



Memorandum

Date: October 30, 2015

To: Pelham School Board
Amanda Lecaroz, Superintendent

cc: PSD Leadership Team
Pelham Budget Committee

From: Deb Mahoney, Business Administrator

Subj: September 2015 Business and Finance Monthly Report

Included with this report are copies of the following Pelham School District year-to-date (YTD) financial budget expenditure and revenue reports for fiscal year ending October 1, 2015.

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

A general fund YTD Actual to Budget Detail Report is distributed under separate cover. The revenue budget was not set by September month end. It was set by NH DRA in October and the budget numbers will be reflected in the October month end report.

Finance

Development of the 2017 budget was a major effort over the first three months of this fiscal year. The Superintendent's budget was submitted to the board on October 2, 2015. The general fund requested budget of \$29,256,502 is an increase of \$504,032 or 1.75% over the 2016 adjusted budget. The School Board's recommended budget was submitted to the budget committee on October 22, 2015. The recommended general fund budget of \$28,919,928 is an increase of \$470,861 or 1.6% from the adjusted 2016 general fund operating budget.

The field audit work on the annual audit was successfully completed in September, with no material findings. We still need to complete our GASB 68 actuarial report.

Final Year-end Results

Results for the 2015 fiscal year show a year-end unreserved general fund balance of \$1,562,718. The general fund budget was underspent by \$1,448,226. The components of this fund balance include:

- \$261,876 in unanticipated revenues which must be returned, net of Healthtrust payment holiday.
- \$320,437 operating budget underspend from the RSA 198:20 9(b) hearing budget adjustment for the LGC 2011/2012 Payment Holiday.
- Special Services’ budget was underspent by approximately \$498,067. \$358,000 underspend in salaries for teacher and assistant positions, a \$151,000 underspend in health insurance, and a \$96,000 underspend in transportation. The rest of the budget was overspent by approximately \$107,000.
- Salaries were underspent by approximately \$143,000 (excluding special services).
- Health Insurance (excluding special services and Healthtrust refund) was underspent by \$304,865.
- The rest of the general fund budget was overspent by approximately \$34,000.

The Food Service Fund ended the year with a \$271,168. \$80,000 of this will be spent this year as part of the PHS project.

FY2016 Forecast

We are currently estimating a year end general fund unassigned fund balance of approximately \$301,000, which is our estimated net of the Healthtrust refund monies after reimbursing employees and retirees their share of the refund.

Facilities

All schools were ready for class in August with all cleaning and classroom maintenance work being completed. The staff worked very hard to complete this task and worked collaboratively with the PHS project team and subcontractors to tie up loose ends in the early part of the school year.

The facilities staff has been working closely with BP&S and Control Tech related to heating and cooling issues at Pelham High School. They have brought in Johnson Controls for the control end of the HVAC units and they continue to monitor the temperatures to ensure a comfortable environment for students and staff.

The irrigation system has been winterized and we are preparing our snow and outside equipment for the upcoming winter.

Interviews have been conducted to fully staff our custodial positions and cover for medical leaves. We are currently pursuing candidates for a full-time position at PES, temporary coverage at PHS and substitute coverage throughout the district. We will continue to work closely with HR to enhance our recruiting efforts.

Work order counts for the month were: PES-46, PMS-22, and PHS-45.

Technology

The District was approved for eRate funding for up to \$20,065.42 for the funding year 7/1/2015 to 6/30/2016. At a future meeting, we will bring a proposal to the board for use of those funds.

Food Service

The new school year operations opened smoothly. We continue to add some new menu items at each of the schools. The students really seem to like the new choices.

Our Food Service Director has arranged to have an intern working with her starting in November. She is from Simmons College and will be working with her on meal plus menu development and related dietary guidelines.

Staff training was provided through our vendor, Primex, for all Nutrition Services employees. They are also scheduled to provide Slips, Trips, and Falls training in October as well as allergy and Serv Safe training in November.

