



Memorandum

Date: May 13, 2014

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: April 2014 Business and Finance Monthly Report

Included with this report are copies of the following Pelham School District year-to-date (YTD) financial budget expenditure and revenue reports covering the period ending April 30, 2014.

- Executive Summary Financial Analysis
- General Fund YTD Actual to Budget Report by Function
- General Fund YTD Actual to Budget Report by Object Account
- General Fund YTD Actual to Budget Report by Location
- Food Service Fund YTD Actual to Budget Report by Function
- Grants Fund YTD Actual to Budget Report by Function
- Revenues by Account

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

Finance

The implementation of our new Finance and HR software continued to be the major activity this month. A major milestone was accomplished on schedule when we successfully brought the new software online in production mode on April 1. All personnel and payroll activities are now using the new software, as are all purchasing, budget control and financial reporting activities. This was a significant achievement that only succeeded due to a lot of hard work by our staff. No other user of this software was able to achieve production mode status in as little time. I want to publicly acknowledge and thank the efforts of Deb Mahoney, Joyce Doucette and Arlanna Garcia for their herculean efforts in achieving this milestone.

We are still performing testing on the converted data from Budget Sense to ensure that everything has been moved accurately to eFinancePLUS. We have identified a few areas that need corrections in both the set-up and encumbering of salaries and benefits. The May monthly report will reflect all of these final adjustments.

The reports attached are in a new format. The major changes include:

- Summary reports for the general fund by function, object and location. A detailed account by budget unit report is also provided as a separate attachment.
- The introduction of a new “budget transfer” column in the YTD reports. Going forward, budget adjustments that you saw in the Budget Sense reports will only be done when the actual budget amount is adjusted. From an expenditure perspective this will almost always be through RSA 198:20 (b) hearings when the Board accepts unanticipated revenues. Adjustments to the revenue budgets to bring them in line with updated forecasts will be done using the adjustment column.
- The new transfers column will identify budgeted monies being transferred between accounts.

We have been approved for inclusion in the June bond sale by the NH Municipal Bond Bank. The District’s bond counsel has completed the required board resolution and loan agreement that will need to be authorized and signed at the board meeting on June 21. The district treasurer and I have met with our bank in order to start the process of setting up a separate bank account for the proceeds of the bond sale.

The first meeting of the reconstituted Joint Loss Management Committee was held on April 6. The schools will be conducting their annual safety building walk-throughs prior to the committee’s June meeting.

FY14 Forecast

We are currently anticipating a \$344,000 unassigned year-end fund balance. The significant increase from last month’s forecast is due to an increase in projected revenues.

We are in the process of completing a detailed forecast of our rest-of-year expenditures which will allow us to have a more accurate picture of the projected year-end fund balance.

Facilities and Technology

Plans for the move of the SAU staff to PES in June have been finalized, including the required data communications and telephone relocation.

Food Service

The State has approved the new contract with St. Patrick’s for next year’s food service operations. We tried to meet with the principal to go over the new contract but were unable to do so. The contract has been mailed for signature. The new contract includes a price increase. This increase was required after our review of the operations in order to make sure that revenues were covering our costs.

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

Respectfully submitted,

Steve

PELHAM SCHOOL DISTRICT MONTHLY FINANCIAL REPORT
Executive Summary for April 2014

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2013 UNASSIGNED FUND BALANCE	\$ 232,060.31		
2013 RESERVE FOR ENCUMBRANCES	\$ 1,287,859.66	\$ 1,519,919.97	
REVENUE RECEIVED	\$ 20,656,663.88		
ANTICIPATED REVENUE	\$ 5,269,298.44	\$ 25,925,962.32	
TOTAL REVENUE AND CREDITS			\$ 27,445,882.29

