



Memorandum

Date: August 4, 2014

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: June 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 preliminary fiscal 2014 year-end results through August 1, 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

This month's primary activities centered around year-end budget management, processing seven pay runs, preparations for closing the current fiscal year and opening the new fiscal year, and preparing for our annual audit.

We completed the set-up and data entry of the Fixed Assets module in our eFinancePLUS software. This module replaces the prior use of an Excel spreadsheet. Going forward this module will provide better tracking of the assets' financial data and include more detailed backup for our historical records. During the data entry we followed the recently approved revised fixed assets policy. We expect that in the FY 2014 audit there will be a prior year adjustment to reflect this new fixed assets accounting.

We completed the interim close of fiscal year 2014 on July 14. The FY 2016 budget module was set up in the eFinancePLUS software on July 18. Budget unit managers have started the entry of their requested budgets.

We trained and transitioned all full-year staff to use the new Employee Access Center for online entry and electronic approval of all leave requests. This electronic process replaces the old paper process. School-year staff will be trained during the school opening professional development sessions.

With the start of the new fiscal year we implemented a number of changes in the HR and payroll processes. These included moving to pay for actual hours worked for our non-exempt staff, and more consistent payroll withholding of deductions and leave accruals.

We received the proceeds from the PHS bond sale and have started to process payments against these funds. The proceeds have been placed in a separate capital fund as they must be segregated from the general fund.

Preliminary Year-end Results

Preliminary results for the 2014 fiscal year show a year-end unreserved general fund balance of approximately \$1,195,000. The components of this preliminary fund balance include:

- \$304,326 operating budget underspend from the RSA 198:20 9(b) hearing budget adjustment for the LGC 2010 Payment Holiday. \$250,000 of this amount was reported as anticipated revenue to reduce the 2013 tax rate.
- \$113,872 underspend from the FY13 budget carryover in the PHS HVAC/sprinkler special warrant article.
- \$289,991 underspend in salaries.
- \$397,403 underspend in benefits (excluding the LGC holiday payments).
- \$288,625 in unanticipated revenues which must be returned.
- The remaining operating budget (excluding salaries and benefits) was underspent by \$302,216.
- SPED's budget was overspent by approximately \$246,912.

Our annual audit is scheduled for the end of August at which time we will have final results.

Technology

Neoscope Technology Solutions was awarded the network audit study. We are currently awaiting their report with both their assessment and recommendations for moving forward.

Facilities

Construction of the new SAU/Classroom modular building is making progress. Unfortunately, during the construction of the foundation posts our contractor uncovered an area of unsuitable soils due to the dumping of tree stumps. This required sinking a number of footing support tubes to a lower depth as well as adding rebar support cages inside the tubing. This delayed the schedule by close to two weeks although we did save a week in the schedule due to not needing a fire sprinkler system. The vendor is aware of our start of school dates and is making every effort to have the building ready for the start of school.

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 June 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	\$ 25,901,735.52		
ANTICIPATED REVENUE	\$ -	\$ 25,901,735.52	
TOTAL REVENUE AND CREDITS			\$ 27,421,655.49

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	\$ (26,070,707.06)		
Encumbered Balance	\$ (155,524.44)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (26,226,231.50)	
AVAILABLE BUDGET			\$ 1,293,567.20
FORECASTED ROY EXPENDITURES			\$ -

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,901,735.52		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,519,919.97		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,421,655.49	
FORECASTED GENERAL FUND EXPENDITURES		\$ 26,226,231.50	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,195,423.99

