



## Memorandum

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**Date:** June 12, 2014

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

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

**From:** Steve Martin, Business Administrator

**Subj:** May 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 covering the period ending May 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 Function
- Revenues by Account

A general fund YTD Actual to Budget Detail Report is distributed under separate cover.

### Finance

We received some excellent news from the NH Municipal Bond Bank on the high school project bond sale. The twenty-year bond sale came in at a true interest cost of 3.1997% after the application of \$1,909,000 in premium payments reduced the amount issued to \$20,745,000. The FY15 interest payment will be \$539,526, \$57,974 less than budgeted.

We completed several adjustments to the data converted from Budget Sense to eFinancePLUS and finalized the FY 2015 budget entries into eFinancePLUS which required moving budgets from previously used accounts in Budget Sense to the new accounts in eFinancePLUS.

The FY 2016 budget development guidelines and draft calendar were distributed and discussed with the leadership team. Included in the guidelines was further guidance on the appropriate object accounts to use for various expenditures. Some of these clarifications on appropriate charging will require budget transfers during FY 2015 to move budgets from the previously used object account to the correct object accounts.

Our escrow account for the SAU/classroom modular building lease was established with SunTrust Bank as the escrow agent. All project expenses are being paid out of the escrow account.

The treasurer and I met with Citizen's Bank to review a number of new service needs. We will be upgrading our online services account to allow payroll and accounts payable ACH files to be uploaded from any PC using RSA technology. This is needed given the internet access problems we are facing. We are implementing further protections to our account including ACH debit blocking. The treasurer is also setting up a new account for the proceeds from the PHS bond sale.

### FY14 Forecast

We have completed our detailed forecast of our rest-of-year spending and based on that forecast I am projecting a significant year-end fund balance in the vicinity of \$1.0 million. Key contributors to this projected fund balance include:

- \$124,027 budget underspend from the RSA 198:20 9(b) hearing budget adjustment for the LGC 2010 Payment Holiday
- \$113,872 underspend from the FY13 budget carryover in the PHS HVAC/sprinkler special warrant article
- \$175,000 projected underspend in salaries
- \$480,000 projected underspend in benefits (excluding the LGC holiday payment)
- \$340,000 in projected unanticipated revenues
- The remaining operating budget is overspent (excluding salaries and benefits, SPED's budget is overspent by approximately \$214,000)

We do not have a high degree of confidence in the forecasted numbers in the area of salaries and benefits, which combined are projected to be underspent by \$655,000 versus an actual 2013 underspend of \$166,000. This uncertainty is due to our lack of knowledge of prior year spending patterns. We are aware that the district has a significant amount on unencumbered June salary payments under the PEA CBA and have estimated how much of those payments remain to be paid. The projected underspend in benefits is higher than I would expect. Our basis of uncertainty is not knowing the basis of the original budgeting of these accounts.

### Technology

May was a difficult month for our technology infrastructure. On May 5<sup>th</sup> we lost the air conditioning to the PES computer room which forced the shut-down of the entire network for most of the day while the facilities team restored the air conditioning to the room.

Then, after several months of deteriorating internet connection speed problems we started to see increased slowness as well as intermittent loss of internet connectivity, some connectivity losses were several hours in length. Using district staff and outside consultants we identified the primary problem as a hardware limitation of the Comcast Netgear cable modem. There is a non-published limitation on the number of supported connections to the internet.

On June 4<sup>th</sup> we disabled the PSD-Open Wi-Fi network to reduce the total connection/sessions and this had an immediate improvement in the performance of our internet connections.

Unfortunately the resolution of this issue is not a quick fix. We need to replace our current Comcast Business Class service with a better enterprise class internet connection. We will be contracting with an outside consultant to perform a network audit to help us make sure we have no other network issues

contributing to this problem and to help us identify our long term requirements. We will solicit multiple proposals for replacing our Comcast Business Class service. However, with twenty-one months remaining on our current Comcast contract, we will have to seriously consider Comcast's Metro-Ethernet service in order to avoid buying out the current contract. Another option to be considered is to keep the SAU on the current Comcast Business infrastructure and move the schools to a new Ethernet-based service.