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 27,390,982.00
Transfer to Food Service (Fund 400)	\$ (926,504.00)		
Transfer to Other Special Revenue (Fund 200)	\$ (606,566.00)	\$ (1,533,070.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 25,857,912.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2013 Reserve for Encumbrances	\$ 1,287,859.66		
PSB Accepted Revenues RSA 198:20 (b)	\$ 374,027.04	\$ 1,661,886.70	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 27,519,798.70

EXPENSES			
Expended Year-to-Date	\$ (19,925,299.61)		
Encumbered Balance	\$ (5,386,150.41)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (25,311,450.02)	
AVAILABLE BUDGET			\$ 2,208,348.68
FORECASTED ROY EXPENDITURES			\$ 1,790,149.82

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,925,962.32		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,519,919.97		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,445,882.29	
FORECASTED GENERAL FUND EXPENDITURES		\$ 27,101,599.84	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 344,282.45

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through May 1, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
		1100 - REGULAR EDUCATION PRGMS	\$6,747,680	\$2,777,968.97	\$13,568.06	\$9,539,217.03	\$7,093,798.31	\$2,231,404.49	\$214,014.23	2.24%
		1210 - SPECIAL EDUCATION PRGMS	\$3,041,125	\$654,450.64	\$19,141.87	\$3,714,717.51	\$3,015,181.39	\$946,250.49	(\$246,714.37)	(6.64%)
		1260 - BILINGUAL PROGRAMS	\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$64,950.50	\$17,680.03	\$1,719.18	2.04%
		1280 - EXTENDED SCHOOL YEAR	\$95,750	\$17,805.05	\$0.00	\$113,555.05	\$130,555.09	\$0.00	(\$17,000.04)	(14.97%)
		1301 - VOCATIONAL EDUCATION PRGM	\$52,000	\$0.00	\$0.00	\$52,000.00	\$40,193.61	\$27,667.26	(\$15,860.87)	(30.50%)
		1410 - CO-CURRICULAR ACTIVITIES	\$246,013	(\$147,729.97)	\$7,748.13	\$106,031.16	\$64,624.31	\$42,564.09	(\$1,157.24)	(1.09%)
		1420 - ATHLETIC ACTIVITIES	\$190,192	\$215,890.73	\$2,681.35	\$408,764.08	\$327,459.81	\$55,911.29	\$25,392.98	6.21%
		1490 - OTHER STUDENT ACTIVITIES	\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$53,553.75	\$9,876.39	\$3,226.86	4.84%
		2120 - GUIDANCE SERVICES	\$484,518	\$265,852.00	\$916.18	\$751,286.18	\$607,967.40	\$154,346.07	(\$11,027.29)	(1.47%)
		2134 - NURSE SERVICES	\$233,270	\$118,478.49	\$1,435.44	\$353,183.93	\$264,671.65	\$81,330.78	\$7,181.50	2.03%
		2140 - PSYCHOLOGICAL SERVICES	\$354,131	(\$79,292.68)	(\$1,250.69)	\$273,587.63	\$233,689.15	\$34,478.18	\$5,420.30	1.98%
