



Memorandum

Date: November 12, 2014

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Steve Martin, Business Administrator

Subj: October 2014 Business and Finance Monthly Report

Included with this report are copies of the following Pelham School District year-to-date (YTD) financial budget expenditure and revenue reports for the period ending November 3, 2014.

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

The 2016 budget continued to be a major activity during the month. The budget committee completed its review of the School Board's recommended budget and voted to reduce the Board's recommended budget by \$36,641. The current budget committee approved operating budget for 2016 is \$30,315,773.

We received our Guaranteed Maximum Rates (GMR) for our health and dental premiums for the 2016 school year and there were some significant reductions to the rates used in developing the 2016 budget. The average GMR was an increase of 6.2% versus the 11% increase we used in developing the budget. The increases average between a 2.8% increase for Medicomp to a 9.7% increase for the higher deductible IPDED premium. The Dental insurance GMR was a zero percent increase versus the 5% rate increase used in developing the 2016 budget. We will calculate the savings using the new GMR's and submit the reductions to the Board for approval for the January Reconsideration meeting.

We completed our proof review of the salaries budget and found that the PEA 2016 salary schedule used by the personnel budgeting module was incorrect and resulted in these accounts being over budgeted. We will be recalculating the PEA salaries and related payroll benefits and will bring the reduced budget adjustment to the Board for approval for the January Reconsideration meeting. We expect the reduction to be significant.

Most of our annual audit work is complete. The only item remaining is the updated GASB 45 actuarial review. We expect a draft copy of the audit the first week in December at which time we will be able to develop the required Management, Discussion and Analysis report.

We have completed the reconciliation of our life insurance billings to our actual staff salaries on our vendor's website and will be receiving a few adjusted billings going back to previous fiscal years, one as early as 2012.

We are currently negotiating a contract with a consultant to handle our E-Rate submission process for the upcoming year. E-Rate is a government program that distributes millions of dollars to school districts to help in technology infrastructure costs. Pelham has not taken advantage of this program in the past.

FY15 Forecast

We are currently estimating a year-end general fund unassigned fund balance of \$37,000 due to unanticipated revenues. We are not yet forecasting a year-end general fund balance from the HealthTrust Holiday refund revenues as we have not yet refunded the employees' their share of the refund. Once we have calculated the amount to be refunded we will adjust the projected year-end fund balance to reflect the amount left unspent.

Facilities

We completed the landscaping around the new SAU/classroom modular building including leveling the ground around the building and hydro seeding the new top soil. Stone was added around the skirt of the building to give it a finished look. We have finished installing all shelving for closets and hanging various items for SAU staff. A shed was built for the kindergarten staff to store their toys outside in the playground area.

Our first nor'easter of the season resulted in multiple leaks at the Memorial and Elementary schools. Our roofer responded the same day and recommended repairs to several areas. These were completed the following week. The SAU had one leak and the leasing company was called and responded later that same day. The contractor felt the leak was coming from the HVAC unit. This was fixed. We will continue to monitor all these areas during our next rain event.

We continue to spend time working with both Trident and the architect on the PHS addition and renovation project.

Technology

Major activities this month included: closing a total of 208 technology help desk tickets; NHDOE Beginning of Year planning for all schools; Out-of-District reporting for Special Education; imaging laptop carts for both PMS and PES; and beginning the setup of CAD Lab and Robotics workstations at PHS.

The SAU still needs to develop the RFP document for the identified upgrade to our internet connection. The plan is to review the process with our E-Rate consultant once we have a final contract in place.

Food Service

Operations continue to go well. Last month we had an average daily lunch count of 1,163.

Both the Pelham Police and the Pelham Fire Departments served lunch at PES during the week of October 13. The students LOVED having them and we are hoping to get them back in the next few months.

We continue to monitor our operations at St. Patrick's due to the approximate 40% drop in enrollment. In October we lost money from the service levels we are providing. We will monitor again for November and if the losses continue we will develop a plan on what action(s) need to be taken to break even.