### Facilities

As a result of the air conditioning failure at the PES computer server room we have installed a new monitoring system for the server room with sensors and relay equipment to monitor our AC equipment and that will inform us via e-mail if temperatures go out of the specified range that has been set.

### Food Service

As we approach the end of the school year we are analyzing our current year operations.

The breakfast program is seeing steady growth. It has grown from 139 meals in January to 267 meals in May.

Our hot lunch program district-wide has averaged 1,182 meals per day. The school breakdowns are as follows:

- PES: 10,162 lunch count to date (daily average of 535 at PES and 87 at St. Pats)
- PMS: 5,948 lunch count to date (daily average of 313)
- PHS: 4,738 lunch count to date (daily average of 249)

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 May 2014**

<b>GENERAL FUND REVENUES AND CREDITS</b>		<b>Sub Totals</b>	<b>Totals</b>
2013 UNASSIGNED FUND BALANCE	\$ 232,060.31		
2013 RESERVE FOR ENCUMBRANCES	\$ 1,287,859.66	\$ 1,519,919.97	
REVENUE RECEIVED	\$ 20,686,431.25		
ANTICIPATED REVENUE	\$ 5,240,326.73	\$ 25,926,757.98	
<b>TOTAL REVENUE AND CREDITS</b>			<b>\$ 27,446,677.95</b>

<b>APPROPRIATIONS/BUDGET ADJUSTMENTS</b>			
TOTAL BUDGET APPROPRIATIONS (MS-22)			<b>\$ 27,390,982.00</b>
Transfer to Food Service (Fund 400)	\$ (926,504.00)		
Transfer to Other Special Revenue (Fund 200)	\$ (606,566.00)	\$ (1,533,070.00)	
<b>TOTAL GENERAL FUND BUDGET APPROPRIATIONS</b>			<b>\$ 25,857,912.00</b>
<b>ADJUSTMENTS TO GENERAL FUND BUDGET</b>			
2013 Reserve for Encumbrances	\$ 1,287,859.66		
PSB Accepted Revenues RSA 198:20 (b)	\$ 374,027.04	\$ 1,661,886.70	
<b>ADJUSTED GENERAL FUND OPERATING BUDGET</b>			<b>\$ 27,519,798.70</b>

<b>EXPENSES</b>			
Expended Year-to-Date	\$ (22,122,086.50)		
Encumbered Balance	\$ (3,446,130.80)		
<b>TOTAL YTD SPENT AND ENCUMBERED</b>		<b>\$ (25,568,217.30)</b>	
<b>AVAILABLE BUDGET</b>			<b>\$ 1,951,581.40</b>
<b>FORECASTED ROY EXPENDITURES</b>			<b>\$ 820,810.00</b>

<b>GENERAL FUND BALANCE</b>			
FORECASTED GENERAL FUND REVENUES	\$ 25,926,757.98		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,519,919.97		
<b>AVAILABLE GENERAL FUND REVENUES &amp; CREDITS</b>		<b>\$ 27,446,677.95</b>	
<b>FORECASTED GENERAL FUND EXPENDITURES</b>		<b>\$ 26,389,027.30</b>	
<b>ANTICIPATED YEAR END GENERAL FUND BALANCE</b>			<b>\$ 1,057,650.65</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Function Account Totals Through May 30, 2014**