		2150 - SPEECH SERVICES	\$213,917	\$162,644.41	\$9,703.98	\$386,265.39	\$328,770.65	\$63,489.55	(\$5,994.81)	(1.55%)
		2162 - PT SERVICES	\$64,486	\$0.00	\$0.00	\$64,486.00	\$52,285.68	\$13,170.91	(\$970.59)	(1.51%)
		2163 - OT SERVICES	\$165,118	\$66,216.27	\$1,592.69	\$232,926.96	\$186,588.77	\$50,266.68	(\$3,928.49)	(1.69%)
		2190 - OTHER PUPIL SERVICES	\$3,500	(\$606.79)	\$0.00	\$2,893.21	\$910.00	\$0.00	\$1,983.21	68.55%
		2210 - IMPROVEMENT- INSTRUCTION	\$148,632	\$129,521.14	\$3.48	\$278,156.62	\$130,802.23	\$21,212.63	\$126,141.76	45.35%
		2213 - INSTRUCTION STAFF TRAIN'G	\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$65,220.00	\$27,017.25	\$18,762.75	16.90%
		2222 - LIBRARY SERVICES	\$130,078	\$28,910.90	(\$914.18)	\$158,074.72	\$132,686.41	\$47,955.26	(\$22,566.95)	(14.28%)
		2225 - COMPUTER TECHNOLOGY	\$56,375	\$321,539.05	(\$18,566.69)	\$359,347.36	\$275,538.36	\$53,385.83	\$30,423.17	8.47%
		2311 - SCHOOL BOARD SERVICES	\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$21,831.68	\$5,141.05	(\$1,410.24)	(5.52%)
		2312 - DISTRICT CLERK SERVICES	\$3,600	(\$2,914.49)	\$0.00	\$685.51	\$685.51	\$0.00	\$0.00	0.00%
		2313 - DIST TREASURER SERVICES	\$6,000	\$844.25	\$38.25	\$6,882.50	\$5,965.54	\$569.60	\$347.36	5.05%
		2314 - ELECTION SERVICES	\$500	\$275.25	\$0.00	\$775.25	\$775.25	\$0.00	\$0.00	0.00%
		2317 - AUDIT SERVICES	\$27,000	\$0.00	\$0.00	\$27,000.00	\$23,239.15	\$0.00	\$3,760.85	13.93%
		2318 - LEGAL SERVICES	\$54,950	\$0.00	\$0.00	\$54,950.00	\$47,272.22	\$16,115.58	(\$8,437.80)	(15.36%)
		2321 - SUPERINTENDENT SERVICES	\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$284,540.77	\$43,146.72	(\$48,846.56)	(17.52%)
		2332 - SPECIAL SERVICES ADMIN	\$148,080	\$54,309.01	\$22.90	\$202,411.91	\$164,617.68	\$29,807.76	\$7,986.47	3.95%
		2410 - SCHOOL ADMINISTRATION	\$863,159	\$273,612.87	(\$2,726.29)	\$1,134,045.58	\$963,992.08	\$165,490.49	\$4,563.01	0.40%
		2490 - OTHER SUPPORT SERVICES	\$45,522	\$9,658.61	(\$127.36)	\$55,053.25	\$34,843.21	\$16,840.43	\$3,369.61	6.12%
		2510 - BUSINESS/FINANCE SERVICES	\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$369,133.50	\$89,080.35	\$13,394.55	2.84%
		2610 - SUPERVISION FACILITY OPER	\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$127,502.72	\$20,589.77	(\$10,923.33)	(7.96%)
		2620 - BUILDING SERVICES	\$1,861,930	\$19,551.34	(\$269.04)	\$1,881,212.30	\$1,554,327.41	\$202,094.25	\$124,790.64	6.63%

