



Memorandum

Date: January 13, 2015

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: December 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 for the period ending December 31, 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 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.

Finance

The 2016 budget development process was completed with the Budget Committee approving the School Board's requested reduction of \$210,685 to the previously approved Budget Committee budget at their reconsideration meeting. The net reduction was the result of a \$279,901 decrease in salaries and benefits along with increases totaling \$69,216. The increases approved included an increase in the electricity budget, replacement equipment for the PHS weight room and two PMS science labs, an upgrade to the PES HVAC control system, and monies to scan PHS student records. The final budget committee recommended general fund 2016 operating budget is \$28,299,067, an increase of \$1,469,796 over the 2015 budget. Excluding the \$1,349,775 increase in debt service from the PHS bond, the recommended 2016 budget shows an increase of \$120,021 or 0.45%. The recommended total operating budget is \$30,105,088. The final School Board approved default budget is \$30,058,573.

We received our preliminary audit for the 2014 fiscal year. We have completed a draft of the required Management, Discussion and Analysis report which is currently being reviewed.

The state issued final cost-per-pupil numbers for last year and Pelham continues to be successfully educating our students below the state average. The numbers are:

	Elementary	High	Total PK-12
State Average	\$14,200.30	\$14,109.48	\$14,001.08
Pelham	\$10,795.98	\$11,875.91	\$11,135.73

FY15 Forecast

We have increased our estimated year-end general fund unassigned fund balance to approximately \$393,000. The major increase in this month's projection is the addition of \$320,437 of HealthTrust refund monies that are available after the return of refund monies to employees and retirees. The balance of the estimated year-end fund balance is from unanticipated revenues.

Facilities

We received delivery of a new John Deer snow blower attachment. This unit will clear snow from our new permeable parking lot areas at PHS. A regular plow would damage the surface and prevent water from freely flowing thru the surface.

Additional outside lighting was installed at the rear of PHS for additional lighting for students and staff coming in before daylight. This significantly adds light to the roadway for pedestrian safety.

We continue to work with BPS and town officials on the high school addition and renovation project including several meetings with the fire department to ensure that we are meeting all life safety requirements.

Technology

We were able to fill the open IT Technician position. This brings our IT support staff to its full level.

We worked with the PHS project architect to review the cabling requirements for the PHS addition and renovation project.

Work began on a CopSynch911 set-up and implementation plan. This is a new life safety solution being installed throughout the district that allows immediate notification to police in the event of an emergency from any PC installed with the software. The cost was partially funded with a grant.

Food Service

Operations continue to go well. December's average daily lunch count was 1,120.

We have scheduled a meeting with St. Patrick's to discuss future food service options for next year.

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 December 2014

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	\$ 12,105,655.83		
ANTICIPATED REVENUE	\$ 13,758,374.36	\$ 25,864,030.19	
TOTAL REVENUE AND CREDITS			\$ 27,401,785.97

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	\$ (10,222,421.71)		
Encumbered Balance	\$ (12,871,959.67)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (23,094,381.38)	
AVAILABLE BUDGET			\$ 4,234,907.60
FORECASTED ROY EXPENDITURES			\$ 3,914,470.94

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,864,030.19		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,537,755.78		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,401,785.97	
FORECASTED GENERAL FUND EXPENDITURES		\$ 27,008,852.32	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 392,933.65