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 October 2014

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	\$ 4,935,212.66		
ANTICIPATED REVENUE	\$ 20,893,239.31	\$ 25,828,451.97	
TOTAL REVENUE AND CREDITS			\$ 27,366,207.75

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			
2013 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	\$ (6,211,226.52)		
Encumbered Balance	\$ (16,440,882.39)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (22,652,108.91)	
AVAILABLE BUDGET			\$ 4,677,180.07
FORECASTED ROY EXPENDITURES			\$ 4,677,180.07

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 25,828,451.97		
2013 GENERAL FUND BALANCE CREDITS	\$ 1,537,755.78		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 27,366,207.75	
FORECASTED GENERAL FUND EXPENDITURES		\$ 27,329,288.98	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 36,918.77

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Nov 3, 2014

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	(\$74,774.71)	\$10,095,443.18	\$1,944,139.73	\$7,071,396.55	\$1,079,906.90	10.70%
1210 - SPECIAL EDUCATION PRGMS			\$4,369,240	\$26,306.47	(\$67,708.74)	\$4,327,837.40	\$921,935.61	\$3,225,684.14	\$180,217.65	4.16%
1260 - BILINGUAL PROGRAMS			\$78,738	\$0.00	\$0.00	\$78,738.17	\$9,089.86	\$31,034.97	\$38,613.34	49.04%
1280 - EXTENDED SCHOOL YEAR			\$130,180	\$0.00	\$65,974.22	\$196,154.22	\$152,192.77	\$7,647.35	\$36,314.10	18.51%
1301 - VOCATIONAL EDUCATION PRGM			\$63,053	\$3,180.00	\$0.00	\$66,233.00	\$2,650.00	\$0.00	\$63,583.00	96.00%
1410 - CO-CURRICULAR ACTIVITIES			\$131,811	\$0.00	(\$613.00)	\$131,198.28	\$600.00	\$96,843.12	\$33,755.16	25.73%
1420 - ATHLETIC ACTIVITIES			\$415,079	\$0.00	\$675.00	\$415,754.25	\$104,197.14	\$200,412.44	\$111,144.67	26.73%
1490 - OTHER STUDENT ACTIVITIES			\$71,002	\$228.76	(\$800.00)	\$70,431.26	\$32,523.79	\$61,352.33	(\$23,444.86)	(33.29%)
2120 - GUIDANCE SERVICES			\$817,311	\$483.00	\$1,530.00	\$819,323.86	\$184,401.99	\$661,996.34	(\$27,074.47)	(3.30%)
2134 - NURSE SERVICES			\$365,019	\$0.00	(\$175.00)	\$364,843.68	\$77,350.00	\$269,704.61	\$17,789.07	4.88%
2140 - PSYCHOLOGICAL SERVICES			\$317,181	\$0.00	\$0.00	\$317,180.62	\$66,624.13	\$131,329.48	\$119,227.01	37.59%
2150 - SPEECH SERVICES			\$466,907	\$0.00	\$0.00	\$466,906.72	\$78,622.97	\$267,567.74	\$120,716.01	25.85%
2162 - PT SERVICES			\$67,613	\$0.00	\$0.00	\$67,613.00	\$4,044.00	\$0.00	\$63,569.00	94.02%
2163 - OT SERVICES			\$231,815	\$0.00	\$234.52	\$232,049.89	\$48,645.35	\$162,268.70	\$21,135.84	9.11%
2190 - OTHER PUPIL SERVICES			\$2,500	\$0.00	\$0.00	\$2,500.00	\$244.66	\$0.00	\$2,255.34	90.21%
2210 - IMPROVEMENT- INSTRUCTION			\$291,204	\$698.25	\$9,722.20	\$301,624.45	\$63,856.70	\$84,158.18	\$153,609.57	50.93%
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	\$16,770.00	\$51,139.50	\$63,179.50	48.20%
2222 - LIBRARY SERVICES			\$170,117	\$0.00	\$74,837.71	\$244,954.53	\$80,003.17	\$193,552.76	(\$28,601.40)	(11.68%)
2225 - COMPUTER TECHNOLOGY			\$377,132	\$0.00	(\$6,375.00)	\$370,756.63	\$110,809.88	\$140,328.14	\$119,618.61	32.26%
2311 - SCHOOL BOARD SERVICES			\$22,678	\$0.00	\$0.00	\$22,678.00	\$9,554.60	\$3,181.25	\$9,942.15	43.84%
2312 - DISTRICT CLERK SERVICES			\$3,891	\$0.00	\$0.00	\$3,891.00	\$0.00	\$1,076.16	\$2,814.84	72.34%
2313 - DIST TREASURER SERVICES			\$6,683	\$0.00	\$0.00	\$6,683.00	\$2,691.25	\$2,691.25	\$1,300.50	19.46%
2314 - ELECTION SERVICES			\$539	\$0.00	\$0.00	\$539.00	\$200.00	\$0.00	\$339.00	62.89%
2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$14,471.00	\$2,000.00	\$5,529.00	25.13%
2318 - LEGAL SERVICES			\$50,757	\$0.00	\$0.00	\$50,757.00	\$4,692.00	\$25.00	\$46,040.00	90.71%
2321 - SUPERINTENDENT SERVICES			\$449,685	\$2,174.76	(\$40,500.00)	\$411,359.37	\$119,747.74	\$190,206.62	\$101,405.01	24.65%
2332 - SPECIAL SERVICES ADMIN			\$228,565	\$321.08	\$3,000.00	\$231,885.91	\$67,605.39	\$125,488.70	\$38,791.82	16.73%
2410 - SCHOOL ADMINISTRATION			\$1,217,006	\$0.00	\$17,242.80	\$1,234,248.33	\$403,831.51	\$768,972.63	\$61,444.19	4.98%
2490 - OTHER SUPPORT SERVICES			\$53,505	\$0.00	\$925.00	\$54,430.00	\$8,455.17	\$37,615.70	\$8,359.13	15.36%
2510 - BUSINESS/FINANCE SERVICES			\$450,997	\$29,897.10	\$3,381.75	\$484,276.07	\$146,316.83	\$232,082.66	\$105,876.58	21.86%
2610 - SUPERVISION FACILITY OPER			\$146,116	\$0.00	(\$4,323.00)	\$141,793.01	\$45,484.48	\$97,288.59	(\$980.06)	(0.69%)