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through May 1, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2630 - GROUNDS SERVICES			\$0	\$137,394.75	\$2,008.40	\$139,403.15	\$87,216.53	\$46,200.00	\$5,986.62	4.29%
2640 - NON-INSTRUCTIONAL EQUIP			\$0	\$52,562.43	\$1,000.00	\$53,562.43	\$30,082.33	\$24,785.00	(\$1,304.90)	(2.44%)
2721 - TRANSPORTATION (REGULAR)			\$940,018	\$0.00	\$110.00	\$940,128.00	\$716,565.57	\$291,538.45	(\$67,976.02)	(7.23%)
2722 - TRANSPORTATION(SPECIAL)			\$580,000	\$0.00	\$0.00	\$580,000.00	\$362,699.50	\$216,050.50	\$1,250.00	0.22%
2723 - TRANSPORTATION (VOC ED)			\$215,000	(\$64,000.00)	\$0.00	\$151,000.00	\$109,481.32	\$59,466.68	(\$17,948.00)	(11.89%)
2724 - TRANSPORTATION (ATHLETIC)			\$54,000	\$19,000.00	\$5,645.00	\$78,645.00	\$47,654.14	\$2,768.81	\$28,222.05	35.89%
2725 - TRANSPORTATION (FT/COCUR)			\$0	\$45,527.00	\$440.00	\$45,967.00	\$717.04	\$460.00	\$44,789.96	97.44%
2830 - HR STAFF SERVICES			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$93,164.70	\$16,540.62	(\$7,427.28)	(7.26%)
2840 - TECHNOLOGY SERVICES			\$651,905	(\$113,241.84)	\$22,144.97	\$560,808.13	\$329,211.24	\$147,591.27	\$84,005.62	14.98%
2900 - BENEFITS & FIXED CHARGES			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$111,173.20	\$39,549.05	\$1,642,735.45	91.60%
4200 - SITE IMPROVEMENTS			\$0	\$97,268.00	\$0.00	\$97,268.00	\$91,673.38	\$0.00	\$5,594.62	5.75%
4300 - ARCHITECT & ENGR SERVICES			\$75,000	\$0.00	\$0.00	\$75,000.00	\$50,740.30	\$3,436.60	\$20,823.10	27.76%
4500 - BUILDING ACQUISITION			\$196,273	\$114,324.22	\$0.00	\$310,597.22	\$238,510.57	\$55,450.59	\$16,636.06	5.36%
4600 - BUILDING IMPROVEMENT			\$176,850	\$1,011,802.21	\$0.00	\$1,188,652.21	\$988,236.00	\$15,429.66	\$184,986.55	15.56%
5110 - DEBT SERVICES - PRINCIPLE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5120 - DEBT SERVICES - INTEREST			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS			\$12,741	\$0.00	\$0.00	\$12,741.00	\$0.00	\$0.00	\$12,741.00	100.00%
5221 - FOOD SERV FUND TRANSFER			\$7,500	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	100.00%
5251 - CAPITAL RES FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - EXPENDABLE TRUST FUND XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390 - TRANSFER TO OTHR AGENCIES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND			\$25,857,912	\$1,611,792.70	\$0.00	\$27,469,704.70	\$19,925,299.61	\$5,386,150.41	\$2,158,254.68	7.86%

