



Memorandum

Date: June 29, 2017

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Deb Mahoney, Business Administrator

Subj: May 2017 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 May 31, 2017.

- 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.

Finance

Much of the early part of this month was dominated with Superintendent Search activities and planning for the upcoming changes in the SAU Administration team. The PES Roof bid was awarded to Manchester Roofing and the work is scheduled to start in early July. Planning meetings for the PES/PMS Security Entrance Project were continued during this time and we are making good progress with this work. The two-year EPA Grant for community water testing and awareness at PHS was completed and closed during this month.

The month of May is open enrollment month at the District. Christine Lavacchia worked together with Joan Cote on the process this year as we hosted a Healthtrust visit to answer benefit questions related to the new plan change from POS (Blue Choice) three-tier plan to POS two-tier plan. As of Sept. 1, all employees will be offered the POS 2Tier plan in addition to the HMO options, which aligns all employees with the union plan options. The change has encouraged staff to reconsider a move to the less expensive HMO options and many of them have elected that change. We also saw several employees elect coverage, where they had waived or not covered family members in the

past. We will monitor the changes to see the full impact of the elections as we move into the new school year and all hiring activity is completed.

Generally, recruiting and hiring has been very active during this period and we anticipate this will continue into June.

We have started to prepare for our fiscal year-end activities in accounting. All year end purchasing, including those for the PHS building fund has been pursued and completed with minor exceptions. Because the financial audit is scheduled for the week of July 24th, about a month earlier than typical, we have moved up some of the preparation work.

During the month, we have kicked off the FY2019 Budget Preparation process. We have met with Dave Cate, of the Pelham Budget Committee, and have finalized the Budget Preparation Schedule with the School Board. The guidelines and schedules were distributed, with all instructions for all Departments and Schools to begin their work, and populate their uploading spreadsheets.

FY17 Forecast

We completed our review of the detailed forecast and are now projecting a year-end general fund unassigned fund balance of approximately \$1,345,000 consisting of \$395,000 in unanticipated revenues (\$73,521 of which was the additional adequacy aid issued by the State last month), and a projected underspend in the operating budget of \$950,000.

Major factors in the estimated \$950,000 underspend are as follows:

- Projection for an underspend of non-special education salaries of approximately \$296,000. \$76,000 is for substitutes and \$162,000 is for instructional assistant salaries that was a result of high turnover, temporary vacancies due to leaves, and a few positions that were filled only when needed by new IEP requirements, \$18,000 for custodial staff underspend due to staffing challenges. The balance is a result of savings from employee turnover in other areas.
- We are projecting an underspend in total benefits of \$477,000. Approximately \$267,000 is for medical insurance, \$20,000 for dental, \$27,000 for unemployment rates coming in under budget. Approximately \$102,000 is a result of Guaranteed Maximum Rate difference from actual, and the balance is a result of the underspend in the salary accounts.
- From the rest of the budget, utilities is expected to underspend by \$186,000 with \$126,000 attributed to electricity savings as a result of a new contract and realized savings in usage with the high school at full use, and gasoline and diesel underspend of \$57,500.
- We are projecting an underspend of the Special Education budget by approximately \$12,000. While Salaries and Benefits are estimated to underspend by \$169,000, the out-of-district tuition accounts are expected to overspend by approximately \$215,000.

Facilities

During the month of May, we began preparing for year-end graduation and summer activities and projects. Summer projects will include the PES roof project, the Security Entrance project at both PES and PMS, the parking lines will be redone at PHS, the parking lines will be done at PMS after the work is completed, the Underground Storage Tank will be repaired at PMS as previously planned, fence repairs behind PES building, continue the move of facilities and tech supplies and equipment to the PHS portable space, and if the athletic field work at PMS is approved, that will be added as well. All other regular summer maintenance work is being planned, including painting.

A major repair this month was required because both of the irrigation pumps at PHS failed from the winter season. One of the pumps was replaced in order to make the system operational this spring.

At all facilities the annual walk-through of the building was completed and summer work lists are being prepared with the Principals' input.

Maintenance/custodial had 43 work orders this month, PES-18, PMS-8, and PHS-17.

Technology

Server Migrations: The technology department met with the district librarians and the district nurses to coordinate summer rollovers and server migrations. The library media centers will be migrating to a more user friendly circulation software and the nurses will be moving their SNAP server to a cloud-based service.

Chromebooks: Meetings were held at the middle school and high school to coordinate Chromebook collections. We will be shipping out Chromebooks to Lenovo's repair depot in North Carolina over the summer to pro-actively repair the keyboards.

Interview for IT lead tech: Interviews were held for an IT lead technician. We hope to have someone in place in late June or early July.

