



Memorandum

Date: August 17, 2015

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Deb Mahoney, Business Administrator

Subj: June 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 fiscal year ending June 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

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

While working with Steve Martin, we completed the interim close of fiscal year 2015 on July 14. The FY 2017 budget module was set up in the eFinancePLUS software on July 29. Budget unit managers have started the entry of their requested budgets.

With the start of the new fiscal year we hired a new payroll coordinator who is in the process of reviewing all payroll processes and forms. An electronic version of a new timesheet form has been distributed for year round staff use.

We continue the transition of responsibilities to the new HR Director and she has participated in extensive training in with the EFinance Plus software. We have started to prepare for PEA negotiations.

Our new broker completed an RFP for our ancillary insurances (Group Life/AD&D, Optional Life, STD and LTD). The objective with the RFP was to have a simplified and more consistent benefits offering and to reduce the annual cost to the District. The contract was awarded to SunLife Financial. Total savings from the new contract will be just over \$21,000 a year. We were able to lock in a three year rate guarantee. All staff benefits were either the same as their current benefits or better if an adjustment was made to meet the consistency objective.

Preliminary Year-end Results

Preliminary results for the 2015 fiscal year show a year-end unreserved general fund balance of approximately \$1,698,493. The general fund budget was underspent by approximately \$1,447,885. The components of this preliminary fund balance include:

- \$288,596 in unanticipated revenues which must be returned, net of Healthtrust payment holiday.
- \$320,437 operating budget underspend from the RSA 198:20 9(b) hearing budget adjustment for the LGC 2011/2012 Payment Holiday.
- Special Services’ budget was underspent by approximately \$498,067. \$358,000 underspend in salaries for teacher and assistant positions, a \$151,000 underspend in health insurance, and a \$96,000 underspend in transportation. The rest of the budget was overspent by approximately \$107,000.
- Salaries were underspent by approximately \$143,000 (excluding special services).
- Health Insurance (excluding special services) was underspent by \$625,302.
- The rest of the general fund budget was overspent by approximately \$139,000.

The preliminary results for the Food Service Fund shows expenses of \$769,160 with revenues of \$906,040. We estimate a year end fund balance of approximately \$270,000. \$80,000 of this will be spent this year as part of the PHS project.

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

Facilities

The Facilities team has been busy this summer working with the contractors at the PHS project.

Some additional summer projects include the installation of new windows and vents in the gymnasium at Pelham Memorial as well as the new generator for that building. The old generator will be re-installed behind the maintenance shop on the Pelham High site. All summer painting is on track to be finished by the end of this week. The irrigation system around Pelham Elementary is now complete and functioning.

Technology

The archived student CUM records project has been on going at the SAU building. Although estimates are unclear, we know that we are more than half way through all of the documents and will continue to pursue completion of this project until completed.

Holly Doe, Director of Technology, has scheduled a complete telephone audit with Spaulding Communications to assist with the transition of all phone lines from Earthlink and Windstream to Fairpoint and provide valuable inventory and labeling information for our systems going forward.

Food Service

With the recent notification of the status of St. Pat's, our Food Service Director will be reviewing all district equipment on that site. She will determine if she can use any of the equipment within our school buildings, and if not, will work to estimate a value. We may ask the School Board to authorize the sale of equipment not needed.

We are still working with the project team reviewing the equipment list for the renovated high school kitchen in order to identify what specific equipment will be paid for out of the food service fund balance. Once this list is finalized we will need to get NH DOE's approval.

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 June 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	\$ 26,042,140.71		
ANTICIPATED REVENUE	\$ -	\$ 26,042,140.71	
TOTAL REVENUE AND CREDITS			\$ 27,579,896.49

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			
2014 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	\$ (25,578,000.35)		
Encumbered Balance	\$ (303,403.59)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (25,881,403.94)	
AVAILABLE BUDGET			\$ 1,447,885.04
FORECASTED ROY EXPENDITURES			\$ -

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 26,042,140.71		
2014 GENERAL FUND BALANCE CREDITS	\$ 1,537,755.78		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,579,896.49	
FORECASTED GENERAL FUND EXPENDITURES		\$ 25,881,403.94	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,698,492.55