Pelham School District FY2014 Year-To-Date Budget Status Report
Object Account Totals Through May 1, 2014

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,073,116	18,827.48	0.00	11,091,943.48	8,208,006.20	2,685,899.49	198,037.79	1.79%
113	TUTOR SALARIES	0	0.00	0.00	0.00	9,441.19	15,934.31	(25,375.50)	0.00%
114	INSTRUC. ASST. SALARIES	1,689,683	1,838.20	0.00	1,691,521.20	1,169,442.63	301,191.54	220,887.03	13.06%
120	DAILY SUBSTITUTE SALARIES	143,480	0.00	0.00	143,480.00	96,811.33	0.00	46,668.67	32.53%
121	LONG TERM SUB SALARIES	95,653	0.00	0.00	95,653.00	99,399.83	37,272.03	(41,018.86)	(42.88%)
130	OVERTIME SALARIES	0	0.00	0.00	0.00	29,189.93	0.00	(29,189.93)	0.00%
211	HEALTH INSURANCE	3,339,128	236,019.33	(25,000.00)	3,550,147.33	2,529,581.22	322,008.02	698,558.09	19.68%
212	DENTAL INSURANCE	275,657	167.60	0.00	275,824.60	141,103.85	21,724.88	112,995.87	40.97%
213	LIFE INSURANCE	61,792	(3,103.00)	0.00	58,689.00	36,988.39	3,657.75	18,042.86	30.74%
214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220	SOCIAL SECURITY	1,047,112	4,247.33	0.00	1,051,359.33	707,381.26	228,374.26	115,603.81	11.00%
231	NON-TEACHER RETIREMENT	247,301	4,253.33	0.00	251,554.33	132,776.45	25,694.24	93,083.64	37.00%
232	TEACHER RETIREMENT	1,405,369	1,691.93	0.00	1,407,060.93	887,923.62	312,891.04	206,246.27	14.66%
250	UNEMPLOYMENT INSURANCE	65,278	(720.00)	0.00	64,558.00	61,336.00	0.00	3,222.00	4.99%
260	WORKERS COMP INSURANCE	58,740	(2,979.00)	0.00	55,761.00	27,572.64	0.00	28,188.36	50.55%
271	WORKSHOPS PESPA	0	9,000.00	0.00	9,000.00	6,909.75	1,430.25	660.00	7.33%
273	WORKSHOPS PEA	0	23,000.00	0.00	23,000.00	11,997.25	4,180.00	6,822.75	29.66%
274	COURSE REIMBURSEMENT PEA	69,000	(10,000.00)	0.00	59,000.00	41,043.00	17,957.00	0.00	0.00%
275	WORKSHOPS NON-UNION	36,000	(8,652.68)	(1,535.77)	25,811.55	7,677.77	1,072.00	17,061.78	66.10%
276	COURSE REIMBURS NON-UNION	36,800	(14,500.00)	0.00	22,300.00	7,007.00	3,450.00	11,843.00	53.11%
280	NEW HIRE EXPENSES	0	0.00	0.00	0.00	2,410.25	475.00	(2,885.25)	0.00%
291	TSA MATCH CONTRIBUTION	45,750	(15,750.00)	0.00	30,000.00	0.00	0.00	30,000.00	100.00%
320	IN-DIST PROF DEVELOPMENT	27,000	(19,007.97)	0.00	7,992.03	5,010.72	570.00	2,411.31	30.17%
321	PROFESSIONAL EDU SERVICES	2,605	148,153.68	0.00	150,758.68	151,400.10	20,091.92	(20,733.34)	(13.75%)
330	PROFESSIONAL SERVICES	354,896	(82,657.74)	(5,645.00)	266,593.26	253,586.60	37,454.85	(24,448.19)	(9.17%)
331	AUDIT SERVICES	0	27,000.00	0.00	27,000.00	23,239.15	0.00	3,760.85	13.93%
335	LEGAL SERVICES	54,950	0.00	0.00	54,950.00	63,276.22	39,547.42	(47,873.64)	(87.12%)
338	GAME OFFICIALS	45,000	(3,300.00)	0.00	41,700.00	39,126.00	0.00	2,574.00	6.17%
339	ATHLETIC TRAINER SERVICES	26,500	0.00	0.00	26,500.00	18,333.34	0.00	8,166.66	30.82%
411	UTILITIES-WATER	40,995	0.00	0.00	40,995.00	21,617.84	5,342.16	14,035.00	34.24%
412	UTILITIES-SEPTIC	0	0.00	0.00	0.00	4,005.00	0.00	(4,005.00)	0.00%
421	UTILITIES-DISPOSAL	45,383	0.00	624.90	46,007.90	23,847.03	4,521.12	17,639.75	38.34%
430	REPAIRS & MAINTENANCE	502,757	(208,149.76)	(7,412.88)	287,194.36	202,721.82	12,209.03	72,263.51	25.16%
432	BOILER REPAIR & MAINT	18,000	5,059.90	1,500.00	24,559.90	16,387.02	4,500.00	3,672.88	14.95%
433	CONTRACTED REPAIR & MAINT	0	129,586.85	0.00	129,586.85	84,301.81	46,200.00	(914.96)	(0.71%)
441	RENTAL/LEASE BUILDINGS	217,400	(97,268.00)	0.00	120,132.00	66,119.53	35,278.59	18,733.88	15.59%
442	RENTAL/LEASE EQUIPMENT	0	200.00	0.00	200.00	200.00	0.00	0.00	0.00%
446	RENTAL/LEASE SOFTWARE	0	0.00	25,000.00	25,000.00	2,524.00	22,263.02	212.98	0.85%

Pelham School District FY2014 Year-To-Date Budget Status Report
Object Account Totals Through May 1, 2014