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Dec 31, 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			\$10,167,203	\$3,014.75	(\$73,671.31)	\$10,096,546.58	\$3,435,165.02	\$5,478,332.25	\$1,183,049.31	11.72%
1210 - SPECIAL EDUCATION PRGMS			\$4,369,240	\$26,306.47	(\$67,454.64)	\$4,328,091.50	\$1,629,800.34	\$2,437,199.15	\$261,092.01	6.03%
1260 - BILINGUAL PROGRAMS			\$78,738	\$0.00	\$0.00	\$78,738.17	\$16,881.17	\$23,576.21	\$38,280.79	48.62%
1280 - EXTENDED SCHOOL YEAR			\$130,180	\$0.00	\$65,974.22	\$196,154.22	\$153,426.47	\$7,647.67	\$35,080.08	17.88%
1301 - VOCATIONAL EDUCATION PRGM			\$63,053	\$3,180.00	\$0.00	\$66,233.00	\$11,725.00	\$13,395.40	\$41,112.60	62.07%
1410 - CO-CURRICULAR ACTIVITIES			\$131,811	\$0.00	(\$613.00)	\$131,198.28	\$55,918.20	\$54,627.32	\$20,652.76	15.74%
1420 - ATHLETIC ACTIVITIES			\$415,079	\$0.00	\$675.00	\$415,754.25	\$188,341.24	\$145,521.40	\$81,891.61	19.70%
1490 - OTHER STUDENT ACTIVITIES			\$71,002	\$228.76	(\$1,045.00)	\$70,186.26	\$46,473.39	\$47,439.32	(\$23,726.45)	(33.80%)
2120 - GUIDANCE SERVICES			\$817,311	\$483.00	\$1,530.00	\$819,323.86	\$304,018.11	\$508,004.06	\$7,301.69	0.89%
2134 - NURSE SERVICES			\$365,019	\$0.00	(\$175.00)	\$364,843.68	\$136,677.32	\$211,653.95	\$16,512.41	4.53%
2140 - PSYCHOLOGICAL SERVICES			\$317,181	\$0.00	\$67.10	\$317,247.72	\$106,367.79	\$97,968.39	\$112,911.54	35.59%
2150 - SPEECH SERVICES			\$466,907	\$0.00	\$0.00	\$466,906.72	\$150,430.05	\$196,086.25	\$120,390.42	25.78%
2162 - PT SERVICES			\$67,613	\$0.00	\$0.00	\$67,613.00	\$25,938.00	\$0.00	\$41,675.00	61.64%
2163 - OT SERVICES			\$231,815	\$0.00	\$234.52	\$232,049.89	\$83,487.19	\$127,843.86	\$20,718.84	8.93%
2190 - OTHER PUPIL SERVICES			\$2,500	\$0.00	\$0.00	\$2,500.00	\$565.24	\$0.00	\$1,934.76	77.39%
2210 - IMPROVEMENT- INSTRUCTION			\$291,204	\$698.25	\$9,747.20	\$301,649.45	\$90,248.66	\$65,260.87	\$146,139.92	48.45%
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	\$36,896.70	\$43,295.74	\$50,896.56	38.83%
2222 - LIBRARY SERVICES			\$170,117	\$0.00	\$73,727.71	\$243,844.53	\$122,617.85	\$157,928.67	(\$36,701.99)	(15.05%)
2225 - COMPUTER TECHNOLOGY			\$377,132	\$0.00	(\$8,375.00)	\$368,756.63	\$152,211.67	\$125,390.54	\$91,154.42	24.72%
2311 - SCHOOL BOARD SERVICES			\$22,678	\$0.00	\$0.00	\$22,678.00	\$15,490.25	\$2,662.80	\$4,524.95	19.95%
2312 - DISTRICT CLERK SERVICES			\$3,891	\$0.00	\$0.00	\$3,891.00	\$0.00	\$538.15	\$3,352.85	86.17%
2313 - DIST TREASURER SERVICES			\$6,683	\$0.00	\$0.00	\$6,683.00	\$4,306.00	\$1,977.95	\$399.05	5.97%
2314 - ELECTION SERVICES			\$539	\$0.00	\$0.00	\$539.00	\$200.00	\$0.00	\$339.00	62.89%
2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$14,471.00	\$2,000.00	\$5,529.00	25.13%
2318 - LEGAL SERVICES			\$50,757	\$0.00	\$0.00	\$50,757.00	\$9,989.18	\$25.00	\$40,742.82	80.27%
2321 - SUPERINTENDENT SERVICES			\$449,685	\$2,174.76	(\$40,500.00)	\$411,359.37	\$170,213.87	\$138,534.46	\$102,611.04	24.94%
2332 - SPECIAL SERVICES ADMIN			\$228,565	\$321.08	\$2,745.90	\$231,631.81	\$97,136.21	\$97,531.69	\$36,963.91	15.96%
2410 - SCHOOL ADMINISTRATION			\$1,217,006	\$0.00	\$17,242.80	\$1,234,248.33	\$595,162.19	\$584,009.86	\$55,076.28	4.46%
2490 - OTHER SUPPORT SERVICES			\$53,505	\$0.00	\$925.00	\$54,430.00	\$20,658.16	\$28,498.32	\$5,273.52	9.69%
2510 - BUSINESS/FINANCE SERVICES			\$450,997	\$29,897.10	\$3,381.75	\$484,276.07	\$203,002.64	\$185,816.68	\$95,456.75	19.71%
2610 - SUPERVISION FACILITY OPER			\$146,116	\$0.00	(\$2,398.00)	\$143,718.01	\$67,723.10	\$75,547.20	\$447.71	0.31%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Dec 31, 2014

