



Memorandum

Date: June 11, 2015

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: May 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 the period ending May 31, 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

We have started to prepare for our fiscal year-end activities. End of year payroll processing is complex with both the balloon check as well as all of the payments required for extra work in both the PEA and PESPA CBA's. We are reviewing all open purchase orders to determine their status. Planning for the annual audit has also started.

We completed our first electronic open enrollment process for our staff to choose next year's benefits using our new online software.

The FY 2017 budget development guidelines and a draft calendar were reviewed with the leadership team and distributed to the budget development team. The Board is being asked to approve the budget calendar at their June 17 meeting. We will be budgeting self-funded programs in the 2017 operating budget. A review of current practices has identified that program activities (mostly transportation) that are paid for by parents have been expended out of the student activities accounts. In order to meet the

gross appropriations legal requirements those expenditures will now be budgeted and paid for out of the general fund with the offsetting revenues accounted for in the general fund.

Our newly approved Facility Maintenance Plan was submitted to the NH DOE. This completes the documents they need in order to approve the new high school addition project.

The revised District Safety Plan, approved by the Board on May 20, has been published on the district website. Training of all staff will take place in August.

Work on the transition of responsibilities to new staff in the HR and business operations continued. eFinancePLUS training plans are being finalized for our new HR Director. An offer was accepted by our new Payroll Coordinator. BA responsibility transition will start after July 1.

FY15 Forecast

We are currently estimating a year-end general fund unassigned fund balance of approximately \$1.45 million.

Facilities

We held district-wide facilities staff meeting this month to review the newly approved Facility Maintenance Plan and updated job descriptions with all staff to ensure that everyone knows what is expected of the department. The meeting went well with positive feedback.

Plans are being finalized on the moving of PHS staff into the new addition in August as well as moving our full-year PHS staff into PES for the summer. To date, staff has been provided with 2,000 boxes to pack their items that need to be moved.

The plantings and windscreen at the tennis courts have been installed. The vendor who installed the lights' timing device inspected the timing unit and adjusted the program. Staff will continue to monitor the operation of the lights. Sod at the athletic fields is currently being installed.

We awarded the contract for the replacement PMS emergency generator. Work is expected to start after the last day of school.

We continue to work with BPS and town officials on the high school addition and renovation project.

Technology

Installation of our new fiber-based internet connection is underway with an expected completion date of late June. All district voice services will also be transferred to FairPoint by July 1.

Preparing for the technology fit-up of the new PHS addition continued. We have started to review the networking plans for the renovated PHS building.

We are currently working with NECS to install the new document management software component that runs on our in-district server. Scanning of the archived student CUM records is the initial project to be completed as part of the goal to reduce the number of paper documents. Three scanning stations will be set up in one of the SAU building classrooms. We expect scanning to start during the last week in June.

Food Service

St. Pat's has signed the new contract for next year and NH DOE has approved it. We will continue to operate a satellite food service operation at St. Pat's.

The USDA has come out with the finalized ruling on the National Professional Standards for all Nutrition Employees. These guidelines will require specific professional development for our staff. The District will need to monitor these requirements starting next school year.

Operations continue to go well. May's total meals served were 21,904 with an average daily lunch count of 1,153.

We are currently 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,

Steve

PELHAM SCHOOL DISTRICT MONTHLY FINANCIAL REPORT
Executive Summary for May 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	\$ 25,163,908.43		
ANTICIPATED REVENUE	\$ 777,466.26	\$ 25,941,374.69	
TOTAL REVENUE AND CREDITS			\$ 27,479,130.47

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	\$ (21,518,463.57)		
Encumbered Balance	\$ (3,638,765.65)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (25,157,229.22)	
AVAILABLE BUDGET			\$ 2,172,059.76
FORECASTED ROY EXPENDITURES			\$ 872,060.00

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,941,374.69		
2014 GENERAL FUND BALANCE CREDITS	\$ 1,537,755.78		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,479,130.47	
FORECASTED GENERAL FUND EXPENDITURES		\$ 26,029,289.22	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,449,841.25