Tickets Closed in May: 163

Top Seven Web Tools Students Used in May:

Google Docs

Youtube

Google Classroom

Kahoot

Quizlet

Prodigy

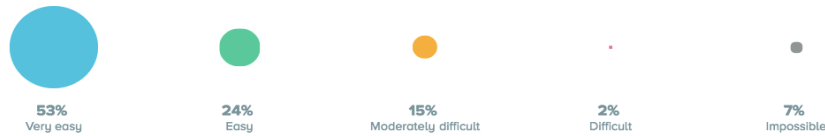
Houghton Mifflin Harcourt (Student Social Studies and ELA Resources)

Each month we would like to highlight data from our Brightbytes technology survey. This month's data highlights our parent's ease of using web-based tools. This is important because we offer many forms of communication to our parents and need to understand their own skills in accessing resources.

Pelham School District

FRAMEWORK: Technology & Learning
DOMAIN: Skills
SUCCESS INDICATOR: Parents
VARIABLE: Parent Online Skill Confidence

DATA FROM: Jul 1, 2016 To Dec 31, 2016



Why This Matters

Internet users report that access to information has made them better informed, rather than overwhelmed, about a variety of things from products and services to news and local activities (Purcell & Rainie, 2014).

Citation

Purcell, K., & Rainie, L. (2014). Americans feel better informed thanks to the internet. Retrieved from <http://www.pewinternet.org/2014/12/08/better-informed/>

Food Service

The equipment sale pamphlet has been sent out to all districts in NH, but we have not received a great deal of interest in our items so far. We are looking at other methods of sale through a public surplus website channel. As we have moved through the spring, we are still seeing a great deal of water coming into the freezer/refrigerator area at PES and finding a solution is on-going. At PMS, we have contracted with a plumber to move some equipment over the summer from PES. All of the lighting at the PMS kitchen will be upgraded to LED over the summer as well. At PHS, we have successfully completed the set-up of the meals plus link to the vending machine and its individual buttons. During this month, PHS was reviewed/audited by the State DOE. There were a few items that were identified and corrective action plans will be provided next month. The plans will be implemented over the next few months. The results of the review will be placed on the website on the Nutritional Service section. Overall, it was a good review with good results and it verifies that our staff is doing a great job in this department.

Our total district lunch counts for the month was 21,557 with an average daily count of 980 for 22 days.

Monthly District Reimbursement: \$15,665.98

Monthly District Negative Balance List: \$ -1,173.67 (April was \$-1125.65)

Current Free Students: 77, Current Reduced Students: 38

(In 2015, our counts were 148 free students and 41 reduced students)

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 2017

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2016 UNASSIGNED FUND BALANCE	\$ 1,497,325.80		
2016 VOTED FROM FUND BALANCE	\$ -		
2016 RESERVE FOR ENCUMBRANCES	\$ 248,094.64	\$ 1,745,420.44	
REVENUE RECEIVED	\$ 28,155,527.72		
ANTICIPATED REVENUE	\$ 18,476.00	\$ 28,174,003.72	
TOTAL REVENUE AND CREDITS			\$ 29,919,424.16

APPROPRIATIONS/BUDGET ADJUSTMENTS			
TOTAL BUDGET APPROPRIATIONS (MS-22)			\$ 31,133,491.00
PSB Accepted Revenues RSA 198:20 (b) Fund 22	\$ 35,363.53		
Transfer to Food Service (Fund 21)	\$ (1,090,935.00)		
Transfer to Other Special Revenue (Fund 22)	\$ (766,748.53)	\$ (1,822,320.00)	
TOTAL GENERAL FUND BUDGET APPROPRIATIONS			\$ 29,311,171.00
ADJUSTMENTS TO GENERAL FUND BUDGET			
2016 Reserve for Encumbrances	\$ 248,094.64		
PSB Accepted Revenues RSA 198:20 (b)	\$ 35,000.00	\$ 283,094.64	
ADJUSTED GENERAL FUND OPERATING BUDGET			\$ 29,594,265.64

Liberty Utilities Rebate 35,000, erate 35,363.53=\$70,363.53

EXPENSES			
Expended Year-to-Date	\$ (21,813,132.45)		
Encumbered Balance	\$ (5,809,600.46)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (27,622,732.91)	
AVAILABLE BUDGET			\$ 1,971,532.73
FORECASTED ROY EXPENDITURES			\$ 1,345,765.00

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 28,174,003.72		
2016 GENERAL FUND BALANCE CREDITS	\$ 1,745,420.44		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 29,919,424.16	
FORECASTED GENERAL FUND EXPENDITURES		\$ 28,968,497.91	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 950,926.25

Pelham School District FY2017 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2017