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	(\$68,379.06)	\$1,677,287.21	\$721,342.45	\$467,444.84	\$488,499.92	29.12%
2630		GROUNDS SERVICES	\$132,000	\$0.00	\$16,921.78	\$148,921.78	\$79,549.86	\$6,421.92	\$62,950.00	42.27%
2640		NON-INSTRUCTIONAL EQUIP	\$95,300	\$17,880.00	\$54,205.58	\$167,385.58	\$57,948.63	\$6,284.50	\$103,152.45	61.63%
2660		EMERGENCY MANAGEMENT	\$0	\$0.00	\$1,564.20	\$1,564.20	\$259.70	\$1,304.50	\$0.00	0.00%
2721		TRANSPORTATION (REGULAR)	\$1,036,690	\$0.00	\$1,495.00	\$1,038,185.00	\$297,680.51	\$595,243.78	\$145,260.71	13.99%
2722		TRANSPORTATION(SPECIAL)	\$588,000	\$0.00	\$0.00	\$588,000.00	\$155,209.53	\$56,233.80	\$376,556.67	64.04%
2723		TRANSPORTATION (VOC ED)	\$127,567	\$0.00	\$0.00	\$127,567.00	\$46,853.43	\$95,919.34	(\$15,205.77)	(11.92%)
2724		TRANSPORTATION (ATHLETIC)	\$82,509	\$0.00	\$0.00	\$82,509.00	\$29,720.84	\$4,543.00	\$48,245.16	58.47%
2725		TRANSPORTATION (FT/COCUR)	\$1,150	\$0.00	\$245.00	\$1,395.00	\$735.36	\$0.00	\$659.64	47.29%
2830		HR STAFF SERVICES	\$120,133	\$0.00	\$3,000.00	\$123,133.00	\$78,842.06	\$67,603.44	(\$23,312.50)	(18.93%)
2840		TECHNOLOGY SERVICES	\$480,455	\$29,901.34	(\$2,571.75)	\$507,785.08	\$227,279.08	\$149,003.36	\$131,502.64	25.90%
2900		BENEFITS & FIXED CHARGES	(\$503)	\$371,948.17	\$0.00	\$371,445.14	\$141,496.01	\$16,819.23	\$213,129.90	57.38%
4200		SITE IMPROVEMENTS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4300		ARCHITECT & ENGR SERVICES	\$75,000	\$0.00	\$0.00	\$75,000.00	(\$936.60)	\$0.00	\$75,936.60	101.25%
4500		BUILDING ACQUISITION	\$356,374	\$0.00	\$0.00	\$356,374.00	\$341,472.19	\$0.00	\$14,901.81	4.18%
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	\$0.00	\$539,526.00	\$57,974.00	9.70%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$7,345.99	\$0.00	(\$7,345.99)	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	\$10,222,421.71	\$12,871,959.67	\$4,234,907.74	15.50%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Dec 31, 2014