Our total district lunch counts for the month was 19,090 with an average daily count of 1004.

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 September 2015

GENERAL FUND REVENUES AND CREDITS		Sub Totals	Totals
2015 UNASSIGNED FUND BALANCE	\$ 1,562,718.39		
2015 VOTED FROM FUND BALANCE	\$ 150,000.00		
2015 RESERVE FOR ENCUMBRANCES	\$ 303,403.59	\$ 2,016,121.98	
REVENUE RECEIVED	\$ 7,789,675.45		
ANTICIPATED REVENUE	\$ 19,297,464.89	\$ 27,087,140.34	
TOTAL REVENUE AND CREDITS			\$ 29,103,262.32

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	\$ (5,414,716.70)		
Encumbered Balance	\$ (19,475,466.49)		
TOTAL YTD SPENT AND ENCUMBERED		\$ (24,890,183.19)	
AVAILABLE BUDGET			\$ 4,213,078.74
FORECASTED ROY EXPENDITURES			\$ 3,912,287.40

GENERAL FUND BALANCE			
FORECASTED GENERAL FUND REVENUES	\$ 27,087,140.34		
2015 GENERAL FUND BALANCE CREDITS	\$ 2,016,121.98		
AVAILABLE GENERAL FUND REVENUES & CREDITS		\$ 29,103,262.32	
FORECASTED GENERAL FUND EXPENDITURES		\$ 28,802,470.59	
ANTICIPATED YEAR END GENERAL FUND BALANCE			\$ 300,791.73