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
450	CONSTRUCTION SERVICES	373,123	1,109,070.21	0.00	1,482,193.21	1,259,827.82	36,063.66	186,301.73	12.57%
519	TRANSPORTATION	1,687,188	527.00	6,195.00	1,693,910.00	1,128,779.00	536,722.99	28,408.01	1.68%
521	INSURANCE PROP/LIABILITY	60,000	0.00	0.00	60,000.00	59,465.00	0.00	535.00	0.89%
531	TELEPHONE	5,000	0.00	0.00	5,000.00	55,336.69	15,960.09	(66,296.78)	(1,325.94%)
532	DATA COMMUNICATIONS	77,901	0.00	0.00	77,901.00	0.00	0.00	77,901.00	100.00%
534	POSTAGE/GENERAL EXPENSES	16,331	(219.52)	(500.00)	15,611.48	8,929.85	2,498.43	4,183.20	26.80%
540	ADVERTISING	5,500	0.00	0.00	5,500.00	3,882.15	0.00	1,617.85	29.42%
550	PRINTING	4,500	0.00	0.00	4,500.00	4,758.60	0.00	(258.60)	(5.75%)
561	TUITION TO OTHER LEAS	60,890	0.00	0.00	60,890.00	40,193.61	27,667.26	(6,970.87)	(11.45%)
564	TUITION TO PRIVATE SCHOOL	490,000	160,000.00	0.00	650,000.00	543,922.38	209,358.57	(103,280.95)	(15.89%)
569	TUITION RESIDENTIAL	76,045	0.00	0.00	76,045.00	73,840.84	35,547.53	(33,343.37)	(43.85%)
580	TRAVEL & MILEAGE	80,450	(55,255.00)	1,613.77	26,808.77	12,571.22	3,741.84	10,495.71	39.15%
610	SUPPLIES	407,434	25,689.43	(167.91)	432,955.52	329,670.21	28,863.27	74,422.04	17.19%
622	UTILITIES - ELECTRIC	263,698	0.00	0.00	263,698.00	199,136.09	19,358.35	45,203.56	17.14%
623	UTILITIES - PROPANE	12,093	0.00	0.00	12,093.00	12,941.69	3,881.54	(4,730.23)	(39.12%)
624	UTILITIES - HEATING OIL	209,859	0.00	0.00	209,859.00	221,592.34	19,437.07	(31,170.41)	(14.85%)
626	GASOLINE/DIESEL	101,830	0.00	0.00	101,830.00	108,338.57	33,561.45	(40,070.02)	(39.35%)
640	TEXTBOOKS - REPLACEMENT	171,032	(18,387.23)	(8,326.40)	144,318.37	116,204.57	22,940.15	5,173.65	3.58%
641	TEXTBOOKS - ADDITIONAL	0	169.86	0.00	169.86	610.87	0.00	(441.01)	(259.63%)
643	INFORMATION ACCESS FEES	9,583	10,671.04	500.00	20,754.04	17,744.72	881.01	2,128.31	10.25%
644	PUBLICATIONS	19,462	(11,570.27)	(85.12)	7,806.61	7,400.95	212.40	193.26	2.48%
649	TAPES/CD/DVD/AUDIO VISUAL	1,600	2,415.82	(1,053.36)	2,962.46	1,536.86	0.00	1,425.60	48.12%
650	SOFTWARE	135,110	103,906.95	12.45	239,029.40	157,142.55	44,891.33	36,995.52	15.48%
733	FURNITURE-ADDITIONAL	38,790	(31,968.21)	732.20	7,553.99	9,911.22	0.00	(2,357.23)	(31.21%)
734	EQUIPMENT-ADDITIONAL	262,292	132,188.23	(14,951.67)	379,528.56	240,168.47	96,410.46	42,949.63	11.32%
737	FURNITURE-REPLACEMENT	11,674	(7,866.49)	(1,571.00)	2,236.51	39,896.90	0.00	(37,660.39)	(1,683.89%)
738	EQUIPMENT-REPLACEMENT	11,751	78,277.00	29,320.79	119,348.79	24,152.69	24,017.45	71,178.65	59.64%
810	DUES AND FEES	41,500	2,818.00	750.00	45,068.00	50,179.68	5,750.00	(10,861.68)	(24.10%)
830	INTEREST EXPENSE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
840	CONTINGENCY	160,000	(160,000.00)	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	17,690	128,368.40	0.00	146,058.40	7,468.33	7,195.64	131,394.43	89.96%
910	PRINCIPAL REDEMPTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
930	FUND TRANSFERS	20,241	0.00	0.00	20,241.00	0.00	0.00	20,241.00	100.00%
Total 10 - GENERAL FUND		\$25,857,912	\$1,611,792.70	\$0.00	\$27,469,704.70	\$19,925,299.61	\$5,386,150.41	\$2,158,254.68	7.86%

