



Memorandum

Date: May 7, 2015

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: April 2015 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 for the period ending April 30, 2015.

- 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 Project
- Capital 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.

Business & Finance

Our annual detailed forecast was a major effort this month.

The contract for our new document management solution has been signed with an initial project planning meeting scheduled for next week.

FairPoint is currently working on the project plan for our new 300 mb fiber internet connection and consolidated voice services.

Our E-Rate funding request was successfully submitted and the District was tentatively allocated a total funding commitment request of \$20,065.42. USAC is currently completing a formal review of our application prior to final approval. The actual amount of revenues we will receive will be determined by the actual amount billed by our vendors but we expect it to be very close to this approved amount.

The final draft of a new Facilities Maintenance Plan was reviewed by the district's Leadership team and approved by the Board at the May 6 meeting. Once signatures are completed a copy will be sent to the NH DOE as this is required for school approval of the new high school addition project.

The final draft of the updated District Safety Plan has been completed and reviewed by the Superintendent. A final draft has been sent to both the JLMC and district Leadership team for final review. The plan is to place final approval of the updated plan on the Board's May 20 agenda.

FY15 Forecast

We completed our annual detailed forecast and are now projecting a year-end general fund unassigned fund balance of approximately \$1,422,000 consisting of \$480,000 in unanticipated revenues (\$360,000 of which was the HealthTrust refund), and a projected underspend in the operating budget of \$1,300,000 (\$320,000 of which is the HealthTrust refund).

The single largest contributor in the projected year-end fund balance is health insurance. We are projecting an underspend in health insurance of \$757,000 consisting of: \$333,000 due to the actual rates set below the Guaranteed Maximum Rate used for budgeting; \$320,000 due to the HealthTrust refund; and \$104,000 due to employee changes and the savings from the lower cost plans for non-union staff.

Salaries and payroll benefits (FICA/MC and NHRS) make up the balance of the projected underspend. The single largest area of salary budget underspend is in the IA/tutor salary accounts where we are projecting a budget underspend of approximately \$340,000. The primary reasons for these accounts being underspent is due to ten IA and three monitor positions not being filled this year, and employee turnover. The IA positions were not filled due to student needs and our policy is to return any moneys to the taxpayers if a budgeted direct student support position is not needed. Five of these IA positions were removed in the approved 2016 budget.

The 110 salary accounts are projected to underspend by approximately \$150,000. The primary reason for these accounts being underspent is employee turnover and a high number of leaves. We have had several custodians leave resulting in a high number of days that we were not at full staff. We also had an IT Technician position open for six months. Leaves are high as well which is leading to a projected overspend in long term substitutes of approximately \$87,000.

Due to the projected underspend in salary accounts the associated payroll taxes and benefits are projected to underspend by approximately \$110,000.

Facilities

We have installed signs at the new tennis courts along with temporary locks until BPS has the new gates installed with locking mechanisms. The shrubbery for the landscape screen and the windscreen for the fence are on order.

This month we completed the setup of all preventive maintenance (PM) schedules for all district HVAC equipment in the School Dude PM Direct software. All preventive maintenance work orders will now be computer generated by the software per the required maintenance schedules. Additional PM schedules for other equipment will be added over time.

We were very pleased that Victoria Dombrowski was recognized as a top performer in facilities scheduling by School Dude at their School Dude University for her use of the School Dude software in managing the scheduling of our facilities. Pelham receiving this recognition reflects the amount of hard

work Vicki has put into the scheduling process. Vicki has also been asked to be on a panel at the next event to speak on her achievement.

We are in the process of replacing the damaged signs at all schools that were knocked down by plowing or snow removal.

Our Request for Proposal (RFP) for the upgrade of the PMS emergency generator was issued on April 24, 2015 with vendor responses due in by May 12.

We continue to work with BPS and town officials on the high school addition and renovation project.

Technology

This past month's efforts included realigning some of the operations in support of Holly Doe's appointment as the interim Technology Coordinator.

A final inventory of the networking and telephone equipment required for the PHS addition and renovation project was completed. Purchase orders were issued for the technology equipment needed for the project.

Food Service

We are still waiting for St. Pat's to make a decision on whether they wish to renew our food service contract. Our contract requires them to notify us by May 15 if they wish to renew.

Operations continue to go well. April's total meals served were 21,191 with an average daily lunch count of 1,178.