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,202,675	0.00	20,125.93	11,222,801.31	4,328,362.25	6,470,422.05	424,017.01	3.78%
113	TUTOR SALARIES	20,922	0.00	72,355.23	93,277.22	20,065.13	21,622.12	51,589.97	55.31%
114	INSTRUC. ASST. SALARIES	1,841,286	0.00	(72,355.23)	1,768,930.99	639,490.47	832,403.99	297,036.53	16.79%
120	DAILY SUBSTITUTE SALARIES	148,536	0.00	0.00	148,536.00	46,467.00	0.00	102,069.00	68.72%
121	LONG TERM SUB SALARIES	94,891	0.00	165.00	95,056.00	20,049.90	118,584.65	(43,578.55)	(45.85%)
130	OVERTIME SALARIES	30,897	0.00	0.00	30,896.90	5,787.31	0.00	25,109.59	81.27%
211	HEALTH INSURANCE	3,310,939	366,566.85	0.00	3,677,505.39	1,262,265.11	1,480,125.22	935,115.06	25.43%
212	DENTAL INSURANCE	214,091	0.00	0.00	214,091.00	86,408.20	92,624.95	35,057.85	16.38%
213	LIFE INSURANCE	19,734	0.00	0.00	19,733.92	17,377.69	7,508.51	(5,152.28)	(26.11%)
214	DISABILITY INSURANCE	28,404	0.00	0.00	28,404.00	17,714.35	7,506.58	3,183.07	11.21%
220	SOCIAL SECURITY	1,042,466	0.00	12.62	1,042,478.90	374,787.43	565,819.08	101,872.39	9.77%
231	NON-TEACHER RETIREMENT	173,131	0.00	0.00	173,130.97	75,125.50	83,821.01	14,184.46	8.19%
232	TEACHER RETIREMENT	1,344,893	5,381.32	0.00	1,350,273.90	476,160.81	776,205.65	97,907.44	7.25%
250	UNEMPLOYMENT INSURANCE	68,400	0.00	0.00	68,400.00	0.00	0.00	68,400.00	100.00%
260	WORKERS COMP INSURANCE	77,880	0.00	0.00	77,879.98	32,159.79	0.00	45,720.19	58.71%
271	WORKSHOPS PESPA	12,000	0.00	(3,530.00)	8,470.00	440.00	225.00	7,805.00	92.15%
272	COURSE REIMBURSE PESPA	0	0.00	3,530.00	3,530.00	3,903.75	5,118.75	(5,492.50)	(155.59%)
273	WORKSHOPS PEA	22,000	20.00	0.00	22,020.00	5,200.00	4,459.99	12,360.01	56.13%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	20,855.00	29,698.00	8,447.00	14.32%
275	WORKSHOPS NON-UNION	31,749	150.00	(2,408.87)	29,490.13	17,512.74	2,905.36	9,072.03	30.76%
276	COURSE REIMBURS NON-UNION	26,800	1,569.00	0.00	28,369.00	1,680.00	3,734.00	22,955.00	80.92%
280	NEW HIRE EXPENSES	3,000	0.00	0.00	3,000.00	1,291.45	0.00	1,708.55	56.95%
291	TSA MATCH CONTRIBUTION	43,300	0.00	0.00	43,300.00	29,072.07	0.00	14,227.93	32.86%
320	IN-DIST PROF DEVELOPMENT	3,000	0.00	0.00	3,000.00	200.00	0.00	2,800.00	93.33%
321	PROFESSIONAL EDU SERVICES	132,600	0.00	(114,544.00)	18,056.00	3,558.70	0.80	14,496.50	80.29%
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	86,255.00	298,641.69	98,762.88	51,234.94	148,643.87	49.77%
331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	14,471.00	2,000.00	5,529.00	25.13%
332	TUTOR SERVICES	0	5,970.09	0.00	5,970.09	2,385.36	3,532.50	52.23	0.87%
335	LEGAL SERVICES	70,757	17,000.00	0.00	87,757.00	36,661.30	1,625.18	49,470.52	56.37%
338	GAME OFFICIALS	42,535	0.00	(4,500.00)	38,035.00	25,324.50	0.00	12,710.50	33.42%
339	ATHLETIC TRAINER SERVICES	27,500	0.00	0.00	27,500.00	9,166.67	0.00	18,333.33	66.67%
411	UTILITIES-WATER	34,654	1,541.76	0.00	36,195.76	11,060.20	2,900.22	22,235.34	61.43%
412	UTILITIES-SEPTIC	0	0.00	5,250.00	5,250.00	6,177.44	242.02	(1,169.46)	(22.28%)
421	UTILITIES-DISPOSAL	34,626	1,500.00	711.34	36,837.34	13,961.15	17,684.01	5,192.18	14.09%
430	REPAIRS & MAINTENANCE	241,583	380.00	(118,352.20)	123,610.91	53,316.94	13,934.30	56,359.67	45.59%
432	BOILER REPAIR & MAINT	13,000	0.00	(5,000.00)	8,000.00	0.00	0.00	8,000.00	100.00%
433	CONTRACTED REPAIR & MAINT	138,000	0.00	99,530.44	237,530.44	133,199.69	19,626.11	84,704.64	35.66%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Dec 31, 2014

