



## Memorandum

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**Date:** March 17, 2016

**To:** Pelham School Board  
Amanda Lecaroz, Superintendent

**cc:** PSD Leadership Team  
Pelham Budget Committee

**From:** Deb Mahoney, Business Administrator

**Subj:** February 2016 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 February 29, 2016.

- 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
- 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**

At the completion of the month, the draft auditor's report was still in process with our auditors. We received two additional adjusting journal entries not presented at the on-site audit. We have had the lead auditor back on-site to address the late changes and are reworking the related reports as a result. We expect the final report to be available to the board by the end of March.

We are currently estimating a year-end general fund unassigned fund balance of approximately \$490,000.

While reviewing our purchasing procedures, we researched our current relationship with our office supplies vendor and found that our organization was not registered under the state contract bid. We have completed the required documentation to rectify this and expect to save more than 10% on supplies purchased through this vendor going forward.

We continue to prepare for the distribution of the new Affordable Care Act IRS reporting form 1095. Our software vendor has been assisting with test imports of the data and helping to resolve any preliminary issues we find. These forms are required to be distributed by March 31<sup>st</sup>.

## **Facilities**

During the February break, Memorial School received a few upgrades. All fluorescent lighting fixtures in the main hallway leading to classrooms and bathrooms were replaced with LED light fixtures. Life expectancy for these fixtures is around 10 years and they come with a five-year warrantee. We expect increased light and less energy usage as a result of this change. There is a new water bottle fill station that has been installed in the main hallway. The exterior wall and ceiling of the hallway leading to the gymnasium has been painted white. The gymnasium windows now have a window film installed to reduce glare but still allow for natural light.

All custodial staff completed a Right to Know and Bloodborne Pathogens training during the break. There was also a review of the proper handling of all of the chemicals used in this department.

At this time the facilities work order ticket counts are: PES-13 work in progress, 14 completed, and 2 on hold, and PMS-8 work in progress, 4 completed, and PHS-15 work in progress, 7 completed, and 1 on hold.

## **Technology**

Insurance was purchased for the 5th grade 1:1 pilot. We will be sending home devices in the month of March. Next year, the insurance will be purchased by parents for approximately \$21.00. We are piloting the insurance now to evaluate the company and their speed in processing issues.

Work has begun on the new Pelham School District web site. We will transition to the new web site in the summer.

Apple TV's were installed in every classroom in the new high school addition. We are also planning for additional access points for each high school and middle school classroom next year.

We completed a trial period with one filtering product and will be trying one more before making a final decision.

In preparation for March Smarter Balance testing, computer labs and laptops were updated with the new SBAC browser. We will also utilize Chromebooks for testing in both schools.

In coordination with the Business office, a request for competitive bids for E-rate supported services was submitted to the Universal Service Administrative Company (USAC) who manages the program for the Federal Communications Commission. Items in our e-rate application for 2016-2017 include Internet access, phone service, and networking equipment and installation. E-rate provides schools discounts on eligible category one services (telecommunications, telecommunication services and internet access) and category two services (internal connections, managed internal broadband services, and basic maintenance of internal connections). We are working with a new E-rate consultant for this application period and we look forward to providing additional information to the board on this program at an upcoming board meeting.

## **Nutrition Service**

At PHS, the student focus group meeting provided great feedback, including both positive and negative. There will be another meeting in March where we can do some taste testing with some products that are not well received by students. Our goal is to collaboratively resolve issues that students have with some of these current products, and plan for new offerings for the upcoming year.

Miss Vegetable at Pelham Elementary was a red pear and provided the opportunity to educate kids on what a pear actually is, because many of them did not know. Throwback Thursdays are still going strong and well received! The nutrition bulletin boards are up at both Pelham Memorial and Pelham High. At PHS, we have had a number of taste testing opportunities for student feedback.

Our total district-wide lunches served were 15,304, with an average daily count of 1,020, for the 15 days of this month.