We have started the process to have a college intern during the next school year initially for four weeks in November.

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 2015

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2014 UNASSIGNED FUND BALANCE	\$ 1,404,304.65		
2014 RESERVE FOR ENCUMBRANCES	\$ 133,451.13	\$ 1,537,755.78	
REVENUE RECEIVED	\$ 23,236,874.76		
ANTICIPATED REVENUE	\$ 2,676,459.93	\$ 25,913,334.69	
TOTAL REVENUE AND CREDITS			\$ 27,451,090.47

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 51,200,389.00
Transfer to Food Service (Fund 21)	\$ (978,976.00)		
Transfer to Other Special Revenue (Fund 22 & 30)	\$ (23,392,142.00)	\$ (24,371,118.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 26,829,271.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2013 Reserve for Encumbrances	\$ 133,451.13		
PSB Accepted Revenues RSA 198:20 (b)	\$ 366,566.85	\$ 500,017.98	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 27,329,288.98

EXPENSES			
Expended Year-to-Date	\$ (19,272,087.78)		
Encumbered Balance	\$ (5,444,654.82)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (24,716,742.60)	
AVAILABLE BUDGET			\$ 2,612,546.38
FORECASTED ROY EXPENDITURES			\$ 1,312,546.38

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,913,334.69		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,537,755.78		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,451,090.47	
FORECASTED GENERAL FUND EXPENDITURES		\$ 26,029,288.98	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,421,801.49