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	0.00	356,374.00	342,746.67	570.00	13,057.33	3.66%
442	RENTAL/LEASE EQUIPMENT	6,500	0.00	20,500.00	27,000.00	200.00	0.00	26,800.00	99.26%
446	RENTAL/LEASE SOFTWARE	72,015	12,862.89	39,998.75	124,876.64	50,785.25	29,894.39	44,197.00	35.39%
450	CONSTRUCTION SERVICES	0	7,298.80	0.00	7,298.80	0.00	7,298.80	0.00	0.00%
519	TRANSPORTATION	1,692,916	0.00	1,740.00	1,694,656.00	529,579.38	751,914.92	413,161.70	24.38%
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	21,406.67	26,667.58	(2,257.10)	(4.93%)
532	DATA COMMUNICATIONS	45,000	0.00	(39,910.00)	5,090.00	4,515.66	5,527.74	(4,953.40)	(97.32%)
534	POSTAGE/GENERAL EXPENSES	15,586	1,470.01	15.60	17,071.61	6,936.99	2,570.89	7,563.73	44.31%
540	ADVERTISING	8,500	0.00	0.00	8,500.00	1,518.76	418.56	6,562.68	77.21%
550	PRINTING	3,600	0.00	0.00	3,600.00	529.95	0.00	3,070.05	85.28%
561	TUITION TO OTHER LEAS	63,053	3,180.00	0.00	66,233.00	11,725.00	13,395.40	41,112.60	62.07%
564	TUITION TO PRIVATE SCHOOL	1,026,665	575.00	(65,974.22)	961,265.78	280,748.30	468,579.99	211,937.49	22.05%
569	TUITION RESIDENTIAL	66,800	7,974.20	65,974.22	140,748.42	158,657.18	247,691.32	(265,600.08)	(188.71%)
580	TRAVEL & MILEAGE	40,190	10.08	2,001.25	42,201.33	10,219.72	1,746.34	30,235.27	71.65%
610	SUPPLIES	404,078	2,125.68	10,061.82	416,265.36	257,332.40	30,293.81	128,639.15	30.90%
622	UTILITIES - ELECTRIC	236,000	0.00	0.00	236,000.00	85,291.96	25,007.04	125,701.00	53.26%
623	UTILITIES - PROPANE	14,315	13.11	0.00	14,328.11	2,843.00	3,341.10	8,144.01	56.84%
624	UTILITIES - HEATING OIL	241,238	0.00	0.00	241,238.00	19,761.08	245.06	221,231.86	91.71%
626	GASOLINE/DIESEL	143,000	0.00	0.00	143,000.00	620.29	25.00	142,354.71	99.55%
640	TEXTBOOKS - REPLACEMENT	156,415	451.26	(14,723.34)	142,142.45	81,764.69	3,771.31	56,606.45	39.82%
641	TEXTBOOKS - ADDITIONAL	570	483.00	8,081.88	9,134.88	6,424.37	495.00	2,215.51	24.25%
643	INFORMATION ACCESS FEES	5,700	0.00	19,768.07	25,468.07	19,979.14	1,337.17	4,151.76	16.30%
644	PUBLICATIONS	23,797	698.25	(10,469.19)	14,026.06	4,653.19	1,786.44	7,586.43	54.09%
649	TAPES/CD/DVD/AUDIO VISUAL	9,447	0.00	(2,041.00)	7,406.00	499.00	335.36	6,571.64	88.73%
650	SOFTWARE	188,841	1,119.85	(44,523.75)	145,437.10	45,200.77	1,169.15	99,067.18	68.12%
733	FURNITURE-ADDITIONAL	8,684	0.00	(4,730.62)	3,953.38	649.00	0.00	3,304.38	83.58%
734	EQUIPMENT-ADDITIONAL	381,247	32,370.43	(29,695.34)	383,922.09	115,630.28	67,964.92	200,326.89	52.18%
737	FURNITURE-REPLACEMENT	6,325	0.00	(1,986.00)	4,339.00	12,449.20	2,237.75	(10,347.95)	(238.49%)
738	EQUIPMENT-REPLACEMENT	33,501	13,012.20	18,987.01	65,500.21	56,492.44	12,606.03	(3,598.26)	(5.49%)
810	DUES AND FEES	49,835	0.00	8,542.50	58,377.50	48,015.92	2,317.81	8,043.77	13.78%
830	INTEREST EXPENSE	597,500	0.00	0.00	597,500.00	0.00	539,526.00	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	4,230.00	22,933.24	15,168.57	7,659.80	104.87	0.46%
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	\$10,222,421.71	\$12,871,959.67	\$4,234,907.74	15.50%