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			\$6,747,680	\$2,777,968.97	\$13,568.06	\$9,539,217.03	\$7,912,897.29	\$1,473,817.06	\$152,502.68	1.60%
1210 - SPECIAL EDUCATION PRGMS			\$3,041,125	\$704,544.64	\$19,141.87	\$3,764,811.51	\$3,372,306.69	\$638,317.57	(\$245,812.75)	(6.53%)
1260 - BILINGUAL PROGRAMS			\$73,599	\$10,733.87	\$16.84	\$84,349.71	\$72,324.31	\$10,505.65	\$1,519.75	1.80%
1280 - EXTENDED SCHOOL YEAR			\$95,750	\$17,805.05	\$0.00	\$113,555.05	\$130,555.09	\$0.00	(\$17,000.04)	(14.97%)
1301 - VOCATIONAL EDUCATION PRGM			\$52,000	\$0.00	\$0.00	\$52,000.00	\$40,193.61	\$27,667.26	(\$15,860.87)	(30.50%)
1410 - CO-CURRICULAR ACTIVITIES			\$246,013	(\$147,729.97)	\$7,748.13	\$106,031.16	\$102,119.42	\$4,229.56	(\$317.82)	(0.30%)
1420 - ATHLETIC ACTIVITIES			\$190,192	\$215,890.73	\$2,681.35	\$408,764.08	\$351,736.69	\$36,843.41	\$20,183.98	4.94%
1490 - OTHER STUDENT ACTIVITIES			\$54,145	\$12,511.89	\$0.11	\$66,657.00	\$61,552.89	\$4,938.23	\$165.88	0.25%
2120 - GUIDANCE SERVICES			\$484,518	\$265,852.00	\$916.18	\$751,286.18	\$693,142.03	\$104,534.80	(\$46,390.65)	(6.17%)
2134 - NURSE SERVICES			\$233,270	\$118,478.49	\$1,435.44	\$353,183.93	\$295,725.17	\$52,599.46	\$4,859.30	1.38%
2140 - PSYCHOLOGICAL SERVICES			\$354,131	(\$79,292.68)	(\$1,250.69)	\$273,587.63	\$252,810.86	\$16,948.50	\$3,828.27	1.40%
2150 - SPEECH SERVICES			\$213,917	\$162,644.41	\$10,687.19	\$387,248.60	\$354,220.55	\$42,240.26	(\$9,212.21)	(2.38%)
2162 - PT SERVICES			\$64,486	\$0.00	\$0.00	\$64,486.00	\$59,160.13	\$6,296.46	(\$970.59)	(1.51%)
2163 - OT SERVICES			\$165,118	\$66,216.27	\$1,592.69	\$232,926.96	\$205,056.25	\$34,236.44	(\$6,365.73)	(2.73%)
2190 - OTHER PUPIL SERVICES			\$3,500	(\$606.79)	(\$983.21)	\$1,910.00	\$910.00	\$0.00	\$1,000.00	52.36%
2210 - IMPROVEMENT- INSTRUCTION			\$148,632	\$129,521.14	\$3.48	\$278,156.62	\$172,764.93	\$9,776.27	\$95,615.42	34.37%
2213 - INSTRUCTION STAFF TRAIN'G			\$176,500	(\$65,500.00)	\$0.00	\$111,000.00	\$76,880.32	\$15,087.65	\$19,032.03	17.15%
2222 - LIBRARY SERVICES			\$130,078	\$28,910.90	(\$914.18)	\$158,074.72	\$151,033.36	\$32,948.08	(\$25,906.72)	(16.39%)
2225 - COMPUTER TECHNOLOGY			\$56,375	\$321,539.05	(\$18,566.69)	\$359,347.36	\$300,320.15	\$32,907.60	\$26,119.61	7.27%
2311 - SCHOOL BOARD SERVICES			\$22,300	\$2,967.20	\$295.29	\$25,562.49	\$22,298.29	\$4,723.44	(\$1,459.24)	(5.71%)
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	\$6,270.54	\$0.00	\$611.96	8.89%
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	\$23,239.15	\$0.00	\$3,760.85	13.93%
2318 - LEGAL SERVICES			\$54,950	\$0.00	\$0.00	\$54,950.00	\$47,272.22	\$16,115.58	(\$8,437.80)	(15.36%)
2321 - SUPERINTENDENT SERVICES			\$220,043	\$59,032.71	(\$234.78)	\$278,840.93	\$310,311.55	\$20,548.77	(\$52,019.39)	(18.66%)
2332 - SPECIAL SERVICES ADMIN			\$148,080	\$54,309.01	\$22.90	\$202,411.91	\$179,575.48	\$15,309.96	\$7,526.47	3.72%
2410 - SCHOOL ADMINISTRATION			\$863,159	\$273,612.87	(\$5,601.29)	\$1,131,170.58	\$1,059,493.76	\$80,229.20	(\$8,552.38)	(0.76%)
2490 - OTHER SUPPORT SERVICES			\$45,522	\$9,658.61	(\$127.36)	\$55,053.25	\$38,528.43	\$13,606.64	\$2,918.18	5.30%
2510 - BUSINESS/FINANCE SERVICES			\$233,051	\$213,354.23	\$25,203.17	\$471,608.40	\$399,425.23	\$60,023.56	\$12,159.61	2.58%
2610 - SUPERVISION FACILITY OPER			\$86,454	\$50,507.53	\$207.63	\$137,169.16	\$141,750.82	\$10,072.77	(\$14,654.43)	(10.68%)
2620 - BUILDING SERVICES			\$1,861,930	\$19,551.34	(\$2,066.59)	\$1,879,414.75	\$1,712,329.43	\$94,674.34	\$72,410.98	3.85%