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Apr 30, 2015

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			\$10,167,203	\$3,014.75	(\$101,535.39)	\$10,068,682.50	\$6,758,648.63	\$2,305,450.95	\$1,004,582.92	9.98%
1210 - SPECIAL EDUCATION PRGMS			\$4,369,240	\$26,306.47	(\$31,702.78)	\$4,363,843.36	\$3,195,512.53	\$976,141.57	\$192,189.26	4.40%
1260 - BILINGUAL PROGRAMS			\$78,738	\$0.00	\$0.00	\$78,738.17	\$37,805.22	\$10,000.54	\$30,932.41	39.29%
1280 - EXTENDED SCHOOL YEAR			\$130,180	\$0.00	\$38,946.31	\$169,126.31	\$157,521.47	\$0.00	\$11,604.84	6.86%
1301 - VOCATIONAL EDUCATION PRGM			\$63,053	\$3,180.00	\$0.00	\$66,233.00	\$26,067.37	\$5,863.03	\$34,302.60	51.79%
1410 - CO-CURRICULAR ACTIVITIES			\$131,811	\$0.00	(\$1,013.00)	\$130,798.28	\$58,788.97	\$52,563.21	\$19,446.10	14.87%
1420 - ATHLETIC ACTIVITIES			\$415,079	\$0.00	\$675.00	\$415,754.25	\$328,999.40	\$47,901.18	\$38,853.67	9.35%
1490 - OTHER STUDENT ACTIVITIES			\$71,002	\$228.76	(\$1,464.73)	\$69,766.53	\$77,375.66	\$16,638.07	(\$24,247.20)	(34.75%)
2120 - GUIDANCE SERVICES			\$817,311	\$483.00	\$11,599.61	\$829,393.47	\$572,035.58	\$244,071.76	\$13,286.13	1.60%
2134 - NURSE SERVICES			\$365,019	\$0.00	(\$394.80)	\$364,623.88	\$273,087.15	\$83,593.69	\$7,943.04	2.18%
2140 - PSYCHOLOGICAL SERVICES			\$317,181	\$0.00	(\$1,531.55)	\$315,649.07	\$176,400.26	\$31,953.85	\$107,294.96	33.99%
2150 - SPEECH SERVICES			\$466,907	\$0.00	\$6,372.00	\$473,278.72	\$280,327.14	\$79,192.59	\$113,758.99	24.04%
2162 - PT SERVICES			\$67,613	\$0.00	\$0.00	\$67,613.00	\$55,764.00	\$10,254.00	\$1,595.00	2.36%
2163 - OT SERVICES			\$231,815	\$0.00	\$194.99	\$232,010.36	\$160,087.14	\$54,224.66	\$17,698.56	7.63%
2190 - OTHER PUPIL SERVICES			\$2,500	\$0.00	(\$500.00)	\$2,000.00	\$565.24	\$0.00	\$1,434.76	71.74%
2210 - IMPROVEMENT- INSTRUCTION			\$291,204	\$698.25	\$9,747.20	\$301,649.45	\$142,623.78	\$22,350.93	\$136,674.74	45.31%
2212 - INSTR/CURRIC DEVELOPMENT			\$18,000	\$0.00	\$0.00	\$18,000.00	\$17,080.66	\$0.00	\$919.34	5.11%
2213 - INSTRUCTION STAFF TRAIN'G			\$118,000	\$1,589.00	\$11,500.00	\$131,089.00	\$71,055.94	\$18,842.80	\$41,190.26	31.42%
2222 - LIBRARY SERVICES			\$170,117	\$0.00	\$108,582.71	\$278,699.53	\$219,570.05	\$75,710.99	(\$16,581.51)	(5.95%)
2225 - COMPUTER TECHNOLOGY			\$377,132	\$0.00	\$13,052.04	\$390,183.67	\$263,105.45	\$81,702.75	\$45,375.47	11.63%
2311 - SCHOOL BOARD SERVICES			\$22,678	\$0.00	\$0.00	\$22,678.00	\$20,388.69	\$1,904.77	\$384.54	1.70%
2312 - DISTRICT CLERK SERVICES			\$3,891	\$0.00	\$0.00	\$3,891.00	\$538.07	\$0.00	\$3,352.93	86.17%
2313 - DIST TREASURER SERVICES			\$6,683	\$0.00	\$0.00	\$6,683.00	\$6,283.95	\$0.00	\$399.05	5.97%
2314 - ELECTION SERVICES			\$539	\$0.00	\$0.00	\$539.00	\$738.25	\$1,473.80	(\$1,673.05)	(310.40%)
2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,360.00	\$0.00	\$2,640.00	12.00%
2318 - LEGAL SERVICES			\$50,757	\$0.00	\$0.00	\$50,757.00	\$18,001.93	\$25.00	\$32,730.07	64.48%
2321 - SUPERINTENDENT SERVICES			\$449,685	\$2,174.76	(\$37,755.00)	\$414,104.37	\$259,363.96	\$52,541.97	\$102,198.44	24.68%