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

Respectfully submitted,

*Deb*

**PELHAM SCHOOL DISTRICT MONTHLY FINANCIAL REPORT**  
**Executive Summary for February 2016**

<b>GENERAL FUND REVENUES AND CREDITS</b>		<b>Sub Totals</b>	<b>Totals</b>
2015 UNASSIGNED FUND BALANCE	\$ 1,568,242.83		
2015 VOTED FROM FUND BALANCE	\$ 150,000.00		
2015 RESERVE FOR ENCUMBRANCES	\$ 303,403.59	\$ 2,021,646.42	
REVENUE RECEIVED	\$ 20,147,158.06		
ANTICIPATED REVENUE	\$ 7,073,369.59	\$ 27,220,527.65	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 29,242,174.07</b>

<b>APPROPRIATIONS/BUDGET ADJUSTMENTS</b>			
<b>TOTAL BUDGET APPROPRIATIONS (MS-22)</b>			<b>\$ 30,255,088.00</b>
Transfer to Food Service (Fund 21)	\$ (1,076,021.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (730,000.00)	\$ (1,806,021.00)	
<b>TOTAL GENERAL FUND BUDGET APPROPRIATIONS</b>			<b>\$ 28,449,067.00</b>
<b>ADJUSTMENTS TO GENERAL FUND BUDGET</b>			
2015 Reserve for Encumbrances	\$ 303,403.59		
PSB Accepted Revenues RSA 198:20 (b)	\$ 274,779.38	\$ 578,182.97	
<b>ADJUSTED GENERAL FUND OPERATING BUDGET</b>			<b>\$ 29,027,249.97</b>

<b>EXPENSES</b>			
Expended Year-to-Date	\$ (16,581,689.15)		
Encumbered Balance	\$ (9,735,616.10)		
<b>TOTAL YTD SPENT AND ENCUMBERED</b>		\$ (26,317,305.25)	
<b>AVAILABLE BUDGET</b>			<b>\$ 2,709,944.72</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 2,435,165.34</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 27,220,527.65		
2015 GENERAL FUND BALANCE CREDITS	\$ 2,021,646.42		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 29,242,174.07	
FORECASTED GENERAL FUND EXPENDITURES		\$ 28,752,470.59	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 489,703.48</b>