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through Aug 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	\$13,645.06	\$9,539,294.03	\$9,419,308.77	\$3,014.75	\$116,970.51	1.23%
1210 - SPECIAL EDUCATION PRGMS			\$3,041,125	\$704,544.64	\$19,141.87	\$3,764,811.51	\$3,994,499.63	\$26,306.47	(\$255,994.59)	(6.80%)
1260 - BILINGUAL PROGRAMS			\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$83,688.52	\$0.00	\$661.19	0.78%
1280 - EXTENDED SCHOOL YEAR			\$95,750	\$17,805.05	\$0.00	\$113,555.05	\$130,977.20	\$0.00	(\$17,422.15)	(15.34%)
1301 - VOCATIONAL EDUCATION PRGM			\$52,000	\$0.00	\$0.00	\$52,000.00	\$42,893.86	\$25,253.31	(\$16,147.17)	(31.05%)
1410 - CO-CURRICULAR ACTIVITIES			\$246,013	(\$147,729.97)	\$7,748.13	\$106,031.16	\$102,627.90	\$0.00	\$3,403.26	3.21%
1420 - ATHLETIC ACTIVITIES			\$190,192	\$215,890.73	\$2,681.35	\$408,764.08	\$393,295.73	\$0.00	\$15,468.35	3.78%
1490 - OTHER STUDENT ACTIVITIES			\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$66,771.01	\$228.76	(\$342.77)	(0.51%)
2120 - GUIDANCE SERVICES			\$484,518	\$265,852.00	\$916.18	\$751,286.18	\$793,723.54	\$483.00	(\$42,920.36)	(5.71%)
2134 - NURSE SERVICES			\$233,270	\$118,478.49	\$1,435.44	\$353,183.93	\$349,112.18	\$0.00	\$4,071.75	1.15%
2140 - PSYCHOLOGICAL SERVICES			\$354,131	(\$79,292.68)	(\$1,250.69)	\$273,587.63	\$277,546.10	\$0.00	(\$3,958.47)	(1.45%)
2150 - SPEECH SERVICES			\$213,917	\$162,644.41	\$10,687.19	\$387,248.60	\$394,779.37	\$0.00	(\$7,530.77)	(1.94%)
2162 - PT SERVICES			\$64,486	\$0.00	\$0.00	\$64,486.00	\$71,690.72	\$0.00	(\$7,204.72)	(11.17%)
2163 - OT SERVICES			\$165,118	\$66,216.27	\$1,592.69	\$232,926.96	\$273,624.55	\$0.00	(\$40,697.59)	(17.47%)
2190 - OTHER PUPIL SERVICES			\$3,500	(\$606.79)	(\$983.21)	\$1,910.00	\$1,910.00	\$0.00	\$0.00	0.00%
2210 - IMPROVEMENT- INSTRUCTION			\$148,632	\$129,521.14	\$3.48	\$278,156.62	\$281,916.28	\$698.25	(\$4,457.91)	(1.60%)
2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$0.00	\$0.00	\$0.00	\$8,550.69	\$0.00	(\$8,550.69)	0.00%
2213 - INSTRUCTION STAFF TRAIN'G			\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$91,069.36	\$1,589.00	\$18,341.64	16.52%
2222 - LIBRARY SERVICES			\$130,078	\$28,910.90	(\$914.18)	\$158,074.72	\$183,931.27	\$0.00	(\$25,856.55)	(16.36%)
2225 - COMPUTER TECHNOLOGY			\$56,375	\$321,539.05	(\$18,452.69)	\$359,461.36	\$334,364.03	\$0.00	\$25,097.33	6.98%
2311 - SCHOOL BOARD SERVICES			\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$22,621.24	\$0.00	\$2,941.25	11.51%
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	\$6,876.89	\$0.00	\$5.61	0.08%
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	\$25,081.05	\$0.00	\$1,918.95	7.11%
2318 - LEGAL SERVICES			\$54,950	\$0.00	\$0.00	\$54,950.00	\$57,547.23	\$0.00	(\$2,597.23)	(4.73%)
2321 - SUPERINTENDENT SERVICES			\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$337,124.35	\$2,174.76	(\$60,458.18)	(21.68%)
2332 - SPECIAL SERVICES ADMIN			\$148,080	\$54,309.01	\$22.90	\$202,411.91	\$196,248.92	\$321.08	\$5,841.91	2.89%
2410 - SCHOOL ADMINISTRATION			\$863,159	\$273,612.87	(\$5,792.29)	\$1,130,979.58	\$1,159,036.17	\$0.00	(\$28,056.59)	(2.48%)
2490 - OTHER SUPPORT SERVICES			\$45,522	\$9,658.61	(\$127.36)	\$55,053.25	\$53,580.09	\$0.00	\$1,473.16	2.68%
2510 - BUSINESS/FINANCE SERVICES			\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$458,400.21	\$29,897.10	(\$16,688.91)	(3.54%)
2610 - SUPERVISION FACILITY OPER			\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$153,689.57	\$0.00	(\$16,520.41)	(12.04%)
2620 - BUILDING SERVICES			\$1,861,930	\$19,551.34	(\$6,602.59)	\$1,874,878.75	\$1,910,899.93	\$5,096.50	(\$41,117.68)	(2.19%)