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			\$10,331,822	\$2,103.80	(\$551.00)	\$10,333,374.57	\$7,935,513.17	\$1,734,054.27	\$663,807.13	6.42%
1210 - SPECIAL EDUCATION PRGMS			\$4,752,200	\$0.00	\$1,502.04	\$4,753,701.85	\$3,790,311.04	\$973,764.92	(\$10,374.11)	(0.22%)
1260 - BILINGUAL PROGRAMS			\$108,829	\$0.00	\$0.00	\$108,829.38	\$76,952.01	\$16,693.12	\$15,184.25	13.95%
1280 - EXTENDED SCHOOL YEAR			\$303,079	\$0.00	\$952.96	\$304,031.89	\$335,646.60	\$0.00	(\$31,614.71)	(10.40%)
1301 - VOCATIONAL EDUCATION PRGM			\$100,000	\$0.00	\$0.00	\$100,000.00	\$48,935.95	\$19,916.03	\$31,148.02	31.15%
1410 - CO-CURRICULAR ACTIVITIES			\$128,513	\$0.00	\$0.00	\$128,513.36	\$63,190.55	\$54,986.66	\$10,336.15	8.04%
1420 - ATHLETIC ACTIVITIES			\$438,946	\$7,840.00	\$0.00	\$446,785.89	\$398,532.17	\$42,148.84	\$6,104.88	1.37%
1490 - OTHER STUDENT ACTIVITIES			\$101,906	\$0.00	\$0.00	\$101,905.67	\$94,887.60	\$10,439.14	(\$3,421.07)	(3.36%)
1501 - SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2120 - GUIDANCE SERVICES			\$815,573	\$0.00	\$1,189.70	\$816,762.23	\$640,722.47	\$151,849.09	\$24,190.67	2.96%
2134 - NURSE SERVICES			\$352,010	\$0.00	(\$1,800.00)	\$350,209.61	\$283,066.13	\$58,734.02	\$8,409.46	2.40%
2140 - PSYCHOLOGICAL SERVICES			\$248,634	\$0.00	\$121.40	\$248,755.08	\$201,548.15	\$24,704.60	\$22,502.33	9.05%
2150 - SPEECH SERVICES			\$416,807	\$0.00	(\$1,940.00)	\$414,867.08	\$336,194.86	\$67,792.51	\$10,879.71	2.62%
2162 - PT SERVICES			\$77,465	\$0.00	\$0.00	\$77,465.00	\$35,060.00	\$26,140.00	\$16,265.00	21.00%
2163 - OT SERVICES			\$255,246	\$152.00	\$2,578.60	\$257,976.32	\$209,633.49	\$54,750.15	(\$6,407.32)	(2.48%)
2190 - OTHER PUPIL SERVICES			\$2,000	\$0.00	\$20.00	\$2,020.00	\$1,094.06	\$0.00	\$925.94	45.84%
2210 - IMPROVEMENT- INSTRUCTION			\$293,035	\$0.00	(\$205.38)	\$292,829.95	\$172,948.66	\$12,475.47	\$107,405.82	36.68%
2212 - INSTR/CURRIC DEVELOPMENT			\$20,873	\$0.00	\$0.00	\$20,873.30	\$6,753.22	\$0.00	\$14,120.08	67.65%
2213 - INSTRUCTION STAFF TRAIN'G			\$130,699	\$6,884.50	\$84.38	\$137,668.01	\$65,260.95	\$18,153.13	\$54,253.93	39.41%
2222 - LIBRARY SERVICES			\$312,698	\$0.00	(\$100.00)	\$312,598.42	\$273,583.82	\$42,598.02	(\$3,583.42)	(1.15%)
2225 - COMPUTER TECHNOLOGY			\$8,100	\$20,033.58	\$71,178.00	\$99,311.58	\$97,911.76	\$8,044.00	(\$6,644.18)	(6.69%)
2311 - SCHOOL BOARD SERVICES			\$25,597	\$0.00	\$0.00	\$25,596.70	\$20,554.73	\$1,748.00	\$3,293.97	12.87%
2312 - DISTRICT CLERK SERVICES			\$538	\$0.00	\$0.00	\$538.25	\$537.92	\$1.07	(\$0.74)	(0.14%)
2313 - DIST TREASURER SERVICES			\$6,982	\$0.00	\$0.00	\$6,982.50	\$5,449.09	\$0.00	\$1,533.41	21.96%
2314 - ELECTION SERVICES			\$2,263	\$0.00	\$0.00	\$2,263.25	\$2,429.15	\$0.00	(\$165.90)	(7.33%)
2317 - AUDIT SERVICES			\$23,000	\$0.00	\$0.00	\$23,000.00	\$19,102.00	\$0.00	\$3,898.00	16.95%
2318 - LEGAL SERVICES			\$39,510	\$9,918.26	\$0.00	\$49,428.26	\$34,381.50	\$4,988.00	\$10,058.76	20.35%
2321 - SUPERINTENDENT SERVICES			\$490,065	\$2,000.00	\$0.00	\$492,065.07	\$288,257.10	\$36,787.22	\$167,020.75	33.94%
2332 - SPECIAL SERVICES ADMIN			\$216,101	\$0.00	\$35.00	\$216,135.82	\$207,856.19	\$18,404.67	(\$10,125.04)	(4.68%)
2410 - SCHOOL ADMINISTRATION			\$1,300,921	\$0.00	\$559.00	\$1,301,480.16	\$1,181,302.93	\$136,028.04	(\$15,850.81)	(1.22%)
2490 - OTHER SUPPORT SERVICES			\$57,547	\$1,636.06	\$0.00	\$59,183.32	\$35,826.13	\$14,018.64	\$9,338.55	15.78%
2510 - BUSINESS/FINANCE SERVICES			\$362,979	\$1,500.00	\$0.00	\$364,478.71	\$331,519.91	\$30,331.85	\$2,626.95	0.72%