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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	\$3,558.40	\$140,953.15	\$107,616.53	\$0.00	\$33,336.62	23.65%
2640 - NON-INSTRUCTIONAL EQUIP			\$0	\$52,562.43	\$4,122.55	\$56,684.98	\$33,215.74	\$25,355.85	(\$1,886.61)	(3.33%)
2721 - TRANSPORTATION (REGULAR)			\$940,018	\$0.00	\$110.00	\$940,128.00	\$831,239.95	\$176,864.07	(\$67,976.02)	(7.23%)
2722 - TRANSPORTATION(SPECIAL)			\$580,000	\$0.00	\$0.00	\$580,000.00	\$392,092.00	\$186,658.00	\$1,250.00	0.22%
2723 - TRANSPORTATION (VOC ED)			\$215,000	(\$64,000.00)	\$0.00	\$151,000.00	\$126,853.48	\$42,094.52	(\$17,948.00)	(11.89%)
2724 - TRANSPORTATION (ATHLETIC)			\$54,000	\$19,000.00	\$5,645.00	\$78,645.00	\$56,235.49	\$7,923.16	\$14,486.35	18.42%
2725 - TRANSPORTATION (FT/COCUR)			\$0	\$45,527.00	\$440.00	\$45,967.00	\$717.04	\$460.00	\$44,789.96	97.44%
2830 - HR STAFF SERVICES			\$67,000	\$35,273.79	\$4.25	\$102,278.04	\$101,418.62	\$8,425.32	(\$7,565.90)	(7.40%)
2840 - TECHNOLOGY SERVICES			\$651,905	(\$113,241.84)	\$22,144.97	\$560,808.13	\$415,514.14	\$57,299.26	\$87,994.73	15.69%
2900 - BENEFITS & FIXED CHARGES			\$6,778,007	(\$4,894,710.34)	(\$89,838.96)	\$1,793,457.70	\$127,524.42	\$22,868.69	\$1,643,064.59	91.61%
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	\$50,740.30	\$936.60	\$23,323.10	31.10%
4500 - BUILDING ACQUISITION			\$196,273	\$114,324.22	\$0.00	\$310,597.22	\$249,325.57	\$44,635.59	\$16,636.06	5.36%
4600 - BUILDING IMPROVEMENT			\$176,850	\$1,011,802.21	\$0.00	\$1,188,652.21	\$990,254.44	\$13,411.22	\$184,986.55	15.56%
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%
<b>Total 10 - GENERAL FUND</b>			<b>\$25,857,912</b>	<b>\$1,661,886.70</b>	<b>\$0.00</b>	<b>\$27,519,798.70</b>	<b>\$22,122,086.50</b>	<b>\$3,446,130.80</b>	<b>\$1,951,581.40</b>	<b>7.09%</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Object Account Totals Through May 30, 2014**

