

For Office Use Only

Dist.	Loc.
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Form DOE-25

School Administrative Unit # 28

## NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION

### Annual Financial Report

for the Year Ending June 30, 2015

for the Pelham School District

Due to the State Department of Education not later than September 1, 2015

This document has been prepared in accordance with the  
New Hampshire Financial Accounting Handbook For Local Education Agencies

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

[Signature]  
School Board Chairperson

10/7/15  
Date

[Signature]  
Superintendent of Schools

10/8/15  
Date

[Signature]  
School Board

[Signature]  
School Board

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015	(3)	(4)	(5)	(6)	(7)
PELHAM SCHOOL DISTRICT, SAU28											
TITLES	PAGE	LINE	No								
*****											
BALANCE SHEET				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY			
ASSETS						SPECIAL REVENUE					
Current Assets											
CASH	1	1	100	2,262,220.94	278,625.33		14,913,422.99	369,648.64			
INVESTMENTS	1	2	110					0.00			
ASSESSMENTS RECEIVABLE	1	3	120								
INTERFUND RECEIVABLE	1	4	130	155,515.82				0.00			
INTERGOVERNMENTAL RECEIVABLES	1	5	140	39,986.89	11,007.10	155,359.36		0.00			
OTHER RECEIVABLES	1	6	150	12,723.49				0.00			
BOND PROCEEDS RECEIVABLE	1	7	160								
INVENTORIES	1	8	170								
PREPAID EXPENSES	1	9	180					0.00			
OTHER CURRENT ASSETS	1	10	190					0.00			
Total Current Assets	1	11		2,470,447.14	289,632.43	155,359.36	14,913,422.99	369,648.64			
LIABILITY & FUND EQUITY											
Current Liabilities											
INTERFUND PAYABLES	1	12	400		156.46	155,359.36		0.00			
INTERGOVERNMENTAL PAYABLES	1	13	410					0.00			
OTHER PAYABLES	1	14	420	8,567.62				0.00			
CONTRACTS PAYABLE	1	15	430				2,309,747.32				
BOND AND INTEREST PAYABLE	1	16	440								
LOANS AND INTEREST PAYABLE	1	17	450								
ACCRUED EXPENSES	1	18	460	30,868.84							
PAYROLL DEDUCTIONS	1	19	470	409,364.26							
DEFERRED REVENUES	1	20	480		18,307.68						
OTHER CURRENT LIABILITIES	1	21	490					0.00			
Total Current Liabilities	1	22		448,800.72	18,464.14	155,359.36	2,309,747.32	0.00			
Fund Equity											
Nonspendable:											
RESERVE FOR INVENTORIES	1	23	751								
RESERVE FOR PREPAID EXPENSES	1	24	752								
RESERVE FOR ENDOWMENTS (principal only)	1	25	756					0.00			
Restricted:											
RESERVE FOR ENDOWMENTS (interest)	1	26	756					0.00			
RESTRICTED FOR FOOD SERVICE	1	27			271,168.29						
UNSPENT BOND PROCEEDS	1	28					12,603,675.67				
Committed:											
RESERVE FOR CONTINUING APPROPRIATIONS	1	29	754					0.00			
RESERVE FOR AMTS VOTED	1	30	755	155,524.44							
RESERVE FOR ENCUMBRANCES (non-lapsing)	1	31	753					0.00			
UNASSIGNED FUND BALANCE RETAINED	1	32									
Assigned:											
RESERVED FOR SPECIAL PURPOSES	1	33	760					369,648.64			
RESERVED FOR ENCUMBRANCES	1	34	753	303,403.59				0.00			
UNASSIGNED FUND BALANCE	1	35	770	1,562,718.39							
Total Fund Equity	1	36		2,021,646.42	271,168.29	0.00	12,603,675.67	369,648.64			
Total Liabilities and Fund Equity	1	37		2,470,447.14	289,632.43	155,359.36	14,913,422.99	369,648.64			

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
STATEMENT OF REVENUES						ALL OTHER				
<i>Revenue from Local Sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Assessments</i>										
CURRENT APPROPRIATION	2	1	1111	17,531,967.00						
DEFICIT APPROPRIATION	2	2	1112							
OTHER	2	3	1119							
<b>Total Assessments</b>	<b>2</b>	<b>4</b>	<b>1100</b>	<b>17,531,967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<i>TUITION</i>										
<i>Tuition from Individuals</i>			1310							
REGULAR DAY SCHOOL	2	5	1311	51,441.00						
SUMMER SCHOOL	2	6	1314							
DRIVER EDUCATION	2	7	1315							
ADULT EDUCATION	2	8	1316							
<i>Tuition from Other LEAs Within NH</i>			1320							
REGULAR DAY SCHOOL	2	9	1321	52,973.76						
SPECIAL EDUCATION	2	10	1322							
VOCATIONAL	2	11	1323							
<i>Tuition from Other LEAs outside NH</i>			1330							
REGULAR DAY SCHOOL	2	12	1331							
SPECIAL EDUCATION	2	13	1332							
VOCATIONAL	2	14	1333							
<i>Tuition from Other Sources</i>			1340							
REGULAR DAY SCHOOL	2	15	1341							
SPECIAL EDUCATION	2	16	1342							
OTHER	2	17	1349							
<b>Total Tuition</b>	<b>2</b>	<b>18</b>	<b>1300</b>	<b>104,414.76</b>		<b>0.00</b>				



NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
<b>TRANSPORTATION FEES</b>						ALL OTHER				
<i>Transportation Fees from Individuals</i>			1410	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
REGULAR DAY SCHOOL	3	1	1411	28,509.50						
SUMMER SCHOOL	3	2	1414							
<i>Other LEAs Within NH</i>			1420							
REGULAR DAY SCHOOL	3	3	1421							
SPECIAL EDUCATION	3	4	1422							
VOCATIONAL	3	5	1423							
<i>Other LEAs Outside NH</i>			1430							
REGULAR DAY SCHOOL	3	6	1431							
SPECIAL EDUCATION	3	7	1432							
VOCATIONAL	3	8	1433							
TRANSPORTATION FEES FOR NON-STUDENT	3	9	1440							
<b>Total Transportation</b>	3	10	1400	28,509.50		0.00				
<i>Additional Revenues</i>										
EARNINGS ON INVESTMENTS	3	11	1500	462.51			47,550.84	113.87		
FOOD SERVICE SALES	3	12	1600		690,489.88					
STUDENT ACTIVITIES	3	13	1700							
COMMUNITY SERVICE ACTIVITIES	3	14	1800							
<i>Other Revenue from Local Sources</i>										
RENTALS	3	15	1910	27,782.50						
CONTRIBUTION & DONATIONS	3	16	1920			9,801.19				
SALE OF FIXED ASSETS	3	17	1930							
SALE OF TEXTBOOKS & MATERIALS	3	18	1940							
SERVICES PROVIDED OTHER LEAs WITHIN NH	3	19	1951							
SERVICES PROVIDED OTHER LEAs OUTSIDE NH	3	20	1952							
SERVICES PROVIDED SAUs	3	21	1953							
SERVICES PROVIDED TO LOCAL GOV UNITS	3	22	1960							
REFUND OF PRIOR YEAR EXPENDITURES	3	23	1980							
OTHER	3	24	1990	433,890.56				107.95		
<b>Total Additional/Other Revenue</b>	3	25		462,135.57	690,489.88	9,801.19	47,550.84	221.82		
<b>Total Local Revenue</b>	3	26	1000	18,127,026.83	690,489.88	9,801.19	47,550.84	221.82		



NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015		(5)	(6)	(7)
Pelham School District, SAU28						(3)	(4)			
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
Revenue from State Sources				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>										
ADEQUACY AID GRANT	4	1	3111	4,187,201.00						
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112	3,361,581.00						
SHARED REVENUE	4	3	3119							
OTHER STATE AID	4	4	3190							
<b>Total Unrestricted Grants-In-Aid</b>	4	5	3100	7,548,782.00	0.00	0.00	0.00	0.00		
<i>Restricted Grants-In-Aid</i>										
SCHOOL BUILDING AID	4	6	3210							
KINDERGARTEN BUILDING AID	4	7	3215							
KINDERGARTEN AID	4	8	3220							
CATASTROPHIC AID	4	9	3230	190,261.99						
VOCATIONAL EDUCATION (TUITION)	4	10	3241							
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242	20,719.20						
VOCATIONAL EDUCATION (BUILDING)	4	12	3243							
VOCATIONAL EDUCATION (OTHER)	4	13	3249							
ADULT EDUCATION	4	14	3250							
CHILD NUTRITION	4	15	3260		11,548.41					
DRIVER EDUCATION	4	16	3270							
SCHOOL IMPROVEMENT AID	4	17	3280							
OTHER RESTRICTED STATE AID	4	18	3290							
<b>Total Restricted Grants-In-Aid</b>	4	19	3200	210,981.19	11,548.41	0.00	0.00	0.00		
PUBLIC INTER AGENCIES	4	20	3700							
REVENUE IN LIEU OF TAXES	4	21	3800							
REVENUE FOR/ON BEHALF OF LEA	4	22	3900							
<b>Total State Revenue</b>	4	23	3000	7,759,763.19	11,548.41	0.00	0.00	0.00		

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PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
<b>REVENUES</b>						ALL OTHER				
<i>Revenues from Federal sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>										
FROM THE FEDERAL GOV'T DIRECT	5	1	4100							
FROM THE FEDERAL GOV'T THROUGH STATE	5	2	4200							
<b>Total Unrestricted Grants-In-Aid</b>	5	3		0.00	0.00	0.00	0.00			
<i>Restricted Grants-In-Aid</i>										
FROM THE FEDERAL GOV'T DIRECT			4300							
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310							
VOCATIONAL PROGRAMS	5	5	4330							
DISABILITIES PROGRAMS	5	6	4350							
FROM THE FEDERAL GOV'T THROUGH STATE			4500							
ELEM/SEC(ESEA) - TITLE 1	5	7	4520			131,735.00				
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530			62,176.00				
VOCATION EDU (ALL PROGRAMS)	5	9	4540							
ADULT EDUCATION	5	10	4550							
CHILD NUTRITION	5	11	4560		205,001.43					
DISABILITIES PROGRAMS	5	12	4570			431,983.00				
MEDICAID DISTRIBUTIONS	5	13	4580	174,759.95						
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590							
<b>Total Restricted Grants-In-Aid</b>	5	15		174,759.95	205,001.43	625,894.00	0.00			
OTHER PUBLIC INTERMEDIATE AGENCIES	5	16	4700							
<i>Revenue in Lieu of Taxes</i>										
FEDERAL FOREST RESERVE	5	17	4810							
OTHER REVENUE IN LIEU OF TAXES	5	18	4890							
<i>Revenue For/On Behalf of LEA</i>										
REVENUE FOR/ON BEHALF OF LEA	5	19	4900							
<b>Total Revenue from Federal Sources</b>	5	20	4000	174,759.95	205,001.43	625,894.00	0.00			

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PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
<b>OTHER FINANCING SOURCES</b>						ALL OTHER				
<i>Sales of Bonds &amp; Notes Proceeds</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
PRINCIPAL	6	1	5110				20,745,000.00			
PREMIUM	6	2	5120				1,912,404.12			
ACCRUED INTEREST	6	3	5130							
REIMBURSEMENT ANTICIPATION NOTES	6	4	5140							
<b>Total Sale of Bonds and Notes</b>	6	5	5100	0.00			22,657,404.12			
<i>Interfund Transfers</i>										
TRANS FROM GENERAL FUND	6	6	5210					75,000.00		
TRANS FROM FOOD SERVICE SPECIAL REV FUND	6	7	5221							
TRANS FROM ALL OTHER SPEC REV FUNDS	6	8	5222							
TRANS FROM CAPITAL PROJECTS FUNDS	6	9	5230							
<b>Total Interfund Transfers</b>	6	10	5200	0.00	0.00	0.00	0.00	75,000.00		
<i>Transfer from Trust Funds</i>										
FROM CAPITAL RESERVE FUND	6	11	5251							
FROM OTHER EXPENDABLE TRUST FUNDS	6	12	5252							
FROM NONEXPENDABLE TRUST FUNDS	6	13	5253							
<b>Total Transfer from Trust Funds</b>	6	14	5250	0.00	0.00	0.00	0.00			
COMPENSATION FOR LOSS OF FIXED ASSETS	6	15	5300							
CAPITAL LEASES	6	16	5500							
LEASE PURCHASES	6	17	5600							
<b>Total Other Financing Sources</b>	6	18	5000	0.00	0.00	0.00	22,657,404.12	75,000.00		
<b>Total Revenue &amp; Other Financing Sources</b>	6	19		26,061,549.97	907,039.72	635,695.19	22,704,954.96	75,221.82		



NAME:	DIST	LOC				DOE 25 2014-2015				
Pelham School District, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>GENERAL FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>ELEMENTARY EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>										
REGULAR PROGRAMS	7	1	1100	3,836,859.55	1,981,743.61	9,764.41	148,857.02	29,606.09	492.00	6,007,322.68
SPECIAL PROGRAMS	7	2	1200	1,697,711.27	502,265.48	899,540.77	15,845.74	5,622.98	13,785.77	3,134,772.02
VOCATIONAL PROGRAMS	7	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	7	4	1400	68,477.00	13,291.67	3,179.10	2,747.64	0.00	1,330.00	89,025.41
<i>Support Services</i>										
STUDENT	7	5	2100	760,147.15	320,154.65	121,650.26	23,426.66	-484.28	102.00	1,224,996.43
INSTRUCTIONAL STAFF	7	6	2200	288,806.47	185,172.21	4,762.92	50,257.09	174,605.43	8,209.25	711,813.38
GENERAL ADMINISTRATION	7	7	2300	236,955.54	95,411.84	54,313.91	5,550.06	4,079.34	12,590.32	408,901.01
SCHOOL ADMINISTRATION	7	8	2400	563,852.21	281,954.98	41,449.88	8,979.02	0.00	5,972.95	902,209.04
BUSINESS	7	9	2500	143,156.01	81,866.27	52,371.68	6,321.64	0.00	7,433.81	291,149.42
OPERATION/MAINTENANCE OF PLANT	7	10	2600	452,357.64	269,070.29	282,017.52	459,884.81	27,348.54	1,912.85	1,492,591.65
STUDENT TRANSPORTATION	7	11	2700	0.00	0.00	917,269.42	70,901.10	0.00	0.00	988,170.52
CENTRAL	7	12	2800	177,512.17	157,009.15	80,934.97	73,149.28	50,461.90	166.96	539,234.43
OTHER	7	13	2900							
<b>Total Elementary Expenditures</b>	<b>7</b>	<b>14</b>		<b>8,225,835.00</b>	<b>3,887,940.15</b>	<b>2,467,254.84</b>	<b>865,920.06</b>	<b>291,240.01</b>	<b>51,995.92</b>	<b>15,790,185.98</b>