Pelham School District FY2017 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2017

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2610 - SUPERVISION FACILITY OPER			\$153,920	\$0.00	\$49.00	\$153,968.54	\$151,370.53	\$16,805.29	(\$14,207.28)	(9.23%)
2620 - BUILDING SERVICES			\$1,927,026	\$36,148.35	(\$19,951.78)	\$1,943,222.36	\$1,523,471.81	\$123,210.57	\$296,539.98	15.26%
2630 - GROUNDS SERVICES			\$144,930	\$10,000.00	\$35,570.23	\$190,500.52	\$173,416.23	\$20,000.00	(\$2,915.71)	(1.53%)
2640 - NON-INSTRUCTIONAL EQUIP			\$88,576	\$36,497.00	(\$15,667.45)	\$109,405.74	\$78,265.19	\$31,574.27	(\$433.72)	(0.40%)
2660 - EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2721 - TRANSPORTATION (REGULAR)			\$1,034,395	\$1,365.00	\$0.00	\$1,035,760.00	\$765,973.35	\$201,861.88	\$67,924.77	6.56%
2722 - TRANSPORTATION(SPECIAL)			\$510,579	\$0.00	\$0.00	\$510,579.00	\$345,601.75	\$122,115.75	\$42,861.50	8.39%
2723 - TRANSPORTATION (VOC ED)			\$155,000	\$0.00	\$0.00	\$155,000.00	\$109,247.04	\$31,669.97	\$14,082.99	9.09%
2724 - TRANSPORTATION (ATHLETIC)			\$100,000	\$0.00	\$0.00	\$100,000.00	\$73,858.45	\$0.00	\$26,141.55	26.14%
2725 - TRANSPORTATION (FT/COCUR)			\$4,000	\$0.00	\$0.00	\$4,000.00	\$250.58	\$0.00	\$3,749.42	93.74%
2830 - HR STAFF SERVICES			\$149,670	\$0.00	\$0.00	\$149,670.03	\$132,594.97	\$16,924.05	\$151.01	0.10%
2840 - TECHNOLOGY SERVICES			\$934,942	\$22,016.09	(\$73,624.70)	\$883,333.71	\$762,601.98	\$71,781.61	\$48,950.12	5.54%
2900 - BENEFITS & FIXED CHARGES			\$123,000	\$0.00	\$0.00	\$123,000.00	\$32,009.92	\$0.00	\$90,990.08	73.98%
4200 - SITE IMPROVEMENTS			\$105,000	\$90,000.00	\$0.00	\$195,000.00	\$171,708.82	\$59,000.00	(\$35,708.82)	(18.31%)
4300 - ARCHITECT & ENGR SERVICES			\$45,000	\$0.00	\$0.00	\$45,000.00	\$16,354.82	\$28,665.18	(\$20.00)	(0.04%)
4500 - BUILDING ACQUISITION			\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
4600 - BUILDING IMPROVEMENT			\$0	\$35,000.00	\$0.00	\$35,000.00	\$20,242.20	\$14,757.80	\$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			\$854,195	\$0.00	\$0.00	\$854,195.00	\$854,235.00	\$0.00	(\$40.00)	0.00%
5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$1,299.28	\$0.00	(\$1,299.28)	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			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - EXPENDABLE TRUST FUND XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390 - TRANSFER TO OTHR AGENCIES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND			\$29,311,171	\$283,094.64	\$0.00	\$29,594,266.13	\$23,664,465.23	\$4,297,917.83	\$1,631,883.07	5.51%

Pelham School District FY2017 Year-To-Date Budget Status Report
Object Account Totals Through May 31, 2017