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Aug 5, 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	(\$101,675.39)	\$10,068,542.50	\$9,443,470.26	\$61,867.86	\$563,204.38	5.59%
	1210 - SPECIAL EDUCATION PRGMS		\$4,369,240	\$26,306.47	(\$14,261.99)	\$4,381,284.15	\$4,214,504.38	\$4,477.20	\$162,302.57	3.70%
	1260 - BILINGUAL PROGRAMS		\$78,738	\$0.00	\$0.00	\$78,738.17	\$49,826.12	\$0.00	\$28,912.05	36.72%
	1280 - EXTENDED SCHOOL YEAR		\$130,180	\$0.00	\$39,186.31	\$169,366.31	\$158,638.93	\$0.00	\$10,727.38	6.33%
	1301 - VOCATIONAL EDUCATION PRGM		\$63,053	\$3,180.00	\$0.00	\$66,233.00	\$26,067.37	\$43,665.19	(\$3,499.56)	(5.28%)
	1410 - CO-CURRICULAR ACTIVITIES		\$131,811	\$0.00	(\$1,013.00)	\$130,798.28	\$112,237.64	\$0.00	\$18,560.64	14.19%
	1420 - ATHLETIC ACTIVITIES		\$415,079	\$0.00	\$675.00	\$415,754.25	\$385,011.12	\$0.00	\$30,743.13	7.39%
	1490 - OTHER STUDENT ACTIVITIES		\$71,002	\$228.76	(\$1,464.73)	\$69,766.53	\$91,520.45	\$0.00	(\$21,753.92)	(31.18%)
	1501 - SELF-FUNDED PROGRAMS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2120 - GUIDANCE SERVICES		\$817,311	\$483.00	\$11,599.61	\$829,393.47	\$829,426.72	\$0.00	(\$33.25)	0.00%
	2134 - NURSE SERVICES		\$365,019	\$0.00	(\$1,379.80)	\$363,638.88	\$356,217.66	\$0.00	\$7,421.22	2.04%
	2140 - PSYCHOLOGICAL SERVICES		\$317,181	\$0.00	(\$35,774.48)	\$281,406.14	\$211,341.18	\$0.00	\$70,064.96	24.90%
	2150 - SPEECH SERVICES		\$466,907	\$0.00	\$31,541.62	\$498,448.34	\$378,823.51	\$739.04	\$118,885.79	23.85%
	2162 - PT SERVICES		\$67,613	\$0.00	\$6,000.00	\$73,613.00	\$73,716.00	\$0.00	(\$103.00)	(0.14%)
	2163 - OT SERVICES		\$231,815	\$0.00	\$2,919.51	\$234,734.88	\$222,252.03	\$0.00	\$12,482.85	5.32%
	2190 - OTHER PUPIL SERVICES		\$2,500	\$0.00	(\$500.00)	\$2,000.00	\$739.00	\$199.96	\$1,061.04	53.05%
	2210 - IMPROVEMENT- INSTRUCTION		\$291,204	\$698.25	\$9,747.20	\$301,649.45	\$272,996.32	\$5,398.58	\$23,254.55	7.71%
	2212 - INSTR/CURRIC DEVELOPMENT		\$18,000	\$0.00	\$0.00	\$18,000.00	\$32,158.10	\$0.00	(\$14,158.10)	(78.66%)
	2213 - INSTRUCTION STAFF TRAIN'G		\$118,000	\$1,589.00	\$11,500.00	\$131,089.00	\$106,796.87	\$1,510.00	\$22,782.13	17.38%
	2222 - LIBRARY SERVICES		\$170,117	\$0.00	\$108,582.71	\$278,699.53	\$299,593.65	\$0.00	(\$20,894.12)	(7.50%)
	2225 - COMPUTER TECHNOLOGY		\$377,132	\$0.00	\$14,172.48	\$391,304.11	\$389,840.74	\$0.00	\$1,463.37	0.37%
	2311 - SCHOOL BOARD SERVICES		\$22,678	\$0.00	\$0.00	\$22,678.00	\$21,766.76	\$0.00	\$911.24	4.02%
	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	\$6,397.85	\$0.00	\$285.15	4.27%
	2314 - ELECTION SERVICES		\$539	\$0.00	\$0.00	\$539.00	\$2,212.05	\$0.00	(\$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	\$28,261.93	\$0.00	\$22,495.07	44.32%
	2321 - SUPERINTENDENT SERVICES		\$449,685	\$2,174.76	(\$37,755.00)	\$414,104.37	\$313,258.96	\$65.00	\$100,780.41	24.34%