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	\$7,646,168.61	\$1,482,892.05	\$939,481.84	9.33%
1210 - SPECIAL EDUCATION PRGMS			\$4,369,240	\$26,306.47	(\$30,602.78)	\$4,364,943.36	\$3,649,333.57	\$527,085.15	\$188,524.64	4.32%
1260 - BILINGUAL PROGRAMS			\$78,738	\$0.00	\$0.00	\$78,738.17	\$42,235.07	\$5,589.17	\$30,913.93	39.26%
1280 - EXTENDED SCHOOL YEAR			\$130,180	\$0.00	\$38,946.31	\$169,126.31	\$157,521.47	\$0.00	\$11,604.84	6.86%
1301 - VOCATIONAL EDUCATION PRGM			\$63,053	\$3,180.00	\$0.00	\$66,233.00	\$26,067.37	\$5,863.03	\$34,302.60	51.79%
1410 - CO-CURRICULAR ACTIVITIES			\$131,811	\$0.00	(\$1,013.00)	\$130,798.28	\$59,418.72	\$52,452.87	\$18,926.69	14.47%
1420 - ATHLETIC ACTIVITIES			\$415,079	\$0.00	\$675.00	\$415,754.25	\$338,558.66	\$39,815.18	\$37,380.41	8.99%
1490 - OTHER STUDENT ACTIVITIES			\$71,002	\$228.76	(\$1,464.73)	\$69,766.53	\$84,367.56	\$6,973.22	(\$21,574.25)	(30.92%)
2120 - GUIDANCE SERVICES			\$817,311	\$483.00	\$11,599.61	\$829,393.47	\$632,914.32	\$198,045.45	(\$1,566.30)	(0.19%)
2134 - NURSE SERVICES			\$365,019	\$0.00	(\$1,379.80)	\$363,638.88	\$303,382.19	\$51,485.58	\$8,771.11	2.41%
2140 - PSYCHOLOGICAL SERVICES			\$317,181	\$0.00	(\$13,077.26)	\$304,103.36	\$193,167.33	\$16,591.69	\$94,344.34	31.02%
2150 - SPEECH SERVICES			\$466,907	\$0.00	\$15,372.00	\$482,278.72	\$321,476.13	\$44,350.77	\$116,451.82	24.15%
2162 - PT SERVICES			\$67,613	\$0.00	\$0.00	\$67,613.00	\$61,770.00	\$4,248.00	\$1,595.00	2.36%
2163 - OT SERVICES			\$231,815	\$0.00	\$2,740.70	\$234,556.07	\$182,062.80	\$39,222.93	\$13,270.34	5.66%
2190 - OTHER PUPIL SERVICES			\$2,500	\$0.00	(\$500.00)	\$2,000.00	\$565.24	\$173.76	\$1,261.00	63.05%
2210 - IMPROVEMENT- INSTRUCTION			\$291,204	\$698.25	\$9,747.20	\$301,649.45	\$169,976.06	\$16,407.04	\$115,266.35	38.21%
2212 - INSTR/CURRIC DEVELOPMENT			\$18,000	\$0.00	\$0.00	\$18,000.00	\$17,080.66	\$0.00	\$919.34	5.11%
2213 - INSTRUCTION STAFF TRAIN'G			\$118,000	\$1,589.00	\$11,500.00	\$131,089.00	\$77,455.92	\$10,337.00	\$43,296.08	33.03%
2222 - LIBRARY SERVICES			\$170,117	\$0.00	\$108,582.71	\$278,699.53	\$250,709.00	\$50,415.23	(\$22,424.70)	(8.05%)
2225 - COMPUTER TECHNOLOGY			\$377,132	\$0.00	\$14,172.48	\$391,304.11	\$277,798.77	\$110,405.35	\$3,099.99	0.79%
2311 - SCHOOL BOARD SERVICES			\$22,678	\$0.00	\$0.00	\$22,678.00	\$21,551.46	\$861.20	\$265.34	1.17%
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	\$6,283.95	\$0.00	\$399.05	5.97%
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	\$19,249.93	\$25.00	\$31,482.07	62.03%
2321 - SUPERINTENDENT SERVICES			\$449,685	\$2,174.76	(\$37,755.00)	\$414,104.37	\$288,428.34	\$27,362.29	\$98,313.74	23.74%
2332 - SPECIAL SERVICES ADMIN			\$228,565	\$321.08	\$5,526.49	\$234,412.40	\$184,957.13	\$28,831.66	\$20,623.61	8.80%