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through Aug 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	\$3,983.40	\$141,378.15	\$114,656.53	\$0.00	\$26,721.62	18.90%
2640 - NON-INSTRUCTIONAL EQUIP			\$0	\$52,562.43	\$8,233.55	\$60,795.98	\$48,034.87	\$17,880.00	(\$5,118.89)	(8.42%)
2721 - TRANSPORTATION (REGULAR)			\$940,018	\$0.00	\$110.00	\$940,128.00	\$988,047.91	\$0.00	(\$47,919.91)	(5.10%)
2722 - TRANSPORTATION(SPECIAL)			\$580,000	\$0.00	\$0.00	\$580,000.00	\$499,945.50	\$0.00	\$80,054.50	13.80%
2723 - TRANSPORTATION (VOC ED)			\$215,000	(\$64,000.00)	\$0.00	\$151,000.00	\$150,350.72	\$0.00	\$649.28	0.43%
2724 - TRANSPORTATION (ATHLETIC)			\$54,000	\$19,000.00	\$5,645.00	\$78,645.00	\$82,664.11	\$0.00	(\$4,019.11)	(5.11%)
2725 - TRANSPORTATION (FT/COCUR)			\$0	\$45,527.00	\$440.00	\$45,967.00	\$1,849.83	\$0.00	\$44,117.17	95.98%
2830 - HR STAFF SERVICES			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$110,385.10	\$0.00	(\$8,107.06)	(7.93%)
2840 - TECHNOLOGY SERVICES			\$651,905	(\$113,241.84)	\$22,144.97	\$560,808.13	\$500,647.68	\$29,901.34	\$30,259.11	5.40%
2900 - BENEFITS & FIXED CHARGES			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$502,570.75	\$5,381.32	\$1,285,505.63	71.68%
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	\$53,948.13	\$0.00	\$21,051.87	28.07%
4500 - BUILDING ACQUISITION			\$196,273	\$114,324.22	\$0.00	\$310,597.22	\$249,918.57	\$0.00	\$60,678.65	19.54%
4600 - BUILDING IMPROVEMENT			\$176,850	\$1,011,802.21	\$0.00	\$1,188,652.21	\$997,166.86	\$7,298.80	\$184,186.55	15.50%
5110 - DEBT SERVICES - PRINCIPAL			\$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	\$1,661,886.70	\$0.00	\$27,519,798.70	\$26,070,707.06	\$155,524.44	\$1,293,567.20	4.70%