NAME:	DIST	LOC		DOE 25 2014-2015						
Pelham School District, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>GENERAL FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>MIDDLE/JUNIOR HIGH EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>										
REGULAR PROGRAMS	8	1	1100							0.00
SPECIAL PROGRAMS	8	2	1200							0.00
VOCATIONAL PROGRAMS	8	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400							0.00
<i>Support Services</i>										
STUDENT	8	5	2100							0.00
INSTRUCTIONAL STAFF	8	6	2200							0.00
GENERAL ADMINISTRATION	8	7	2300							0.00
SCHOOL ADMINISTRATION	8	8	2400							0.00
BUSINESS	8	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	8	10	2600							0.00
STUDENT TRANSPORTATION	8	11	2700							0.00
CENTRAL	8	12	2800							0.00
OTHER	8	13	2900							0.00
<b>Total Middle/Junior High Expenditures</b>	<b>8</b>	<b>14</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>GENERAL FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>HIGH SCHOOL EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	9	1	1100	2,256,425.94	1,047,972.84	5,366.26	110,498.79	15,883.75	0.00	3,436,147.58
SPECIAL PROGRAMS	9	2	1200	681,063.59	192,063.80	404,141.51	2,141.35	2,705.62	6,081.55	1,288,197.41
VOCATIONAL PROGRAMS	9	3	1300	0.00	0.00	26,067.37	0.00	0.00	0.00	26,067.37
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400	280,184.00	102,525.33	60,137.41	41,382.06	0.00	15,515.00	499,743.80
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	9	5	2100	535,893.56	228,888.88	59,969.23	20,711.76	1,618.23	438.00	847,519.67
INSTRUCTIONAL STAFF	9	6	2200	162,283.00	92,530.07	1,853.87	48,292.73	80,569.28	4,043.36	389,572.30
GENERAL ADMINISTRATION	9	7	2300	109,368.33	44,144.03	25,498.61	2,607.19	1,848.98	5,920.20	189,387.34
SCHOOL ADMINISTRATION	9	8	2400	245,823.22	106,458.55	21,941.97	3,839.08	0.00	13,943.90	392,006.72
BUSINESS	9	9	2500	70,509.67	40,322.20	25,795.01	3,113.65	0.00	3,661.43	143,401.95
OPERATION/MAINTENANCE OF PLANT	9	10	2600	197,045.14	77,056.06	159,505.73	263,001.58	2,954.33	942.15	700,504.99
STUDENT TRANSPORTATION	9	11	2700	0.00	0.00	620,904.55	33,365.22	0.00	0.00	654,269.77
CENTRAL	9	12	2800	87,431.36	77,332.86	39,863.49	36,028.75	24,854.37	82.24	265,593.08
OTHER	9	13	2900	*****	*****	*****	*****	*****	*****	*****
<b>Total High School Expenditures</b>	<b>9</b>	<b>14</b>		<b>4,626,027.82</b>	<b>2,009,294.62</b>	<b>1,451,045.01</b>	<b>564,982.16</b>	<b>130,434.55</b>	<b>50,627.82</b>	<b>8,832,411.98</b>



NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
<b>DISTRICT WIDE EXPENDITURES</b>				Salaries	Employee	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	10	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	10	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	10	4	1800							0.00
NON-STUDENT TRANSPORTATION	10	5	2750							0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	6	4000			340,535.59				340,535.59
<b>Total District Wide Expenditures</b>	10	7		0.00	0.00	340,535.59	0.00	0.00	0.00	340,535.59
<b>Total Expenditures General Fund</b>	10	8		12,851,862.82	5,897,234.77	4,258,835.44	1,430,902.22	421,674.56	102,623.74	24,963,133.55
<b>OTHER FINANCING USES</b>										
<i>Debt Service</i>			5100							
PRINCIPAL	10	9	5110							0.00
INTEREST	10	10	5120						539,526.00	539,526.00
<i>Fund Transfers</i>			5200							
FOOD SERVICE SPECIAL REV. FUND	10	11	5221							0.00
ALL OTHER SPECIAL REV. FUNDS	10	12	5222							0.00
CAPITAL PROJECT FUNDS	10	13	5230							0.00
TRUST/AGENCY FUNDS	10	14	5250						75,000.00	75,000.00
<i>Intergovernmental Agency Allocations</i>			5300							
TO CHARTER SCHOOLS	10	15	5310							0.00
TO OTHER AGENCIES	10	16	5390							0.00
<b>Total Other Financing Uses</b>	10	17		0.00	0.00	0.00	0.00	0.00	614,526.00	614,526.00
<b>Total Expenditures &amp; Other Financing Uses</b>	10	18		12,851,862.82	5,897,234.77	4,258,835.44	1,430,902.22	421,674.56	717,149.74	25,577,659.55

NAME:	DIST	LOC		DOE 25 2014-2015						
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>SPECIAL REVENUE FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>ELEMENTARY EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>										
REGULAR PROGRAMS	11	1	1100	112,864.82	13,382.00	0.00	1,857.42	3,792.75	13,242.34	145,139.34
SPECIAL PROGRAMS	11	2	1200	194,616.37	42,537.49	46,151.96	3,202.66	2,306.94	0.00	288,815.42
VOCATIONAL PROGRAMS	11	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	11	4	1400							0.00
<i>Support Services</i>										
STUDENT	11	5	2100	1,269.73	97.13	0.00	0.00	0.00	0.00	1,366.86
INSTRUCTIONAL STAFF	11	6	2200	14,382.73	2,756.57	17,307.87	2,150.99	0.00	0.00	36,598.16
GENERAL ADMINISTRATION	11	7	2300							0.00
SCHOOL ADMINISTRATION	11	8	2400							0.00
BUSINESS	11	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	11	10	2600							0.00
STUDENT TRANSPORTATION	11	11	2700							0.00
CENTRAL	11	12	2800	0.00	0.00	0.00	0.00	0.00	1,247.90	1,247.90
OTHER	11	13	2900							
<b>Total Elementary Expenditures</b>	11	14		323,133.65	58,773.19	63,459.83	7,211.07	6,099.69	14,490.24	473,167.67