2410 - SCHOOL ADMINISTRATION			\$1,217,006	\$0.00	(\$6,288.20)	\$1,210,717.33	\$1,113,015.71	\$98,461.49	(\$759.87)	(0.06%)
2490 - OTHER SUPPORT SERVICES			\$53,505	\$0.00	\$925.00	\$54,430.00	\$39,737.09	\$12,472.94	\$2,219.97	4.08%
2510 - BUSINESS/FINANCE SERVICES			\$450,997	\$29,897.10	\$3,381.75	\$484,276.07	\$359,868.64	\$52,169.94	\$72,237.49	14.92%
2610 - SUPERVISION FACILITY OPER			\$146,116	\$0.00	(\$4,848.00)	\$141,268.01	\$131,768.33	\$12,392.40	(\$2,892.72)	(2.05%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	(\$70,031.36)	\$1,675,634.91	\$1,586,262.41	\$94,432.22	(\$5,059.72)	(0.30%)
2630		GROUNDS SERVICES	\$132,000	\$0.00	\$26,586.58	\$158,586.58	\$111,402.87	\$29,525.26	\$17,658.45	11.13%
2640		NON-INSTRUCTIONAL EQUIP	\$95,300	\$17,880.00	\$51,943.08	\$165,123.08	\$86,740.21	\$52,192.50	\$26,190.37	15.86%
2660		EMERGENCY MANAGEMENT	\$0	\$0.00	\$1,564.20	\$1,564.20	\$1,564.20	\$0.00	\$0.00	0.00%
2721		TRANSPORTATION (REGULAR)	\$1,036,690	\$0.00	(\$1,805.00)	\$1,034,885.00	\$790,678.05	\$227,726.42	\$16,480.53	1.59%
2722		TRANSPORTATION(SPECIAL)	\$588,000	\$0.00	(\$16,863.36)	\$571,136.64	\$362,525.69	\$87,394.18	\$121,216.77	21.22%
2723		TRANSPORTATION (VOC ED)	\$127,567	\$0.00	\$0.00	\$127,567.00	\$109,002.83	\$33,769.94	(\$15,205.77)	(11.92%)
2724		TRANSPORTATION (ATHLETIC)	\$82,509	\$0.00	\$0.00	\$82,509.00	\$63,724.08	\$11,216.22	\$7,568.70	9.17%
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	\$137,936.96	\$17,109.84	(\$31,913.80)	(25.92%)
2840		TECHNOLOGY SERVICES	\$480,455	\$29,901.34	(\$5,414.23)	\$504,942.60	\$406,305.61	\$118,926.56	(\$20,289.57)	(4.02%)
2900		BENEFITS & FIXED CHARGES	(\$503)	\$371,948.17	\$0.00	\$371,445.14	\$219,524.19	\$5,431.32	\$146,489.63	39.44%
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	\$7,298.80	\$0.00	0.00%
5110		DEBT SERVICES - PRINCIPLE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5120		DEBT SERVICES - INTEREST	\$597,500	\$0.00	\$0.00	\$597,500.00	\$539,526.00	\$0.00	\$57,974.00	9.70%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$7,503.11	\$0.00	(\$7,503.11)	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	\$21,518,463.57	\$3,638,765.65	\$2,172,059.90	7.95%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Jun 1, 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	9,000,662.07	1,852,004.94	380,758.13	3.39%
113	TUTOR SALARIES	20,922	0.00	72,355.23	93,277.22	38,770.29	4,204.26	50,302.67	53.93%
114	INSTRUC. ASST. SALARIES	1,841,286	0.00	(90,456.23)	1,750,829.99	1,308,308.48	147,125.42	295,396.09	16.87%
120	DAILY SUBSTITUTE SALARIES	148,536	0.00	0.00	148,536.00	114,634.17	0.00	33,901.83	22.82%
121	LONG TERM SUB SALARIES	94,891	0.00	165.00	95,056.00	103,546.29	85,962.89	(94,453.18)	(99.37%)
