



Memorandum

Date: June 15, 2016

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Deb Mahoney, Business Administrator

Subj: May 2016 Business and Finance Monthly Report

Included with this report are copies of the following Pelham School District year-to-date (YTD) financial budget expenditure and revenue reports for the period ending May 31, 2016.

- Executive Summary Financial Analysis
- General Fund YTD Actual to Budget Report by Function
- General Fund YTD Actual to Budget Report by Object Account
- General Fund YTD Actual to Budget Report by Location
- Food Service Fund YTD Actual to Budget Report by Function
- Grants Fund YTD Actual to Budget Report by Function
- Capital Fund YTD Actual to Budget Report by Function
- Revenues by Account

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

Business & Finance

During this month, a full report and analysis of the projected year-end general fund unassigned fund balance of approximately \$1,300,000 was provided to the School Board. The number includes unanticipated revenues of \$192,000, excluding the Healthtrust refund of \$350,000 and a budget underspend of approximately \$1,100,000.

Major factors in the estimated \$1,100,000 underspend are as follows:

- Projection for an underspend of non-special education salaries of \$292,000. \$25,000 is substitute salaries, \$30,000 is underspent for custodial staff due to our inability to fill available positions, and the balance is due to savings from employee turnover.



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- We are projecting an underspend in total benefits of \$767,000. \$610,000 is for medical insurance of which \$275,000 is as a result of the Healthtrust refund. \$45,000 is a result of actual worker's compensation and unemployment rates coming in under budget. \$32,000 is a result of actual rates for insurance coming in under Guaranteed Maximum Rate, \$21,000 is for life and disability insurance, realized by switching to a new vendor, and the balance is from a savings in payroll benefits due to the underspend in salary accounts.
- From the rest of the budget, utilities is expected to be underspent by \$185,000 due to an extremely mild winter, lower costs of gasoline and diesel and combining bus routes. Vocational transportation is estimated to be underspent by \$25,000 as well.
- We are projecting an overspend of the total special education budget by \$210,000. Salaries and benefits are estimated to underspend by \$180,000, the out of district tuition accounts are expected to overspend by approximately \$390,000.

During May, we completed the rollout of daily attendance reporting at all locations. Daily reporting is now being sent to the payroll office for processing and this has improved accuracy of reporting as well as timing of payroll processing.

An extensive detailed internal audit of student activity accounts at one school was performed by the business office during this month.

Facilities

During this month, all grounds have been fertilized and over seeded.

At PES, the new child playset was installed for pre-school children. Boyden's has installed fibar around and under the set for safety. Asphalt repairs were made to the PES roadway as well.

At PMS, a new sidewalk was installed to keep children out of the driveway. This will help safeguard children from buses and cars that are exiting the parking lot during dismissal time.

We are preparing for summer work at all schools. Principals and directors have provided request to be completed. The department was busy collecting estimates and proposals for summer work as well as budgeting for FY18. We are soliciting for summer custodians and painters as well.

At this time the facilities work order ticket counts are: PES-6 work in progress, 27 completed, PMS-3 work in progress, 27 completed, and PHS-7 work in progress, 35 completed.



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Technology

Google Expeditions visited the three schools in the first week of May. Students and staff were excited to try Google Carboard. Students went on virtual field trips led by their classroom teachers to places like Rio De Janeiro, the Great Barrier Reef, Mayan Ruins and the rainforest. Link to Eagle Tribune

Article: http://www.eagletribune.com/news/new_hampshire/pelham-students-take-virtual-reality-tour/article_b02f3937-da34-5503-96c8-469723e72872.html

Web Site Progress:

The current site has been archived and will be archived once more before the transition on July 25th. The school calendars have been synced with google calendars to ease the transition in the summer.

InfoSnap:

We began working on the transition to online registration. All paper forms have been analyzed and converted into an online survey for parents to complete.

Google Camp:

The Technology Integrators as well as classroom teachers are planning workshops for our annual training in August. Over 60 members expressed interested in attending camp this year.

BrightBytes Clarity Survey:

We conducted a survey of staff, students and parents to understand Internet access at home and at school, how technology is used in the classroom and what types of professional learning staff will need next year. We had an excellent response and will be utilizing the data and reports to help plan for the future.

On May 18th, Advisors at Pelham High School presented an FAQ to students about the 1:1 initiative in August. Additional questions were incorporated into the FAQ from the student feedback we received.