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>SPECIAL REVENUE FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>MIDDLE/JUNIOR HIGH EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>										
REGULAR PROGRAMS	12	1	1100							0.00
SPECIAL PROGRAMS	12	2	1200							0.00
VOCATIONAL PROGRAMS	12	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	12	4	1400							0.00
<i>Support Services</i>										
STUDENT	12	5	2100							0.00
INSTRUCTIONAL STAFF	12	6	2200							0.00
GENERAL ADMINISTRATION	12	7	2300							0.00
SCHOOL ADMINISTRATION	12	8	2400							0.00
BUSINESS	12	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	12	10	2600							0.00
STUDENT TRANSPORTATION	12	11	2700							0.00
CENTRAL	12	12	2800							0.00
OTHER	12	13	2900							0.00
<b>Total Middle/Junior High Expenditures</b>	<b>12</b>	<b>14</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>SPECIAL REVENUE FUND</b>				<b>100</b>	<b>200</b>	<b>300,400,500</b>	<b>600</b>	<b>700</b>	<b>800/900</b>	
<b>HIGH SCHOOL EXPENDITURES</b>				<b>Salaries</b>	<b>Employee</b>	<b>Purchased</b>	<b>Supplies</b>	<b>Property</b>	<b>Other</b>	<b>Total</b>
<i>Instruction</i>										
REGULAR PROGRAMS	13	1	1100	1,839.20	351.02	0.00	60.53	691.15	6,231.69	9,173.58
SPECIAL PROGRAMS	13	2	1200	87,436.34	19,111.04	20,734.94	1,438.88	1,036.45	0.00	129,757.65
VOCATIONAL PROGRAMS	13	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400							0.00
<i>Support Services</i>										
STUDENT	13	5	2100	597.52	45.71	0.00	0.00	0.00	0.00	643.23
INSTRUCTIONAL STAFF	13	6	2200	6,015.40	1,227.62	7,250.76	1,012.23	0.00	0.00	15,506.01
GENERAL ADMINISTRATION	13	7	2300							0.00
SCHOOL ADMINISTRATION	13	8	2400							0.00
BUSINESS	13	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600							0.00
STUDENT TRANSPORTATION	13	11	2700							0.00
CENTRAL	13	12	2800	0.00	705.00	0.00	2,945.00	0.00	2,053.79	5,703.79
OTHER	13	13	2900							
<b>Total High School Expenditures</b>	<b>13</b>	<b>14</b>		<b>95,888.46</b>	<b>21,440.39</b>	<b>27,985.70</b>	<b>5,456.64</b>	<b>1,727.60</b>	<b>8,285.48</b>	<b>160,784.27</b>

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>ALL OTHER SPEC REV FUNDS</b>				100	200	300,400,500	600	700	800/900	
<b>DISTRICT WIDE EXPENDITURES</b>				Salaries	Employee	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	14	1	1500	1,619.37	123.88					1,743.25
ADULT/CONTINUING ED PROGRAMS	14	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	14	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	14	4	1800							0.00
FACILITIES ACQUISITION & CONSTRUCTION	14	5	4000							0.00
<b>Total District Wide Expenditures</b>	14	6		1,619.37	123.88	0.00	0.00	0.00	0.00	1,743.25
<b>Total Expenditures Special Revenue Funds</b>	14	7		420,641.48	80,337.46	91,445.53	12,667.71	7,827.29	22,775.72	635,695.19
<b>OTHER FINANCING USES</b>										
<i>Debt Service</i>			5100							
PRINCIPAL	14	8	5100							0.00
INTEREST	14	9	5120							0.00
<i>Fund Transfers</i>	14		5200							
TO GENERAL FUND	14	10	5210							0.00
TO FOOD SERVICE SPEC REV. FUND	14	11	5221							0.00
TO CAPITAL PROJECTS FUNDS	14	12	5230							0.00
TO TRUST/AGENCY FUNDS	14	13	5250							0.00
<i>Intergovernmental Agency Allocations</i>			5300							
TO CHARTER SCHOOLS	14	14	5310							0.00
TO OTHER AGENCIES	14	15	5390							0.00
<b>Total Other Financing Uses</b>	14	16							0.00	0.00
<b>Total Expenditures &amp; Other Financing Uses</b>	14	17		420,641.48	80,337.46	91,445.53	12,667.71	7,827.29	22,775.72	635,695.19

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
				Salaries	Employee	Purchased	Supplies	Property	Other	Total
<b>FOOD SERVICE</b>										
<i>Operation of Non-Instructional Services</i>			3000							
<i>Food service Operations</i>			3100							
ELEMENTARY	15	1		208,954.01	75,168.08	12,306.35	298,327.10	6,530.91	438.09	601,724.54
MIDDLE/JUNIOR HIGH	15	2								0.00
HIGH	15	3		89,271.97	19,206.19	4,863.54	150,814.44	3,073.37	206.16	267,435.67
TRANSFER TO OTHER FUNDS	15	4	5200							0.00
<b>Total Expenditures &amp; Other Financing Uses</b>	15	5		298,225.98	94,374.27	17,169.89	449,141.54	9,604.28	644.25	869,160.21
<b>SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)</b>										
				(1)	(2)	(3)	(4)			
				ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL			
FOOD	15	6		238,258.96		124,992.49	363,251.45			
OTHER SUPPLIES	15	7		60,068.14		25,821.95	85,890.09			
<b>TOTAL</b>	15	8		298,327.10	0.00	150,814.44	449,141.54			
<b>CAPITAL PROJECTS</b>				100	200	300,400,500	600	700	800/900	
<b>FUNCTION</b>				Salaries	Employee	Purchased	Supplies	Property	Other	Total
<i>Facilities Acquisition &amp; Construction</i>			4000							
SITE ACQUISITION	15	9	4100							0.00
SITE IMPROVEMENT	15	10	4200	0.00	0.00	640,948.50	0.00	0.00	0.00	640,948.50
ARCHITECTURAL/ENGINEERING	15	11	4300	0.00	0.00	1,379,898.42	0.00	0.00	0.00	1,379,898.42
EDU SPECIFICATION DEVELOPMENT	15	12	4400							0.00
BUILDING ACQUISITION/CONSTRUCTION	15	13	4500	0.00	0.00	7,945,848.08	0.00	128,746.02	2,706.27	8,077,300.37
BUILDING IMPROVEMENT	15	14	4600	0.00	0.00	3,132.00	0.00	0.00	0.00	3,132.00
OTHER	15	15	4900							0.00
TRANSFER TO OTHER FUNDS	15	16	5200							0.00
<b>Total Expenditures &amp; Other Financing Uses</b>	15	17		0.00	0.00	9,969,827.00	0.00	128,746.02	2,706.27	10,101,279.29

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>TRUST FUNDS:</b>										
<b>COMBINING STATEMENT OF REVENUES</b>					INTERFUND	INTEREST	OTHER			
<b>Capital Reserve Funds</b>				APPROPRIATIONS	TRANSFERS	EARNED	INCOME			TOTAL
LAND ACQUISITION	16	1				1.51				1.51
BUILDING CONSTRUCTION	16	2								0.00
BUILDING RENOVATION	16	3								0.00
SCHOOL BUS	16	4								0.00
ATHLETIC FIELDS	16	5				3.65				3.65
OTHER	16	6								0.00
<b>Subtotal (Lines 1 thru 6)</b>	16	7	5251	0.00	0.00	5.16	0.00			5.16
<b>Other Expendable Funds</b>										
HEALTH MAINTENANCE FUND	16	8								0.00
FACILITIES MAINTENANCE/REPAIR	16	9				21.19				21.19
SPECIAL EDUCATION	16	10			75,000.00	0.62				75,000.62
TUITION	16	11								0.00
TECHNOLOGY	16	12								0.00
OTHER	16	13				86.90	107.95			194.85
<b>Subtotal (Lines 8 thru 13)</b>	16	14	5252	0.00	75,000.00	108.71	107.95			75,216.66
<b>Non-Expendable Funds</b>										
	16	15								0.00
	16	16								0.00
	16	17								0.00
	16	18								0.00
<b>Subtotal (Lines 15 thru 19)</b>	16	19	5253	0.00	0.00	0.00	0.00			0.00
<b>Total Trust Fund Revenue</b>	16	20		0.00	75,000.00	113.87	107.95			75,221.82