130	OVERTIME SALARIES	30,897	0.00	0.00	30,896.90	23,281.38	0.00	7,615.52	24.65%
211	HEALTH INSURANCE	3,310,939	366,566.85	(1,025.00)	3,676,480.39	2,709,460.51	60,433.87	906,586.01	24.66%
212	DENTAL INSURANCE	214,091	0.00	0.00	214,091.00	175,862.22	3,806.20	34,422.58	16.08%
213	LIFE INSURANCE	19,734	0.00	0.00	19,733.92	23,143.58	4,073.12	(7,482.78)	(37.92%)
214	DISABILITY INSURANCE	28,404	0.00	0.00	28,404.00	32,665.78	7,134.41	(11,396.19)	(40.12%)
220	SOCIAL SECURITY	1,042,466	0.00	12.62	1,042,478.90	798,224.71	158,141.80	86,112.39	8.26%
231	NON-TEACHER RETIREMENT	173,131	0.00	0.00	173,130.97	146,723.18	16,505.65	9,902.14	5.72%
232	TEACHER RETIREMENT	1,344,893	5,381.32	0.00	1,350,273.90	1,029,149.83	241,523.34	79,600.73	5.90%
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	66,006.47	0.00	11,873.51	15.25%
271	WORKSHOPS PESPA	12,000	0.00	(9,172.50)	2,827.50	1,099.00	67.00	1,661.50	58.76%
272	COURSE REIMBURSE PESPA	0	0.00	9,172.50	9,172.50	9,022.50	0.00	150.00	1.64%
273	WORKSHOPS PEA	22,000	20.00	0.00	22,020.00	12,785.49	2,164.00	7,070.51	32.11%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	46,364.00	5,260.00	7,376.00	12.50%
275	WORKSHOPS NON-UNION	31,749	150.00	1,778.83	33,677.83	31,142.68	1,391.81	1,143.34	3.39%
276	COURSE REIMBURS NON-UNION	26,800	1,569.00	0.00	28,369.00	4,036.98	2,816.00	21,516.02	75.84%
280	NEW HIRE EXPENSES	3,000	0.00	0.00	3,000.00	2,603.45	549.50	(152.95)	(5.10%)
291	TSA MATCH CONTRIBUTION	43,300	0.00	0.00	43,300.00	41,362.98	0.00	1,937.02	4.47%
320	IN-DIST PROF DEVELOPMENT	3,000	0.00	950.00	3,950.00	564.75	275.64	3,109.61	78.72%
321	PROFESSIONAL EDU SERVICES	132,600	0.00	(124,008.00)	8,592.00	3,558.94	0.56	5,032.50	58.57%
325	TESTING PROTOCOLS	0	0.00	2,217.10	2,217.10	1,997.10	220.00	0.00	0.00%
330	PROFESSIONAL SERVICES	197,014	15,372.69	47,360.99	259,747.68	185,978.45	23,175.29	50,593.94	19.48%
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	10,380.61	5,639.75	6,527.50	28.95%
335	LEGAL SERVICES	70,757	17,000.00	0.00	87,757.00	52,898.55	10,025.00	24,833.45	28.30%
338	GAME OFFICIALS	42,535	0.00	(5,100.00)	37,435.00	34,824.50	0.00	2,610.50	6.97%
339	ATHLETIC TRAINER SERVICES	27,500	0.00	0.00	27,500.00	18,333.34	0.00	9,166.66	33.33%
411	UTILITIES-WATER	34,654	1,541.76	0.00	36,195.76	24,468.83	3,005.54	8,721.39	24.10%
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	170.44	36,296.44	26,453.48	7,754.68	2,088.28	5.75%
430	REPAIRS & MAINTENANCE	241,583	380.00	(144,669.62)	97,293.49	85,314.80	3,874.88	8,103.81	8.33%
432	BOILER REPAIR & MAINT	13,000	0.00	(4,912.50)	8,087.50	8,087.50	0.00	0.00	0.00%
433	CONTRACTED REPAIR & MAINT	138,000	0.00	101,077.94	239,077.94	224,567.41	30,894.82	(16,384.29)	(6.85%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Jun 1, 2015

