBELL HIGH SCHOOL			\$5,572,673	\$48,084.09	\$373,823.20	\$5,994,579.96	\$924,250.28	\$4,407,089.87	\$663,239.81	11.06%
Total 90 - SAU #27			\$714,059	\$11,212.50	(\$1,400.00)	\$723,871.34	\$168,187.64	\$444,095.07	\$111,588.63	15.42%
<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>\$3,306,878.53</b>	<b>\$14,386,499.76</b>	<b>\$2,054,357.29</b>	<b>10.40%</b>