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
1100		REGULAR EDUCATION PRGMS	\$9,983,676	\$61,867.86	(\$9,189.09)	\$10,036,354.92	\$5,145,275.31	\$4,080,002.12	\$811,077.49	8.08%
1210		SPECIAL EDUCATION PRGMS	\$4,416,596	\$4,477.20	\$9,307.64	\$4,430,380.74	\$2,512,634.61	\$2,036,229.69	(\$118,483.56)	(2.67%)
1260		BILINGUAL PROGRAMS	\$96,578	\$0.00	\$0.00	\$96,578.05	\$50,631.92	\$42,289.91	\$3,656.22	3.79%
1280		EXTENDED SCHOOL YEAR	\$214,192	\$0.00	(\$6,680.97)	\$207,511.46	\$187,586.05	\$27.20	\$19,898.21	9.59%
1301		VOCATIONAL EDUCATION PRGM	\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$69,254.59	\$66,503.32	(\$13,945.55)	(11.45%)
1410		CO-CURRICULAR ACTIVITIES	\$117,267	\$0.00	\$2,000.00	\$119,267.27	\$61,497.11	\$55,526.34	\$2,243.82	1.88%
1420		ATHLETIC ACTIVITIES	\$423,055	\$0.00	\$0.00	\$423,054.92	\$253,632.95	\$129,195.96	\$40,226.01	9.51%
1490		OTHER STUDENT ACTIVITIES	\$92,913	\$0.00	(\$300.00)	\$92,613.17	\$63,176.41	\$32,805.84	(\$3,369.08)	(3.64%)
1501		SELF-FUNDED PROGRAMS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2120		GUIDANCE SERVICES	\$833,672	\$0.00	\$0.00	\$833,672.04	\$442,415.87	\$351,119.33	\$40,136.84	4.81%
2134		NURSE SERVICES	\$352,968	\$0.00	\$0.00	\$352,967.54	\$182,290.44	\$150,520.81	\$20,156.29	5.71%
2140		PSYCHOLOGICAL SERVICES	\$292,599	\$0.00	(\$4,300.00)	\$288,299.07	\$141,045.30	\$64,257.05	\$82,996.72	28.79%
2150		SPEECH SERVICES	\$362,021	\$739.04	(\$41.63)	\$362,718.79	\$185,044.54	\$159,323.64	\$18,350.61	5.06%
2162		PT SERVICES	\$72,781	\$0.00	\$0.00	\$72,780.77	\$36,902.00	\$26,526.00	\$9,352.77	12.85%
2163		OT SERVICES	\$229,694	\$0.00	(\$1,500.00)	\$228,193.53	\$118,728.42	\$110,693.50	(\$1,228.39)	(0.54%)
2190		OTHER PUPIL SERVICES	\$2,305	\$199.96	\$0.00	\$2,505.06	\$0.00	\$199.96	\$2,305.10	92.02%
2210		IMPROVEMENT- INSTRUCTION	\$286,148	\$5,398.58	\$137.39	\$291,684.30	\$125,236.41	\$46,452.43	\$119,995.46	41.14%
2212		INSTR/CURRIC DEVELOPMENT	\$18,274	\$0.00	\$0.00	\$18,274.08	\$6,126.86	\$0.00	\$12,147.22	66.47%
2213		INSTRUCTION STAFF TRAIN'G	\$137,704	\$1,510.00	\$14.00	\$139,228.46	\$50,515.88	\$41,764.23	\$46,948.35	33.72%
2222		LIBRARY SERVICES	\$314,740	\$0.00	\$1,164.95	\$315,904.66	\$160,491.06	\$125,326.48	\$30,087.12	9.52%
2225		COMPUTER TECHNOLOGY	\$156,604	\$0.00	\$2,430.00	\$159,034.47	\$50,881.59	\$954.99	\$107,197.89	67.41%
2311		SCHOOL BOARD SERVICES	\$25,822	\$0.00	\$0.00	\$25,821.70	\$15,141.45	\$2,594.85	\$8,085.40	31.31%
2312		DISTRICT CLERK SERVICES	\$538	\$0.00	\$0.00	\$538.25	\$0.00	\$537.80	\$0.45	0.08%
2313		DIST TREASURER SERVICES	\$7,182	\$0.00	\$0.00	\$7,182.50	\$5,207.70	\$1,076.50	\$898.30	12.51%
2314		ELECTION SERVICES	\$763	\$0.00	\$0.00	\$763.25	\$237.00	\$2,288.25	(\$1,762.00)	(230.85%)
2317		AUDIT SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$15,569.50	\$2,430.50	\$7,000.00	28.00%
2318		LEGAL SERVICES	\$50,000	\$0.00	\$0.00	\$50,000.00	\$29,476.09	\$11,400.91	\$9,123.00	18.25%
2321		SUPERINTENDENT SERVICES	\$457,817	\$65.00	\$0.00	\$457,881.54	\$203,279.76	\$105,291.00	\$149,310.78	32.61%
2332		SPECIAL SERVICES ADMIN	\$202,425	\$0.00	\$5,300.00	\$207,725.14	\$137,121.85	\$69,531.14	\$1,072.15	0.52%
2410		SCHOOL ADMINISTRATION	\$1,266,848	\$599.99	\$14,134.00	\$1,281,581.64	\$812,426.97	\$457,460.59	\$11,694.08	0.91%
2490		OTHER SUPPORT SERVICES	\$59,817	\$1,326.46	\$258.75	\$61,402.53	\$28,704.40	\$22,987.54	\$9,710.59	15.81%
2510		BUSINESS/FINANCE SERVICES	\$385,193	\$6,712.50	\$0.00	\$391,905.54	\$248,179.29	\$116,392.90	\$27,333.35	6.97%