	2332 - SPECIAL SERVICES ADMIN		\$228,565	\$321.08	\$5,400.49	\$234,286.40	\$206,492.73	\$0.00	\$27,793.67	11.86%
	2410 - SCHOOL ADMINISTRATION		\$1,217,006	\$0.00	(\$6,568.70)	\$1,210,436.83	\$1,238,470.66	\$599.99	(\$28,633.82)	(2.37%)
	2490 - OTHER SUPPORT SERVICES		\$53,505	\$0.00	\$1,205.50	\$54,710.50	\$55,745.10	\$1,326.46	(\$2,361.06)	(4.32%)
	2510 - BUSINESS/FINANCE SERVICES		\$450,997	\$29,897.10	(\$16,688.25)	\$464,206.07	\$434,551.37	\$6,712.50	\$22,942.20	4.94%
	2610 - SUPERVISION FACILITY OPER		\$146,116	\$0.00	(\$4,848.00)	\$141,268.01	\$143,885.25	\$0.00	(\$2,617.24)	(1.85%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Aug 5, 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	(\$69,661.36)	\$1,676,004.91	\$1,793,848.72	\$0.00	(\$117,843.81)	(7.03%)
2630 - GROUNDS SERVICES			\$132,000	\$0.00	\$46,586.58	\$178,586.58	\$163,606.06	\$20,000.00	(\$5,019.48)	(2.81%)
2640 - NON-INSTRUCTIONAL EQUIP			\$95,300	\$17,880.00	\$31,313.28	\$144,493.28	\$89,932.61	\$52,143.75	\$2,416.92	1.67%
2660 - EMERGENCY MANAGEMENT			\$0	\$0.00	\$1,824.00	\$1,824.00	\$1,824.00	\$0.00	\$0.00	0.00%
2721 - TRANSPORTATION (REGULAR)			\$1,036,690	\$0.00	(\$7,305.00)	\$1,029,385.00	\$963,267.44	\$0.00	\$66,117.56	6.42%
2722 - TRANSPORTATION(SPECIAL)			\$588,000	\$0.00	(\$32,969.36)	\$555,030.64	\$459,118.23	\$0.00	\$95,912.41	17.28%
2723 - TRANSPORTATION (VOC ED)			\$127,567	\$0.00	\$0.00	\$127,567.00	\$129,015.33	\$0.00	(\$1,448.33)	(1.14%)
2724 - TRANSPORTATION (ATHLETIC)			\$82,509	\$0.00	\$5,500.00	\$88,009.00	\$89,807.67	\$0.00	(\$1,798.67)	(2.04%)
2725 - TRANSPORTATION (FT/COCUR)			\$1,150	\$0.00	\$245.00	\$1,395.00	\$1,231.62	\$0.00	\$163.38	11.71%
2830 - HR STAFF SERVICES			\$120,133	\$0.00	\$3,000.00	\$123,133.00	\$159,305.39	\$0.00	(\$36,172.39)	(29.38%)
2840 - TECHNOLOGY SERVICES			\$480,455	\$29,901.34	\$14,655.77	\$525,012.60	\$542,843.91	\$45,886.06	(\$63,717.37)	(12.14%)
2900 - BENEFITS & FIXED CHARGES			(\$503)	\$371,948.17	\$0.00	\$371,445.14	\$103,019.00	\$0.00	\$268,426.14	72.27%
4200 - SITE IMPROVEMENTS			\$0	\$0.00	\$58,812.00	\$58,812.00	\$0.00	\$58,812.00	\$0.00	0.00%
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	\$0.00	\$7,298.80	100.00%
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	\$0.00	\$0.00	\$0.00	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	\$25,578,000.35	\$303,403.59	\$1,447,885.18	5.30%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Aug 5, 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	30,749.76	11,233,425.14	11,074,269.25	0.00	159,155.89	1.42%
113	TUTOR SALARIES	20,922	0.00	72,355.23	93,277.22	45,175.71	0.00	48,101.51	51.57%
114	INSTRUC. ASST. SALARIES	1,841,286	0.00	(90,456.23)	1,750,829.99	1,457,161.64	0.00	293,668.35	16.77%