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	11,073,116	68,921.48	0.00	11,142,037.48	9,106,071.66	1,762,167.42	273,798.40	2.46%
113	TUTOR SALARIES	0	0.00	0.00	0.00	15,778.24	9,786.85	(25,565.09)	0.00%
114	INSTRUC. ASST. SALARIES	1,689,683	1,838.20	0.00	1,691,521.20	1,293,107.18	182,646.56	215,767.46	12.76%
120	DAILY SUBSTITUTE SALARIES	143,480	0.00	0.00	143,480.00	107,262.34	0.00	36,217.66	25.24%
121	LONG TERM SUB SALARIES	95,653	0.00	0.00	95,653.00	111,220.14	25,070.42	(40,637.56)	(42.48%)
130	OVERTIME SALARIES	0	0.00	0.00	0.00	31,154.40	0.00	(31,154.40)	0.00%
211	HEALTH INSURANCE	3,339,128	236,019.33	(25,000.00)	3,550,147.33	2,923,411.35	68,345.79	558,390.19	15.73%
212	DENTAL INSURANCE	275,657	167.60	0.00	275,824.60	156,789.66	4,384.99	114,649.95	41.57%
213	LIFE INSURANCE	61,792	(3,103.00)	0.00	58,689.00	40,776.30	470.77	17,441.93	29.72%
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	797,403.52	150,212.87	103,742.94	9.87%
231	NON-TEACHER RETIREMENT	247,301	4,253.33	0.00	251,554.33	145,130.00	11,950.41	94,473.92	37.56%
232	TEACHER RETIREMENT	1,405,369	1,691.93	0.00	1,407,060.93	990,677.69	214,779.77	201,603.47	14.33%
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	32,794.36	0.00	22,966.64	41.19%
271	WORKSHOPS PESPA	0	9,000.00	0.00	9,000.00	7,428.75	740.25	831.00	9.23%
273	WORKSHOPS PEA	0	23,000.00	0.00	23,000.00	13,959.57	2,209.00	6,831.43	29.70%
274	COURSE REIMBURSEMENT PEA	69,000	(10,000.00)	0.00	59,000.00	48,341.00	10,389.00	270.00	0.46%
275	WORKSHOPS NON-UNION	36,000	(8,652.68)	(4,410.77)	22,936.55	8,125.77	1,363.00	13,447.78	58.63%
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	2,635.25	325.00	(2,960.25)	0.00%
291	TSA MATCH CONTRIBUTION	45,750	(15,750.00)	0.00	30,000.00	0.00	0.00	30,000.00	100.00%
320	IN-DIST PROF DEVELOPMENT	27,000	(19,007.97)	(288.21)	7,703.82	5,170.72	250.00	2,283.10	29.64%
321	PROFESSIONAL EDU SERVICES	2,605	148,153.68	0.00	150,758.68	160,044.55	11,522.47	(20,808.34)	(13.80%)
330	PROFESSIONAL SERVICES	354,896	(82,657.74)	(5,645.00)	266,593.26	265,257.06	31,301.39	(29,965.19)	(11.24%)
331	AUDIT SERVICES	0	27,000.00	0.00	27,000.00	23,239.15	0.00	3,760.85	13.93%
332	TUTOR SERVICES	0	0.00	0.00	0.00	356.32	2,242.75	(2,599.07)	0.00%
335	LEGAL SERVICES	54,950	0.00	0.00	54,950.00	71,370.76	31,452.88	(47,873.64)	(87.12%)
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	18,333.34	0.00	9,166.66	33.33%
411	UTILITIES-WATER	40,995	0.00	0.00	40,995.00	25,217.00	2,999.24	12,778.76	31.17%
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	26,545.03	3,011.88	16,450.99	35.76%
430	REPAIRS & MAINTENANCE	502,757	(208,149.76)	(6,522.18)	288,085.06	210,908.39	24,126.92	53,049.75	18.41%
432	BOILER REPAIR & MAINT	18,000	5,059.90	(500.00)	22,559.90	16,972.02	4,500.00	1,087.88	4.82%
433	CONTRACTED REPAIR & MAINT	0	129,586.85	1,122.55	130,709.40	104,701.81	0.00	26,007.59	19.90%
441	RENTAL/LEASE BUILDINGS	217,400	(97,268.00)	0.00	120,132.00	66,771.53	34,626.59	18,733.88	15.59%
442	RENTAL/LEASE EQUIPMENT	0	200.00	0.00	200.00	200.00	0.00	0.00	0.00%