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015		(3)	(4)	(5)	(6)	(7)
PAGE	TITLES	LINE	No									
				100	200	300,400,500	600	700	800/900			
<b>TRUST FUNDS:</b>				<b>SALARIES</b>	<b>EMPLOYEE BENEFITS</b>	<b>PURCHASE SERVICES</b>	<b>SUPPLIES</b>	<b>PROPERTY</b>	<b>Fund Transfers</b>	<b>TOTAL</b>		
<b>COMBINING STATEMENT OF EXPENDITURES</b>												
<b>Capital Reserve Funds</b>												
LAND ACQUISITION	17	1										0.00
BUILDING CONSTRUCTION	17	2										0.00
BUILDING RENOVATION	17	3										0.00
SCHOOL BUS	17	4										0.00
ATHLETIC FIELDS	17	5										0.00
OTHER	17	6										0.00
<b>Subtotal (Lines 1 thru 6)</b>	17	7	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Other Expendable Funds</b>												
HEALTH MAINTENANCE FUND	17	8										0.00
FACILITIES MAINTENANCE/REPAIR	17	9										0.00
SPECIAL EDUCATION	17	10										0.00
TUITION	17	11										0.00
TECHNOLOGY	17	12										0.00
OTHER	17	13								41.48		41.48
<b>Subtotal (Lines 8 thru 13)</b>	17	14	5252	0.00	0.00	0.00	0.00	0.00	41.48			41.48
<b>Non-Expendable Funds</b>												
	17	15										0.00
	17	16										0.00
	17	17										0.00
	17	18										0.00
<b>Subtotal (Lines 15 thru 19)</b>	17	19	5253	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Trust Fund Expenditures</b>	17	20		0.00	0.00	0.00	0.00	0.00	41.48			41.48

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>TRUST FUNDS:</b>										
<b>COMBINING BALANCE SHEET</b>				<b>Capital Reserve</b>	<b>Other Expendable</b>	<b>Non-Expendable</b>	<b>Total</b>			
<b>CURRENT ASSETS</b>										
CASH	18	1	100	125,864.60	243,784.04		369,648.64			
INVESTMENTS	18	2	110				0.00			
INTERFUND RECEIVABLES	18	3	130				0.00			
INTERGOVERNMENTAL RECEIVABLES	18	4	140				0.00			
OTHER RECEIVABLES	18	5	150				0.00			
PREPAID EXPENSE	18	6	180				0.00			
OTHER ASSETS	18	7	190				0.00			
<b>Total Current Assets</b>	18	8		125,864.60	243,784.04	0.00	369,648.64			
<b>CURRENT LIABILITIES</b>										
INTERFUND PAYABLES	18	9	400				0.00			
INTERGOVERNMENTAL PAYABLES	18	10	410				0.00			
OTHER PAYABLES	18	11	420				0.00			
OTHER LIABILITIES	18	12	490				0.00			
<b>Total Current Liabilities</b>	18	13		0.00	0.00	0.00	0.00			
<b>FUND EQUITY</b>										
RESERVED FOR ENCUMBRANCES	18	14	753				0.00			
RESERVE FOR ENCUMBRANCES (NON-LAPSING)	18	15	753				0.00			
RESERVED FOR CONTINUING APPROPRIATIONS	18	16	754				0.00			
RESERVED FOR ENDOWMENTS (principal)	18	17	756				0.00			
RESERVED FOR ENDOWMENTS (Interest)	18	18	756				0.00			
RESERVED FOR SPECIAL PURPOSES	18	19	760	125,864.60	243,784.04		369,648.64			
<b>Total Fund Equity</b>	18	20		125,864.60	243,784.04	0.00	369,648.64			
<b>Tot Liabilities &amp; Fund Equity</b>	18	21		125,864.60	243,784.04	0.00	369,648.64			



NAME:	DIST	LOC				DOE 25 2014-2015			
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)
TITLES	PAGE	LINE	No						(7)
STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70	
				General	Food Service	All Other	Capital Projects	Trust	
TOTAL FUND EQUITY, JULY 1, 2014	19	1		1,537,756.00	233,288.78	0.00	358,246.62	294,468.30	
<b>Additions</b>									
REVENUE *	19	2		26,061,549.97	907,039.72	635,695.19	22,704,954.96	75,221.82	
OTHER ADDITIONS **	19	3							
<b>Total Additions</b>	19	4		26,061,549.97	907,039.72	635,695.19	22,704,954.96	75,221.82	
<b>Deletions</b>									
EXPENDITURES ***	19	5		25,577,659.55	869,160.21	635,695.19	10,101,279.29	41.48	
OTHER DELETIONS **	19	6					358,246.62		
<b>Total Deletions</b>	19	7		25,577,659.55	869,160.21	635,695.19	10,459,525.91	41.48	
<b>Total Fund Equity June 30, 2015****</b>	19	8		2,021,646.42	271,168.29	0.00	12,603,675.67	369,648.64	
* Must agree with totals on Page 6, line 19									
** Other Additions - (Explain below)							*** Must agree with total for:		
							General Fund on.....Page 10,Line 18, Col. 7		
							Food Service Special Revenue Fund on.....Page 15, Line 5, Col. 7		
							All Other Special Revenue Funds on .....Page 14, Line 17, Col. 7		
** Other Deletions - (Explain below)							Capital Projects Funds on.....Page 15, Line 17, Col. 7		
Capital lease escrow account funds paid to vendors directly							Trust Funds on.....Page 17, Line 20, Col.7		
							**** Must agree with.....Page 1, Line 31		