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
441	RENTAL/LEASE BUILDINGS	356,374	0.00	(13,790.00)	342,584.00	343,221.67	95.00	(732.67)	(0.21%)
442	RENTAL/LEASE EQUIPMENT	6,500	0.00	995.00	7,495.00	4,209.62	2,272.88	1,012.50	13.51%
446	RENTAL/LEASE SOFTWARE	72,015	12,862.89	50,243.75	135,121.64	74,626.09	27,065.35	33,430.20	24.74%
450	CONSTRUCTION SERVICES	0	7,298.80	58,812.00	66,110.80	0.00	66,110.80	0.00	0.00%
519	TRANSPORTATION	1,692,916	0.00	(15,123.36)	1,677,792.64	1,231,035.04	360,081.76	86,675.84	5.17%
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	42,591.06	8,339.19	(5,113.10)	(11.16%)
532	DATA COMMUNICATIONS	45,000	0.00	(39,910.00)	5,090.00	8,671.13	1,372.27	(4,953.40)	(97.32%)
534	POSTAGE/GENERAL EXPENSES	15,586	1,470.01	(470.40)	16,585.61	13,033.11	1,823.64	1,728.86	10.42%
540	ADVERTISING	8,500	0.00	0.00	8,500.00	4,194.94	475.00	3,830.06	45.06%
550	PRINTING	3,600	0.00	0.00	3,600.00	1,279.95	140.00	2,180.05	60.56%
561	TUITION TO OTHER LEAS	63,053	3,180.00	0.00	66,233.00	26,067.37	5,863.03	34,302.60	51.79%
564	TUITION TO PRIVATE SCHOOL	1,026,665	575.00	(56,388.54)	970,851.46	714,873.64	112,732.79	143,245.03	14.75%
569	TUITION RESIDENTIAL	66,800	7,974.20	39,524.31	114,298.51	325,198.58	46,529.85	(257,429.92)	(225.23%)
580	TRAVEL & MILEAGE	40,190	10.08	(475.86)	39,724.22	24,941.45	2,453.85	12,328.92	31.04%
610	SUPPLIES	404,078	2,125.68	66,101.43	472,304.97	373,576.13	66,117.62	32,611.22	6.90%
622	UTILITIES - ELECTRIC	236,000	0.00	0.00	236,000.00	251,749.28	200.00	(15,949.28)	(6.76%)
623	UTILITIES - PROPANE	14,315	13.11	0.00	14,328.11	15,891.97	501.64	(2,065.50)	(14.42%)
624	UTILITIES - HEATING OIL	241,238	0.00	0.00	241,238.00	240,461.26	100.00	676.74	0.28%
626	GASOLINE/DIESEL	143,000	0.00	(3,300.00)	139,700.00	96,127.23	25.00	43,547.77	31.17%
640	TEXTBOOKS - REPLACEMENT	156,415	451.26	(25,548.90)	131,316.89	109,240.45	19,748.64	2,327.80	1.77%
641	TEXTBOOKS - ADDITIONAL	570	483.00	7,908.61	8,961.61	7,328.62	1,449.40	183.59	2.05%
643	INFORMATION ACCESS FEES	5,700	0.00	19,209.45	24,909.45	22,594.88	309.00	2,005.57	8.05%
644	PUBLICATIONS	23,797	698.25	(10,977.65)	13,517.60	6,838.36	783.45	5,895.79	43.62%
649	TAPES/CD/DVD/AUDIO VISUAL	9,447	0.00	(6,453.80)	2,993.20	1,452.08	1,277.55	263.57	8.81%
650	SOFTWARE	188,841	1,119.85	(94,022.25)	95,938.60	51,712.66	43,827.34	398.60	0.42%
733	FURNITURE-ADDITIONAL	8,684	0.00	(5,220.62)	3,463.38	2,743.06	10,950.00	(10,229.68)	(295.37%)
734	EQUIPMENT-ADDITIONAL	381,247	32,370.43	(22,074.38)	391,543.05	218,687.16	146,436.26	26,419.63	6.75%
737	FURNITURE-REPLACEMENT	6,325	0.00	40,320.50	46,645.50	1,950.97	7,713.22	36,981.31	79.28%
738	EQUIPMENT-REPLACEMENT	33,501	13,012.20	42,343.38	88,856.58	75,389.26	17,611.80	(4,144.48)	(4.66%)
810	DUES AND FEES	49,835	0.00	9,530.00	59,365.00	58,341.25	1,474.00	(450.25)	(0.76%)
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	5,363.00	24,066.24	19,116.52	6,854.95	(1,905.23)	(7.92%)
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	\$21,518,463.57	\$3,638,765.65	\$2,172,059.90	7.95%