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,732,774	0.00	42,600.00	11,775,373.56	9,269,496.61	1,981,698.54	524,178.41	4.45%
113	TUTOR SALARIES	49,268	0.00	0.00	49,267.64	35,356.23	7,167.52	6,743.89	13.69%
114	INSTRUC. ASST. SALARIES	1,650,612	0.00	(55,880.00)	1,594,732.00	1,205,174.10	217,122.48	172,435.42	10.81%
118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
120	DAILY SUBSTITUTE SALARIES	137,400	0.00	0.00	137,400.00	85,862.14	0.00	51,537.86	37.51%
121	LONG TERM SUB SALARIES	117,388	0.00	0.00	117,388.00	72,974.51	4,335.00	40,078.49	34.14%
130	OVERTIME SALARIES	32,900	0.00	0.00	32,900.00	34,276.63	0.00	(1,376.63)	(4.18%)
211	HEALTH INSURANCE	3,079,454	0.00	3,100.00	3,082,554.15	2,577,570.60	230,571.26	274,412.29	8.90%
212	DENTAL INSURANCE	205,752	0.00	528.00	206,280.32	179,403.46	5,268.01	21,608.85	10.48%
213	LIFE INSURANCE	22,458	0.00	75.00	22,532.61	18,895.86	3,905.74	(268.99)	(1.19%)
214	DISABILITY INSURANCE	28,861	0.00	125.00	28,985.87	23,014.94	6,149.25	(178.32)	(0.62%)
220	SOCIAL SECURITY	1,067,980	0.00	0.00	1,067,979.69	791,601.66	180,699.88	95,678.15	8.96%
231	NON-TEACHER RETIREMENT	175,891	0.00	0.00	175,890.61	151,782.78	18,632.74	5,475.09	3.11%
232	TEACHER RETIREMENT	1,551,507	0.00	7,052.00	1,558,559.07	1,159,411.29	276,043.56	123,104.22	7.90%
250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	31,016.00	0.00	26,984.00	46.52%
260	WORKERS COMP INSURANCE	81,571	0.00	0.00	81,570.76	63,265.97	0.00	18,304.79	22.44%
271	WORKSHOPS PESPA	6,000	0.00	0.00	6,000.00	1,145.00	555.00	4,300.00	71.67%
272	COURSE REIMBURSE PESPA	6,000	0.00	0.00	6,000.00	1,800.00	1,462.65	2,737.35	45.62%
273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	12,070.73	4,286.49	5,642.78	25.65%
274	COURSE REIMBURSEMENT PEA	59,000	5,213.50	0.00	64,213.50	34,140.00	5,588.00	24,485.50	38.13%
275	WORKSHOPS NON-UNION	41,770	0.00	468.00	42,238.00	26,116.84	4,860.99	11,260.17	26.66%
276	COURSE REIMBURS NON-UNION	15,000	1,671.00	309.55	16,980.55	10,001.00	3,690.00	3,289.55	19.37%
280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	3,599.00	0.00	1.00	0.03%
291	TSA MATCH CONTRIBUTION	43,404	0.00	0.00	43,403.93	30,677.45	0.00	12,726.48	29.32%
320	IN-DIST PROF DEVELOPMENT	3,750	0.00	(309.55)	3,440.46	4,823.92	300.00	(1,683.46)	(48.93%)
321	PROFESSIONAL EDU SERVICES	3,888	0.00	950.00	4,837.50	3,000.00	0.00	1,837.50	37.98%
325	TESTING PROTOCOLS	12,418	0.00	(718.60)	11,698.90	8,041.84	1,161.95	2,495.11	21.33%
330	PROFESSIONAL SERVICES	329,963	8,200.00	3,150.00	341,313.00	260,911.09	131,025.04	(50,623.13)	(14.83%)
331	AUDIT SERVICES	23,000	0.00	0.00	23,000.00	19,102.00	0.00	3,898.00	16.95%
332	TUTOR SERVICES	41,058	0.00	(1,500.00)	39,558.00	9,685.51	7,294.37	22,578.12	57.08%
335	LEGAL SERVICES	73,568	9,918.26	0.00	83,486.26	66,342.66	19,589.30	(2,445.70)	(2.93%)
338	GAME OFFICIALS	41,166	0.00	(2,700.00)	38,466.00	36,464.43	1,500.00	501.57	1.30%
339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	18,883.34	0.00	9,441.66	33.33%
411	UTILITIES-WATER	33,044	0.00	(162.28)	32,881.72	25,345.01	0.00	7,536.71	22.92%
412	UTILITIES-SEPTIC	9,825	30,000.00	0.00	39,825.00	42,720.00	0.00	(2,895.00)	(7.27%)
421	UTILITIES-DISPOSAL	35,386	1,722.85	(177.72)	36,931.13	25,493.63	6,579.67	4,857.83	13.15%
430	REPAIRS & MAINTENANCE	111,588	167.76	15,433.81	127,189.07	102,573.44	13,138.35	11,477.28	9.02%
432	BOILER REPAIR & MAINT	8,500	5,752.77	(1,607.00)	12,645.77	12,645.77	0.00	0.00	0.00%