Pelham School District FY2015 Year-To-Date Budget Status Report
Location Totals Through Dec 31, 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			\$7,429,537	\$424,011.37	\$520,621.18	\$8,374,169.80	\$2,579,200.85	\$3,129,052.75	\$2,665,916.20	31.83%
Total 01 - SCHOOL BOARD			\$106,548	\$0.00	\$0.00	\$106,548.00	\$44,456.43	\$7,203.90	\$54,887.67	51.51%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$7,059,088	\$5,570.06	(\$375,371.91)	\$6,689,286.20	\$2,537,904.20	\$3,545,825.85	\$605,556.15	9.05%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,573,479	\$18,449.61	(\$93,637.81)	\$4,498,291.26	\$1,755,042.09	\$2,342,737.69	\$400,511.48	8.90%
Total 33 - PELHAM HIGH SCHOOL			\$6,575,367	\$6,876.08	(\$123,171.32)	\$6,459,071.58	\$2,589,101.49	\$3,451,023.11	\$418,946.98	6.49%
Total 90 - SAU #28			\$1,085,252	\$45,110.86	\$71,559.86	\$1,201,922.28	\$716,716.65	\$396,116.37	\$89,089.26	7.41%
Total 10 - GENERAL FUND			\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$10,222,421.71	\$12,871,959.67	\$4,234,907.74	15.50%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Dec 31, 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	\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$366,605.50	\$495,442.26	\$122,796.59	12.47%
Total 21 - FOOD SERVICE FUND			\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$366,605.50	\$495,442.26	\$122,796.59	12.47%