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2610		SUPERVISION FACILITY OPER	\$148,093	\$0.00	\$750.00	\$148,843.23	\$95,593.27	\$55,082.49	(\$1,832.53)	(1.23%)
2620		BUILDING SERVICES	\$1,986,676	\$0.00	(\$52,545.22)	\$1,934,130.40	\$1,069,869.09	\$367,485.62	\$496,775.69	25.68%
2630		GROUNDS SERVICES	\$129,534	\$20,000.00	\$23,972.97	\$173,507.38	\$117,190.51	\$41,413.00	\$14,903.87	8.59%
2640		NON-INSTRUCTIONAL EQUIP	\$50,352	\$52,143.75	\$20,702.25	\$123,197.65	\$112,215.04	\$11,487.65	(\$505.04)	(0.41%)
2660		EMERGENCY MANAGEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2721		TRANSPORTATION (REGULAR)	\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$493,918.99	\$433,078.24	\$129,741.77	12.28%
2722		TRANSPORTATION(SPECIAL)	\$511,801	\$0.00	(\$2,085.04)	\$509,715.96	\$219,934.68	\$241,594.12	\$48,187.16	9.45%
2723		TRANSPORTATION (VOC ED)	\$155,000	\$0.00	\$0.00	\$155,000.00	\$63,281.92	\$63,349.88	\$28,368.20	18.30%
2724		TRANSPORTATION (ATHLETIC)	\$90,146	\$0.00	\$0.00	\$90,146.00	\$43,327.99	\$9,168.61	\$37,649.40	41.76%
2725		TRANSPORTATION (FT/COCUR)	\$2,000	\$0.00	\$300.00	\$2,300.00	\$683.11	\$0.00	\$1,616.89	70.30%
2830		HR STAFF SERVICES	\$153,103	\$0.00	\$0.00	\$153,103.41	\$93,262.72	\$46,665.43	\$13,175.26	8.61%
2840		TECHNOLOGY SERVICES	\$612,766	\$45,886.06	(\$2,130.00)	\$656,521.81	\$355,912.62	\$154,580.28	\$146,028.91	22.24%
2900		BENEFITS & FIXED CHARGES	\$199,902	\$350,791.34	\$0.00	\$550,693.34	\$123,589.18	\$0.00	\$427,104.16	77.56%
4200		SITE IMPROVEMENTS	\$0	\$58,812.00	\$0.00	\$58,812.00	\$66,285.00	\$0.00	(\$7,473.00)	(12.71%)
4300		ARCHITECT & ENGR SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4500		BUILDING ACQUISITION	\$290,639	\$0.00	\$0.00	\$290,639.00	\$290,638.94	\$0.00	\$0.06	0.00%
4600		BUILDING IMPROVEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5110		DEBT SERVICES - PRINCIPLE	\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
5120		DEBT SERVICES - INTEREST	\$907,275	\$0.00	\$0.00	\$907,275.00	\$907,275.00	\$0.00	\$0.00	0.00%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	(\$0.24)	\$0.00	\$0.24	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	\$150,000	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$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%
<b>Total 10 - GENERAL FUND</b>			<b>\$28,449,067</b>	<b>\$654,194.93</b>	<b>\$0.00</b>	<b>\$29,103,261.93</b>	<b>\$16,581,689.15</b>	<b>\$9,735,616.10</b>	<b>\$2,785,956.68</b>	<b>9.57%</b>

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Object Account Totals Through Feb 29, 2016**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>									
110	SALARIES	11,420,598	0.00	(16.08)	11,420,581.56	6,029,726.03	4,848,510.87	542,344.66	4.75%
113	TUTOR SALARIES	83,863	0.00	0.00	83,862.75	12,599.70	17,644.86	53,618.19	63.94%
114	INSTRUC. ASST. SALARIES	1,632,849	0.00	0.00	1,632,848.77	786,649.98	674,311.75	171,887.04	10.53%
118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