Pelham School District FY2017 Year-To-Date Budget Status Report
Object Account Totals Through May 31, 2017

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
433	CONTRACTED REPAIR & MAINT	399,745	136,497.00	(26,413.93)	509,828.54	432,101.27	117,096.87	(39,369.60)	(7.72%)
441	RENTAL/LEASE BUILDINGS	217,000	0.00	0.00	217,000.00	219,262.00	0.00	(2,262.00)	(1.04%)
442	RENTAL/LEASE EQUIPMENT	29,865	0.00	70,118.00	99,983.00	96,830.04	4,750.24	(1,597.28)	(1.60%)
446	RENTAL/LEASE SOFTWARE	107,779	0.00	(1,263.57)	106,515.43	95,522.09	5,414.36	5,578.98	5.24%
450	CONSTRUCTION SERVICES	0	35,000.00	0.00	35,000.00	20,242.20	14,757.80	0.00	0.00%
519	TRANSPORTATION	1,688,974	1,365.00	0.00	1,690,339.00	1,255,627.58	339,482.16	95,229.26	5.63%
521	INSURANCE PROP/LIABILITY	64,883	0.00	0.00	64,883.00	63,150.00	0.00	1,733.00	2.67%
531	TELEPHONE	48,000	0.00	0.00	48,000.00	30,582.50	15,878.58	1,538.92	3.21%
532	DATA COMMUNICATIONS	29,100	0.00	0.00	29,100.00	5,995.58	1,235.02	21,869.40	75.15%
534	POSTAGE/GENERAL EXPENSES	20,057	0.00	890.00	20,947.00	11,515.50	1,879.36	7,552.14	36.05%
540	ADVERTISING	5,500	0.00	0.00	5,500.00	1,126.14	1,175.00	3,198.86	58.16%
550	PRINTING	21,768	0.00	(792.80)	20,975.20	9,873.70	413.50	10,688.00	50.96%
561	TUITION TO OTHER LEAS	100,000	0.00	0.00	100,000.00	48,935.95	19,916.03	31,148.02	31.15%
564	TUITION TO PRIVATE SCHOOL	901,521	0.00	9,966.00	911,487.08	712,553.09	209,587.29	(10,653.30)	(1.17%)
569	TUITION RESIDENTIAL	618,941	0.00	(9,966.00)	608,975.45	633,318.67	212,542.39	(236,885.61)	(38.90%)
580	TRAVEL & MILEAGE	49,779	0.00	1,872.05	51,651.05	30,165.48	3,239.35	18,246.22	35.33%
610	SUPPLIES	470,863	863.96	(3,791.32)	467,935.45	400,031.61	25,426.03	42,477.81	9.08%
622	UTILITIES - ELECTRIC	411,940	0.00	0.00	411,940.00	243,268.07	0.00	168,671.93	40.95%
623	UTILITIES - PROPANE	58,298	0.00	0.00	58,298.00	34,940.02	52.94	23,305.04	39.98%
624	UTILITIES - HEATING OIL	155,393	0.00	0.00	155,393.00	147,833.93	6,065.86	1,493.21	0.96%
626	GASOLINE/DIESEL	115,000	215.32	0.00	115,215.32	40,701.11	17,036.77	57,477.44	49.89%
640	TEXTBOOKS - REPLACEMENT	122,053	0.00	(11,901.06)	110,151.67	86,733.41	11,173.09	12,245.17	11.12%
641	TEXTBOOKS - ADDITIONAL	660	0.00	175.53	835.53	90.70	0.00	744.83	89.14%
643	INFORMATION ACCESS FEES	31,931	0.00	12,447.57	44,378.25	40,218.16	0.00	4,160.09	9.37%
644	PUBLICATIONS	7,597	0.00	(1,299.35)	6,297.58	4,266.84	0.00	2,030.74	32.25%
649	TAPES/CD/DVD/AUDIO VISUAL	2,000	0.00	(1,500.00)	500.00	0.00	0.00	500.00	100.00%
650	SOFTWARE	112,310	0.00	(3,780.92)	108,528.70	101,007.35	14,234.10	(6,712.75)	(6.19%)
733	FURNITURE-ADDITIONAL	20,277	0.00	(3,096.45)	17,180.51	1,889.14	18,422.83	(3,131.46)	(18.23%)
734	EQUIPMENT-ADDITIONAL	266,483	11,271.69	(73,902.13)	203,852.57	177,977.70	42,852.35	(16,977.48)	(8.33%)
737	FURNITURE-REPLACEMENT	32,225	0.00	3,313.54	35,538.54	15,645.06	36,542.32	(16,648.84)	(46.85%)
738	EQUIPMENT-REPLACEMENT	240,464	33,917.98	27,467.89	301,849.89	264,353.10	35,467.37	2,029.42	0.67%
810	DUES AND FEES	85,146	0.00	(2,290.05)	82,855.95	68,959.09	2,609.76	11,287.10	13.62%
830	INTEREST EXPENSE	854,195	0.00	0.00	854,195.00	854,235.00	0.00	(40.00)	0.00%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	37,359	1,317.55	3,010.79	41,687.35	20,827.71	8,040.67	12,818.97	30.75%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total 10 - GENERAL FUND		\$29,311,171	\$283,094.64	\$0.00	\$29,594,266.13	\$23,664,465.23	\$4,297,917.83	\$1,631,883.07	5.51%