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>AMORTIZATION SCHEDULE OF LONG TERM DEBT</b>										
<b>For the Fiscal Year Ending on June 30, 2015</b>										
<b>REPORT IN WHOLE DOLLARS</b>				(1)	(2)	(3)	(4)	(5)	(6)	
				DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	20	1		5	20				.....	.....
Date of Issue (mm/yy)	20	2		4/2014	7/2014				.....	.....
Date of Final Payment(mm/yy)	20	3		7/2019	8/2034				.....	.....
Original Debt Amount	20	4		1,100,000.00	20,745,000.00				.....	.....
Interest Rate	20	5		2.67	3.20				.....	.....
Principal at Beginning of Year	20	6		1,060,000.00	0.00				1,060,000.00	.....
New Issues This Year	20	7			20,745,000.00				20,745,000.00	.....
Retired Issues This Year	20	8		207,880.47	0.00				207,880.47	.....
Remaining Principal Balance Due	20	9		852,119.53	20,745,000.00				21,597,119.53	.....
Remaining Interest Balance Due	20	10		60,490.27	8,787,127.50				8,847,617.77	.....
Remaining Debt(P&I) (Lines 9 plus 10)	20	11		912,609.80	29,532,127.50	0.00	0.00	0.00	30,444,737.30	.....
Amount of Principal to be Paid Next Fiscal Year	20	12		194,248.41	1,040,000.00				1,234,248.41	.....
Amount of Interest to be Paid Next Fiscal Year	20	13		22,751.59	907,275.00				930,026.59	.....
Total Debt Next Fiscal Year Lines 12 plus 13)	20	14		217,000.00	1,947,275.00	0.00	0.00	0.00	2,164,275.00	.....
				BAL BEG OF YEAR	ADDITIONS	DEDUCTIONS	BAL END OF YEAR	.....	.....	.....
<b>COMPENSATED ABSENCES PAYABLE</b>	20	15		519,894.21			522,581.82	.....	.....	.....
<b>FIXED ASSET GROUP OF ACCOUNTS (OPTIONAL)</b>										
<b>For Fiscal Year Ending June 30, 2015</b>										
				<b>BEGINNING OF YEAR</b>		<b>END OF YEAR</b>				
				Debit	Credit	Debit	Credit			
SITES	20	16	210		.....		.....	.....	.....	.....
SITE IMPROVEMENTS	20	17	220		.....		.....	.....	.....	.....
BUILDINGS AND IMPROVEMENTS	20	18	230		.....		.....	.....	.....	.....
MACHINERY AND EQUIPMENT	20	19	240		.....		.....	.....	.....	.....
CONSTRUCTION IN PROGRESS	20	20	250		.....		.....	.....	.....	.....
INVESTMENT IN GENERAL FIXED ASSETS	20	21	710	.....	.....	.....	.....	.....	.....	.....
<b>Total</b>	20	22		0.00	0.00	0.00	0.00	.....	.....	.....

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015	(4)	(5)	(6)	(7)
Pelham School District, SAU28										
TITLES	PAGE	LINE	No							
DETAILED EXP DATA FOR SPECIAL EDUCATION				100	200	300,400,500	600	700	800/900	
(Data for Handicapped/Disabled Only) (All Funds)				Salaries	Employee	Purchased Services	Supplies	Property	Other	Total
<b>INSTRUCTION</b>										
Elementary	21	1		1,860,776.86	542,246.82	928,081.69	18,790.70	7,929.92	13,785.77	3,371,611.76
Middle/Junior High	21	2								0.00
High	21	3		754,324.94	210,026.43	416,094.37	3,464.44	3,742.07	6,081.55	1,393,733.80
Subtotal (Lines 1 thru 3)	21	4		2,615,101.80	752,273.25	1,344,176.06	22,255.14	11,671.99	19,867.32	4,765,345.56
<b>RELATED SERVICES</b>										
Elementary	21	5		356,589.02	122,058.54	120,843.06	10,799.34	-484.28	102.00	609,907.68
Middle/Junior High	21	6								0.00
High	21	7		163,462.30	54,637.76	55,850.43	3,976.66	259.98	48.00	278,235.13
Subtotal (Lines 5 thru 7)	21	8		520,051.32	176,696.30	176,693.49	14,776.00	(224.30)	150.00	888,142.81
<b>ADMINISTRATION</b>										
Elementary	21	9		100,416.20	35,455.35	2,856.32	215.85	3,317.88	218.39	142,479.98
Middle/Junior High	21	10								0.00
High	21	11		45,114.52	15,929.21	1,283.28	96.98	1,490.64	98.12	64,012.75
Subtotal (Lines 9 thru 11)	21	12		145,530.72	51,384.56	4,139.60	312.83	4,808.52	316.50	206,492.73
<b>LEGAL</b>										
Elementary	21	13				17,406.11				17,406.11
Middle/Junior High	21	14								0.00
High	21	15				8,690.01				8,690.01
Subtotal (Lines 13 thru 15)	21	16		0.00	0.00	26,096.12	0.00	0.00	0.00	26,096.12
<b>TRANSPORTATION</b>										
Elementary	21	17				316,791.58				316,791.58
Middle/Junior High	21	18								0.00
High	21	19				142,326.65				142,326.65
Subtotal (Lines 17 thru 19)	21	20		0.00	0.00	459,118.23	0.00	0.00	0.00	459,118.23
<b>TOTAL (Lines 4,8,12,16,20)</b>	21	21		3,280,683.84	980,354.11	2,010,223.50	37,343.97	16,256.21	20,333.82	6,345,195.45
<b>Total by Instructional Level</b>				(1) Instruction Lines 1,2,3	(2) Related Svcs. Lines 5,6,7	(3) Administration Lines 9,10,11	(4) Legal Lines 13, 14,15	(5) Transportation Lines 17, 18,19	(6) Total	
Elementary	21	22		3,371,611.76	609,907.68	142,479.98	17,406.11	316,791.58	4,458,197.11	
Middle/Junior High	21	23		0.00	0.00	0.00	0.00	0.00	0.00	
High	21	24		1,393,733.80	278,235.13	64,012.75	8,690.01	142,326.65	1,886,998.34	
<b>TOTAL</b>	21	25		4,765,345.56	888,142.81	206,492.73	26,096.12	459,118.23	6,345,195.45	

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Culturally Deprived, Bilingual and Gifted/Talented) (All Funds)										
				100	200	300,400,500	600	700	800/900	
ACTIVITY				Salaries	Employee	Purchased Services	Supplies	Property	Other	Total
CULTURALLY DEPRIVED										
Elementary	22	1								0.00
Middle/Junior High	22	2								0.00
High	22	3								0.00
Subtotal (Lines 1 thru 3)	22	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BILINGUAL										
Elementary	22	5		32,648.89	2,470.94	200.00	183.22			35,503.05
Middle/Junior High	22	6								0.00
High	22	7		13,076.88	1,233.62	97.00	124.27			14,531.77
Subtotal (Lines 5 thru 7)	22	8		45,725.77	3,704.56	297.00	307.49	0.00	0.00	50,034.82
GIFTED AND TALENTED										
Elementary	22	9								0.00
Middle/Junior High	22	10								0.00
High	22	11								0.00
Subtotal (Lines 9 thru 11)	22	12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4, 8, 12)	22	13		45,725.77	3,704.56	297.00	307.49	0.00	0.00	50,034.82
DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS										
Description			Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total			
Regular Program Tuition to LEAs within NH	22	14	561				0.00			
Regular Program Tuition to LEAs outside NH	22	15	562				0.00			
Regular Program Tuition to Public Academies/JMA	22	16	563				0.00			
Regular Program Tuition to Private and Other Sch	22	17	564				0.00			
Special Program Tuition to LEAs within NH	22	18	561				0.00			
Special Program Tuition to LEAs outside NH	22	19	562				0.00			
Special Program Tuition to Public Academies/JMA	22	20	563				0.00			
Special Program Tuition to Private and Other Sch	22	21	564	459,658.46		410,039.29	869,697.75			
Special Program Residential Costs	22	22	569	124,465.84		209,222.74	333,688.58			
Vocational Program Tuition to LEAs within NH	22	23	561			26,067.37	26,067.37			
Vocational Program Tuition to LEAs outside NH	22	24	562				0.00			
Vocational Program Tuition to Public Academies/J	22	25	563				0.00			
Vocational Program Tuition to Private & Other Sch	22	26	564				0.00			
*Coe-Brown, Pinkerton and Prospect Mtn only										