120	DAILY SUBSTITUTE SALARIES	119,830	0.00	(1,386.50)	118,443.50	61,547.05	0.00	56,896.45	48.04%
121	LONG TERM SUB SALARIES	133,151	0.00	0.00	133,151.00	76,611.63	19,227.64	37,311.73	28.02%
130	OVERTIME SALARIES	27,250	0.00	0.00	27,250.00	16,317.21	0.00	10,932.79	40.12%
211	HEALTH INSURANCE	3,122,757	350,791.34	(12,175.00)	3,461,372.86	1,755,701.03	1,046,558.89	659,112.94	19.04%
212	DENTAL INSURANCE	185,217	0.00	0.00	185,216.74	124,804.01	60,089.95	322.78	0.17%
213	LIFE INSURANCE	28,980	0.00	0.00	28,980.32	14,266.84	8,160.96	6,552.52	22.61%
214	DISABILITY INSURANCE	42,721	0.00	0.00	42,721.00	15,443.06	12,856.45	14,421.49	33.76%
220	SOCIAL SECURITY	1,037,764	0.00	0.00	1,037,763.71	514,595.94	427,656.99	95,510.78	9.20%
231	NON-TEACHER RETIREMENT	177,810	0.00	0.00	177,810.36	102,699.52	64,319.76	10,791.08	6.07%
232	TEACHER RETIREMENT	1,478,436	0.00	0.00	1,478,435.69	744,090.19	638,228.87	96,116.63	6.50%
250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	43,101.00	0.00	14,899.00	25.69%
260	WORKERS COMP INSURANCE	86,031	0.00	0.00	86,031.37	39,236.29	0.00	46,795.08	54.39%
271	WORKSHOPS PESPA	6,000	0.00	0.00	6,000.00	1,160.00	250.00	4,590.00	76.50%
272	COURSE REIMBURSE PESPA	6,000	150.00	0.00	6,150.00	1,680.00	3,636.75	833.25	13.55%
273	WORKSHOPS PEA	22,000	134.00	14.00	22,148.00	7,795.00	5,559.98	8,793.02	39.70%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	28,424.00	25,979.50	4,596.50	7.79%
275	WORKSHOPS NON-UNION	35,735	0.00	6,700.00	42,435.00	17,036.00	4,768.00	20,631.00	48.62%
276	COURSE REIMBURS NON-UNION	22,500	1,226.00	0.00	23,726.00	7,554.00	6,338.00	9,834.00	41.45%
280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	2,743.15	126.74	730.11	20.28%
291	TSA MATCH CONTRIBUTION	44,250	0.00	0.00	44,250.00	30,029.03	0.00	14,220.97	32.14%
320	IN-DIST PROF DEVELOPMENT	3,750	5,398.58	(160.95)	8,987.63	17,865.58	110.00	(8,987.95)	(100.00%)
321	PROFESSIONAL EDU SERVICES	74,201	0.00	(39,200.00)	35,001.00	3,938.22	7,430.00	23,632.78	67.52%
325	TESTING PROTOCOLS	13,370	0.00	202.44	13,572.10	5,343.40	1,670.34	6,558.36	48.32%
330	PROFESSIONAL SERVICES	318,380	4,739.04	2,977.25	326,096.36	92,279.21	78,550.89	155,266.26	47.61%
331	AUDIT SERVICES	25,000	0.00	0.00	25,000.00	15,569.50	2,430.50	7,000.00	28.00%
332	TUTOR SERVICES	7,728	0.00	39,200.00	46,928.19	22,865.00	19,718.50	4,344.69	9.26%
335	LEGAL SERVICES	79,213	4,102.50	0.00	83,315.83	37,895.34	23,865.66	21,554.83	25.87%
338	GAME OFFICIALS	40,244	0.00	(4,900.00)	35,344.00	26,400.00	0.00	8,944.00	25.31%
339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	9,441.67	18,883.33	0.00	0.00%
411	UTILITIES-WATER	31,205	0.00	0.00	31,205.00	16,107.78	2,548.92	12,548.30	40.21%
412	UTILITIES-SEPTIC	6,768	0.00	57.00	6,825.14	6,730.00	0.00	95.14	1.39%
421	UTILITIES-DISPOSAL	34,350	0.00	0.00	34,350.00	19,656.47	11,926.41	2,767.12	8.06%
430	REPAIRS & MAINTENANCE	210,491	0.00	(67,991.25)	142,500.11	84,609.03	9,384.85	48,506.23	34.04%
432	BOILER REPAIR & MAINT	12,000	0.00	0.00	12,000.00	0.00	0.00	12,000.00	100.00%