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through Oct 1, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
	1100 -	REGULAR EDUCATION PRGMS	\$9,983,676	\$61,867.86	(\$1,840.75)	\$10,043,703.26	\$956,680.57	\$8,098,512.47	\$988,510.22	9.84%
	1210 -	SPECIAL EDUCATION PRGMS	\$4,416,596	\$4,477.20	\$0.00	\$4,421,073.10	\$444,932.49	\$3,837,763.23	\$138,377.38	3.13%
	1260 -	BILINGUAL PROGRAMS	\$96,578	\$0.00	\$0.00	\$96,578.05	\$7,860.66	\$85,152.34	\$3,565.05	3.69%
	1280 -	EXTENDED SCHOOL YEAR	\$214,192	\$0.00	\$0.00	\$214,192.43	\$187,115.37	\$8,209.77	\$18,867.29	8.81%
	1301 -	VOCATIONAL EDUCATION PRGM	\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$69,254.59	\$29,472.00	\$23,085.77	18.95%
	1410 -	CO-CURRICULAR ACTIVITIES	\$117,267	\$0.00	\$1,000.00	\$118,267.27	\$480.00	\$107,305.01	\$10,482.26	8.86%
	1420 -	ATHLETIC ACTIVITIES	\$423,055	\$0.00	\$0.00	\$423,054.92	\$59,186.81	\$286,183.67	\$77,684.44	18.36%
	1490 -	OTHER STUDENT ACTIVITIES	\$92,913	\$0.00	\$0.00	\$92,913.17	\$22,673.13	\$73,138.54	(\$2,898.50)	(3.12%)
	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	\$0.00	\$833,672.04	\$90,307.92	\$697,366.28	\$45,997.84	5.52%
	2134 -	NURSE SERVICES	\$352,968	\$0.00	\$0.00	\$352,967.54	\$30,117.36	\$296,596.16	\$26,254.02	7.44%
	2140 -	PSYCHOLOGICAL SERVICES	\$292,599	\$0.00	\$0.00	\$292,599.07	\$41,129.48	\$162,155.17	\$89,314.42	30.52%
	2150 -	SPEECH SERVICES	\$362,021	\$739.04	\$0.00	\$362,760.42	\$28,928.82	\$316,986.68	\$16,844.92	4.64%
	2162 -	PT SERVICES	\$72,781	\$0.00	\$0.00	\$72,780.77	\$4,374.00	\$66,234.00	\$2,172.77	2.99%
	2163 -	OT SERVICES	\$229,694	\$0.00	\$0.00	\$229,693.53	\$13,772.86	\$204,942.53	\$10,978.14	4.78%
	2190 -	OTHER PUPIL SERVICES	\$2,305	\$199.96	\$0.00	\$2,505.06	\$0.00	\$199.96	\$2,305.10	92.02%
	2210 -	IMPROVEMENT- INSTRUCTION	\$286,148	\$5,398.58	(\$24.00)	\$291,522.91	\$39,876.01	\$118,347.50	\$133,299.40	45.73%
	2212 -	INSTR/CURRIC DEVELOPMENT	\$18,274	\$0.00	\$0.00	\$18,274.08	\$5,867.66	\$0.00	\$12,406.42	67.89%
	2213 -	INSTRUCTION STAFF TRAIN'G	\$137,704	\$1,510.00	\$0.00	\$139,214.46	\$18,523.27	\$19,618.00	\$101,073.19	72.60%
	2222 -	LIBRARY SERVICES	\$314,740	\$0.00	\$0.00	\$314,739.71	\$44,449.18	\$260,823.27	\$9,467.26	3.01%
	2225 -	COMPUTER TECHNOLOGY	\$156,604	\$0.00	\$300.00	\$156,904.47	\$912.82	\$21,096.72	\$134,894.93	85.97%
	2311 -	SCHOOL BOARD SERVICES	\$25,822	\$0.00	\$0.00	\$25,821.70	\$6,987.24	\$7,880.45	\$10,954.01	42.42%
	2312 -	DISTRICT CLERK SERVICES	\$538	\$0.00	\$0.00	\$538.25	\$0.00	\$537.62	\$0.63	0.12%
	2313 -	DIST TREASURER SERVICES	\$7,182	\$0.00	\$0.00	\$7,182.50	\$1,076.50	\$4,306.00	\$1,800.00	25.06%
	2314 -	ELECTION SERVICES	\$763	\$0.00	\$0.00	\$763.25	\$237.00	\$538.25	(\$12.00)	(1.57%)
	2317 -	AUDIT SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$15,569.50	\$2,430.50	\$7,000.00	28.00%
	2318 -	LEGAL SERVICES	\$50,000	\$0.00	\$0.00	\$50,000.00	\$4,248.00	\$20,752.00	\$25,000.00	50.00%
	2321 -	SUPERINTENDENT SERVICES	\$457,817	\$65.00	\$0.00	\$457,881.54	\$81,551.90	\$213,889.05	\$162,440.59	35.48%
	2332 -	SPECIAL SERVICES ADMIN	\$202,425	\$0.00	\$0.00	\$202,425.14	\$49,752.87	\$152,860.10	(\$187.83)	(0.09%)
	2410 -	SCHOOL ADMINISTRATION	\$1,266,848	\$599.99	\$306.00	\$1,267,753.64	\$268,416.42	\$956,999.40	\$42,337.82	3.34%
	2490 -	OTHER SUPPORT SERVICES	\$59,817	\$1,326.46	\$258.75	\$61,402.53	\$8,132.38	\$37,683.76	\$15,586.39	25.38%
	2510 -	BUSINESS/FINANCE SERVICES	\$385,193	\$6,712.50	\$0.00	\$391,905.54	\$93,312.38	\$261,293.27	\$37,299.89	9.52%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through Oct 1, 2015