NAME:	DIST	LOC				DOE 25 2014-2015				
PELHAM SCHOOL DISTRICT, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
<b>DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)</b>										
Description				Function	Object	Elementary	Middle/Jr. High	High	Total	
Regular To and From Transportation	23	1		2721	ALL	654,627.53		308,639.91	963,267.44	.....
All Special Education Transportation	23	2		2722	ALL	316,791.58		142,326.65	459,118.23	.....
Vocational Education Transportation	23	3		2723	ALL			129,015.33	129,015.33	.....
Athletic Trips	23	4		2724	ALL	16,751.41		73,056.26	89,807.67	.....
Co curricular Trips/Field Trips	23	5		2725	ALL			1,231.62	1,231.62	.....
Intra-District Transportation	23	6		2726	ALL				0.00	.....
Other Transportation	23	7		2729	ALL				0.00	.....
<b>TOTAL</b>	<b>23</b>	<b>8</b>		<b>2700</b>	<b>ALL</b>	<b>988,170.52</b>	<b>0.00</b>	<b>654,269.77</b>	<b>1,642,440.29</b>	<b>.....</b>
<b>DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS</b>										
Description				Function	Object	Elementary	Middle/Jr. High	High	Total	
Land and Improvements	23	9		All except 4000	710				0.00	.....
Buildings	23	10		All except 4000	720				0.00	.....
Equipment (Mach/Furn/Veh/Computers)	23	11		All except 4000	730	297,486.25		132,015.60	429,501.85	.....
<b>TOTAL</b>	<b>23</b>	<b>12</b>		<b>All except 4000</b>	<b>700</b>	<b>297,486.25</b>	<b>0.00</b>	<b>132,015.60</b>	<b>429,501.85</b>	<b>.....</b>
<b>DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)</b>										
Description				100	200	300,400,500	600	700	800/900	Total
				Salaries	Employee	Purchased	Supplies	Property	Other	
Elementary	23	13		68,441.09	9,691.04	41,484.31				119,616.44
Middle/Junior High	23	14								0.00
High School	23	15		34,184.23	4,838.26					39,022.49
<b>TOTAL</b>	<b>23</b>	<b>16</b>		<b>102,625.32</b>	<b>14,529.30</b>	<b>41,484.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>158,638.93</b>



NAME:	DIST	LOC				DOE 25 2014-2015				
Pelham School District, SAU28			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Page/Line/Column			Page/Line/Column			
CHECK				1/11/1	2,470,447.14	2,470,447.14	1/37/1	0.00		
TOTALS				1/11/2	289,632.43	289,632.43	1/37/2	0.00		
				1/11/3	155,359.36	155,359.36	1/37/3	0.00		
				1/11/4	14,913,422.99	14,913,422.99	1/37/4	0.00		
				1/11/5	369,648.64	369,648.64	1/37/5	0.00		
				1/36/1	2,021,646.42	2,021,646.42	19/8/1	0.00		
				1/36/2	271,168.29	271,168.29	19/8/2	0.00		
				1/36/3	0.00	0.00	19/8/3	0.00		
				1/36/4	12,603,675.67	12,603,675.67	19/8/4	0.00		
				1/36/5	369,648.64	369,648.64	19/8/5	0.00		
				6/19/1	26,061,549.97	26,061,549.97	19/2/1	0.00		
				6/19/2	907,039.72	907,039.72	19/2/2	0.00		
				6/19/3	635,695.19	635,695.19	19/2/3	0.00		
				6/19/4	22,704,954.96	22,704,954.96	19/2/4	0.00		
				6/19/5	75,221.82	75,221.82	19/2/5	0.00		
				10/18/7	25,577,659.55	25,577,659.55	19/5/1	(0.00)		
				14/17/7	635,695.19	635,695.19	19/5/3	0.00		
				15/5/4	449,141.54	449,141.54	15/8/4	0.00		
				15/5/7	869,160.21	869,160.21	19/5/2	0.00		
				15/17/7	10,101,279.29	10,101,279.29	19/5/4	0.00		
				16/20/7	75,221.82	75,221.82	19/2/5	0.00		
				17/20/7	41.48	41.48	19/5/5	0.00		
				18/8/1	125,864.60	125,864.60	18/21/1	0.00		
				18/8/2	243,784.04	243,784.04	18/21/2	0.00		
				18/8/3	0.00	0.00	18/21/3	0.00		
				18/8/4	369,648.64	369,648.64	18/21/4	0.00		
				2/1/5	0.00	0.00	16/20/1	0.00		
				3/11/5	113.87	113.87	16/20/3	0.00		
				6/10/5	75,000.00	75,000.00	16/20/2	0.00		
				6/19/5	75,221.82	75,221.82	16/20/7	0.00		
				23/8/6	1,642,440.29	1,642,440.29	7/11/7+8/11/7+9/11/	0.00		
				23/12/6	429,501.85	429,501.85	(10/8/5+14/7/5)-	0.00		
				7/11/7	988,170.52	988,170.52	23/8/3	(0.00)		
				8/11/7	0.00	0.00	23/8/4	0.00		
				9/11/7	654,269.77	654,269.77	23/8/5	0.00		
				6/6/2	0.00	0.00	(10/11/6+14/11/6)	0.00		
				6/6/3	0.00	0.00	10/12/6	0.00		
				6/6/4	0.00	0.00	10/13/6+14/12/6	0.00		
				6/6/5	75,000.00	75,000.00	10/14/6+14/13/6	0.00		
				BALANCE CHECK		(0.00)				



NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2014-2015		(5)	(6)	(7)
PELHAM SCHOOL DISTRICT, SAU28			No			(3)	(4)			
TITLES	PAGE	LINE								
<b>PER PUPIL COST</b>				<b>ELEM</b>	<b>MID/JH</b>	<b>HIGH</b>	<b>TOTAL</b>			
CURRENT EXPENDITURES				16,865,078.19	0.00	9,260,631.92	26,125,710.11			
LESS: FOOD SERVICE REVENUE				478,030.06	0.00	212,459.82	690,489.88			
LESS: TRANSPORTATION EXPENDITURES				988,170.52	0.00	654,269.77	1,642,440.29			
LESS: SUPPLMT EXPENDITURES				1,001,226.99	0.00	816,367.49	1,817,594.48			
PUPIL COST				14,397,650.63	0.00	7,577,534.83	21,975,185.46			
AVE DAILY MEMBERSHIP				1305.15		662.14	1,967.29			
<b>COST PER PUPIL</b>				<b>11,031.41</b>	<b>#DIV/0!</b>	<b>11,444.01</b>	<b>11,170.28</b>			
Adjustment to Cost							0.00			
Adjustment to ADM							0.00			
Adjusted Cost per Pupil	99	1		11,031.41	#DIV/0!	11,444.01	11,170.28			