118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
120	DAILY SUBSTITUTE SALARIES	148,536	0.00	0.00	148,536.00	132,696.42	0.00	15,839.58	10.66%
121	LONG TERM SUB SALARIES	94,891	0.00	165.00	95,056.00	117,387.74	0.00	(22,331.74)	(23.49%)
130	OVERTIME SALARIES	30,897	0.00	0.00	30,896.90	25,172.06	0.00	5,724.84	18.53%
211	HEALTH INSURANCE	3,310,939	366,566.85	(1,025.00)	3,676,480.39	2,900,178.41	0.00	776,301.98	21.12%
212	DENTAL INSURANCE	214,091	0.00	0.00	214,091.00	189,348.18	0.00	24,742.82	11.56%
213	LIFE INSURANCE	19,734	0.00	0.00	19,733.92	32,985.49	0.00	(13,251.57)	(67.15%)
214	DISABILITY INSURANCE	28,404	0.00	0.00	28,404.00	46,584.51	0.00	(18,180.51)	(64.01%)
220	SOCIAL SECURITY	1,042,466	0.00	12.62	1,042,478.90	970,301.16	0.00	72,177.74	6.92%
231	NON-TEACHER RETIREMENT	173,131	0.00	0.00	173,130.97	163,960.66	0.00	9,170.31	5.30%
232	TEACHER RETIREMENT	1,344,893	5,381.32	0.00	1,350,273.90	1,296,344.03	0.00	53,929.87	3.99%
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	75,742.29	0.00	2,137.69	2.74%
271	WORKSHOPS PESPA	12,000	0.00	(10,804.00)	1,196.00	1,166.00	0.00	30.00	2.51%
272	COURSE REIMBURSE PESPA	0	0.00	10,804.00	10,804.00	10,654.00	150.00	0.00	0.00%
273	WORKSHOPS PEA	22,000	20.00	0.00	22,020.00	17,279.49	134.00	4,606.51	20.92%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	53,073.00	0.00	5,927.00	10.05%
275	WORKSHOPS NON-UNION	31,749	150.00	(221.17)	31,677.83	32,169.13	0.00	(491.30)	(1.55%)
276	COURSE REIMBURS NON-UNION	26,800	1,569.00	0.00	28,369.00	5,626.98	1,226.00	21,516.02	75.84%
280	NEW HIRE EXPENSES	3,000	0.00	0.00	3,000.00	3,532.45	0.00	(532.45)	(17.75%)
291	TSA MATCH CONTRIBUTION	43,300	0.00	0.00	43,300.00	46,459.99	0.00	(3,159.99)	(7.30%)
320	IN-DIST PROF DEVELOPMENT	3,000	0.00	950.00	3,950.00	791.85	5,398.58	(2,240.43)	(56.72%)
321	PROFESSIONAL EDU SERVICES	132,600	0.00	(124,008.00)	8,592.00	3,558.94	0.00	5,033.06	58.58%
325	TESTING PROTOCOLS	0	0.00	2,217.10	2,217.10	2,160.90	0.00	56.20	2.53%
330	PROFESSIONAL SERVICES	197,014	15,372.69	57,687.39	270,074.08	243,218.71	4,739.04	22,116.33	8.19%
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	15,831.02	0.00	6,716.84	29.79%
335	LEGAL SERVICES	70,757	17,000.00	0.00	87,757.00	67,808.05	4,102.50	15,846.45	18.06%
338	GAME OFFICIALS	42,535	0.00	(5,100.00)	37,435.00	30,438.14	0.00	6,996.86	18.69%
339	ATHLETIC TRAINER SERVICES	27,500	0.00	0.00	27,500.00	27,500.00	0.00	0.00	0.00%
411	UTILITIES-WATER	34,654	1,541.76	0.00	36,195.76	32,306.36	0.00	3,889.40	10.75%
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	382.44	36,508.44	33,420.70	0.00	3,087.74	8.46%
430	REPAIRS & MAINTENANCE	241,583	380.00	(143,714.42)	98,248.69	90,987.81	0.00	7,260.88	7.39%
432	BOILER REPAIR & MAINT	13,000	0.00	(4,912.50)	8,087.50	8,087.50	0.00	0.00	0.00%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Aug 5, 2015