Nutrition Service

Training on the Meals Plus Menu module has continued. There is one more scheduled for next month to complete all training on the module.

During the month of May we were quite busy with a number of staff out and no substitutes to fill in.

At PES, Ms. Rambeau and Ms. Kubit provided a week long “Mindful Eating” lesson with the 3rd grade health class that was well received. At PMS, we continue to work on trying new menu options for students. At PHS, the marketing class did a great job marketing the new menu items that we featured during the first week of May. Students really liked the selections. We continue to collect feedback through the school focus group.



Memorandum

Our total district-wide lunches served were 21,113, with an average daily count of 1,005, for the 21 days of this month.

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

Respectfully submitted,

Deb

PELHAM SCHOOL DISTRICT MONTHLY FINANCIAL REPORT
Executive Summary for May 2016

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2015 UNASSIGNED FUND BALANCE	\$ 1,568,242.83		
2015 VOTED FROM FUND BALANCE	\$ 150,000.00		
2015 RESERVE FOR ENCUMBRANCES	\$ 303,403.59	\$ 2,021,646.42	
REVENUE RECEIVED	\$ 26,497,279.59		
ANTICIPATED REVENUE	\$ 782,398.06	\$ 27,279,677.65	
TOTAL REVENUE AND CREDITS			\$ 29,301,324.07

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 30,255,088.00
Transfer to Food Service (Fund 21)	\$ (1,076,021.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (730,000.00)	\$ (1,806,021.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 28,449,067.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2015 Reserve for Encumbrances	\$ 303,403.59		
PSB Accepted Revenues RSA 198:20 (b)	\$ 350,791.34	\$ 654,194.93	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 29,103,261.93

EXPENSES			
Expended Year-to-Date	\$ (23,298,475.52)		
Encumbered Balance	\$ (3,896,214.33)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (27,194,689.85)	
AVAILABLE BUDGET			\$ 1,908,572.08
FORECASTED ROY EXPENDITURES			\$ 895,000.00

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 27,279,677.65		
2015 GENERAL FUND BALANCE CREDITS	\$ 2,021,646.42		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 29,301,324.07	
FORECASTED GENERAL FUND EXPENDITURES		\$ 28,089,689.85	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 1,211,634.22