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Nov 3, 2014

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620		BUILDING SERVICES	\$1,740,570	\$5,096.50	(\$69,472.00)	\$1,676,194.27	\$523,619.83	\$558,017.72	\$594,556.72	35.47%
2630		GROUNDS SERVICES	\$132,000	\$0.00	\$14,366.92	\$146,366.92	\$62,420.00	\$16,621.92	\$67,325.00	46.00%
2640		NON-INSTRUCTIONAL EQUIP	\$95,300	\$17,880.00	\$59,428.08	\$172,608.08	\$49,774.44	\$9,923.96	\$112,909.68	65.41%
2721		TRANSPORTATION (REGULAR)	\$1,036,690	\$0.00	\$1,495.00	\$1,038,185.00	\$112,107.38	\$780,196.62	\$145,881.00	14.05%
2722		TRANSPORTATION(SPECIAL)	\$588,000	\$0.00	\$0.00	\$588,000.00	\$500.00	\$210,300.00	\$377,200.00	64.15%
2723		TRANSPORTATION (VOC ED)	\$127,567	\$0.00	\$0.00	\$127,567.00	\$18,236.80	\$124,714.97	(\$15,384.77)	(12.06%)
2724		TRANSPORTATION (ATHLETIC)	\$82,509	\$0.00	\$0.00	\$82,509.00	\$16,540.41	\$8,097.70	\$57,870.89	70.14%
2725		TRANSPORTATION (FT/COCUR)	\$1,150	\$0.00	\$0.00	\$1,150.00	\$0.00	\$185.00	\$965.00	83.91%
2830		HR STAFF SERVICES	\$120,133	\$0.00	\$3,000.00	\$123,133.00	\$56,437.99	\$89,276.06	(\$22,581.05)	(18.34%)
2840		TECHNOLOGY SERVICES	\$480,455	\$29,901.34	(\$2,571.75)	\$507,785.08	\$164,209.20	\$198,615.29	\$144,960.59	28.55%
2900		BENEFITS & FIXED CHARGES	(\$503)	\$5,381.32	\$0.00	\$4,878.29	\$64,659.51	\$16,091.37	(\$75,872.59)	(1,555.31%)
4200		SITE IMPROVEMENTS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4300		ARCHITECT & ENGR SERVICES	\$75,000	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$75,000.00	100.00%
4500		BUILDING ACQUISITION	\$356,374	\$0.00	\$0.00	\$356,374.00	\$341,472.19	\$0.00	\$14,901.81	4.18%
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	\$0.00	\$0.00	\$597,500.00	100.00%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$62,416.39	\$229,498.07	(\$291,914.46)	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	\$0.00	\$75,000.00	\$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	\$133,451.13	\$0.00	\$26,962,722.27	\$6,211,226.52	\$16,440,882.39	\$4,310,613.36	15.99%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Nov 3, 2014