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
433	CONTRACTED REPAIR & MAINT	138,000	0.00	120,762.94	258,762.94	283,475.23	20,000.00	(44,712.29)	(17.28%)
441	RENTAL/LEASE BUILDINGS	356,374	0.00	(13,790.00)	342,584.00	343,316.67	0.00	(732.67)	(0.21%)
442	RENTAL/LEASE EQUIPMENT	6,500	0.00	995.00	7,495.00	8,466.06	0.00	(971.06)	(12.96%)
446	RENTAL/LEASE SOFTWARE	72,015	12,862.89	30,268.75	115,146.64	94,827.31	2,712.50	17,606.83	15.29%
450	CONSTRUCTION SERVICES	0	7,298.80	58,812.00	66,110.80	0.00	58,812.00	7,298.80	11.04%
519	TRANSPORTATION	1,692,916	0.00	(25,729.36)	1,667,186.64	1,538,173.97	0.00	129,012.67	7.74%
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	51,185.68	2,600.21	(7,968.74)	(17.39%)
532	DATA COMMUNICATIONS	45,000	0.00	(39,910.00)	5,090.00	9,911.42	0.00	(4,821.42)	(94.72%)
534	POSTAGE/GENERAL EXPENSES	15,586	1,470.01	(332.31)	16,723.70	15,011.82	0.00	1,711.88	10.24%
540	ADVERTISING	8,500	0.00	0.00	8,500.00	4,612.80	0.00	3,887.20	45.73%
550	PRINTING	3,600	0.00	0.00	3,600.00	1,989.95	15.00	1,595.05	44.31%
561	TUITION TO OTHER LEAS	63,053	3,180.00	0.00	66,233.00	26,067.37	43,665.19	(3,499.56)	(5.28%)
564	TUITION TO PRIVATE SCHOOL	1,026,665	575.00	(56,148.54)	971,091.46	828,373.44	0.00	142,718.02	14.70%
569	TUITION RESIDENTIAL	66,800	7,974.20	39,524.31	114,298.51	375,012.89	0.00	(260,714.38)	(228.10%)
580	TRAVEL & MILEAGE	40,190	10.08	2,024.14	42,224.22	33,621.37	0.00	8,602.85	20.37%
610	SUPPLIES	404,078	2,125.68	62,688.45	468,891.99	440,531.57	799.95	27,560.47	5.88%
622	UTILITIES - ELECTRIC	236,000	0.00	0.00	236,000.00	317,151.86	0.00	(81,151.86)	(34.39%)
623	UTILITIES - PROPANE	14,315	13.11	0.00	14,328.11	16,246.96	0.00	(1,918.85)	(13.39%)
624	UTILITIES - HEATING OIL	241,238	0.00	0.00	241,238.00	283,186.75	0.00	(41,948.75)	(17.39%)
626	GASOLINE/DIESEL	143,000	0.00	(8,800.00)	134,200.00	104,266.32	0.00	29,933.68	22.31%
640	TEXTBOOKS - REPLACEMENT	156,415	451.26	(26,058.83)	130,806.96	112,596.39	963.21	17,247.36	13.19%
641	TEXTBOOKS - ADDITIONAL	570	483.00	7,908.61	8,961.61	8,723.69	0.00	237.92	2.65%
643	INFORMATION ACCESS FEES	5,700	0.00	19,104.40	24,804.40	22,931.38	0.00	1,873.02	7.55%
644	PUBLICATIONS	23,797	698.25	(10,977.65)	13,517.60	7,621.81	0.00	5,895.79	43.62%
649	TAPES/CD/DVD/AUDIO VISUAL	9,447	0.00	(6,453.80)	2,993.20	2,729.63	0.00	263.57	8.81%
650	SOFTWARE	188,841	1,119.85	(74,511.95)	115,448.90	114,915.86	0.00	533.04	0.46%
733	FURNITURE-ADDITIONAL	8,684	0.00	(6,628.79)	2,055.21	7,551.58	0.00	(5,496.37)	(267.44%)
734	EQUIPMENT-ADDITIONAL	381,247	32,370.43	(41,095.54)	372,521.89	316,476.10	49,775.00	6,270.79	1.68%
737	FURNITURE-REPLACEMENT	6,325	0.00	40,320.50	46,645.50	9,543.03	61,279.35	(24,176.88)	(51.83%)
738	EQUIPMENT-REPLACEMENT	33,501	13,012.20	40,974.65	87,487.85	88,103.85	45,654.60	(46,270.60)	(52.89%)
810	DUES AND FEES	49,835	0.00	13,830.00	63,665.00	63,266.07	0.00	398.93	0.63%
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	11,403.03	30,106.27	39,698.47	1,376.46	(10,968.66)	(36.43%)
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	\$25,578,000.35	\$303,403.59	\$1,447,885.18	5.30%