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2016

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	\$9,983,676	\$61,867.86	\$12,214.42	\$10,057,758.43	\$7,813,319.72	\$1,700,300.72	\$544,137.99	5.41%
	1210 -	SPECIAL EDUCATION PRGMS	\$4,416,596	\$4,477.20	\$108,499.08	\$4,529,572.18	\$3,857,455.57	\$745,146.60	(\$73,029.99)	(1.61%)
	1260 -	BILINGUAL PROGRAMS	\$96,578	\$0.00	\$0.00	\$96,578.05	\$77,506.63	\$13,359.97	\$5,711.45	5.91%
	1280 -	EXTENDED SCHOOL YEAR	\$214,192	\$0.00	(\$14,826.17)	\$199,366.26	\$188,812.22	\$0.00	\$10,554.04	5.29%
	1301 -	VOCATIONAL EDUCATION PRGM	\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$106,284.77	\$18,421.14	(\$2,893.55)	(2.38%)
	1410 -	CO-CURRICULAR ACTIVITIES	\$117,267	\$0.00	\$1,230.00	\$118,497.27	\$64,569.42	\$53,820.30	\$107.55	0.09%
	1420 -	ATHLETIC ACTIVITIES	\$423,055	\$0.00	\$1,500.00	\$424,554.92	\$360,572.40	\$57,118.25	\$6,864.27	1.62%
	1490 -	OTHER STUDENT ACTIVITIES	\$92,913	\$0.00	(\$1,150.00)	\$91,763.17	\$88,520.75	\$7,526.05	(\$4,283.63)	(4.67%)
	1501 -	SELF-FUNDED PROGRAMS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2120 -	GUIDANCE SERVICES	\$833,672	\$0.00	(\$15,122.25)	\$818,549.79	\$665,926.56	\$134,084.37	\$18,538.86	2.26%
	2134 -	NURSE SERVICES	\$352,968	\$0.00	(\$1,504.25)	\$351,463.29	\$279,743.88	\$57,877.18	\$13,842.23	3.94%
	2140 -	PSYCHOLOGICAL SERVICES	\$292,599	\$0.00	(\$61,837.60)	\$230,761.47	\$196,778.44	\$14,492.48	\$19,490.55	8.45%
	2150 -	SPEECH SERVICES	\$362,021	\$739.04	\$13,107.61	\$375,868.03	\$285,195.33	\$66,609.79	\$24,062.91	6.40%
	2162 -	PT SERVICES	\$72,781	\$0.00	(\$2,614.55)	\$70,166.22	\$52,508.00	\$10,920.00	\$6,738.22	9.60%
	2163 -	OT SERVICES	\$229,694	\$0.00	(\$2,655.36)	\$227,038.17	\$183,963.90	\$44,922.77	(\$1,848.50)	(0.81%)
	2190 -	OTHER PUPIL SERVICES	\$2,305	\$199.96	(\$1,000.00)	\$1,505.06	\$200.00	\$409.37	\$895.69	59.51%
	2210 -	IMPROVEMENT- INSTRUCTION	\$286,148	\$5,398.58	\$137.39	\$291,684.30	\$171,606.00	\$12,201.77	\$107,876.53	36.98%
	2212 -	INSTR/CURRIC DEVELOPMENT	\$18,274	\$0.00	\$0.00	\$18,274.08	\$6,126.86	\$0.00	\$12,147.22	66.47%
	2213 -	INSTRUCTION STAFF TRAIN'G	\$137,704	\$1,510.00	\$14.00	\$139,228.46	\$71,010.26	\$26,399.48	\$41,818.72	30.04%
	2222 -	LIBRARY SERVICES	\$314,740	\$0.00	\$770.27	\$315,509.98	\$241,554.52	\$50,855.74	\$23,099.72	7.32%
	2225 -	COMPUTER TECHNOLOGY	\$156,604	\$0.00	\$21,733.00	\$178,337.47	\$54,525.85	\$20,042.43	\$103,769.19	58.19%
	2311 -	SCHOOL BOARD SERVICES	\$25,822	\$0.00	\$0.00	\$25,821.70	\$15,911.69	\$1,468.85	\$8,441.16	32.69%
	2312 -	DISTRICT CLERK SERVICES	\$538	\$0.00	\$0.00	\$538.25	\$537.85	\$0.00	\$0.40	0.07%
	2313 -	DIST TREASURER SERVICES	\$7,182	\$0.00	\$0.00	\$7,182.50	\$6,284.20	\$871.50	\$26.80	0.37%
	2314 -	ELECTION SERVICES	\$763	\$0.00	\$0.00	\$763.25	\$2,246.55	\$0.00	(\$1,483.30)	(194.34%)
	2317 -	AUDIT SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$19,350.00	\$0.00	\$5,650.00	22.60%
	2318 -	LEGAL SERVICES	\$50,000	\$0.00	\$0.00	\$50,000.00	\$43,214.74	\$10,750.26	(\$3,965.00)	(7.93%)
	2321 -	SUPERINTENDENT SERVICES	\$457,817	\$65.00	\$0.00	\$457,881.54	\$279,043.51	\$37,705.55	\$141,132.48	30.82%