2332 - SPECIAL SERVICES ADMIN			\$228,565	\$321.08	\$5,526.49	\$234,412.40	\$168,172.31	\$34,098.96	\$32,141.13	13.71%
2410 - SCHOOL ADMINISTRATION			\$1,217,006	\$0.00	(\$7,413.20)	\$1,209,592.33	\$1,010,085.59	\$199,173.27	\$333.47	0.03%
2490 - OTHER SUPPORT SERVICES			\$53,505	\$0.00	\$925.00	\$54,430.00	\$36,190.64	\$14,769.78	\$3,469.58	6.37%
2510 - BUSINESS/FINANCE SERVICES			\$450,997	\$29,897.10	\$3,381.75	\$484,276.07	\$332,992.60	\$72,968.17	\$78,315.30	16.17%
2610 - SUPERVISION FACILITY OPER			\$146,116	\$0.00	(\$3,898.00)	\$142,218.01	\$117,352.78	\$26,656.22	(\$1,790.99)	(1.26%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Apr 30, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620		BUILDING SERVICES	\$1,740,570	\$5,096.50	(\$68,076.36)	\$1,677,589.91	\$1,464,969.60	\$184,954.88	\$27,665.43	1.65%
2630		GROUNDS SERVICES	\$132,000	\$0.00	\$18,231.58	\$150,231.58	\$86,387.44	\$40,740.43	\$23,103.71	15.38%
2640		NON-INSTRUCTIONAL EQUIP	\$95,300	\$17,880.00	\$54,093.08	\$167,273.08	\$85,165.51	\$2,749.70	\$79,357.87	47.44%
2660		EMERGENCY MANAGEMENT	\$0	\$0.00	\$1,564.20	\$1,564.20	\$1,564.20	\$0.00	\$0.00	0.00%
2721		TRANSPORTATION (REGULAR)	\$1,036,690	\$0.00	\$1,495.00	\$1,038,185.00	\$658,242.68	\$287,197.10	\$92,745.22	8.93%
2722		TRANSPORTATION(SPECIAL)	\$588,000	\$0.00	(\$15,763.36)	\$572,236.64	\$311,024.69	\$138,895.18	\$122,316.77	21.38%
2723		TRANSPORTATION (VOC ED)	\$127,567	\$0.00	\$0.00	\$127,567.00	\$95,010.39	\$47,762.38	(\$15,205.77)	(11.92%)
2724		TRANSPORTATION (ATHLETIC)	\$82,509	\$0.00	\$0.00	\$82,509.00	\$56,429.46	\$11,610.47	\$14,469.07	17.54%
2725		TRANSPORTATION (FT/COCUR)	\$1,150	\$0.00	\$245.00	\$1,395.00	\$735.36	\$496.26	\$163.38	11.71%
2830		HR STAFF SERVICES	\$120,133	\$0.00	\$3,000.00	\$123,133.00	\$121,052.85	\$24,151.21	(\$22,071.06)	(17.92%)
2840		TECHNOLOGY SERVICES	\$480,455	\$29,901.34	(\$4,293.79)	\$506,063.04	\$355,587.65	\$165,015.79	(\$14,540.40)	(2.87%)
2900		BENEFITS & FIXED CHARGES	(\$503)	\$371,948.17	\$0.00	\$371,445.14	\$211,462.84	\$13,714.11	\$146,268.19	39.38%
4200		SITE IMPROVEMENTS	\$0	\$0.00	\$58,812.00	\$58,812.00	\$0.00	\$0.00	\$58,812.00	100.00%
4300		ARCHITECT & ENGR SERVICES	\$75,000	\$0.00	(\$58,812.00)	\$16,188.00	(\$936.60)	\$0.00	\$17,124.60	105.79%
4500		BUILDING ACQUISITION	\$356,374	\$0.00	(\$13,790.00)	\$342,584.00	\$341,472.19	\$0.00	\$1,111.81	0.32%
4600		BUILDING IMPROVEMENT	\$0	\$7,298.80	\$0.00	\$7,298.80	\$0.00	\$7,298.80	\$0.00	0.00%
5110		DEBT SERVICES - PRINCIPLE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5120		DEBT SERVICES - INTEREST	\$597,500	\$0.00	\$0.00	\$597,500.00	\$539,526.00	\$0.00	\$57,974.00	9.70%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$7,503.11	\$0.00	(\$7,503.11)	0.00%
5221		FOOD SERV FUND TRANSFER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5251		CAPITAL RES FUND TRANSFER	\$75,000	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$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			\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$19,272,087.78	\$5,444,654.82	\$2,612,546.52	9.56%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Apr 30, 2015