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Object Account Totals Through Aug 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	68,921.48	(700.00)	11,141,337.48	11,008,544.82	0.00	132,792.66	1.19%
113	TUTOR SALARIES	0	0.00	0.00	0.00	25,565.09	0.00	(25,565.09)	0.00%
114	INSTRUC. ASST. SALARIES	1,689,683	1,838.20	0.00	1,691,521.20	1,467,407.76	0.00	224,113.44	13.25%
120	DAILY SUBSTITUTE SALARIES	143,480	0.00	0.00	143,480.00	121,346.82	0.00	22,133.18	15.43%
121	LONG TERM SUB SALARIES	95,653	0.00	0.00	95,653.00	125,614.23	0.00	(29,961.23)	(31.32%)
130	OVERTIME SALARIES	0	0.00	0.00	0.00	33,522.44	0.00	(33,522.44)	0.00%
211	HEALTH INSURANCE	3,339,128	236,019.33	(25,000.00)	3,550,147.33	3,329,276.78	0.00	220,870.55	6.22%
212	DENTAL INSURANCE	275,657	167.60	0.00	275,824.60	185,227.31	0.00	90,597.29	32.85%
213	LIFE INSURANCE	61,792	(3,103.00)	0.00	58,689.00	44,557.21	0.00	14,131.79	24.08%
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	958,460.86	0.00	92,898.47	8.84%
231	NON-TEACHER RETIREMENT	247,301	4,253.33	0.00	251,554.33	160,946.69	0.00	90,607.64	36.02%
232	TEACHER RETIREMENT	1,405,369	1,691.93	0.00	1,407,060.93	1,225,647.23	5,381.32	176,032.38	12.51%
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	42,760.38	0.00	13,000.62	23.31%
271	WORKSHOPS PESPA	0	9,000.00	0.00	9,000.00	8,169.00	0.00	831.00	9.23%
273	WORKSHOPS PEA	0	23,000.00	0.00	23,000.00	18,069.55	20.00	4,910.45	21.35%
274	COURSE REIMBURSEMENT PEA	69,000	(10,000.00)	0.00	59,000.00	57,679.81	0.00	1,320.19	2.24%
275	WORKSHOPS NON-UNION	36,000	(8,652.68)	(4,410.77)	22,936.55	9,553.77	150.00	13,232.78	57.69%
276	COURSE REIMBURS NON-UNION	36,800	(14,500.00)	0.00	22,300.00	8,888.00	1,569.00	11,843.00	53.11%
280	NEW HIRE EXPENSES	0	0.00	0.00	0.00	3,375.25	0.00	(3,375.25)	0.00%
291	TSA MATCH CONTRIBUTION	45,750	(15,750.00)	0.00	30,000.00	15,000.00	0.00	15,000.00	50.00%
320	IN-DIST PROF DEVELOPMENT	27,000	(19,007.97)	(288.21)	7,703.82	5,370.72	0.00	2,333.10	30.28%
321	PROFESSIONAL EDU SERVICES	2,605	148,153.68	0.00	150,758.68	204,862.05	0.00	(54,103.37)	(35.89%)
330	PROFESSIONAL SERVICES	354,896	(82,657.74)	(5,645.00)	266,593.26	285,746.38	15,372.69	(34,525.81)	(12.95%)
331	AUDIT SERVICES	0	27,000.00	0.00	27,000.00	25,081.05	0.00	1,918.95	7.11%
332	TUTOR SERVICES	0	0.00	0.00	0.00	1,628.98	5,970.09	(7,599.07)	0.00%
335	LEGAL SERVICES	54,950	0.00	0.00	54,950.00	84,272.27	17,000.00	(46,322.27)	(84.30%)
338	GAME OFFICIALS	45,000	(3,300.00)	(1,000.00)	40,700.00	39,126.00	0.00	1,574.00	3.87%
339	ATHLETIC TRAINER SERVICES	26,500	0.00	1,000.00	27,500.00	27,500.00	0.00	0.00	0.00%
411	UTILITIES-WATER	40,995	0.00	0.00	40,995.00	28,629.04	1,541.76	10,824.20	26.40%
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	31,408.32	1,500.00	13,099.58	28.47%
430	REPAIRS & MAINTENANCE	502,757	(208,149.76)	(13,769.18)	280,838.06	244,542.12	380.00	35,915.94	12.79%
432	BOILER REPAIR & MAINT	18,000	5,059.90	(500.00)	22,559.90	21,472.02	0.00	1,087.88	4.82%
433	CONTRACTED REPAIR & MAINT	0	129,586.85	5,633.55	135,220.40	116,683.31	0.00	18,537.09	13.71%
441	RENTAL/LEASE BUILDINGS	217,400	(97,268.00)	0.00	120,132.00	67,423.53	0.00	52,708.47	43.88%
442	RENTAL/LEASE EQUIPMENT	0	200.00	0.00	200.00	200.00	0.00	0.00	0.00%