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	\$0.00	\$148,093.23	\$31,591.08	\$116,351.37	\$150.78	0.10%
2620		BUILDING SERVICES	\$1,986,676	\$0.00	(\$13,440.98)	\$1,973,234.64	\$418,209.50	\$605,054.27	\$949,970.87	48.14%
2630		GROUNDS SERVICES	\$129,534	\$20,000.00	\$12,476.98	\$162,011.39	\$86,224.72	\$58,213.00	\$17,573.67	10.85%
2640		NON-INSTRUCTIONAL EQUIP	\$50,352	\$52,143.75	\$964.00	\$103,459.40	\$48,130.24	\$39,028.35	\$16,300.81	15.76%
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	\$0.00	\$1,058,439.00	\$5,013.24	\$897,369.96	\$156,055.80	14.74%
2722		TRANSPORTATION(SPECIAL)	\$511,801	\$0.00	\$0.00	\$511,801.00	\$55,446.30	\$406,082.50	\$50,272.20	9.82%
2723		TRANSPORTATION (VOC ED)	\$155,000	\$0.00	\$0.00	\$155,000.00	\$2,378.45	\$124,253.35	\$28,368.20	18.30%
2724		TRANSPORTATION (ATHLETIC)	\$90,146	\$0.00	\$0.00	\$90,146.00	\$3,754.64	\$0.00	\$86,391.36	95.83%
2725		TRANSPORTATION (FT/COCUR)	\$2,000	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	100.00%
2830		HR STAFF SERVICES	\$153,103	\$0.00	\$0.00	\$153,103.41	\$32,343.86	\$103,267.45	\$17,492.10	11.43%
2840		TECHNOLOGY SERVICES	\$612,766	\$45,886.06	\$0.00	\$658,651.81	\$151,510.71	\$261,540.59	\$245,600.51	37.29%
2900		BENEFITS & FIXED CHARGES	\$199,902	\$0.00	\$0.00	\$199,902.00	\$0.00	\$0.00	\$199,902.00	100.00%
4200		SITE IMPROVEMENTS	\$0	\$58,812.00	\$0.00	\$58,812.00	\$0.00	\$58,812.00	\$0.00	0.00%
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	\$466,897.50	\$0.00	\$440,377.50	48.54%
5220		SPEC REV FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$36,850.33	\$456,219.95	(\$493,070.28)	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	\$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	\$303,403.59	\$0.00	\$28,752,470.59	\$5,414,716.70	\$19,475,466.49	\$3,862,287.40	13.43%

Pelham School District FY2016 Year-To-Date Budget Status Report
Object Account Totals Through Oct 1, 2015

Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND									
110	SALARIES	11,420,598	0.00	0.00	11,420,597.64	1,301,701.22	10,017,032.35	101,864.07	0.89%
113	TUTOR SALARIES	83,863	0.00	0.00	83,862.75	0.00	0.00	83,862.75	100.00%
114	INSTRUC. ASST. SALARIES	1,632,849	0.00	0.00	1,632,848.77	110,423.58	1,335,740.14	186,685.05	11.43%
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	0.00	119,830.00	1,718.50	0.00	118,111.50	98.57%
121	LONG TERM SUB SALARIES	133,151	0.00	0.00	133,151.00	11,955.00	50,211.00	70,985.00	53.31%
130	OVERTIME SALARIES	27,250	0.00	0.00	27,250.00	3,717.62	0.00	23,532.38	86.36%
211	HEALTH INSURANCE	3,122,757	0.00	0.00	3,122,756.52	375,485.86	2,316,005.41	431,265.25	13.81%
212	DENTAL INSURANCE	185,217	0.00	0.00	185,216.74	25,890.36	148,261.26	11,065.12	5.97%
213	LIFE INSURANCE	28,980	0.00	0.00	28,980.32	5,826.55	18,298.58	4,855.19	16.75%
214	DISABILITY INSURANCE	42,721	0.00	0.00	42,721.00	2,308.09	29,621.58	10,791.33	25.26%
220	SOCIAL SECURITY	1,037,764	0.00	0.00	1,037,763.71	106,664.80	857,985.49	73,113.42	7.05%
231	NON-TEACHER RETIREMENT	177,810	0.00	0.00	177,810.36	31,770.07	130,732.34	15,307.95	8.61%
232	TEACHER RETIREMENT	1,478,436	0.00	0.00	1,478,435.69	143,683.64	1,262,487.22	72,264.83	4.89%
250	UNEMPLOYMENT INSURANCE	58,000	0.00	0.00	58,000.00	0.00	0.00	58,000.00	100.00%
260	WORKERS COMP INSURANCE	86,031	0.00	0.00	86,031.37	9,588.48	0.00	76,442.89	88.85%
271	WORKSHOPS PESPA	6,000	0.00	0.00	6,000.00	200.00	149.00	5,651.00	94.18%
272	COURSE REIMBURSE PESPA	6,000	150.00	0.00	6,150.00	1,680.00	0.00	4,470.00	72.68%
273	WORKSHOPS PEA	22,000	134.00	0.00	22,134.00	989.00	1,875.00	19,270.00	87.06%
274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	10,293.00	16,223.00	32,484.00	55.06%
275	WORKSHOPS NON-UNION	35,735	0.00	0.00	35,735.00	5,845.00	5,877.00	24,013.00	67.20%
276	COURSE REIMBURS NON-UNION	22,500	1,226.00	0.00	23,726.00	4,119.00	1,226.00	18,381.00	77.47%
280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	1,011.15	0.00	2,588.85	71.91%
291	TSA MATCH CONTRIBUTION	44,250	0.00	0.00	44,250.00	13,136.34	0.00	31,113.66	70.31%
320	IN-DIST PROF DEVELOPMENT	3,750	5,398.58	0.00	9,148.58	2,760.58	13,895.00	(7,507.00)	(82.06%)
321	PROFESSIONAL EDU SERVICES	74,201	0.00	0.00	74,201.00	0.00	1,405.72	72,795.28	98.11%
325	TESTING PROTOCOLS	13,370	0.00	251.90	13,621.56	2,891.63	3,396.26	7,333.67	53.84%
330	PROFESSIONAL SERVICES	318,380	4,739.04	0.00	323,119.11	11,183.61	118,937.65	192,997.85	59.73%
331	AUDIT SERVICES	25,000	0.00	0.00	25,000.00	15,569.50	2,430.50	7,000.00	28.00%
332	TUTOR SERVICES	7,728	0.00	0.00	7,728.19	877.50	34,427.25	(27,576.56)	(356.83%)
335	LEGAL SERVICES	79,213	4,102.50	0.00	83,315.83	7,579.75	38,304.25	37,431.83	44.93%
338	GAME OFFICIALS	40,244	0.00	(4,900.00)	35,344.00	13,200.00	0.00	22,144.00	62.65%
339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	0.00	28,325.00	0.00	0.00%
411	UTILITIES-WATER	31,205	0.00	0.00	31,205.00	4,140.07	0.00	27,064.93	86.73%
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	0.00	34,350.00	5,446.77	25,771.54	3,131.69	9.12%
430	REPAIRS & MAINTENANCE	210,491	0.00	(28,257.85)	182,233.51	49,248.20	31,035.89	101,949.42	55.94%
432	BOILER REPAIR & MAINT	12,000	0.00	0.00	12,000.00	0.00	0.00	12,000.00	100.00%

Pelham School District FY2016 Year-To-Date Budget Status Report
Object Account Totals Through Oct 1, 2015