Pelham School District FY2017 Year-To-Date Budget Status Report
Location Totals Through May 31, 2017

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			\$9,865,564	\$17,920.51	(\$6,861.72)	\$9,876,622.44	\$7,511,286.66	\$1,235,013.90	\$1,130,321.88	11.44%
Total 01 - SCHOOL BOARD			\$97,891	\$9,918.26	\$0.00	\$107,808.96	\$82,454.39	\$6,737.07	\$18,617.50	17.27%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,547,668	\$12,771.65	(\$39,300.09)	\$6,521,139.62	\$5,284,420.55	\$998,467.84	\$238,251.23	3.65%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,547,396	\$144,213.13	\$22,132.21	\$4,713,741.57	\$3,885,026.29	\$783,712.27	\$45,003.01	0.95%
Total 33 - PELHAM HIGH SCHOOL			\$7,206,520	\$94,771.09	\$24,919.60	\$7,326,210.80	\$5,929,245.53	\$1,189,943.63	\$207,021.64	2.83%
Total 90 - SAU #28			\$1,046,133	\$3,500.00	(\$890.00)	\$1,048,742.74	\$972,031.81	\$84,043.12	(\$7,332.19)	(0.70%)
Total 10 - GENERAL FUND			\$29,311,171	\$283,094.64	\$0.00	\$29,594,266.13	\$23,664,465.23	\$4,297,917.83	\$1,631,883.07	5.51%

Pelham School District FY2017 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2017

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	\$1,090,935	\$80,117.00	\$0.00	\$1,171,051.85	\$797,056.64	\$228,431.71	\$145,563.50	12.43%
Total 21 - FOOD SERVICE FUND			\$1,090,935	\$80,117.00	\$0.00	\$1,171,051.85	\$797,056.64	\$228,431.71	\$145,563.50	12.43%

Pelham School District FY2017 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2017

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		\$370,238	\$0.00	(\$208,965.78)	\$161,272.01	\$119,774.88	\$24,992.16	\$16,504.97	10.23%
	1210 - SPECIAL EDUCATION PRGMS		\$361,147	\$0.00	\$80,646.79	\$441,793.53	\$329,129.95	\$60,931.11	\$51,732.47	11.71%
	1260 - BILINGUAL PROGRAMS		\$0	\$0.00	\$4,515.05	\$4,515.05	\$4,217.15	\$0.00	\$297.90	6.60%
	1500 - NON-PUBLIC SCHOOL PROGRAM		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2110 - SOCIAL WORK SERVICES		\$0	\$0.00	\$2,150.00	\$2,150.00	\$0.00	\$817.46	\$1,332.54	61.98%
	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	\$59,714.21	\$59,714.21	\$24,594.85	\$1,972.90	\$33,146.46	55.51%
	2212 - INSTR/CURRIC DEVELOPMENT		\$0	\$0.00	\$19,564.79	\$19,564.79	\$17,031.21	\$0.00	\$2,533.58	12.95%
	2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$0.00	\$39,032.89	\$39,032.89	\$37,301.48	\$0.00	\$1,731.41	4.44%
	2311 - SCHOOL BOARD SERVICES		\$0	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	0.00%
	2830 - HR STAFF SERVICES		\$0	\$0.00	\$1,842.05	\$1,842.05	\$563.55	\$170.00	\$1,108.50	60.18%
	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			\$731,385	\$0.00	\$0.00	\$731,384.53	\$534,113.07	\$88,883.63	\$108,387.83	14.82%

Pelham School District FY2017 Year-To-Date Budget Status Report
Function Account Totals Through May 31, 2017