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Object Account Totals Through Feb 29, 2016**

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
433	CONTRACTED REPAIR & MAINT	189,201	20,000.00	78,890.45	288,091.73	198,745.25	84,938.83	4,407.65	1.53%
441	RENTAL/LEASE BUILDINGS	290,639	0.00	95.00	290,734.00	292,386.93	919.00	(2,571.93)	(0.88%)
442	RENTAL/LEASE EQUIPMENT	30,093	0.00	2,000.00	32,093.00	18,654.35	12,944.87	493.78	1.54%
446	RENTAL/LEASE SOFTWARE	91,771	2,712.50	3,402.50	97,886.49	70,179.08	15,114.84	12,592.57	12.86%
450	CONSTRUCTION SERVICES	0	58,812.00	0.00	58,812.00	66,285.00	0.00	(7,473.00)	(12.71%)
519	TRANSPORTATION	1,665,975	0.00	(1,785.04)	1,664,189.96	796,533.66	747,189.85	120,466.45	7.24%
521	INSURANCE PROP/LIABILITY	67,044	0.00	0.00	67,044.00	60,638.00	0.00	6,406.00	9.55%
531	TELEPHONE	48,300	2,600.21	0.00	50,900.21	35,401.35	16,909.68	(1,410.82)	(2.77%)
532	DATA COMMUNICATIONS	25,490	0.00	0.00	25,490.00	6,243.23	3,698.29	15,548.48	61.00%
534	POSTAGE/GENERAL EXPENSES	18,065	0.00	0.00	18,065.00	9,010.76	2,021.05	7,033.19	38.93%
540	ADVERTISING	7,000	0.00	0.00	7,000.00	687.30	0.00	6,312.70	90.18%
550	PRINTING	6,750	15.00	12,213.75	18,978.75	11,097.87	0.00	7,880.88	41.52%
561	TUITION TO OTHER LEAS	78,147	43,665.19	0.00	121,812.36	76,623.59	73,872.32	(28,683.55)	(23.55%)
564	TUITION TO PRIVATE SCHOOL	765,014	0.00	(97,815.00)	667,199.02	430,837.09	312,688.07	(76,326.14)	(11.44%)
569	TUITION RESIDENTIAL	400,910	0.00	91,714.00	492,624.45	473,274.80	302,010.78	(282,661.13)	(57.38%)
580	TRAVEL & MILEAGE	47,585	0.00	(2,496.50)	45,088.28	19,219.27	5,728.63	20,140.38	44.67%
610	SUPPLIES	449,877	799.95	(10,546.82)	440,130.20	305,258.15	20,099.26	114,772.79	26.08%
622	UTILITIES - ELECTRIC	386,470	0.00	(8,025.00)	378,445.00	209,996.57	0.00	168,448.43	44.51%
623	UTILITIES - PROPANE	41,701	0.00	3,000.00	44,701.00	19,374.17	1,439.71	23,887.12	53.44%
624	UTILITIES - HEATING OIL	233,580	0.00	0.00	233,580.00	69,169.72	28,629.16	135,781.12	58.13%
626	GASOLINE/DIESEL	151,411	0.00	0.00	151,411.00	24,999.43	1,307.44	125,104.13	82.63%
640	TEXTBOOKS - REPLACEMENT	120,276	963.21	(5,807.37)	115,431.79	53,630.64	13,826.37	47,974.78	41.56%
641	TEXTBOOKS - ADDITIONAL	2,385	0.00	1,554.30	3,939.58	3,347.37	547.06	45.15	1.15%
643	INFORMATION ACCESS FEES	23,139	0.00	7,764.40	30,903.40	27,566.27	925.00	2,412.13	7.81%
644	PUBLICATIONS	5,986	0.00	144.00	6,129.95	3,255.65	0.00	2,874.30	46.89%
649	TAPES/CD/DVD/AUDIO VISUAL	2,500	0.00	(168.00)	2,332.00	532.00	14.83	1,785.17	76.55%
650	SOFTWARE	125,493	0.00	(13,235.87)	112,257.19	53,966.76	1,998.26	56,292.17	50.15%
733	FURNITURE-ADDITIONAL	20,236	0.00	(5,479.52)	14,756.62	1,089.30	283.98	13,383.34	90.69%
734	EQUIPMENT-ADDITIONAL	112,419	49,775.00	(743.31)	161,451.03	116,310.13	10,457.70	34,683.20	21.48%
737	FURNITURE-REPLACEMENT	7,287	61,279.35	1,054.25	69,620.60	62,333.60	0.00	7,287.00	10.47%
738	EQUIPMENT-REPLACEMENT	132,358	45,654.60	9,569.91	187,582.50	110,145.73	25,481.41	51,955.36	27.70%
810	DUES AND FEES	62,395	0.00	6,186.95	68,582.26	48,795.66	6,532.00	13,254.60	19.33%
830	INTEREST EXPENSE	907,275	0.00	0.00	907,275.00	907,275.00	0.00	0.00	0.00%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	22,926	1,376.46	5,192.01	29,494.57	16,313.61	5,292.35	7,888.61	26.75%
910	PRINCIPAL REDEMPTION	1,040,000	0.00	0.00	1,040,000.00	1,040,000.00	0.00	0.00	0.00%
930	FUND TRANSFERS	150,000	0.00	0.00	150,000.00	150,000.00	0.00	0.00	0.00%
<b>Total 10 - GENERAL FUND</b>		<b>\$28,449,067</b>	<b>\$654,194.93</b>	<b>\$0.00</b>	<b>\$29,103,261.93</b>	<b>\$16,581,689.15</b>	<b>\$9,735,616.10</b>	<b>\$2,785,956.68</b>	<b>9.57%</b>