Pelham School District FY2014 Year-To-Date Budget Status Report
Location Totals Through May 1, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
Total 00 - DISTRICT-WIDE			\$12,094,595	(\$4,577,392.04)	(\$60,471.64)	\$7,456,731.32	\$4,366,597.10	\$1,371,439.76	\$1,718,694.46	23.05%
Total 01 - SCHOOL BOARD			\$114,350	\$1,172.21	\$333.54	\$115,855.75	\$99,769.35	\$21,826.23	(\$5,739.83)	(4.95%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$5,149,393	\$1,997,224.13	\$19,503.62	\$7,166,120.75	\$5,578,533.22	\$1,506,373.02	\$81,214.51	1.13%
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,982,773	\$1,254,461.19	\$1,596.09	\$4,238,830.28	\$3,243,651.63	\$896,515.18	\$98,663.47	2.33%
Total 33 - PELHAM HIGH SCHOOL			\$4,763,307	\$2,725,655.36	\$14,065.75	\$7,503,028.11	\$5,836,539.90	\$1,390,520.28	\$275,967.93	3.68%
Total 90 - SAU #28			\$753,494	\$210,671.85	\$24,972.64	\$989,138.49	\$800,208.41	\$199,475.94	(\$10,545.86)	(1.07%)
Total 10 - GENERAL FUND			\$25,857,912	\$1,611,792.70	\$0.00	\$27,469,704.70	\$19,925,299.61	\$5,386,150.41	\$2,158,254.68	7.86%

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through May 1, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
21 - FOOD SERVICE FUND										
	2900	BENEFITS & FIXED CHARGES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	3100	FOOD SERVICE OPERATIONS	\$926,504	\$0.00	\$0.00	\$926,504.00	\$640,220.12	\$289,824.79	(\$3,540.91)	(0.38%)
Total 21 - FOOD SERVICE FUND			\$926,504	\$0.00	\$0.00	\$926,504.00	\$640,220.12	\$289,824.79	(\$3,540.91)	(0.38%)

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through May 1, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
22 - GRANTS FUNDS										
1100 - REGULAR EDUCATION PRGMS			\$203,418	(\$51,420.01)	\$0.00	\$151,997.99	\$139,309.84	\$23,199.12	(\$10,510.97)	(6.92%)
1210 - SPECIAL EDUCATION PRGMS			\$403,148	(\$28,484.38)	\$0.00	\$374,663.62	\$250,875.13	\$101,102.57	\$22,685.92	6.06%
1260 - BILINGUAL PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$690.67	\$0.00	(\$690.67)	0.00%
2120 - GUIDANCE SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$3,796.35	\$0.00	(\$3,796.35)	0.00%
2140 - PSYCHOLOGICAL SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2150 - SPEECH SERVICES			\$0	\$4,592.00	\$0.00	\$4,592.00	\$0.00	\$0.00	\$4,592.00	100.00%
2163 - OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2210 - IMPROVEMENT- INSTRUCTION			\$0	\$51,680.60	\$0.00	\$51,680.60	\$10,458.69	\$1,810.00	\$39,411.91	76.26%
2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,349.00	\$0.00	\$2,351.00	41.25%
2213 - INSTRUCTION STAFF TRAIN'G			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4500 - BUILDING ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
-			\$0	\$57,114.90	\$0.00	\$57,114.90	\$0.00	\$0.00	\$57,114.90	100.00%
Total 22 - GRANTS FUNDS			\$606,566	\$39,183.11	\$0.00	\$645,749.11	\$408,479.68	\$126,111.69	\$111,157.74	17.21%