Pelham School District FY2015 Year-To-Date Budget Status Report
Location Totals Through Aug 5, 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	\$439,408.08	\$8,292,956.70	\$6,853,108.76	\$57,636.18	\$1,382,211.76	16.67%
Total 01 - SCHOOL BOARD			\$106,548	\$0.00	\$0.00	\$106,548.00	\$78,536.66	\$0.00	\$28,011.34	26.29%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$7,059,088	\$5,570.06	(\$359,194.61)	\$6,705,463.50	\$6,489,893.62	\$20,599.99	\$194,969.89	2.91%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,573,479	\$18,449.61	(\$81,125.59)	\$4,510,803.48	\$4,468,608.68	\$50,349.66	(\$8,154.86)	(0.18%)
Total 33 - PELHAM HIGH SCHOOL			\$6,575,367	\$6,876.08	(\$36,210.24)	\$6,546,032.66	\$6,520,652.45	\$168,040.26	(\$142,660.05)	(2.18%)
Total 90 - SAU #28			\$1,085,252	\$45,110.86	\$37,122.36	\$1,167,484.78	\$1,167,200.18	\$6,777.50	(\$6,492.90)	(0.56%)
Total 10 - GENERAL FUND			\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$25,578,000.35	\$303,403.59	\$1,447,885.18	5.30%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Aug 5, 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	\$869,160.21	\$0.00	\$115,684.14	11.75%
Total 21 - FOOD SERVICE FUND			\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$869,160.21	\$0.00	\$115,684.14	11.75%