Salaries-Benefits  
FY2013-2014

District Name:	PELHAM SCHOOL DISTRICT, SAU28	See Instructions on Row 48
General and Special Revenue Fund Personnel Expenditures for Instruction		
DOE 25 2014-2015		
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1100	Regular Programs	
	Salaries	Benefits
Totals	6,207,989.51	3,043,449.47
1. Teachers	5,989,512.82	3,024,546.19
2. Aides/Paras	136,841.63	11,114.69
3. Other	81,635.06	7,788.59
Check Total OK	6,207,989.51	3,043,449.47
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1200	Special Programs	
	Salaries	Benefits
Totals	2,660,827.57	755,977.81
1. Teachers	1,365,382.19	600,325.07
2. Aides/Paras	1,266,314.62	153,291.76
3. Other	29,130.76	2,360.98
Check Total OK	2,660,827.57	755,977.81
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1300	Vocational Programs	
	Salaries	Benefits
Totals	0.00	0.00
1. Teachers		
2. Aides/Paras		
3. Other		
Check Total OK	0.00	0.00
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1400	Other Instructional Programs	
	Salaries	Benefits
Totals	348,661.00	115,817.00
1. Teachers	161,350.50	38,355.87
2. Aides/Paras	0.00	0.00
3. Other	187,310.50	77,461.13
Check Total OK	348,661.00	115,817.00
Note: Please provide the instructional salaries and benefits by job classification.		
Personal costs constitute about 85% of current expenditures, and this information will allow the		
NH DOE to report a more comprehensive analysis of expenditures for districts, elected officials		
and the public. This breakout of expenditures will also be reported to the US Department of Education.		
Instructions		
1. The top line in each section is the sum of amounts reported at all grade levels for both the general and		
special revenue funds on the DOE-25 worksheet.		
2. Allocate the full amount to the three employee categories. If the allocations do not sum to the total,		
"Check Total OK", will change to "Check Total Error" in cells A13, A22, A31 and A40.		

**Schedule of Expenditures for Computation of Indirect Cost**

**Dist Name: PELHAM SCHOOL DISTRICT, SAU28**

Function	General	Total	Direct/	Indirect	Excluded Cost per OMB Circular A-87		
			Disallowed Cost	Cost	Capital Outlay/Property	Other	Debt Services
Code	Fund	Expenditures	Objects 100-600	Objects 100-600	Object 700	Object 800-900	Function 5100
1000	Instruction	14,481,276.27	14,390,253.51		53,818.44	37,204.32	
2100	Support Services - Student	2,072,516.10	2,070,842.15		1,133.95	540.00	
2200	Support Services - Instructional Staff	1,101,385.68	833,958.36		255,174.71	12,252.61	
2300	General Administration	268,829.48		244,390.64	5,928.32	18,510.52	
2310	School Board Cost <sup>1</sup>	21,766.76	21,766.76				
2317	School Board Audit <sup>2</sup>	19,360.00		19,360.00			
2321	Cost of Superintendent & Sec & Assistant Super <sup>3</sup>	307,692.11	307,692.11				
2400	School Administration	1,294,215.76	1,274,298.91		0.00	19,916.85	
2500	Business	434,551.37		423,456.13	0.00	11,095.24	
2600	Operation and Maintenance of Plant	2,193,096.64	2,159,938.77		30,302.87	2,855.00	
2700	Student Transportation	1,642,440.29	1,642,440.29		0.00	0.00	
2800	Central	804,827.50		729,262.03	75,316.27	249.20	
1600	Adult/Continuing Ed Programs	0.00	0.00		0.00	0.00	
1700	Community/Jr. College Programs	0.00	0.00		0.00	0.00	
1800	Community Service Programs	0.00	0.00		0.00	0.00	
<b>Capital Outlay</b>							
4000	Facilities Acquisition And Construction	340,535.59			340,535.59		
<b>Debt Service</b>							
5110-5120	Principal & Interest	539,526.00					539,526.00
<b>Special Revenue Funds</b>							
3100	1. Food Service Operations						
	minus Cost of Food	505,908.76	495,660.23		9,604.28	644.25	
1000-2800	2. Special Revenue Expenditures	633,951.94	603,348.93		7,827.29	22,775.72	
Total Grand Expenditures			23,800,200.02	1,416,468.80	779,641.72	126,043.71	539,526.00
Total Indirect Cost				1,416,468.80			
Total Direct Cost				23,800,200.02			

**Indirect Cost Rate to be determine at later date for FY2016-2017**

Includes Audit - Y/N

Y

**Notes**

1) 2310 School Board Costs - Enter the total expenditures for the District School Board Operations. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

2) 2317 Cost of Audit - Enter the cost of the audit. This is an "allowed" cost that is added back in to the indirect pool of expenditures.

3) 2321 Cost of Superintendent & Secretary and Assistant Superintendent - Enter the cost which reflects the salary, benefits, fixed charges, supplies and other cost of the Superintendent, Superintendent's Secretary and Assistant Superintendent (where applicable) whose responsibilities is directing and managing all affairs of the LEA. The activities of the Assistant Superintendent's office should be charge here, unless the activities can be placed properly into a service area such as; 2500 Business - Assistant Superintendent of Finance. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

District Profile

School District Profile			
<b>Dist Name:</b>	<b>PELHAM SCHOOL DISTRICT, SAU28</b>		
	<b>2014-2015 Current Expenditure Per Pupil(in dollars)</b>		
	Elementary	11,031	
	Middle/Junior	0	
	High	11,444	
	District Total	11,170	
<b>Function</b>	<b>2014-15-Current Expenditure Per Pupil</b>	<b>\$</b>	<b>%</b>
1100	Regular Education	9,597,783	36.9
1200	Special Programs	4,841,543	18.6
1300	Vocational Programs	26,067	0.1
1400	Other Instructional Programs	588,769	2.3
2100	Student Support Services	2,074,526	8.0
2200	Instructional Staff Support	1,153,490	4.4
2300&2800	General Administration & Business	1,410,068	5.4
2400	School Administration	1,294,216	5.0
2500	Business Services	434,551	1.7
2600	Plant Operations	2,193,097	8.4
2700	Transportation	1,642,440	6.3
2900	Other Support Services	0	0.0
1500	Non-public Programs	1,743	0.0
1600-1800,2750	Community Programs	0	0.0
5120	Bond Interest	539,526	2.1
5310+5390	Charter Schools/Other Agencies	0	0.0
3100	Food Service	178,670	0.7
	<b>Total Recurring Expenditures</b>	<b>25,976,489</b>	<b>100.0</b>
4000	Facility Construction	10,441,815	
	<b>Total Expenditures</b>	<b>36,418,304</b>	
5100	<b>Bonds &amp; Notes Principal Repayment</b>	<b>0</b>	
<b>Function</b>	<b>2014-15-Total Revenues</b>	<b>\$</b>	<b>%</b>
1100	Local Property Tax	17,531,967	60.7
	Tuition, Food & Other Local Services	2,565,038	8.9
3111&3112&3119	State Foundation/Adequacy Aid	7,548,782	26.1
3120-3900	Other State Aid	222,530	0.8
4000	Federal Aid	1,005,655	3.5
5300-5600	Other	0	0.0
	<b>Total Revenues</b>	<b>28,873,972</b>	<b>100.0</b>
5110&5140	Sales of Bonds & Notes	20,745,000	