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	36,795.85	245,997.13	132,107.31	88,230.45	25,659.37	10.43%
441	RENTAL/LEASE BUILDINGS	290,639	0.00	0.00	290,639.00	291,357.93	1,672.00	(2,390.93)	(0.82%)
442	RENTAL/LEASE EQUIPMENT	30,093	0.00	0.00	30,093.00	7,683.12	23,916.10	(1,506.22)	(5.01%)
446	RENTAL/LEASE SOFTWARE	91,771	2,712.50	24.00	94,507.99	45,065.13	37,637.14	11,805.72	12.49%
450	CONSTRUCTION SERVICES	0	58,812.00	0.00	58,812.00	0.00	58,812.00	0.00	0.00%
519	TRANSPORTATION	1,665,975	0.00	0.00	1,665,975.00	66,592.63	1,427,705.81	171,676.56	10.30%
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	11,929.78	17,617.68	21,352.75	41.95%
532	DATA COMMUNICATIONS	25,490	0.00	0.00	25,490.00	2,069.22	7,872.30	15,548.48	61.00%
534	POSTAGE/GENERAL EXPENSES	18,065	0.00	0.00	18,065.00	1,210.23	2,964.88	13,889.89	76.89%
540	ADVERTISING	7,000	0.00	0.00	7,000.00	75.00	200.00	6,725.00	96.07%
550	PRINTING	6,750	15.00	11,123.75	17,888.75	6,947.37	15.00	10,926.38	61.08%
561	TUITION TO OTHER LEAS	78,147	43,665.19	0.00	121,812.36	76,623.59	36,841.00	8,347.77	6.85%
564	TUITION TO PRIVATE SCHOOL	765,014	0.00	0.00	765,014.02	68,993.42	523,989.58	172,031.02	22.49%
569	TUITION RESIDENTIAL	400,910	0.00	0.00	400,910.45	211,626.00	571,110.68	(381,826.23)	(95.24%)
580	TRAVEL & MILEAGE	47,585	0.00	0.00	47,584.78	5,266.00	3,037.66	39,281.12	82.55%
610	SUPPLIES	449,877	799.95	(11,560.55)	439,116.47	158,843.66	88,768.14	191,504.67	43.61%
622	UTILITIES - ELECTRIC	386,470	0.00	0.00	386,470.00	29,261.66	0.00	357,208.34	92.43%
623	UTILITIES - PROPANE	41,701	0.00	0.00	41,701.00	2,909.07	1,506.71	37,285.22	89.41%
624	UTILITIES - HEATING OIL	233,580	0.00	0.00	233,580.00	0.00	0.00	233,580.00	100.00%
626	GASOLINE/DIESEL	151,411	0.00	0.00	151,411.00	0.00	0.00	151,411.00	100.00%
640	TEXTBOOKS - REPLACEMENT	120,276	963.21	(5,926.90)	115,312.26	21,664.66	12,069.21	81,578.39	70.75%
641	TEXTBOOKS - ADDITIONAL	2,385	0.00	0.00	2,385.28	2,571.03	0.00	(185.75)	(7.79%)
643	INFORMATION ACCESS FEES	23,139	0.00	5,614.00	28,753.00	27,125.08	1,861.00	(233.08)	(0.81%)
644	PUBLICATIONS	5,986	0.00	0.00	5,985.95	764.32	686.40	4,535.23	75.76%
649	TAPES/CD/DVD/AUDIO VISUAL	2,500	0.00	0.00	2,500.00	495.00	0.00	2,005.00	80.20%
650	SOFTWARE	125,493	0.00	(9,206.75)	116,286.31	42,833.27	1,449.88	72,003.16	61.92%
733	FURNITURE-ADDITIONAL	20,236	0.00	0.00	20,236.14	467.98	0.00	19,768.16	97.69%
734	EQUIPMENT-ADDITIONAL	112,419	49,775.00	(409.41)	161,784.93	33,732.01	59,833.75	68,219.17	42.17%
737	FURNITURE-REPLACEMENT	7,287	61,279.35	450.20	69,016.55	62,333.60	0.00	6,682.95	9.68%
738	EQUIPMENT-REPLACEMENT	132,358	45,654.60	753.21	178,765.80	59,241.31	9,637.00	109,887.49	61.47%
810	DUES AND FEES	62,395	0.00	306.00	62,701.31	29,732.42	6,127.69	26,841.20	42.81%
830	INTEREST EXPENSE	907,275	0.00	0.00	907,275.00	466,897.50	0.00	440,377.50	48.54%
840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
890	MISCELLANEOUS	22,926	1,376.46	4,885.55	29,188.11	10,024.53	2,250.00	16,913.58	57.95%
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	\$303,403.59	\$0.00	\$28,752,470.59	\$5,414,716.70	\$19,475,466.49	\$3,862,287.40	13.43%