	2332 -	SPECIAL SERVICES ADMIN	\$202,425	\$0.00	\$5,444.00	\$207,869.14	\$193,355.77	\$16,345.11	(\$1,831.74)	(0.88%)
	2410 -	SCHOOL ADMINISTRATION	\$1,266,848	\$599.99	\$9,221.67	\$1,276,669.31	\$1,156,196.03	\$131,231.42	(\$10,758.14)	(0.84%)
	2490 -	OTHER SUPPORT SERVICES	\$59,817	\$1,326.46	\$258.75	\$61,402.53	\$41,041.25	\$12,537.12	\$7,824.16	12.74%
	2510 -	BUSINESS/FINANCE SERVICES	\$385,193	\$6,712.50	(\$1,750.00)	\$390,155.54	\$343,762.48	\$35,864.73	\$10,528.33	2.70%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2610		SUPERVISION FACILITY OPER	\$148,093	\$0.00	\$750.00	\$148,843.23	\$135,333.73	\$16,091.50	(\$2,582.00)	(1.73%)
2620		BUILDING SERVICES	\$1,986,676	\$0.00	(\$70,960.02)	\$1,915,715.60	\$1,504,698.15	\$145,266.04	\$265,751.41	13.87%
2630		GROUNDS SERVICES	\$129,534	\$20,000.00	\$29,374.96	\$178,909.37	\$152,305.50	\$28,500.00	(\$1,896.13)	(1.06%)
2640		NON-INSTRUCTIONAL EQUIP	\$50,352	\$52,143.75	\$33,715.06	\$136,210.46	\$136,204.63	\$12,761.79	(\$12,755.96)	(9.36%)
2660		EMERGENCY MANAGEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2721		TRANSPORTATION (REGULAR)	\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$783,829.06	\$172,610.40	\$100,299.54	9.49%
2722		TRANSPORTATION(SPECIAL)	\$511,801	\$0.00	(\$44,517.01)	\$467,283.99	\$310,821.45	\$152,507.35	\$3,955.19	0.85%
2723		TRANSPORTATION (VOC ED)	\$155,000	\$0.00	\$0.00	\$155,000.00	\$98,473.01	\$28,158.79	\$28,368.20	18.30%
2724		TRANSPORTATION (ATHLETIC)	\$90,146	\$0.00	\$0.00	\$90,146.00	\$74,843.83	\$0.00	\$15,302.17	16.97%
2725		TRANSPORTATION (FT/COCUR)	\$2,000	\$0.00	\$300.00	\$2,300.00	\$683.11	\$1,177.00	\$439.89	19.13%
2830		HR STAFF SERVICES	\$153,103	\$0.00	\$0.00	\$153,103.41	\$132,873.70	\$12,264.04	\$7,965.67	5.20%
2840		TECHNOLOGY SERVICES	\$612,766	\$45,886.06	(\$18,633.00)	\$640,018.81	\$523,280.48	\$45,594.47	\$71,143.86	11.12%
2900		BENEFITS & FIXED CHARGES	\$199,902	\$350,791.34	\$0.00	\$550,693.34	\$123,805.02	\$0.00	\$426,888.32	77.52%
4200		SITE IMPROVEMENTS	\$0	\$58,812.00	\$0.00	\$58,812.00	\$66,285.00	\$0.00	(\$7,473.00)	(12.71%)
4300		ARCHITECT & ENGR SERVICES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4500		BUILDING ACQUISITION	\$290,639	\$0.00	\$0.00	\$290,639.00	\$290,638.94	\$0.00	\$0.06	0.00%
4600		BUILDING IMPROVEMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5110		DEBT SERVICES - PRINCIPLE	\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
5120		DEBT SERVICES - INTEREST	\$907,275	\$0.00	\$0.00	\$907,275.00	\$907,275.00	\$0.00	\$0.00	0.00%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	(\$0.24)	\$0.00	\$0.24	0.00%
5221		FOOD SERV FUND TRANSFER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5251		CAPITAL RES FUND TRANSFER	\$150,000	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00	0.00%
5252		EXPENDABLE TRUST FUND XFR	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390		TRANSFER TO OTHR AGENCIES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND			\$28,449,067	\$654,194.93	\$0.00	\$29,103,261.93	\$23,298,475.52	\$3,896,214.33	\$1,908,572.08	6.56%