**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Location Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
Total 00 - DISTRICT-WIDE			\$9,376,298	\$408,427.52	(\$2,752.50)	\$9,781,972.79	\$5,817,670.38	\$2,343,967.18	\$1,620,335.23	16.56%
Total 01 - SCHOOL BOARD			\$109,306	\$0.00	\$0.00	\$109,305.70	\$65,631.74	\$20,328.81	\$23,345.15	21.36%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,449,137	\$20,599.99	(\$3,985.56)	\$6,465,751.23	\$3,488,288.89	\$2,551,507.27	\$425,955.07	6.59%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,487,612	\$50,349.66	(\$7,547.29)	\$4,530,413.90	\$2,517,685.14	\$1,775,081.67	\$237,647.09	5.25%
Total 33 - PELHAM HIGH SCHOOL			\$6,966,163	\$168,040.26	\$12,131.35	\$7,146,334.13	\$3,926,277.71	\$2,775,328.84	\$444,727.58	6.22%
Total 90 - SAU #28			\$1,060,553	\$6,777.50	\$2,154.00	\$1,069,484.18	\$766,135.29	\$269,402.33	\$33,946.56	3.17%
<b>Total 10 - GENERAL FUND</b>			<b>\$28,449,067</b>	<b>\$654,194.93</b>	<b>\$0.00</b>	<b>\$29,103,261.93</b>	<b>\$16,581,689.15</b>	<b>\$9,735,616.10</b>	<b>\$2,785,956.68</b>	<b>9.57%</b>

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>21 - FOOD SERVICE FUND</b>										
	2900 - BENEFITS & FIXED CHARGES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	3100 - FOOD SERVICE OPERATIONS		\$1,076,021	\$0.00	\$0.00	\$1,076,021.00	\$476,309.46	\$366,809.07	\$232,902.47	21.64%
	<b>Total 21 - FOOD SERVICE FUND</b>		<b>\$1,076,021</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,076,021.00</b>	<b>\$476,309.46</b>	<b>\$366,809.07</b>	<b>\$232,902.47</b>	<b>21.64%</b>

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>22 - GRANTS FUNDS</b>										
	1100 - REGULAR EDUCATION PRGMS		\$383,549	\$206.90	(\$187,780.35)	\$195,975.78	\$63,397.47	\$56,776.91	\$75,801.40	38.68%
	1210 - SPECIAL EDUCATION PRGMS		\$346,451	\$0.00	\$74,342.67	\$420,793.44	\$212,262.70	\$176,987.03	\$31,543.71	7.50%
	1260 - BILINGUAL PROGRAMS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	1500 - NON-PUBLIC SCHOOL PROGRAM		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2120 - GUIDANCE SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2140 - PSYCHOLOGICAL SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2150 - SPEECH SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2163 - OT SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2210 - IMPROVEMENT- INSTRUCTION		\$0	\$0.00	\$51,763.59	\$51,763.59	\$15,929.96	\$1,971.78	\$33,861.85	65.42%
	2212 - INSTR/CURRIC DEVELOPMENT		\$0	\$500.00	\$4,000.00	\$4,500.00	\$500.00	\$0.00	\$4,000.00	88.89%
	2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$2,500.00	\$56,282.68	\$58,782.68	\$37,261.36	\$8,245.68	\$13,275.64	22.58%
	2830 - HR STAFF SERVICES		\$0	\$0.00	\$1,391.41	\$1,391.41	\$346.36	\$0.00	\$1,045.05	75.11%
	2840 - TECHNOLOGY SERVICES		\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 22 - GRANTS FUNDS</b>			<b>\$730,000</b>	<b>\$3,206.90</b>	<b>\$0.00</b>	<b>\$733,206.90</b>	<b>\$329,697.85</b>	<b>\$243,981.40</b>	<b>\$159,527.65</b>	<b>21.76%</b>

**Pelham School District FY2016 Year-To-Date Budget Status Report**  
**Function Account Totals Through Feb 29, 2016**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>30 - CAPITAL PROJECTS FUND</b>										
	4200	SITE IMPROVEMENTS	\$0	\$953,219.02	\$584,902.05	\$1,538,121.07	\$1,538,121.07	\$0.00	\$0.00	0.00%
	4300	ARCHITECT & ENGR SERVICES	\$0	\$203,830.20	\$408,765.18	\$612,595.38	\$355,313.15	\$257,282.23	\$0.00	0.00%
	4500	BUILDING ACQUISITION	\$0	\$2,395,671.49	(\$1,617,744.19)	\$777,927.30	\$770,584.11	\$7,343.19	\$0.00	0.00%
	4600	BUILDING IMPROVEMENT	\$0	\$9,000,000.00	\$624,076.96	\$9,624,076.96	\$3,751,424.64	\$5,646,189.54	\$226,462.78	2.35%
<b>Total 30 - CAPITAL PROJECTS FUND</b>			<b>\$0</b>	<b>\$12,552,720.71</b>	<b>\$0.00</b>	<b>\$12,552,720.71</b>	<b>\$6,415,442.97</b>	<b>\$5,910,814.96</b>	<b>\$226,462.78</b>	<b>1.80%</b>