Pelham School District FY2015 Year-To-Date Budget Status Report
Location Totals Through Jun 1, 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	\$424,578.28	\$8,278,126.90	\$5,656,804.06	\$921,602.26	\$1,699,720.58	20.53%
Total 01 - SCHOOL BOARD			\$106,548	\$0.00	\$0.00	\$106,548.00	\$69,195.46	\$886.20	\$36,466.34	34.23%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$7,059,088	\$5,570.06	(\$379,249.61)	\$6,685,408.50	\$5,530,537.40	\$881,977.01	\$272,894.09	4.08%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,573,479	\$18,449.61	(\$60,606.84)	\$4,531,322.23	\$3,735,052.34	\$691,448.45	\$104,821.44	2.31%
Total 33 - PELHAM HIGH SCHOOL			\$6,575,367	\$6,876.08	(\$40,236.69)	\$6,542,006.21	\$5,475,046.17	\$1,041,315.86	\$25,644.18	0.39%
Total 90 - SAU #28			\$1,085,252	\$45,110.86	\$55,514.86	\$1,185,877.28	\$1,051,828.14	\$101,535.87	\$32,513.27	2.74%
Total 10 - GENERAL FUND			\$26,829,271	\$500,017.98	\$0.00	\$27,329,289.12	\$21,518,463.57	\$3,638,765.65	\$2,172,059.90	7.95%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	\$739,269.47	\$166,711.86	\$78,863.02	8.01%
Total 21 - FOOD SERVICE FUND			\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$739,269.47	\$166,711.86	\$78,863.02	8.01%