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

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
446	RENTAL/LEASE SOFTWARE	0	0.00	25,000.00	25,000.00	15,100.13	12,862.89	(2,963.02)	(11.85%)
450	CONSTRUCTION SERVICES	373,123	1,109,070.21	0.00	1,482,193.21	1,281,441.91	7,298.80	193,452.50	13.05%
519	TRANSPORTATION	1,687,188	527.00	6,195.00	1,693,910.00	1,571,960.17	0.00	121,949.83	7.20%
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	71,484.25	907.15	(67,391.40)	(1,347.83%)
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)	(691.00)	15,420.48	12,596.31	1,470.01	1,354.16	8.78%
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	42,893.86	25,253.31	(7,257.17)	(11.92%)
564	TUITION TO PRIVATE SCHOOL	490,000	160,000.00	0.00	650,000.00	728,981.00	575.00	(79,556.00)	(12.24%)
569	TUITION RESIDENTIAL	76,045	0.00	0.00	76,045.00	109,747.96	7,974.20	(41,677.16)	(54.81%)
580	TRAVEL & MILEAGE	80,450	(55,255.00)	2,113.77	27,308.77	18,653.94	10.08	8,644.75	31.66%
610	SUPPLIES	407,434	25,689.43	4,805.09	437,928.52	392,628.37	2,125.68	43,174.47	9.86%
622	UTILITIES - ELECTRIC	263,698	0.00	0.00	263,698.00	266,433.82	0.00	(2,735.82)	(1.04%)
623	UTILITIES - PROPANE	12,093	0.00	0.00	12,093.00	14,254.35	13.11	(2,174.46)	(17.98%)
624	UTILITIES - HEATING OIL	209,859	0.00	0.00	209,859.00	297,682.80	0.00	(87,823.80)	(41.85%)
626	GASOLINE/DIESEL	101,830	0.00	0.00	101,830.00	150,897.90	0.00	(49,067.90)	(48.19%)
640	TEXTBOOKS - REPLACEMENT	171,032	(18,387.23)	(10,630.45)	142,014.32	138,058.60	451.26	3,504.46	2.47%
641	TEXTBOOKS - ADDITIONAL	0	169.86	0.00	169.86	610.87	483.00	(924.01)	(543.98%)
643	INFORMATION ACCESS FEES	9,583	10,671.04	740.00	20,994.04	18,772.71	0.00	2,221.33	10.58%
644	PUBLICATIONS	19,462	(11,570.27)	614.88	8,506.61	7,984.68	698.25	(176.32)	(2.07%)
649	TAPES/CD/DVD/AUDIO VISUAL	1,600	2,415.82	(1,053.36)	2,962.46	1,591.20	0.00	1,371.26	46.29%
650	SOFTWARE	135,110	103,906.95	362.45	239,379.40	201,611.18	1,119.85	36,648.37	15.31%
733	FURNITURE-ADDITIONAL	38,790	(31,968.21)	732.20	7,553.99	11,311.07	0.00	(3,757.08)	(49.74%)
734	EQUIPMENT-ADDITIONAL	262,292	132,188.23	(11,093.46)	383,386.77	323,213.33	32,370.43	27,803.01	7.25%
737	FURNITURE-REPLACEMENT	11,674	(7,866.49)	(2,427.59)	1,379.92	1,196.90	0.00	183.02	13.26%
738	EQUIPMENT-REPLACEMENT	11,751	78,277.00	29,560.18	119,588.18	124,502.89	13,012.20	(17,926.91)	(14.99%)
810	DUES AND FEES	41,500	2,818.00	327.00	44,645.00	82,909.58	0.00	(38,264.58)	(85.71%)
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	(500.00)	145,558.40	17,181.74	14.36	128,362.30	88.19%
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	\$1,661,886.70	\$0.00	\$27,519,798.70	\$26,070,707.06	\$155,524.44	\$1,293,567.20	4.70%

Pelham School District FY2014 Year-To-Date Budget Status Report
Location Totals Through Aug 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	(\$4,527,298.04)	(\$65,962.97)	\$7,501,333.99	\$6,170,589.53	\$57,444.52	\$1,273,299.94	16.97%
Total 01 - SCHOOL BOARD			\$114,350	\$1,172.21	\$333.54	\$115,855.75	\$113,587.17	\$0.00	\$2,268.58	1.96%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$5,149,393	\$1,997,224.13	\$28,403.47	\$7,175,020.60	\$7,253,546.29	\$5,570.06	(\$84,095.75)	(1.17%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,982,773	\$1,254,461.19	(\$1,853.42)	\$4,235,380.77	\$4,215,247.80	\$18,449.61	\$1,683.36	0.04%
Total 33 - PELHAM HIGH SCHOOL			\$4,763,307	\$2,725,655.36	\$14,106.74	\$7,503,069.10	\$7,344,750.07	\$28,949.39	\$129,369.64	1.72%
Total 90 - SAU #28			\$753,494	\$210,671.85	\$24,972.64	\$989,138.49	\$972,986.20	\$45,110.86	(\$28,958.57)	(2.93%)
Total 10 - GENERAL FUND			\$25,857,912	\$1,661,886.70	\$0.00	\$27,519,798.70	\$26,070,707.06	\$155,524.44	\$1,293,567.20	4.70%