Pelham School District FY2015 Project Budget Status Report

Project Detail Through Aug 5, 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								
044909	TITLE II 2014	07/31/2013	09/30/2015	5,896.82	5,896.36	0.00	0.46	0.01%
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	121,774.22	706.90	10,432.26	7.85%
050815	TITLE III 2015	08/15/2014	09/30/2016	6,392.37	2,287.44	0.00	4,104.93	64.22%
052571	IDEA 2015	08/06/2014	06/30/2015	439,810.02	426,883.58	0.00	12,926.44	2.94%
054909	TITLE II 2015	08/01/2014	09/30/2016	45,618.97	22,218.67	2,500.00	20,900.30	45.81%
Total Funding Source FEDERAL				\$638,631.56	\$586,603.62	\$3,206.90	\$48,821.04	7.64%
Funding Source - LOCAL								
PHSTEC15	PHS TECH NHSTE15	09/01/2014	06/30/2015	3,650.00	3,650.00	0.00	0.00	0.00%
WELLNESS	WELLNESS PELHAM	07/01/2013	06/30/2015	3,221.55	1,830.14	0.00	1,391.41	43.19%
Total Funding Source LOCAL				\$6,871.55	\$5,480.14	\$0.00	\$1,391.41	20.25%
Total Fund 22 - GRANTS FUNDS				\$645,503.11	\$592,083.76	\$3,206.90	\$50,212.45	7.78%
Report Total				\$645,503.11	\$592,083.76	\$3,206.90	\$50,212.45	7.78%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Aug 5, 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	\$640,948.50	\$0.00	\$359,051.50	35.91%
4300 - ARCHITECT & ENGR SERVICES			\$0	\$1,388,000.00	\$322,000.00	\$1,710,000.00	\$1,379,898.42	\$203,830.20	\$126,271.38	7.38%
4500 - BUILDING ACQUISITION			\$0	\$10,266,000.00	(\$622,000.00)	\$9,644,000.00	\$5,793,651.55	\$4,679,320.31	(\$828,971.86)	(8.60%)
4600 - BUILDING IMPROVEMENT			\$0	\$10,000,000.00	\$300,000.00	\$10,300,000.00	\$3,132.00	\$9,000,000.00	\$1,296,868.00	12.59%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$22,654,000.00	\$0.00	\$22,654,000.00	\$7,817,630.47	\$13,883,150.51	\$953,219.02	4.21%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Aug 5, 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	17,531,967.00	0.00	0.00%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	(5,000.00)	0.00	0.00	0.00	0.00%
R1320	TUITION FROM OTHER LEA'S	40,000	12,973.76	52,973.76	52,973.76	0.00	0.00%
R1340	PRESCHOOL TUITION	0	51,266.00	51,266.00	51,441.00	(175.00)	(0.34%)
R1411	TRANSPORTATION	25,000	3,589.50	28,589.50	28,509.50	80.00	0.28%
R1510	INTEREST INCOME	300	162.51	462.51	462.51	0.00	0.00%
R1900	OTHER LOCAL REVENUE	10,000	369,648.06	379,648.06	414,481.30	(34,833.24)	(9.18%)
R1910	RENTALS	5,000	22,782.50	27,782.50	27,782.50	0.00	0.00%
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	3,361,581.00	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	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	45,243.08	145,243.08	174,759.95	(29,516.87)	(20.32%)
Total 10 - GENERAL FUND		\$25,433,108	\$544,587.60	\$25,977,695.60	\$26,042,140.71	(\$64,445.11)	(0.25%)
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	731,976	(60,552.02)	671,423.98	671,423.98	0.00	0.00%
R1630	SALES: CATERING	10,000	8,965.24	18,965.24	18,965.24	0.00	0.00%
R1900	OTHER LOCAL REVENUE	0	100.66	100.66	100.66	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	(2,941.15)	52,058.85	52,058.85	0.00	0.00%
R4561	FED SCHOOL LUNCH/REGULAR	137,400	(76,861.10)	60,538.90	60,538.90	0.00	0.00%
R4562	FED SCHOOL LUNCH/REDUCED	10,000	8,950.10	18,950.10	18,950.10	0.00	0.00%
R4563	FED SCHOOL LUNCH/FREE	25,000	46,201.14	71,201.14	71,201.14	0.00	0.00%
R4564	FED SCHOOL MILK/FREE	0	10.58	10.58	10.58	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	100	398.68	498.68	498.68	0.00	0.00%
R4566	FED SCHOOL BREAK/REDUCED	0	151.80	151.80	151.80	0.00	0.00%
R4567	FED SCHOOL BREAK/FREE	500	1,091.38	1,591.38	1,591.38	0.00	0.00%
Total 21 - FOOD SERVICE FUND		\$978,976	(\$71,936.28)	\$907,039.72	\$907,039.72	\$0.00	0.00%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Aug 5, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	9,801.55	9,801.55	9,801.55	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	(104,106.36)	625,893.64	625,893.64	0.00	0.00%
Total 22 - GRANTS FUNDS		\$730,000	(\$94,304.81)	\$635,695.19	\$635,695.19	\$0.00	0.00%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	47,550.84	47,550.84	47,550.84	0.00	0.00%
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	\$50,954.96	\$22,704,954.96	\$22,704,954.96	\$0.00	0.00%