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**Object Account Totals Through May 30, 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	6,388.63	18,398.39	212.98	0.85%
450	CONSTRUCTION SERVICES	373,123	1,109,070.21	0.00	1,482,193.21	1,272,163.26	23,728.22	186,301.73	12.57%
519	TRANSPORTATION	1,687,188	527.00	6,195.00	1,693,910.00	1,275,112.01	404,125.68	14,672.31	0.87%
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	66,228.80	5,067.98	(66,296.78)	(1,325.94%)
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)	(500.00)	15,611.48	9,759.23	1,752.01	4,100.24	26.26%
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	40,193.61	27,667.26	(6,970.87)	(11.45%)
564	TUITION TO PRIVATE SCHOOL	490,000	160,000.00	0.00	650,000.00	590,694.24	169,750.65	(110,444.89)	(16.99%)
569	TUITION RESIDENTIAL	76,045	0.00	0.00	76,045.00	80,446.36	28,942.01	(33,343.37)	(43.85%)
580	TRAVEL & MILEAGE	80,450	(55,255.00)	1,613.77	26,808.77	15,356.49	1,156.84	10,295.44	38.40%
610	SUPPLIES	407,434	25,689.43	805.09	433,928.52	358,232.95	20,382.67	55,312.90	12.75%
622	UTILITIES - ELECTRIC	263,698	0.00	0.00	263,698.00	220,593.61	5,212.84	37,891.55	14.37%
623	UTILITIES - PROPANE	12,093	0.00	0.00	12,093.00	13,235.91	3,587.32	(4,730.23)	(39.12%)
624	UTILITIES - HEATING OIL	209,859	0.00	0.00	209,859.00	276,446.09	0.00	(66,587.09)	(31.73%)
626	GASOLINE/DIESEL	101,830	0.00	0.00	101,830.00	132,025.95	9,874.07	(40,070.02)	(39.35%)
640	TEXTBOOKS - REPLACEMENT	171,032	(18,387.23)	(10,630.45)	142,014.32	120,609.29	18,375.81	3,029.22	2.13%
641	TEXTBOOKS - ADDITIONAL	0	169.86	0.00	169.86	610.87	0.00	(441.01)	(259.63%)
643	INFORMATION ACCESS FEES	9,583	10,671.04	740.00	20,994.04	18,625.72	140.00	2,228.32	10.61%
644	PUBLICATIONS	19,462	(11,570.27)	(85.12)	7,806.61	7,540.50	70.08	196.03	2.51%
649	TAPES/CD/DVD/AUDIO VISUAL	1,600	2,415.82	(1,053.36)	2,962.46	1,536.86	0.00	1,425.60	48.12%
650	SOFTWARE	135,110	103,906.95	12.45	239,029.40	190,338.64	11,866.20	36,824.56	15.41%
733	FURNITURE-ADDITIONAL	38,790	(31,968.21)	732.20	7,553.99	11,082.22	228.85	(3,757.08)	(49.74%)
734	EQUIPMENT-ADDITIONAL	262,292	132,188.23	(10,943.46)	383,536.77	259,367.30	87,692.42	36,477.05	9.51%
737	FURNITURE-REPLACEMENT	11,674	(7,866.49)	(1,927.59)	1,879.92	39,896.90	0.00	(38,016.98)	(2,022.27%)
738	EQUIPMENT-REPLACEMENT	11,751	78,277.00	29,910.18	119,938.18	47,226.24	4,363.24	68,348.70	56.99%
810	DUES AND FEES	41,500	2,818.00	750.00	45,068.00	52,119.97	3,809.71	(10,861.68)	(24.10%)
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	0.00	146,058.40	7,639.24	7,493.33	130,925.83	89.64%
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%
<b>Total 10 - GENERAL FUND</b>		<b>\$25,857,912</b>	<b>\$1,661,886.70</b>	<b>\$0.00</b>	<b>\$27,519,798.70</b>	<b>\$22,122,086.50</b>	<b>\$3,446,130.80</b>	<b>\$1,951,581.40</b>	<b>7.09%</b>