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through Aug 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	\$840,727.45	\$5,868.35	\$79,908.20	8.62%
	Total 21 - FOOD SERVICE FUND		\$926,504	\$0.00	\$0.00	\$926,504.00	\$840,727.45	\$5,868.35	\$79,908.20	8.62%

Pelham School District FY2014 Year-To-Date Budget Status Report
Function Account Totals Through Aug 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	\$172,712.01	\$1,023.37	(\$21,737.39)	(14.30%)
1210 - SPECIAL EDUCATION PRGMS			\$403,148	(\$28,484.38)	\$0.00	\$374,663.62	\$344,857.88	\$6,300.00	\$23,505.74	6.27%
1260 - BILINGUAL PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$1,508.00	\$336.25	(\$1,844.25)	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	\$32,888.63	\$0.00	\$18,791.97	36.36%
2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,800.00	\$1,900.00	\$0.00	0.00%
2213 - INSTRUCTION STAFF TRAIN'G			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2830 - HR STAFF SERVICES			\$0	\$0.00	\$0.00	\$0.00	(\$1,621.55)	\$0.00	\$1,621.55	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	\$557,941.32	\$9,559.62	\$78,248.17	12.12%

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

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	17,796,307	0.00	17,796,307.00	17,796,307.00	0.00	0.00%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	7,089.46	12,089.46	12,089.46	0.00	0.00%
R1320	TUITION FROM OTHER LEA'S	40,000	7,219.35	47,219.35	47,219.35	0.00	0.00%
R1340	PRESCHOOL TUITION	0	5,240.00	5,240.00	5,240.00	0.00	0.00%
R1411	TRANSPORTATION	30,000	9,993.00	39,993.00	39,993.00	0.00	0.00%
R1510	INTEREST INCOME	500	(234.37)	265.63	265.63	0.00	0.00%
R1900	OTHER LOCAL REVENUE	250,000	55,273.84	305,273.84	305,273.84	0.00	0.00%
R1910	RENTALS	0	23,295.66	23,295.66	23,295.66	0.00	0.00%
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	46,991.59	226,991.59	226,991.59	0.00	0.00%
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	118,013.21	193,013.21	193,013.21	0.00	0.00%
Total 10 - GENERAL FUND		\$25,613,111	\$288,624.52	\$25,901,735.52	\$25,901,735.52	\$0.00	0.00%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	733,504	(100,327.83)	633,176.17	633,176.17	0.00	0.00%
R1630	SALES: CATERING	10,000	(7,684.09)	2,315.91	2,315.91	0.00	0.00%
R1900	OTHER LOCAL REVENUE	0	(230.18)	(230.18)	(230.18)	0.00	(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	(9,682.84)	45,317.16	45,317.16	0.00	0.00%
R4561	FED SCHOOL LUNCH/REGULAR	117,000	1,128.80	118,128.80	118,128.80	0.00	0.00%
R4562	FED SCHOOL LUNCH/REDUCED	0	10,133.58	10,133.58	10,133.58	0.00	0.00%
R4563	FED SCHOOL LUNCH/FREE	3,000	25,924.96	28,924.96	28,924.96	0.00	0.00%
R4564	FED SCHOOL MILK/FREE	0	12.76	12.76	12.76	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	0	159.88	159.88	159.88	0.00	0.00%
R4566	FED SCHOOL BREAK/REDUCED	0	24.32	24.32	24.32	0.00	0.00%
R4567	FED SCHOOL BREAK/FREE	0	634.33	634.33	634.33	0.00	0.00%
Total 21 - FOOD SERVICE FUND		\$926,504	(\$76,050.84)	\$850,453.16	\$850,453.16	\$0.00	0.00%

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

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	5,803.25	5,803.25	5,803.25	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	619,307	(99,090.85)	520,216.15	622,545.35	(102,329.20)	(19.67%)
Total 22 - GRANTS FUNDS		\$619,307	(\$93,287.60)	\$526,019.40	\$628,348.60	(\$102,329.20)	(19.45%)