Pelham School District FY2014 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through May 1, 2014

Account	Account Title	Original Appropriation	Budget Amendments	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	17,796,307	0.00	17,796,307.00	12,640,734.00	5,155,573.00	28.97%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	8,000.00	13,000.00	12,089.46	910.54	7.00%
R1320	TUITION FROM OTHER LEA'S	40,000	0.00	40,000.00	25,933.53	14,066.47	35.17%
R1411	TRANSPORTATION	30,000	8,831.50	38,831.50	38,503.00	328.50	0.85%
R1510	INTEREST INCOME	500	0.00	500.00	222.67	277.33	55.47%
R1900	OTHER LOCAL REVENUE	250,000	134,027.04	384,027.04	305,183.84	78,843.20	20.53%
R1910	RENTALS	0	21,250.00	21,250.00	20,530.66	719.34	3.39%
R1920	CONTRIBUTIONS & DONATIONS	0	575.31	575.31	575.31	0.00	0.00%
R3111	STATE EDUCATION GRANT	3,877,038	0.00	3,877,038.00	3,877,038.00	0.00	0.00%
R3112	STATE EDUC TAXES	3,359,266	0.00	3,359,266.00	3,359,266.00	0.00	0.00%
R3210	SCHOOL BUILDING AID	0	0.00	0.00	0.00	0.00	0.00%
R3220	KINDERGARTEN AID	0	0.00	0.00	0.00	0.00	0.00%
R3230	CATASTROPHIC AID	180,000	60,000.00	240,000.00	226,991.59	13,008.41	5.42%
R3242	VOC TECH TRANSPORTATION	0	14,669.40	14,669.40	14,669.40	0.00	0.00%
R3290	STATE OTHER RESTR AID	0	0.00	0.00	0.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	0	498.07	498.07	498.07	0.00	0.00%
R4580	MEDICAID	75,000	65,000.00	140,000.00	134,428.35	5,571.65	3.98%
Total 10 - GENERAL FUND		\$25,613,111	\$312,851.32	\$25,925,962.32	\$20,656,663.88	\$5,269,298.44	20.32%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	733,504	0.00	733,504.00	508,380.33	225,123.67	30.69%
R1630	SALES: CATERING	10,000	0.00	10,000.00	2,315.91	7,684.09	76.84%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	(230.18)	230.18	0.00%
R3260	STATE SCHOOL LUNCH	8,000	3,855.47	11,855.47	11,855.47	0.00	0.00%
R4560	USDA COMMODITIES	55,000	0.00	55,000.00	0.00	55,000.00	100.00%
R4561	FED SCHOOL LUNCH/REGULAR	117,000	0.00	117,000.00	100,597.29	16,402.71	14.02%
R4563	FED SCHOOL LUNCH/FREE	3,000	5,000.00	8,000.00	7,899.28	100.72	1.26%
R4564	FED SCHOOL MILK/FREE	0	4.25	4.25	4.25	0.00	0.00%
Total 21 - FOOD SERVICE FUND		\$926,504	\$8,859.72	\$935,363.72	\$630,822.35	\$304,541.37	32.56%
22 - GRANTS FUNDS							
R4500	FEDERAL GRANT REVENUES	619,307	0.00	619,307.00	417,309.39	201,997.61	32.62%
Total 22 - GRANTS FUNDS		\$619,307	\$0.00	\$619,307.00	\$417,309.39	\$201,997.61	32.62%