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,202,675	0.00	35,409.76	11,238,085.14	8,147,662.47	2,660,696.77	429,725.90	3.82%
113	TUTOR SALARIES	20,922	0.00	72,355.23	93,277.22	35,430.33	7,207.34	50,639.55	54.29%
114	INSTRUC. ASST. SALARIES	1,841,286	0.00	(90,456.23)	1,750,829.99	1,191,225.04	264,273.82	295,331.13	16.87%
120	DAILY SUBSTITUTE SALARIES	148,536	0.00	0.00	148,536.00	98,504.95	617.55	49,413.50	33.27%
121	LONG TERM SUB SALARIES	94,891	0.00	165.00	95,056.00	90,738.07	90,914.68	(86,596.75)	(91.10%)
130	OVERTIME SALARIES	30,897	0.00	0.00	30,896.90	22,846.49	0.00	8,050.41	26.06%
211	HEALTH INSURANCE	3,310,939	366,566.85	(1,015.00)	3,676,490.39	2,302,969.30	446,183.73	927,337.36	25.22%
212	DENTAL INSURANCE	214,091	0.00	0.00	214,091.00	159,731.04	20,146.00	34,213.96	15.98%
213	LIFE INSURANCE	19,734	0.00	0.00	19,733.92	21,188.52	6,024.01	(7,478.61)	(37.90%)
214	DISABILITY INSURANCE	28,404	0.00	0.00	28,404.00	29,244.79	10,548.80	(11,389.59)	(40.10%)
220	SOCIAL SECURITY	1,042,466	0.00	12.62	1,042,478.90	710,381.38	239,341.82	92,755.70	8.90%
231	NON-TEACHER RETIREMENT	173,131	0.00	0.00	173,130.97	134,187.72	27,701.02	11,242.23	6.49%
232	TEACHER RETIREMENT	1,344,893	5,381.32	0.00	1,350,273.90	929,014.55	336,825.16	84,434.19	6.25%
250	UNEMPLOYMENT INSURANCE	68,400	0.00	0.00	68,400.00	51,829.00	0.00	16,571.00	24.23%
260	WORKERS COMP INSURANCE	77,880	0.00	0.00	77,879.98	59,354.92	0.00	18,525.06	23.79%
271	WORKSHOPS PESPA	12,000	0.00	(9,172.50)	2,827.50	914.00	252.00	1,661.50	58.76%
272	COURSE REIMBURSE PESPA	0	0.00	9,172.50	9,172.50	9,022.50	0.00	150.00	1.64%
273	WORKSHOPS PEA	22,000	20.00	0.00	22,020.00	10,798.49	4,665.00	6,556.51	29.78%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	42,893.00	10,981.00	5,126.00	8.69%
275	WORKSHOPS NON-UNION	31,749	150.00	1,778.83	33,677.83	29,476.68	2,368.36	1,832.79	5.44%
276	COURSE REIMBURS NON-UNION	26,800	1,569.00	0.00	28,369.00	3,930.00	2,914.80	21,524.20	75.87%
280	NEW HIRE EXPENSES	3,000	0.00	0.00	3,000.00	2,086.45	278.00	635.55	21.18%
291	TSA MATCH CONTRIBUTION	43,300	0.00	0.00	43,300.00	40,957.73	0.00	2,342.27	5.41%
320	IN-DIST PROF DEVELOPMENT	3,000	0.00	950.00	3,950.00	564.75	275.64	3,109.61	78.72%
321	PROFESSIONAL EDU SERVICES	132,600	0.00	(124,008.00)	8,592.00	3,558.94	0.56	5,032.50	58.57%
325	TESTING PROTOCOLS	0	0.00	1,997.10	1,997.10	1,997.10	0.00	0.00	0.00%
330	PROFESSIONAL SERVICES	197,014	15,372.69	48,806.70	261,193.39	161,255.32	44,279.42	55,658.65	21.31%
331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	19,360.00	0.00	2,640.00	12.00%
332	TUTOR SERVICES	0	5,970.09	16,577.77	22,547.86	6,442.86	16,755.00	(650.00)	(2.88%)
335	LEGAL SERVICES	70,757	17,000.00	0.00	87,757.00	48,360.05	7,939.18	31,457.77	35.85%
338	GAME OFFICIALS	42,535	0.00	(5,100.00)	37,435.00	34,824.50	0.00	2,610.50	6.97%
339	ATHLETIC TRAINER SERVICES	27,500	0.00	0.00	27,500.00	18,333.34	0.00	9,166.66	33.33%
411	UTILITIES-WATER	34,654	1,541.76	0.00	36,195.76	24,468.83	87.40	11,639.53	32.16%
412	UTILITIES-SEPTIC	0	0.00	5,250.00	5,250.00	6,661.48	0.00	(1,411.48)	(26.89%)
421	UTILITIES-DISPOSAL	34,626	1,500.00	170.44	36,296.44	23,975.05	10,233.11	2,088.28	5.75%
430	REPAIRS & MAINTENANCE	241,583	380.00	(142,501.81)	99,461.30	73,639.95	8,050.90	17,770.45	17.87%
432	BOILER REPAIR & MAINT	13,000	0.00	(4,912.50)	8,087.50	8,087.50	0.00	0.00	0.00%
433	CONTRACTED REPAIR & MAINT	138,000	0.00	99,102.94	237,102.94	199,406.89	46,113.40	(8,417.35)	(3.55%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Apr 30, 2015