**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Location Totals Through May 30, 2014**

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			\$12,094,595	(\$4,527,298.04)	(\$59,988.43)	\$7,507,308.53	\$4,872,994.54	\$859,623.01	\$1,774,690.98	23.64%
Total 01 - SCHOOL BOARD			\$114,350	\$1,172.21	\$333.54	\$115,855.75	\$100,540.96	\$20,839.02	(\$5,524.23)	(4.77%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$5,149,393	\$1,997,224.13	\$23,503.47	\$7,170,120.60	\$6,217,777.90	\$956,642.19	(\$4,299.49)	(0.06%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,982,773	\$1,254,461.19	\$735.58	\$4,237,969.77	\$3,639,988.20	\$568,186.78	\$29,794.79	0.70%
Total 33 - PELHAM HIGH SCHOOL			\$4,763,307	\$2,725,655.36	\$10,443.20	\$7,499,405.56	\$6,423,624.57	\$903,804.34	\$171,976.65	2.29%
Total 90 - SAU #28			\$753,494	\$210,671.85	\$24,972.64	\$989,138.49	\$867,160.33	\$137,035.46	(\$15,057.30)	(1.52%)
<b>Total 10 - GENERAL FUND</b>			<b>\$25,857,912</b>	<b>\$1,661,886.70</b>	<b>\$0.00</b>	<b>\$27,519,798.70</b>	<b>\$22,122,086.50</b>	<b>\$3,446,130.80</b>	<b>\$1,951,581.40</b>	<b>7.09%</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Function Account Totals Through May 30, 2014**

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		\$926,504	\$0.00	\$0.00	\$926,504.00	\$727,533.47	\$148,516.83	\$50,453.70	5.45%
	<b>Total 21 - FOOD SERVICE FUND</b>		<b>\$926,504</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$926,504.00</b>	<b>\$727,533.47</b>	<b>\$148,516.83</b>	<b>\$50,453.70</b>	<b>5.45%</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Function Account Totals Through May 30, 2014**