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	20,125.93	11,222,801.31	2,623,567.70	8,387,429.48	211,804.13	1.89%
113	TUTOR SALARIES	20,922	0.00	72,355.23	93,277.22	12,857.74	28,829.51	51,589.97	55.31%
114	INSTRUC. ASST. SALARIES	1,841,286	0.00	(72,355.23)	1,768,930.99	357,883.72	1,108,626.09	302,421.18	17.10%
120	DAILY SUBSTITUTE SALARIES	148,536	0.00	0.00	148,536.00	20,741.30	0.00	127,794.70	86.04%
121	LONG TERM SUB SALARIES	94,891	0.00	0.00	94,891.00	389.90	292,285.00	(197,783.90)	(208.43%)
130	OVERTIME SALARIES	30,897	0.00	0.00	30,896.90	3,392.79	0.00	27,504.11	89.02%
211	HEALTH INSURANCE	3,310,939	0.00	0.00	3,310,938.54	719,021.26	1,984,667.90	607,249.38	18.34%
212	DENTAL INSURANCE	214,091	0.00	0.00	214,091.00	49,834.32	126,238.94	38,017.74	17.76%
213	LIFE INSURANCE	19,734	0.00	0.00	19,733.92	14,161.42	4,231.66	1,340.84	6.79%
214	DISABILITY INSURANCE	28,404	0.00	0.00	28,404.00	13,829.83	12.50	14,561.67	51.27%
220	SOCIAL SECURITY	1,042,466	0.00	0.00	1,042,466.28	223,963.72	740,577.82	77,924.74	7.48%
231	NON-TEACHER RETIREMENT	173,131	0.00	0.00	173,130.97	49,413.26	109,506.60	14,211.11	8.21%
232	TEACHER RETIREMENT	1,344,893	5,381.32	0.00	1,350,273.90	276,183.87	977,663.04	96,426.99	7.14%
250	UNEMPLOYMENT INSURANCE	68,400	0.00	0.00	68,400.00	0.00	0.00	68,400.00	100.00%
260	WORKERS COMP INSURANCE	77,880	0.00	0.00	77,879.98	20,058.92	0.00	57,821.06	74.24%
271	WORKSHOPS PESPA	12,000	0.00	(3,530.00)	8,470.00	145.00	0.00	8,325.00	98.29%
272	COURSE REIMBURSE PESPA	0	0.00	3,530.00	3,530.00	1,530.00	7,492.50	(5,492.50)	(155.59%)
273	WORKSHOPS PEA	22,000	20.00	0.00	22,020.00	499.00	5,345.00	16,176.00	73.46%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	11,617.00	26,861.00	20,522.00	34.78%
275	WORKSHOPS NON-UNION	31,749	150.00	(796.73)	31,102.27	15,848.36	9,158.24	6,095.67	19.60%
276	COURSE REIMBURS NON-UNION	26,800	1,569.00	0.00	28,369.00	1,680.00	3,734.00	22,955.00	80.92%
280	NEW HIRE EXPENSES	3,000	0.00	0.00	3,000.00	1,051.50	75.00	1,873.50	62.45%
291	TSA MATCH CONTRIBUTION	43,300	0.00	0.00	43,300.00	22,414.51	0.00	20,885.49	48.23%
320	IN-DIST PROF DEVELOPMENT	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
321	PROFESSIONAL EDU SERVICES	132,600	0.00	(117,344.00)	15,256.00	2,591.20	3,208.80	9,456.00	61.98%
325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
330	PROFESSIONAL SERVICES	197,014	15,372.69	89,055.00	301,441.69	46,734.08	76,452.30	178,255.31	59.13%
331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	14,471.00	2,000.00	5,529.00	25.13%
332	TUTOR SERVICES	0	5,970.09	0.00	5,970.09	1,467.86	0.00	4,502.23	75.41%
335	LEGAL SERVICES	70,757	17,000.00	0.00	87,757.00	26,961.30	5,262.81	55,532.89	63.28%
338	GAME OFFICIALS	42,535	0.00	0.00	42,535.00	11,647.50	4,952.50	25,935.00	60.97%
339	ATHLETIC TRAINER SERVICES	27,500	0.00	0.00	27,500.00	0.00	0.00	27,500.00	100.00%
411	UTILITIES-WATER	34,654	1,541.76	0.00	36,195.76	7,567.69	87.40	28,540.67	78.85%
412	UTILITIES-SEPTIC	0	0.00	5,250.00	5,250.00	5,705.40	230.02	(685.42)	(13.06%)
421	UTILITIES-DISPOSAL	34,626	1,500.00	280.44	36,406.44	8,542.95	22,921.31	4,942.18	13.58%
430	REPAIRS & MAINTENANCE	241,583	380.00	(116,581.44)	125,381.67	39,694.68	7,820.66	77,866.33	62.10%
432	BOILER REPAIR & MAINT	13,000	0.00	(5,000.00)	8,000.00	0.00	0.00	8,000.00	100.00%
433	CONTRACTED REPAIR & MAINT	138,000	0.00	107,698.08	245,698.08	83,208.63	19,898.06	142,591.39	58.04%