Pelham School District FY2016 Year-To-Date Budget Status Report
Object Account Totals Through May 31, 2016

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,420,598	0.00	52,333.92	11,472,931.56	8,969,634.93	1,921,523.06	581,773.57	5.07%
113	TUTOR SALARIES	83,863	0.00	0.00	83,862.75	25,765.75	6,417.56	51,679.44	61.62%
114	INSTRUC. ASST. SALARIES	1,632,849	0.00	0.00	1,632,848.77	1,236,285.53	235,053.74	161,509.50	9.89%
118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
120	DAILY SUBSTITUTE SALARIES	119,830	0.00	(1,386.50)	118,443.50	95,993.69	0.00	22,449.81	18.95%
121	LONG TERM SUB SALARIES	133,151	0.00	0.00	133,151.00	116,063.14	19,825.36	(2,737.50)	(2.06%)
130	OVERTIME SALARIES	27,250	0.00	0.00	27,250.00	24,342.09	0.00	2,907.91	10.67%
211	HEALTH INSURANCE	3,122,757	350,791.34	(21,086.73)	3,452,461.13	2,576,867.49	238,059.86	637,533.78	18.47%
212	DENTAL INSURANCE	185,217	0.00	0.00	185,216.74	180,814.18	3,738.83	663.73	0.36%
213	LIFE INSURANCE	28,980	0.00	0.00	28,980.32	18,783.82	3,655.61	6,540.89	22.57%
214	DISABILITY INSURANCE	42,721	0.00	0.00	42,721.00	22,438.16	5,868.30	14,414.54	33.74%
220	SOCIAL SECURITY	1,037,764	0.00	0.00	1,037,763.71	771,172.15	179,198.86	87,392.70	8.42%
231	NON-TEACHER RETIREMENT	177,810	0.00	0.00	177,810.36	147,514.14	18,824.91	11,471.31	6.45%
232	TEACHER RETIREMENT	1,478,436	0.00	0.00	1,478,435.69	1,118,946.50	267,437.14	92,052.05	6.23%
250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	43,101.00	0.00	14,899.00	25.69%
260	WORKERS COMP INSURANCE	86,031	0.00	0.00	86,031.37	58,069.13	0.00	27,962.24	32.50%
271	WORKSHOPS PESPA	6,000	0.00	0.00	6,000.00	1,897.00	604.99	3,498.01	58.30%
272	COURSE REIMBURSE PESPA	6,000	150.00	0.00	6,150.00	4,158.00	0.00	1,992.00	32.39%
273	WORKSHOPS PEA	22,000	134.00	14.00	22,148.00	13,329.98	3,059.99	5,758.03	26.00%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	38,534.00	15,252.50	5,213.50	8.84%
275	WORKSHOPS NON-UNION	35,735	0.00	6,908.00	42,643.00	31,790.00	1,748.40	9,104.60	21.35%
276	COURSE REIMBURS NON-UNION	22,500	1,226.00	0.00	23,726.00	8,780.00	6,732.00	8,214.00	34.62%
280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	3,591.89	500.50	(492.39)	(13.68%)
291	TSA MATCH CONTRIBUTION	44,250	0.00	0.00	44,250.00	40,461.76	0.00	3,788.24	8.56%
320	IN-DIST PROF DEVELOPMENT	3,750	5,398.58	(160.95)	8,987.63	18,140.58	0.00	(9,152.95)	(101.84%)
321	PROFESSIONAL EDU SERVICES	74,201	0.00	(32,476.48)	41,724.52	9,935.14	10,429.39	21,359.99	51.19%
325	TESTING PROTOCOLS	13,370	0.00	(45.79)	13,323.87	8,750.62	2,216.50	2,356.75	17.69%
330	PROFESSIONAL SERVICES	318,380	4,739.04	(98,117.82)	225,001.29	135,821.25	50,202.08	38,977.96	17.32%
331	AUDIT SERVICES	25,000	0.00	0.00	25,000.00	19,350.00	0.00	5,650.00	22.60%
332	TUTOR SERVICES	7,728	0.00	39,200.00	46,928.19	34,680.00	9,433.50	2,814.69	6.00%
335	LEGAL SERVICES	79,213	4,102.50	0.00	83,315.83	58,363.39	16,485.61	8,466.83	10.16%
338	GAME OFFICIALS	40,244	0.00	(4,900.00)	35,344.00	34,400.00	0.00	944.00	2.67%
339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	18,883.31	9,441.69	0.00	0.00%
411	UTILITIES-WATER	31,205	0.00	0.00	31,205.00	27,065.20	0.00	4,139.80	13.27%
412	UTILITIES-SEPTIC	6,768	0.00	57.00	6,825.14	6,730.00	0.00	95.14	1.39%
421	UTILITIES-DISPOSAL	34,350	0.00	984.00	35,334.00	27,189.45	6,116.28	2,028.27	5.74%
430	REPAIRS & MAINTENANCE	210,491	0.00	(92,080.84)	118,410.52	93,993.73	7,209.31	17,207.48	14.53%
432	BOILER REPAIR & MAINT	12,000	0.00	(5,873.55)	6,126.45	5,523.00	5,752.77	(5,149.32)	(84.05%)

Pelham School District FY2016 Year-To-Date Budget Status Report
Object Account Totals Through May 31, 2016