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			\$203,418	(\$51,420.01)	\$0.00	\$151,997.99	\$155,655.91	\$10,012.21	(\$13,670.13)	(8.99%)
1210 - SPECIAL EDUCATION PRGMS			\$403,148	(\$28,484.38)	\$0.00	\$374,663.62	\$288,888.73	\$61,279.79	\$24,495.10	6.54%
1260 - BILINGUAL PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$1,240.07	\$12.96	(\$1,253.03)	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	\$13,235.55	\$3,150.00	\$35,295.05	68.29%
2212 - INSTR/CURRIC DEVELOPMENT			\$0	\$5,700.00	\$0.00	\$5,700.00	\$3,349.00	\$0.00	\$2,351.00	41.25%
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%
<b>Total 22 - GRANTS FUNDS</b>			<b>\$606,566</b>	<b>\$39,183.11</b>	<b>\$0.00</b>	<b>\$645,749.11</b>	<b>\$464,544.06</b>	<b>\$74,454.96</b>	<b>\$106,750.09</b>	<b>16.53%</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Revenue by Object Account Totals Through Jun 2, 2014**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
<b>10 - GENERAL FUND</b>							
R1111	CURRENT TAX APPROPRIATION	17,796,307	0.00	17,796,307.00	12,640,734.00	5,155,573.00	28.97%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	8,000.00	13,000.00	12,089.46	910.54	7.00%
R1320	TUITION FROM OTHER LEA'S	40,000	0.00	40,000.00	31,883.49	8,116.51	20.29%
R1340	PRESCHOOL TUITION	0	0.00	0.00	1,780.00	(1,780.00)	0.00%
R1411	TRANSPORTATION	30,000	8,831.50	38,831.50	38,633.00	198.50	0.51%
R1510	INTEREST INCOME	500	0.00	500.00	222.67	277.33	55.47%
R1900	OTHER LOCAL REVENUE	250,000	134,027.04	384,027.04	305,183.84	78,843.20	20.53%
R1910	RENTALS	0	22,045.66	22,045.66	22,045.66	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	60,000.00	240,000.00	226,991.59	13,008.41	5.42%
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	65,000.00	140,000.00	154,820.76	(14,820.76)	(10.59%)
<b>Total 10 - GENERAL FUND</b>		<b>\$25,613,111</b>	<b>\$313,646.98</b>	<b>\$25,926,757.98</b>	<b>\$20,686,431.25</b>	<b>\$5,240,326.73</b>	<b>20.21%</b>
<b>21 - FOOD SERVICE FUND</b>							
R1611	DAILY SALES	733,504	0.00	733,504.00	573,463.13	160,040.87	21.82%
R1630	SALES: CATERING	10,000	0.00	10,000.00	2,315.91	7,684.09	76.84%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	(230.18)	230.18	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	0.00	55,000.00	0.00	55,000.00	100.00%
R4561	FED SCHOOL LUNCH/REGULAR	117,000	0.00	117,000.00	107,280.53	9,719.47	8.31%
R4562	FED SCHOOL LUNCH/REDUCED	0	0.00	0.00	5,361.07	(5,361.07)	0.00%
R4563	FED SCHOOL LUNCH/FREE	3,000	5,000.00	8,000.00	15,810.28	(7,810.28)	(97.63%)
R4564	FED SCHOOL MILK/FREE	0	7.49	7.49	7.49	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	0	94.08	94.08	94.08	0.00	0.00%
R4566	FED SCHOOL BREAK/REDUCED	0	15.36	15.36	15.36	0.00	0.00%
R4567	FED SCHOOL BREAK/FREE	0	288.97	288.97	288.97	0.00	0.00%
<b>Total 21 - FOOD SERVICE FUND</b>		<b>\$926,504</b>	<b>\$9,261.37</b>	<b>\$935,765.37</b>	<b>\$716,262.11</b>	<b>\$219,503.26</b>	<b>23.46%</b>

**Pelham School District FY2014 Year-To-Date Budget Status Report**  
**Revenue by Object Account Totals Through Jun 2, 2014**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
<b>22 - GRANTS FUNDS</b>							
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	5,803.25	(5,803.25)	0.00%
R4500	FEDERAL GRANT REVENUES	619,307	0.00	619,307.00	421,906.76	197,400.24	31.87%
<b>Total 22 - GRANTS FUNDS</b>		<b>\$619,307</b>	<b>\$0.00</b>	<b>\$619,307.00</b>	<b>\$427,710.01</b>	<b>\$191,596.99</b>	<b>30.94%</b>