Pelham School District FY2015 Year-To-Date Budget Status Report
Object Account Totals Through Nov 3, 2014

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	0.00	356,374.00	342,468.19	1,992.00	11,913.81	3.34%
442	RENTAL/LEASE EQUIPMENT	6,500	0.00	20,500.00	27,000.00	18,439.42	28,628.48	(20,067.90)	(74.33%)
446	RENTAL/LEASE SOFTWARE	72,015	12,862.89	39,998.75	124,876.64	44,799.75	31,142.39	48,934.50	39.19%
450	CONSTRUCTION SERVICES	0	7,298.80	0.00	7,298.80	0.00	7,298.80	0.00	0.00%
519	TRANSPORTATION	1,692,916	0.00	1,495.00	1,694,411.00	147,384.59	1,123,469.29	423,557.12	25.00%
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	13,487.00	34,587.25	(2,257.10)	(4.93%)
532	DATA COMMUNICATIONS	45,000	0.00	(39,910.00)	5,090.00	2,884.93	7,158.47	(4,953.40)	(97.32%)
534	POSTAGE/GENERAL EXPENSES	15,586	1,470.01	0.00	17,056.01	6,092.05	1,769.73	9,194.23	53.91%
540	ADVERTISING	8,500	0.00	0.00	8,500.00	1,518.76	0.00	6,981.24	82.13%
550	PRINTING	3,600	0.00	0.00	3,600.00	529.95	0.00	3,070.05	85.28%
561	TUITION TO OTHER LEAS	63,053	3,180.00	0.00	66,233.00	2,650.00	0.00	63,583.00	96.00%
564	TUITION TO PRIVATE SCHOOL	1,026,665	575.00	(65,974.22)	961,265.78	122,838.05	529,951.25	308,476.48	32.09%
569	TUITION RESIDENTIAL	66,800	7,974.20	65,974.22	140,748.42	150,977.57	463,388.96	(473,618.11)	(336.50%)
580	TRAVEL & MILEAGE	40,190	10.08	566.73	40,766.81	7,282.69	2,863.67	30,620.45	75.11%
610	SUPPLIES	404,078	2,125.68	16.60	406,220.14	202,008.37	53,951.30	150,260.47	36.99%
622	UTILITIES - ELECTRIC	236,000	0.00	0.00	236,000.00	62,901.71	200.00	172,898.29	73.26%
623	UTILITIES - PROPANE	14,315	13.11	0.00	14,328.11	1,825.57	287.77	12,214.77	85.25%
624	UTILITIES - HEATING OIL	241,238	0.00	0.00	241,238.00	0.00	100.00	241,138.00	99.96%
626	GASOLINE/DIESEL	143,000	0.00	0.00	143,000.00	0.00	25.00	142,975.00	99.98%
640	TEXTBOOKS - REPLACEMENT	156,415	451.26	(10,567.00)	146,298.79	69,018.86	12,992.13	64,287.80	43.94%
641	TEXTBOOKS - ADDITIONAL	570	483.00	7,072.00	8,125.00	2,920.82	3,928.90	1,275.28	15.70%
643	INFORMATION ACCESS FEES	5,700	0.00	19,768.07	25,468.07	19,429.14	1,677.67	4,361.26	17.12%
644	PUBLICATIONS	23,797	698.25	(10,977.53)	13,517.72	4,221.54	1,257.74	8,038.44	59.47%
649	TAPES/CD/DVD/AUDIO VISUAL	9,447	0.00	(931.00)	8,516.00	499.00	0.00	8,017.00	94.14%
650	SOFTWARE	188,841	1,119.85	(44,523.75)	145,437.10	45,147.81	1,269.15	99,020.14	68.08%
733	FURNITURE-ADDITIONAL	8,684	0.00	(1,740.12)	6,943.88	0.00	649.00	6,294.88	90.65%
734	EQUIPMENT-ADDITIONAL	381,247	32,370.43	(35,337.54)	378,279.89	96,523.66	64,129.62	217,626.61	57.53%
737	FURNITURE-REPLACEMENT	6,325	0.00	0.00	6,325.00	8,379.20	4,607.00	(6,661.20)	(105.32%)
738	EQUIPMENT-REPLACEMENT	33,501	13,012.20	19,087.01	65,600.21	37,527.49	19,464.83	8,607.89	13.12%
810	DUES AND FEES	49,835	0.00	5,345.50	55,180.50	39,524.08	7,786.55	7,869.87	14.26%
830	INTEREST EXPENSE	597,500	0.00	0.00	597,500.00	0.00	0.00	597,500.00	100.00%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	18,689	14.36	2,540.00	21,243.24	8,610.91	5,737.30	6,895.03	32.46%
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	0.00	75,000.00	0.00	0.00%
Total 10 - GENERAL FUND		\$26,829,271	\$133,451.13	\$0.00	\$26,962,722.27	\$6,211,226.52	\$16,440,882.39	\$4,310,613.36	15.99%