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
433	CONTRACTED REPAIR & MAINT	189,201	20,000.00	102,051.57	311,252.85	270,908.28	62,180.15	(21,835.58)	(7.02%)
441	RENTAL/LEASE BUILDINGS	290,639	0.00	95.00	290,734.00	293,019.93	286.00	(2,571.93)	(0.88%)
442	RENTAL/LEASE EQUIPMENT	30,093	0.00	2,000.00	32,093.00	27,639.69	4,147.73	305.58	0.95%
446	RENTAL/LEASE SOFTWARE	91,771	2,712.50	(1,147.50)	93,336.49	83,793.87	6,561.21	2,981.41	3.19%
450	CONSTRUCTION SERVICES	0	58,812.00	0.00	58,812.00	66,285.00	0.00	(7,473.00)	(12.71%)
519	TRANSPORTATION	1,665,975	0.00	(44,217.01)	1,621,757.99	1,222,957.64	348,862.53	49,937.82	3.08%
521	INSURANCE PROP/LIABILITY	67,044	0.00	0.00	67,044.00	60,638.00	0.00	6,406.00	9.55%
531	TELEPHONE	48,300	2,600.21	0.00	50,900.21	31,969.94	5,345.96	13,584.31	26.69%
532	DATA COMMUNICATIONS	25,490	0.00	0.00	25,490.00	21,318.13	1,181.19	2,990.68	11.73%
534	POSTAGE/GENERAL EXPENSES	18,065	0.00	(3,251.76)	14,813.24	12,370.84	29.35	2,413.05	16.29%
540	ADVERTISING	7,000	0.00	0.00	7,000.00	1,851.92	0.00	5,148.08	73.54%
550	PRINTING	6,750	15.00	8,034.37	14,799.37	11,537.87	0.00	3,261.50	22.04%
561	TUITION TO OTHER LEAS	78,147	43,665.19	0.00	121,812.36	121,022.77	18,421.14	(17,631.55)	(14.47%)
564	TUITION TO PRIVATE SCHOOL	765,014	0.00	(87,271.86)	677,742.16	666,632.04	99,164.52	(88,054.40)	(12.99%)
569	TUITION RESIDENTIAL	400,910	0.00	167,887.28	568,797.73	658,262.68	139,498.90	(228,963.85)	(40.25%)
580	TRAVEL & MILEAGE	47,585	0.00	(1,817.29)	45,767.49	30,986.70	1,251.06	13,529.73	29.56%
610	SUPPLIES	449,877	799.95	(11,681.63)	438,995.39	379,368.71	31,673.15	27,953.53	6.37%
622	UTILITIES - ELECTRIC	386,470	0.00	(8,025.00)	378,445.00	301,069.89	0.00	77,375.11	20.45%
623	UTILITIES - PROPANE	41,701	0.00	3,000.00	44,701.00	32,919.25	1,688.96	10,092.79	22.58%
624	UTILITIES - HEATING OIL	233,580	0.00	0.00	233,580.00	142,322.51	22,627.55	68,629.94	29.38%
626	GASOLINE/DIESEL	151,411	0.00	0.00	151,411.00	46,273.61	5,903.14	99,234.25	65.54%
640	TEXTBOOKS - REPLACEMENT	120,276	963.21	(19,215.88)	102,023.28	94,443.76	4,883.92	2,695.60	2.64%
641	TEXTBOOKS - ADDITIONAL	2,385	0.00	1,516.17	3,901.45	3,894.43	0.00	7.02	0.18%
643	INFORMATION ACCESS FEES	23,139	0.00	7,419.52	30,558.52	28,601.22	150.00	1,807.30	5.91%
644	PUBLICATIONS	5,986	0.00	138.38	6,124.33	4,306.07	0.00	1,818.26	29.69%
649	TAPES/CD/DVD/AUDIO VISUAL	2,500	0.00	(168.00)	2,332.00	558.82	1,224.05	549.13	23.55%
650	SOFTWARE	125,493	0.00	(24,234.16)	101,258.90	87,028.50	8,421.60	5,808.80	5.74%
733	FURNITURE-ADDITIONAL	20,236	0.00	(11,353.69)	8,882.45	3,558.55	2,999.97	2,323.93	26.16%
734	EQUIPMENT-ADDITIONAL	112,419	49,775.00	(3,162.53)	159,031.81	138,994.14	17,693.74	2,343.93	1.47%
737	FURNITURE-REPLACEMENT	7,287	61,279.35	38,416.85	106,983.20	67,921.93	39,059.57	1.70	0.00%
738	EQUIPMENT-REPLACEMENT	132,358	45,654.60	31,640.95	209,653.54	163,625.78	20,879.18	25,148.58	12.00%
810	DUES AND FEES	62,395	0.00	5,855.95	68,251.26	59,851.04	1,220.00	7,180.22	10.52%
830	INTEREST EXPENSE	907,275	0.00	0.00	907,275.00	907,275.00	0.00	0.00	0.00%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	22,926	1,376.46	4,122.01	28,424.57	18,107.01	6,071.02	4,246.54	14.94%
910	PRINCIPAL REDEMPTION	1,040,000	0.00	0.00	1,040,000.00	1,040,000.00	0.00	0.00	0.00%
930	FUND TRANSFERS	150,000	0.00	0.00	150,000.00	150,000.00	0.00	0.00	0.00%
Total 10 - GENERAL FUND		\$28,449,067	\$654,194.93	\$0.00	\$29,103,261.93	\$23,298,475.52	\$3,896,214.33	\$1,908,572.08	6.56%