**Pelham School District FY2015 Year-To-Date Budget Status Report**  
**Revenue by Object Account Totals Through Feb 29, 2016**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
<b>10 - GENERAL FUND</b>							
R1111	CURRENT TAX APPROPRIATION	18,273,047	0.00	18,273,047.00	11,977,823.00	6,295,224.00	34.45%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	0	0.00	0.00	0.00	0.00	0.00%
R1320	TUITION FROM OTHER LEA'S	10,000	0.00	10,000.00	6,161.89	3,838.11	38.38%
R1340	PRESCHOOL TUITION	40,000	0.00	40,000.00	29,530.00	10,470.00	26.18%
R1411	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00%
R1510	INTEREST INCOME	350	0.00	350.00	287.53	62.47	17.85%
R1900	OTHER LOCAL REVENUE	5,000	393,446.34	398,446.34	394,336.89	4,109.45	1.03%
R1910	RENTALS	10,000	0.00	10,000.00	12,852.50	(2,852.50)	(28.52%)
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R3111	STATE EDUCATION GRANT	3,384,554	0.00	3,384,554.00	3,165,523.00	219,031.00	6.47%
R3112	STATE EDUC TAXES	4,522,177	0.00	4,522,177.00	4,022,177.00	500,000.00	11.06%
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	345,502	90,732.31	436,234.31	436,234.31	0.00	0.00%
R3242	VOC TECH TRANSPORTATION	20,719	0.00	20,719.00	18,476.80	2,242.20	10.82%
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	125,000	0.00	125,000.00	83,755.14	41,244.86	33.00%
<b>Total 10 - GENERAL FUND</b>		<b>\$26,736,349</b>	<b>\$484,178.65</b>	<b>\$27,220,527.65</b>	<b>\$20,147,158.06</b>	<b>\$7,073,369.59</b>	<b>25.99%</b>
<b>21 - FOOD SERVICE FUND</b>							
R1611	DAILY SALES	743,921	0.00	743,921.00	402,792.87	341,128.13	45.86%
R1630	SALES: CATERING	15,000	0.00	15,000.00	6,352.75	8,647.25	57.65%
R1900	OTHER LOCAL REVENUE	100	300.00	400.00	1,244.03	(844.03)	(211.01%)
R3260	STATE SCHOOL LUNCH	9,000	2,152.97	11,152.97	11,152.97	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	105,940	0.00	105,940.00	27,981.92	77,958.08	73.59%
R4562	FED SCHOOL LUNCH/REDUCED	15,000	0.00	15,000.00	9,231.47	5,768.53	38.46%
R4563	FED SCHOOL LUNCH/FREE	50,000	0.00	50,000.00	33,978.76	16,021.24	32.04%
R4564	FED SCHOOL MILK/FREE	10	0.00	10.00	0.00	10.00	100.00%
R4565	FED SCHOOL BREAK/REGULAR	450	0.00	450.00	228.81	221.19	49.15%
R4566	FED SCHOOL BREAK/REDUCED	100	0.00	100.00	35.36	64.64	64.64%
R4567	FED SCHOOL BREAK/FREE	1,500	0.00	1,500.00	809.25	690.75	46.05%
<b>Total 21 - FOOD SERVICE FUND</b>		<b>\$996,021</b>	<b>\$2,452.97</b>	<b>\$998,473.97</b>	<b>\$493,808.19</b>	<b>\$504,665.78</b>	<b>50.54%</b>

**Pelham School District FY2015 Year-To-Date Budget Status Report**  
**Revenue by Object Account Totals Through Feb 29, 2016**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
<b>22 - GRANTS FUNDS</b>							
R1920	CONTRIBUTIONS & DONATIONS	0	1,000.00	1,000.00	1,000.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	148,982.99	581,017.01	79.59%
<b>Total 22 - GRANTS FUNDS</b>		<b>\$730,000</b>	<b>\$1,000.00</b>	<b>\$731,000.00</b>	<b>\$149,982.99</b>	<b>\$581,017.01</b>	<b>79.48%</b>
<b>30 - CAPITAL PROJECTS FUND</b>							
R1510	INTEREST INCOME	0	15,000.00	15,000.00	14,780.87	219.13	1.46%
R5110	PRINCIPAL ON BONDS	0	0.00	0.00	0.00	0.00	0.00%
<b>Total 30 - CAPITAL PROJECTS FUND</b>		<b>\$0</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$14,780.87</b>	<b>\$219.13</b>	<b>1.46%</b>