Pelham School District FY2015 Year-To-Date Budget Status Report
Location Totals Through Nov 3, 2014

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	\$57,444.52	\$520,081.48	\$8,007,063.25	\$1,564,595.57	\$3,978,029.03	\$2,464,438.65	30.78%
Total 01 - SCHOOL BOARD			\$106,548	\$0.00	\$0.00	\$106,548.00	\$31,608.85	\$8,973.66	\$65,965.49	61.91%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$7,059,088	\$5,570.06	(\$375,284.41)	\$6,689,373.70	\$1,488,455.12	\$4,536,993.54	\$663,925.04	9.93%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,573,479	\$18,449.61	(\$93,550.31)	\$4,498,378.76	\$1,042,560.58	\$3,054,294.95	\$401,523.23	8.93%
Total 33 - PELHAM HIGH SCHOOL			\$6,575,367	\$6,876.08	(\$122,893.82)	\$6,459,349.08	\$1,498,398.80	\$4,336,575.89	\$624,374.39	9.67%
Total 90 - SAU #28			\$1,085,252	\$45,110.86	\$71,647.06	\$1,202,009.48	\$585,607.60	\$526,015.32	\$90,386.56	7.52%
Total 10 - GENERAL FUND			\$26,829,271	\$133,451.13	\$0.00	\$26,962,722.27	\$6,211,226.52	\$16,440,882.39	\$4,310,613.36	15.99%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Nov 3, 2014

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	\$200,289.36	\$654,772.81	\$129,782.18	13.18%
	Total 21 - FOOD SERVICE FUND		\$978,976	\$5,868.35	\$0.00	\$984,844.35	\$200,289.36	\$654,772.81	\$129,782.18	13.18%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Nov 3, 2014

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		\$738,142	\$1,023.37	(\$392,424.66)	\$346,740.57	\$44,530.67	\$97,790.87	\$204,419.03	58.95%
	1210 - SPECIAL EDUCATION PRGMS		\$0	\$6,300.00	\$384,582.45	\$390,882.45	\$2,866.34	\$29,915.25	\$358,100.86	91.61%
	1260 - BILINGUAL PROGRAMS		\$0	\$336.25	\$0.00	\$336.25	\$274.70	\$0.00	\$61.55	18.30%
	1500 - NON-PUBLIC SCHOOL PROGRAM		\$0	\$0.00	\$1,743.25	\$1,743.25	\$0.00	\$0.00	\$1,743.25	100.00%
	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	\$1,948.96	\$1,948.96	\$5,613.73	\$2,500.00	(\$6,164.77)	(316.31%)
	2212 - INSTR/CURRIC DEVELOPMENT		\$0	\$1,900.00	\$500.00	\$2,400.00	\$1,900.00	\$0.00	\$500.00	20.83%
	2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$0.00	\$0.00	\$0.00	\$8,600.63	\$0.00	(\$8,600.63)	0.00%
	2830 - HR STAFF SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	2840 - TECHNOLOGY SERVICES		\$0	\$0.00	\$3,650.00	\$3,650.00	\$0.00	\$2,238.52	\$1,411.48	38.67%
	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			\$738,142	\$9,559.62	\$0.00	\$747,701.48	\$63,786.07	\$132,444.64	\$551,470.77	73.76%