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	4300 -	ARCHITECT & ENGR SERVICES	\$0	\$127,307.26	\$2,402.74	\$129,710.00	\$125,265.32	\$2,000.00	\$2,444.68	1.88%
	4500 -	BUILDING ACQUISITION	\$0	\$5,508.98	\$0.00	\$5,508.98	\$5,508.98	\$0.00	\$0.00	0.00%
	4600 -	BUILDING IMPROVEMENT	\$0	\$2,870,734.27	(\$2,402.74)	\$2,868,331.53	\$2,653,483.78	\$120,019.59	\$94,828.16	3.31%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$3,003,550.51	\$0.00	\$3,003,550.51	\$2,784,258.08	\$122,019.59	\$97,272.84	3.24%

Pelham School District FY2017 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through May 31, 2017

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	19,447,035	0.00	19,447,035.00	19,447,035.00	0.00	0.00%
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	20,437.55	30,437.55	30,437.55	0.00	0.00%
R1340	PRESCHOOL TUITION	40,000	5,654.30	45,654.30	45,874.30	(220.00)	(0.48%)
R1411	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00%
R1510	INTEREST INCOME	300	49.59	349.59	349.59	0.00	0.00%
R1900	OTHER LOCAL REVENUE	5,000	84,247.84	89,247.84	89,247.84	0.00	0.00%
R1908	TECHNOLOGY	0	460.00	460.00	460.00	0.00	0.00%
R1909	ERATE	0	0.00	0.00	0.00	0.00	0.00%
R1910	RENTALS	10,000	10,425.00	20,425.00	20,425.00	0.00	0.00%
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R3111	STATE ED GRANT/EQUITABLE	4,306,921	355.83	4,307,276.83	4,307,276.83	0.00	0.00%
R3112	STATE EDUC TAXES	3,377,821	0.00	3,377,821.00	3,377,821.00	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	448,292	144,826.65	593,118.65	593,118.65	0.00	0.00%
R3242	VOC TECH TRANSPORTATION	18,476	0.00	18,476.00	0.00	18,476.00	100.00%
R3290	STATE OTHER RESTR AID	0	73,521.00	73,521.00	73,521.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	0	0.00	0.00	0.00	0.00	0.00%
R4580	MEDICAID	150,000	0.00	150,000.00	169,960.96	(19,960.96)	(13.31%)
Total 10 - GENERAL FUND		\$27,813,845	\$339,977.76	\$28,153,822.76	\$28,155,527.72	(\$1,704.96)	(0.01%)
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	838,835	0.00	838,835.00	507,540.40	331,294.60	39.49%
R1630	SALES: CATERING	15,000	0.00	15,000.00	0.00	15,000.00	100.00%
R1900	OTHER LOCAL REVENUE	100	0.00	100.00	0.00	100.00	100.00%
R3260	STATE SCHOOL LUNCH	9,000	1,454.98	10,454.98	10,454.98	0.00	0.00%
R3267	STATE SCHOOL BREAK/FREE	50	0.00	50.00	45.48	4.52	9.04%
R4560	USDA COMMODITIES	66,235	0.00	66,235.00	0.00	66,235.00	100.00%
R4561	FED SCHOOL LUNCH/REGULAR	95,120	0.00	95,120.00	43,006.08	52,113.92	54.79%
R4562	FED SCHOOL LUNCH/REDUCED	15,000	0.00	15,000.00	12,864.36	2,135.64	14.24%
R4563	FED SCHOOL LUNCH/FREE	50,000	0.00	50,000.00	48,129.96	1,870.04	3.74%
R4564	FED SCHOOL MILK/FREE	0	0.00	0.00	0.00	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	350	0.00	350.00	237.14	112.86	32.25%
R4566	FED SCHOOL BREAK/REDUCED	45	117.16	162.16	151.26	10.90	6.72%
R4567	FED SCHOOL BREAK/FREE	1,200	0.00	1,200.00	909.72	290.28	24.19%
Total 21 - FOOD SERVICE FUND		\$1,090,935	\$1,572.14	\$1,092,507.14	\$623,339.38	\$469,167.76	42.94%

Pelham School District FY2017 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through May 31, 2017

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1909	ERATE	0	35,363.53	35,363.53	35,363.53	0.00	0.00%
R1920	CONTRIBUTIONS & DONATIONS	0	10,169.75	10,169.75	10,169.75	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	731,385	0.00	731,385.00	476,606.07	254,778.93	34.84%
Total 22 - GRANTS FUNDS		\$731,385	\$45,533.28	\$776,918.28	\$522,139.35	\$254,778.93	32.79%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	3,833.42	3,833.42	3,542.29	291.13	7.59%
R5110	PRINCIPAL ON BONDS	0	0.00	0.00	(3,404.12)	3,404.12	0.00%
R5120	PREMIUM ON BONDS	0	0.00	0.00	3,756.49	(3,756.49)	0.00%
Total 30 - CAPITAL PROJECTS FUND		\$0	\$3,833.42	\$3,833.42	\$3,894.66	(\$61.24)	(1.60%)