Pelham School District FY2015 Project Budget Status Report

Project Detail Through Jun 1, 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								
030810	TITLE III 2013	07/01/2012	06/30/2014	1,782.70	1,782.70	0.00	0.00	0.00%
040110	TITLE I 2014	07/01/2013	08/31/2014	147,823.35	146,658.53	0.00	1,164.82	0.79%
040815	TITLE III 2014	07/01/2013	06/30/2014	3,718.00	2,198.52	0.00	1,519.48	40.87%
042584	IDEA 2014	07/01/2013	06/30/2014	395,749.92	343,303.21	0.00	52,446.71	13.25%
044909	TITLE II 2014	07/31/2013	09/30/2015	63,629.78	47,696.37	4,268.37	11,665.04	18.33%
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	107,805.77	10,041.36	15,066.25	11.34%
050815	TITLE III 2015	08/15/2014	09/30/2016	5,348.99	2,287.44	0.00	3,061.55	57.24%
052571	IDEA 2015	08/06/2014	06/30/2015	439,810.02	359,580.11	61,300.71	18,929.20	4.30%
054909	TITLE II 2015	08/01/2014	09/30/2016	45,618.97	14,935.91	2,667.50	28,015.56	61.41%
Total Funding Source FEDERAL				\$1,244,395.11	\$1,033,791.91	\$78,277.94	\$132,325.26	10.63%
Funding Source - LOCAL								
PHSTEC15	PHS TECH NHSTE15	09/01/2014	06/30/2015	3,650.00	3,157.31	97.89	394.80	10.82%
WELLNESS	WELLNESS PELHAM	07/01/2013	06/30/2015	3,221.55	1,680.14	0.00	1,541.41	47.85%
Total Funding Source LOCAL				\$6,871.55	\$4,837.45	\$97.89	\$1,936.21	28.18%
Total Fund 22 - GRANTS FUNDS				\$1,251,266.66	\$1,038,629.36	\$78,375.83	\$134,261.47	10.73%
Report Total				\$1,251,266.66	\$1,038,629.36	\$78,375.83	\$134,261.47	10.73%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Jun 1, 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	\$202.50	\$0.00	\$999,797.50	99.98%
	4300 -	ARCHITECT & ENGR SERVICES	\$0	\$1,388,000.00	\$322,000.00	\$1,710,000.00	\$1,176,685.97	\$259,973.79	\$273,340.24	15.98%
	4500 -	BUILDING ACQUISITION	\$0	\$10,266,000.00	(\$622,000.00)	\$9,644,000.00	\$3,656,802.99	\$1,522,276.79	\$4,464,920.22	46.30%
	4600 -	BUILDING IMPROVEMENT	\$0	\$10,000,000.00	\$300,000.00	\$10,300,000.00	\$3,132.00	\$0.00	\$10,296,868.00	99.97%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$22,654,000.00	\$0.00	\$22,654,000.00	\$4,836,823.46	\$1,782,250.58	\$16,034,925.96	70.78%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Jun 1, 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	0.00	40,000.00	36,975.12	3,024.88	7.56%
R1340	PRESCHOOL TUITION	0	34,900.00	34,900.00	34,900.00	0.00	0.00%
R1411	TRANSPORTATION	25,000	2,934.50	27,934.50	27,934.50	0.00	0.00%
R1510	INTEREST INCOME	300	10.00	310.00	305.18	4.82	1.55%
R1900	OTHER LOCAL REVENUE	10,000	360,000.00	370,000.00	367,481.57	2,518.43	0.68%
R1910	RENTALS	5,000	21,500.00	26,500.00	26,332.50	167.50	0.63%
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	2,594,848.00	766,733.00	22.81%
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	50,000.00	150,000.00	144,982.37	5,017.63	3.35%
Total 10 - GENERAL FUND		\$25,433,108	\$508,266.69	\$25,941,374.69	\$25,163,908.43	\$777,466.26	3.00%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	731,976	(50,000.00)	681,976.00	581,789.63	100,186.37	14.69%
R1630	SALES: CATERING	10,000	0.00	10,000.00	5,063.79	4,936.21	49.36%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	0.00	0.00	0.00%
R3260	STATE SCHOOL LUNCH	9,000	2,548.41	11,548.41	11,548.41	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	137,400	0.00	137,400.00	49,825.38	87,574.62	63.74%
R4562	FED SCHOOL LUNCH/REDUCED	10,000	5,957.80	15,957.80	15,843.78	114.02	0.71%
R4563	FED SCHOOL LUNCH/FREE	25,000	34,000.00	59,000.00	58,369.26	630.74	1.07%
R4564	FED SCHOOL MILK/FREE	0	5.00	5.00	4.37	0.63	12.60%
R4565	FED SCHOOL BREAK/REGULAR	100	325.00	425.00	400.40	24.60	5.79%
R4566	FED SCHOOL BREAK/REDUCED	0	111.00	111.00	108.24	2.76	2.49%
R4567	FED SCHOOL BREAK/FREE	500	810.00	1,310.00	1,301.01	8.99	0.69%
Total 21 - FOOD SERVICE FUND		\$978,976	(\$6,242.79)	\$972,733.21	\$724,254.27	\$248,478.94	25.54%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Jun 1, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	6,871.55	6,871.55	6,871.55	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	390,264.81	339,735.19	46.54%
Total 22 - GRANTS FUNDS		\$730,000	\$6,871.55	\$736,871.55	\$397,136.36	\$339,735.19	46.11%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	40,000.00	40,000.00	36,510.89	3,489.11	8.72%
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	\$43,404.12	\$22,697,404.12	\$22,693,915.01	\$3,489.11	0.02%