Pelham School District FY2016 Year-To-Date Budget Status Report
Location Totals Through May 31, 2016

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			\$9,376,298	\$408,427.52	(\$22,439.69)	\$9,762,285.60	\$7,413,147.84	\$918,634.53	\$1,430,503.23	14.65%
Total 01 - SCHOOL BOARD			\$109,306	\$0.00	\$0.00	\$109,305.70	\$87,545.03	\$13,090.61	\$8,670.06	7.93%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,449,137	\$20,599.99	\$4,546.40	\$6,474,283.19	\$5,231,931.04	\$1,016,858.47	\$225,493.68	3.48%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,487,612	\$50,349.66	\$42.90	\$4,538,004.09	\$3,735,246.55	\$698,645.93	\$104,111.61	2.29%
Total 33 - PELHAM HIGH SCHOOL			\$6,966,163	\$168,040.26	\$19,342.39	\$7,153,545.17	\$5,853,082.88	\$1,161,287.73	\$139,174.56	1.95%
Total 90 - SAU #28			\$1,060,553	\$6,777.50	(\$1,492.00)	\$1,065,838.18	\$977,522.18	\$87,697.06	\$618.94	0.06%
Total 10 - GENERAL FUND			\$28,449,067	\$654,194.93	\$0.00	\$29,103,261.93	\$23,298,475.52	\$3,896,214.33	\$1,908,572.08	6.56%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2016

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	\$1,076,021	\$0.00	\$0.00	\$1,076,021.00	\$709,200.26	\$215,336.72	\$151,484.02	14.08%
Total 21 - FOOD SERVICE FUND			\$1,076,021	\$0.00	\$0.00	\$1,076,021.00	\$709,200.26	\$215,336.72	\$151,484.02	14.08%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2016

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		\$383,549	\$206.90	(\$205,518.50)	\$178,237.63	\$106,105.22	\$21,006.68	\$51,125.73	28.68%
	1210 - SPECIAL EDUCATION PRGMS		\$346,451	\$0.00	\$87,460.59	\$433,911.36	\$341,303.78	\$63,922.75	\$28,684.83	6.61%
	1260 - BILINGUAL PROGRAMS		\$0	\$0.00	\$4,295.03	\$4,295.03	\$2,856.89	\$0.00	\$1,438.14	33.48%
	1500 - NON-PUBLIC SCHOOL PROGRAM		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2120 - GUIDANCE SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2140 - PSYCHOLOGICAL SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2150 - SPEECH SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2163 - OT SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2210 - IMPROVEMENT- INSTRUCTION		\$0	\$0.00	\$48,068.92	\$48,068.92	\$15,929.96	\$1,971.72	\$30,167.24	62.76%
	2212 - INSTR/CURRIC DEVELOPMENT		\$0	\$500.00	\$4,000.00	\$4,500.00	\$500.00	\$589.00	\$3,411.00	75.80%
	2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$2,500.00	\$59,802.55	\$62,302.55	\$49,238.52	\$4,000.00	\$9,064.03	14.55%
	2830 - HR STAFF SERVICES		\$0	\$0.00	\$1,891.41	\$1,891.41	\$526.36	\$28.00	\$1,337.05	70.69%
	2840 - TECHNOLOGY SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	4500 - BUILDING ACQUISITION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	-		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 22 - GRANTS FUNDS			\$730,000	\$3,206.90	\$0.00	\$733,206.90	\$516,460.73	\$91,518.15	\$125,228.02	17.08%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2016

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	\$953,219.02	\$584,902.05	\$1,538,121.07	\$1,538,121.07	\$0.00	\$0.00	0.00%
4300 -		ARCHITECT & ENGR SERVICES	\$0	\$203,830.20	\$416,705.18	\$620,535.38	\$443,061.60	\$177,473.78	\$0.00	0.00%
4500 -		BUILDING ACQUISITION	\$0	\$2,395,671.49	(\$1,617,744.19)	\$777,927.30	\$772,452.32	\$5,474.98	\$0.00	0.00%
4600 -		BUILDING IMPROVEMENT	\$0	\$9,000,000.00	\$616,136.96	\$9,616,136.96	\$4,952,140.19	\$4,445,473.99	\$218,522.78	2.27%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$12,552,720.71	\$0.00	\$12,552,720.71	\$7,705,775.18	\$4,628,422.75	\$218,522.78	1.74%