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
441	RENTAL/LEASE BUILDINGS	356,374	0.00	(13,790.00)	342,584.00	343,126.67	190.00	(732.67)	(0.21%)
442	RENTAL/LEASE EQUIPMENT	6,500	0.00	995.00	7,495.00	2,776.06	3,706.44	1,012.50	13.51%
446	RENTAL/LEASE SOFTWARE	72,015	12,862.89	50,243.75	135,121.64	69,946.13	25,440.31	39,735.20	29.41%
450	CONSTRUCTION SERVICES	0	7,298.80	58,812.00	66,110.80	0.00	7,298.80	58,812.00	88.96%
519	TRANSPORTATION	1,692,916	0.00	(14,023.36)	1,678,892.64	1,073,166.56	485,936.39	119,789.69	7.14%
521	INSURANCE PROP/LIABILITY	63,628	0.00	0.00	63,628.00	62,658.00	0.00	970.00	1.52%
531	TELEPHONE	0	907.15	44,910.00	45,817.15	37,867.03	13,063.22	(5,113.10)	(11.16%)
532	DATA COMMUNICATIONS	45,000	0.00	(39,910.00)	5,090.00	7,842.69	2,200.71	(4,953.40)	(97.32%)
534	POSTAGE/GENERAL EXPENSES	15,586	1,470.01	(193.40)	16,862.61	10,440.97	3,958.47	2,463.17	14.61%
540	ADVERTISING	8,500	0.00	0.00	8,500.00	3,353.74	815.00	4,331.26	50.96%
550	PRINTING	3,600	0.00	0.00	3,600.00	1,279.95	0.00	2,320.05	64.45%
561	TUITION TO OTHER LEAS	63,053	3,180.00	0.00	66,233.00	26,067.37	5,863.03	34,302.60	51.79%
564	TUITION TO PRIVATE SCHOOL	1,026,665	575.00	(56,388.54)	970,851.46	601,285.99	224,427.92	145,137.55	14.95%
569	TUITION RESIDENTIAL	66,800	7,974.20	39,524.31	114,298.51	263,667.99	108,060.44	(257,429.92)	(225.23%)
580	TRAVEL & MILEAGE	40,190	10.08	(515.86)	39,684.22	22,043.34	2,412.01	15,228.87	38.38%
610	SUPPLIES	404,078	2,125.68	67,537.82	473,741.36	338,279.26	63,735.38	71,726.72	15.14%
622	UTILITIES - ELECTRIC	236,000	0.00	0.00	236,000.00	223,899.15	200.00	11,900.85	5.04%
623	UTILITIES - PROPANE	14,315	13.11	0.00	14,328.11	13,315.72	3,367.91	(2,355.52)	(16.44%)
624	UTILITIES - HEATING OIL	241,238	0.00	0.00	241,238.00	230,374.74	28,703.90	(17,840.64)	(7.40%)
626	GASOLINE/DIESEL	143,000	0.00	0.00	143,000.00	48,276.02	25.00	94,698.98	66.22%
640	TEXTBOOKS - REPLACEMENT	156,415	451.26	(22,877.37)	133,988.42	101,376.71	26,574.57	6,037.14	4.51%
641	TEXTBOOKS - ADDITIONAL	570	483.00	7,908.61	8,961.61	6,919.37	1,949.40	92.84	1.04%
643	INFORMATION ACCESS FEES	5,700	0.00	19,059.45	24,759.45	21,760.78	864.60	2,134.07	8.62%
644	PUBLICATIONS	23,797	698.25	(10,977.65)	13,517.60	6,685.54	152.82	6,679.24	49.41%
649	TAPES/CD/DVD/AUDIO VISUAL	9,447	0.00	(6,453.80)	2,993.20	741.22	2,251.76	0.22	0.01%
650	SOFTWARE	188,841	1,119.85	(94,022.25)	95,938.60	48,153.66	46,983.55	801.39	0.84%
733	FURNITURE-ADDITIONAL	8,684	0.00	(5,205.62)	3,478.38	649.00	1,851.33	978.05	28.12%
734	EQUIPMENT-ADDITIONAL	381,247	32,370.43	(33,679.82)	379,937.61	192,717.23	82,182.35	105,038.03	27.65%
737	FURNITURE-REPLACEMENT	6,325	0.00	40,460.50	46,785.50	1,950.97	7,138.22	37,696.31	80.57%
738	EQUIPMENT-REPLACEMENT	33,501	13,012.20	40,347.38	86,860.58	69,098.47	17,915.62	(153.51)	(0.18%)
810	DUES AND FEES	49,835	0.00	9,530.00	59,365.00	53,885.67	5,019.67	459.66	0.77%
830	INTEREST EXPENSE	597,500	0.00	0.00	597,500.00	539,526.00	0.00	57,974.00	9.70%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	18,689	14.36	4,126.00	22,829.24	18,631.80	6,691.53	(2,494.09)	(10.92%)
910	PRINCIPAL REDEMPTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
930	FUND TRANSFERS	75,000	0.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00%
Total 10 - GENERAL FUND		\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$19,272,087.78	\$5,444,654.82	\$2,612,546.52	9.56%