Pelham School District FY2015 Project Budget Status Report

Project Detail Through Dec 31, 2014

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	63,693.20	43,816.13	4,731.13	15,145.94	23.78%
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	131,748.56	53,590.92	66,643.94	11,513.70	8.74%
050815	TITLE III 2015	08/15/2014	09/30/2016	5,348.99	0.00	2,274.40	3,074.59	57.48%
052571	IDEA 2015	08/06/2014	06/30/2015	406,910.67	137,423.22	218,480.36	51,007.09	12.54%
054909	TITLE II 2015	08/01/2014	09/30/2016	45,618.97	11,709.70	3,900.00	30,009.27	65.78%
Total Funding Source FEDERAL				\$1,210,394.36	\$748,026.28	\$296,029.83	\$166,338.25	13.74%
Funding Source - LOCAL								
PHSTEC15	PHS TECH NHSTE15	09/01/2014	06/30/2015	3,650.00	2,718.49	304.90	626.61	17.17%
WELLNESS	WELLNESS PELHAM	07/01/2013	06/30/2014	0.00	(776.85)	0.00	776.85	0.00%
Total Funding Source LOCAL				\$3,650.00	\$1,941.64	\$304.90	\$1,403.46	38.45%
Total Fund 22 - GRANTS FUNDS				\$1,214,044.36	\$749,967.92	\$296,334.73	\$167,741.71	13.82%
Report Total				\$1,214,044.36	\$749,967.92	\$296,334.73	\$167,741.71	13.82%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Dec 31, 2014

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	\$0.00	\$1,388,000.00	\$1,000,322.91	\$417,431.10	(\$29,754.01)	(2.14%)
	4500	BUILDING ACQUISITION	\$0	\$10,266,000.00	\$0.00	\$10,266,000.00	\$1,527,652.39	\$859,960.18	\$7,878,387.43	76.74%
	4600	BUILDING IMPROVEMENT	\$0	\$10,000,000.00	\$0.00	\$10,000,000.00	\$2,990.00	\$142.00	\$9,996,868.00	99.97%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$22,654,000.00	\$0.00	\$22,654,000.00	\$2,531,167.80	\$1,277,533.28	\$18,845,298.92	83.19%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Dec 31, 2014

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	7,365,234.00	10,166,733.00	57.99%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	0.00	5,000.00	0.00	5,000.00	100.00%
R1320	TUITION FROM OTHER LEA'S	40,000	0.00	40,000.00	10,901.77	29,098.23	72.75%
R1340	PRESCHOOL TUITION	0	20,000.00	20,000.00	14,770.00	5,230.00	26.15%
R1411	TRANSPORTATION	25,000	0.00	25,000.00	18,977.00	6,023.00	24.09%
R1510	INTEREST INCOME	300	0.00	300.00	106.43	193.57	64.52%
R1900	OTHER LOCAL REVENUE	10,000	360,000.00	370,000.00	367,315.15	2,684.85	0.73%
R1910	RENTALS	5,000	7,000.00	12,000.00	5,690.00	6,310.00	52.58%
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	1,674,880.00	2,512,321.00	60.00%
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	0.00	100,000.00	75,219.29	24,780.71	24.78%
Total 10 - GENERAL FUND		\$25,433,108	\$430,922.19	\$25,864,030.19	\$12,105,655.83	\$13,758,374.36	53.20%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	731,976	0.00	731,976.00	270,595.10	461,380.90	63.03%
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	0.00	9,000.00	0.00	9,000.00	100.00%
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	20,597.06	116,802.94	85.01%
R4562	FED SCHOOL LUNCH/REDUCED	10,000	0.00	10,000.00	6,927.30	3,072.70	30.73%
R4563	FED SCHOOL LUNCH/FREE	25,000	0.00	25,000.00	24,245.28	754.72	3.02%
R4564	FED SCHOOL MILK/FREE	0	0.00	0.00	0.00	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	100	100.00	200.00	146.44	53.56	26.78%
R4566	FED SCHOOL BREAK/REDUCED	0	60.00	60.00	42.24	17.76	29.60%
R4567	FED SCHOOL BREAK/FREE	500	0.00	500.00	493.50	6.50	1.30%
Total 21 - FOOD SERVICE FUND		\$978,976	\$160.00	\$979,136.00	\$328,110.71	\$651,025.29	66.49%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Dec 31, 2014

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	3,650.00	3,650.00	3,650.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	73,816.84	656,183.16	89.89%
Total 22 - GRANTS FUNDS		\$730,000	\$3,650.00	\$733,650.00	\$77,466.84	\$656,183.16	89.44%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	30,000.00	30,000.00	15,947.83	14,052.17	46.84%
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	\$33,404.12	\$22,687,404.12	\$22,673,351.95	\$14,052.17	0.06%