Pelham School District FY2016 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Jun 1, 2016

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	18,273,047	0.00	18,273,047.00	17,515,446.00	757,601.00	4.15%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	0	0.00	0.00	0.00	0.00	0.00%
R1320	TUITION FROM OTHER LEA'S	10,000	0.00	10,000.00	6,161.89	3,838.11	38.38%
R1340	PRESCHOOL TUITION	40,000	9,000.00	49,000.00	44,240.00	4,760.00	9.71%
R1411	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00%
R1510	INTEREST INCOME	350	150.00	500.00	448.34	51.66	10.33%
R1900	OTHER LOCAL REVENUE	5,000	394,446.34	399,446.34	398,111.13	1,335.21	0.33%
R1910	RENTALS	10,000	19,000.00	29,000.00	26,970.00	2,030.00	7.00%
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R3111	STATE EDUCATION GRANT	3,384,554	1,137,623.00	4,522,177.00	4,522,177.00	0.00	0.00%
R3112	STATE EDUC TAXES	4,522,177	(1,137,623.00)	3,384,554.00	3,384,554.00	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	345,502	90,732.31	436,234.31	436,234.31	0.00	0.00%
R3242	VOC TECH TRANSPORTATION	20,719	0.00	20,719.00	18,476.80	2,242.20	10.82%
R3290	STATE OTHER RESTR AID	0	0.00	0.00	0.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	0	0.00	0.00	0.00	0.00	0.00%
R4580	MEDICAID	125,000	30,000.00	155,000.00	144,460.12	10,539.88	6.80%
Total 10 - GENERAL FUND		\$26,736,349	\$543,328.65	\$27,279,677.65	\$26,497,279.59	\$782,398.06	2.87%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	743,921	0.00	743,921.00	581,011.81	162,909.19	21.90%
R1630	SALES: CATERING	15,000	0.00	15,000.00	7,176.70	7,823.30	52.16%
R1900	OTHER LOCAL REVENUE	100	1,300.00	1,400.00	1,282.63	117.37	8.38%
R3260	STATE SCHOOL LUNCH	9,000	2,152.97	11,152.97	11,152.97	0.00	0.00%
R3267	STATE SCHOOL BREAK/FREE	0	0.00	0.00	53.52	(53.52)	0.00%
R4560	USDA COMMODITIES	55,000	0.00	55,000.00	0.00	55,000.00	100.00%
R4561	FED SCHOOL LUNCH/REGULAR	105,940	0.00	105,940.00	44,598.60	61,341.40	57.90%
R4562	FED SCHOOL LUNCH/REDUCED	15,000	0.00	15,000.00	14,112.23	887.77	5.92%
R4563	FED SCHOOL LUNCH/FREE	50,000	6,000.00	56,000.00	53,550.01	2,449.99	4.37%
R4564	FED SCHOOL MILK/FREE	10	0.00	10.00	0.00	10.00	100.00%
R4565	FED SCHOOL BREAK/REGULAR	450	0.00	450.00	366.56	83.44	18.54%
R4566	FED SCHOOL BREAK/REDUCED	100	0.00	100.00	53.04	46.96	46.96%
R4567	FED SCHOOL BREAK/FREE	1,500	0.00	1,500.00	1,248.64	251.36	16.76%
Total 21 - FOOD SERVICE FUND		\$996,021	\$9,452.97	\$1,005,473.97	\$714,606.71	\$290,867.26	28.93%

Pelham School District FY2016 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Jun 1, 2016

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	1,500.00	1,500.00	1,500.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	395,097.77	334,902.23	45.88%
Total 22 - GRANTS FUNDS		\$730,000	\$1,500.00	\$731,500.00	\$396,597.77	\$334,902.23	45.78%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	18,500.00	18,500.00	18,266.20	233.80	1.26%
R5110	PRINCIPAL ON BONDS	0	0.00	0.00	0.00	0.00	0.00%
Total 30 - CAPITAL PROJECTS FUND		\$0	\$18,500.00	\$18,500.00	\$18,266.20	\$233.80	1.26%