Pelham School District FY2015 Year-To-Date Budget Status Report
Location Totals Through Apr 30, 2015

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			\$7,429,537	\$424,011.37	\$428,998.72	\$8,282,547.34	\$5,013,616.23	\$1,434,792.99	\$1,834,138.12	22.14%
Total 01 - SCHOOL BOARD			\$106,548	\$0.00	\$0.00	\$106,548.00	\$65,310.89	\$3,403.57	\$37,833.54	35.51%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$7,059,088	\$5,570.06	(\$383,774.61)	\$6,680,883.50	\$4,951,180.78	\$1,427,929.33	\$301,773.39	4.52%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,573,479	\$18,449.61	(\$60,396.84)	\$4,531,532.23	\$3,347,452.04	\$954,068.28	\$230,011.91	5.08%
Total 33 - PELHAM HIGH SCHOOL			\$6,575,367	\$6,876.08	(\$40,342.13)	\$6,541,900.77	\$4,921,321.85	\$1,464,330.23	\$156,248.69	2.39%
Total 90 - SAU #28			\$1,085,252	\$45,110.86	\$55,514.86	\$1,185,877.28	\$973,205.99	\$160,130.42	\$52,540.87	4.43%
Total 10 - GENERAL FUND			\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$19,272,087.78	\$5,444,654.82	\$2,612,546.52	9.56%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Apr 30, 2015

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	\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$659,572.12	\$239,749.76	\$85,522.47	8.68%
Total 21 - FOOD SERVICE FUND			\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$659,572.12	\$239,749.76	\$85,522.47	8.68%