Pelham School District FY2015 Year-To-Date Budget Status Report
Function Account Totals Through Nov 3, 2014

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	\$0.00	\$1,388,000.00	\$800,239.19	\$595,038.33	(\$7,277.52)	(0.52%)
	4500	BUILDING ACQUISITION	\$0	\$10,266,000.00	\$0.00	\$10,266,000.00	\$806,238.96	\$1,581,373.61	\$7,878,387.43	76.74%
	4600	BUILDING IMPROVEMENT	\$0	\$10,000,000.00	\$0.00	\$10,000,000.00	\$2,990.00	\$0.00	\$9,997,010.00	99.97%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$22,654,000.00	\$0.00	\$22,654,000.00	\$1,609,670.65	\$2,176,411.94	\$18,867,917.41	83.29%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Nov 3, 2014

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	3,000,000.00	14,531,967.00	82.89%
R1112	DEFICIT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00%
R1310	TUITION FROM INDIVIDUALS	5,000	0.00	5,000.00	0.00	5,000.00	100.00%
R1320	TUITION FROM OTHER LEA'S	40,000	0.00	40,000.00	0.00	40,000.00	100.00%
R1340	PRESCHOOL TUITION	0	20,000.00	20,000.00	5,490.00	14,510.00	72.55%
R1411	TRANSPORTATION	25,000	0.00	25,000.00	14,822.00	10,178.00	40.71%
R1510	INTEREST INCOME	300	0.00	300.00	24.63	275.37	91.79%
R1900	OTHER LOCAL REVENUE	10,000	200,000.00	210,000.00	191,523.77	18,476.23	8.80%
R1910	RENTALS	5,000	0.00	5,000.00	4,390.00	610.00	12.20%
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	1,674,880.00	2,512,321.00	60.00%
R3112	STATE EDUC TAXES	3,361,581	0.00	3,361,581.00	0.00	3,361,581.00	100.00%
R3210	SCHOOL BUILDING AID	0	0.00	0.00	0.00	0.00	0.00%
R3220	KINDERGARTEN AID	0	0.00	0.00	0.00	0.00	0.00%
R3230	CATASTROPHIC AID	152,390	0.00	152,390.00	0.00	152,390.00	100.00%
R3242	VOC TECH TRANSPORTATION	14,669	0.00	14,669.00	0.00	14,669.00	100.00%
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	0.00	100,000.00	44,082.26	55,917.74	55.92%
Total 10 - GENERAL FUND		\$25,433,108	\$220,000.00	\$25,653,108.00	\$4,935,212.66	\$20,717,895.34	0.00%
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	731,976	0.00	731,976.00	141,094.23	590,881.77	80.72%
R1630	SALES: CATERING	10,000	0.00	10,000.00	0.00	10,000.00	100.00%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	0.00	0.00	0.00%
R3260	STATE SCHOOL LUNCH	9,000	0.00	9,000.00	0.00	9,000.00	100.00%
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	7,641.78	129,758.22	94.44%
R4562	FED SCHOOL LUNCH/REDUCED	10,000	0.00	10,000.00	2,758.02	7,241.98	72.42%
R4563	FED SCHOOL LUNCH/FREE	25,000	0.00	25,000.00	9,172.44	15,827.56	63.31%
R4564	FED SCHOOL MILK/FREE	0	0.00	0.00	0.00	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	100	0.00	100.00	37.24	62.76	62.76%
R4566	FED SCHOOL BREAK/REDUCED	0	0.00	0.00	3.96	(3.96)	0.00%
R4567	FED SCHOOL BREAK/FREE	500	0.00	500.00	83.28	416.72	83.34%
Total 21 - FOOD SERVICE FUND		\$978,976	\$0.00	\$978,976.00	\$160,790.95	\$818,185.05	0.00%

Pelham School District FY2015 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Nov 3, 2014

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	3,650.00	3,650.00	3,650.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	730,000	0.00	730,000.00	41,405.68	688,594.32	94.33%
Total 22 - GRANTS FUNDS		\$730,000	\$3,650.00	\$733,650.00	\$45,055.68	\$688,594.32	0.00%
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	5,000.00	5,000.00	11,475.79	(6,475.79)	(129.52%)
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	\$8,404.12	\$22,662,404.12	\$22,668,879.91	(\$6,475.79)	(129.52%)