Pelham School District FY2015 Project Budget Status Report

Project Detail Through Apr 30, 2015

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

Project	Project Title	Start Date	Stop Date	Project Budget	Expended To Date	Encumbered	Available Budget	Percent Available
Fund - 22 - GRANTS FUNDS								
Funding Source - FEDERAL								
030810	TITLE III 2013	07/01/2012	06/30/2014	1,782.70	1,782.70	0.00	0.00	0.00%
040110	TITLE I 2014	07/01/2013	08/31/2014	147,823.35	146,658.53	0.00	1,164.82	0.79%
040815	TITLE III 2014	07/01/2013	06/30/2014	3,718.00	2,198.52	0.00	1,519.48	40.87%
042584	IDEA 2014	07/01/2013	06/30/2014	395,749.92	343,303.21	0.00	52,446.71	13.25%
044909	TITLE II 2014	07/31/2013	09/30/2015	63,629.78	47,000.77	5,127.69	11,501.32	18.08%
045390	TITLE IIA FY14	08/01/2014	09/30/2014	8,000.00	7,543.35	0.00	456.65	5.71%
050110	TITLE I 2015	08/08/2014	08/31/2015	132,913.38	98,599.67	19,290.60	15,023.11	11.30%
050815	TITLE III 2015	08/15/2014	09/30/2016	5,348.99	2,241.60	43.84	3,063.55	57.27%
052571	IDEA 2015	08/06/2014	06/30/2015	415,977.42	308,922.39	89,427.77	17,627.26	4.24%
054909	TITLE II 2015	08/01/2014	09/30/2016	45,618.97	14,935.91	2,667.50	28,015.56	61.41%
Total Funding Source FEDERAL				\$1,220,562.51	\$973,186.65	\$116,557.40	\$130,818.46	10.72%
Funding Source - LOCAL								
PHSTEC15	PHS TECH NHSTE15	09/01/2014	06/30/2015	3,650.00	3,010.84	146.47	492.69	13.50%
WELLNESS	WELLNESS PELHAM	07/01/2013	06/30/2015	2,571.55	1,360.14	0.00	1,211.41	47.11%
Total Funding Source LOCAL				\$6,221.55	\$4,370.98	\$146.47	\$1,704.10	27.39%
Total Fund 22 - GRANTS FUNDS				\$1,226,784.06	\$977,557.63	\$116,703.87	\$132,522.56	10.80%
Report Total				\$1,226,784.06	\$977,557.63	\$116,703.87	\$132,522.56	10.80%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Apr 30, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
30 - CAPITAL PROJECTS FUND										
	4200	SITE IMPROVEMENTS	\$0	\$1,000,000.00	\$0.00	\$1,000,000.00	\$202.50	\$0.00	\$999,797.50	99.98%
	4300	ARCHITECT & ENGR SERVICES	\$0	\$1,388,000.00	\$322,000.00	\$1,710,000.00	\$1,136,804.05	\$299,855.71	\$273,340.24	15.98%
	4500	BUILDING ACQUISITION	\$0	\$10,266,000.00	(\$622,000.00)	\$9,644,000.00	\$3,088,375.34	\$2,090,704.44	\$4,464,920.22	46.30%
	4600	BUILDING IMPROVEMENT	\$0	\$10,000,000.00	\$300,000.00	\$10,300,000.00	\$3,132.00	\$0.00	\$10,296,868.00	99.97%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$22,654,000.00	\$0.00	\$22,654,000.00	\$4,228,513.89	\$2,390,560.15	\$16,034,925.96	70.78%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Apr 30, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	17,531,967	0.00	17,531,967.00	15,865,234.00	1,666,733.00	9.51%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	(5,000.00)	0.00	0.00	0.00	0.00%
R1320	TUITION FROM OTHER LEA'S	40,000	0.00	40,000.00	35,675.48	4,324.52	10.81%
R1340	PRESCHOOL TUITION	0	34,000.00	34,000.00	31,250.00	2,750.00	8.09%
R1411	TRANSPORTATION	25,000	2,804.50	27,804.50	27,804.50	0.00	0.00%
R1510	INTEREST INCOME	300	0.00	300.00	257.22	42.78	14.26%
R1900	OTHER LOCAL REVENUE	10,000	360,000.00	370,000.00	367,481.57	2,518.43	0.68%
R1910	RENTALS	5,000	19,500.00	24,500.00	25,622.50	(1,122.50)	(4.58%)
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R3111	STATE EDUCATION GRANT	4,187,201	0.00	4,187,201.00	4,187,201.00	0.00	0.00%
R3112	STATE EDUC TAXES	3,361,581	0.00	3,361,581.00	2,361,581.00	1,000,000.00	29.75%
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	152,390	37,871.99	190,261.99	190,261.99	0.00	0.00%
R3242	VOC TECH TRANSPORTATION	14,669	6,050.20	20,719.20	20,719.20	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	0.00	0.00	0.00	0.00	0.00%
R4580	MEDICAID	100,000	25,000.00	125,000.00	123,786.30	1,213.70	0.97%
Total 10 - GENERAL FUND		\$25,433,108	\$480,226.69	\$25,913,334.69	\$23,236,874.76	\$2,676,459.93	10.33%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	731,976	(50,000.00)	681,976.00	482,753.59	199,222.41	29.21%
R1630	SALES: CATERING	10,000	0.00	10,000.00	5,063.79	4,936.21	49.36%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	0.00	0.00	0.00%
R3260	STATE SCHOOL LUNCH	9,000	2,548.41	11,548.41	11,548.41	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	137,400	0.00	137,400.00	43,670.44	93,729.56	68.22%
R4562	FED SCHOOL LUNCH/REDUCED	10,000	3,957.80	13,957.80	13,957.80	0.00	0.00%
R4563	FED SCHOOL LUNCH/FREE	25,000	28,000.00	53,000.00	50,993.76	2,006.24	3.79%
R4564	FED SCHOOL MILK/FREE	0	5.00	5.00	1.61	3.39	67.80%
R4565	FED SCHOOL BREAK/REGULAR	100	250.00	350.00	344.12	5.88	1.68%
R4566	FED SCHOOL BREAK/REDUCED	0	99.00	99.00	96.36	2.64	2.67%
R4567	FED SCHOOL BREAK/FREE	500	750.00	1,250.00	1,144.56	105.44	8.44%
Total 21 - FOOD SERVICE FUND		\$978,976	(\$14,389.79)	\$964,586.21	\$609,574.44	\$355,011.77	36.80%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Apr 30, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	6,271.55	6,271.55	6,271.55	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	390,183.05	339,816.95	46.55%
Total 22 - GRANTS FUNDS		\$730,000	\$6,271.55	\$736,271.55	\$396,454.60	\$339,816.95	46.15%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	40,000.00	40,000.00	36,510.89	3,489.11	8.72%
R5110	PRINCIPAL ON BONDS	22,654,000	3,404.12	22,657,404.12	22,657,404.12	0.00	0.00%
Total 30 - CAPITAL PROJECTS FUND		\$22,654,000	\$43,404.12	\$22,697,404.12	\$22,693,915.01	\$3,489.11	0.02%