Pelham School District FY2016 Year-To-Date Budget Status Report
Location Totals Through Oct 1, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
Total 00 - DISTRICT-WIDE			\$9,376,298	\$57,636.18	\$0.00	\$9,433,933.95	\$2,840,104.48	\$4,790,394.71	\$1,803,434.76	19.12%
Total 01 - SCHOOL BOARD			\$109,306	\$0.00	\$0.00	\$109,305.70	\$28,118.24	\$36,444.82	\$44,742.64	40.93%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,449,137	\$20,599.99	(\$2,154.00)	\$6,467,582.79	\$738,125.28	\$5,126,302.37	\$603,155.14	9.33%
Total 12 - PELHAM MEMORIAL SCHOOL			\$4,487,612	\$50,349.66	\$0.00	\$4,537,961.19	\$560,681.51	\$3,531,945.27	\$445,334.41	9.81%
Total 33 - PELHAM HIGH SCHOOL			\$6,966,163	\$168,040.26	\$0.00	\$7,134,202.78	\$828,514.27	\$5,410,257.55	\$895,430.96	12.55%
Total 90 - SAU #28			\$1,060,553	\$6,777.50	\$2,154.00	\$1,069,484.18	\$419,172.92	\$580,121.77	\$70,189.49	6.56%
Total 10 - GENERAL FUND			\$28,449,067	\$303,403.59	\$0.00	\$28,752,470.59	\$5,414,716.70	\$19,475,466.49	\$3,862,287.40	13.43%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through Oct 1, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
21 - FOOD SERVICE FUND										
	2900	BENEFITS & FIXED CHARGES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	3100	FOOD SERVICE OPERATIONS	\$1,076,021	\$0.00	\$0.00	\$1,076,021.00	\$92,348.33	\$733,678.92	\$249,993.75	23.23%
Total 21 - FOOD SERVICE FUND			\$1,076,021	\$0.00	\$0.00	\$1,076,021.00	\$92,348.33	\$733,678.92	\$249,993.75	23.23%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through Oct 1, 2015

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	(\$472,085.38)	(\$88,329.25)	\$1,491.70	\$0.00	(\$89,820.95)	101.69%
	1210 - SPECIAL EDUCATION PRGMS		\$346,451	\$0.00	\$381,580.11	\$728,030.88	\$0.00	\$1,916.00	\$726,114.88	99.74%
	1260 - BILINGUAL PROGRAMS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	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	\$49,560.27	\$49,560.27	\$15,929.96	\$12,914.51	\$20,715.80	41.80%
	2212 - INSTR/CURRIC DEVELOPMENT		\$0	\$500.00	\$800.00	\$1,300.00	\$500.00	\$0.00	\$800.00	61.54%
	2213 - INSTRUCTION STAFF TRAIN'G		\$0	\$2,500.00	\$40,145.00	\$42,645.00	\$25,760.24	\$12,000.00	\$4,884.76	11.45%
	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	\$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	\$43,681.90	\$26,830.51	\$662,694.49	90.38%

Pelham School District FY2016 Year-To-Date Budget Status Report
Function Account Totals Through Oct 1, 2015

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
30 - CAPITAL PROJECTS FUND										
4200 - SITE IMPROVEMENTS			\$0	\$953,219.02	\$455,136.48	\$1,408,355.50	\$4,854.00	\$1,490,859.00	(\$87,357.50)	(6.20%)
4300 - ARCHITECT & ENGR SERVICES			\$0	\$203,830.20	\$126,271.38	\$330,101.58	\$70,593.34	\$324,380.38	(\$64,872.14)	(19.65%)
4500 - BUILDING ACQUISITION			\$0	\$2,395,671.49	(\$1,700,985.84)	\$694,685.65	\$953,295.54	\$18,388.69	(\$276,998.58)	(39.87%)
4600 - BUILDING IMPROVEMENT			\$0	\$9,000,000.00	\$1,119,577.98	\$10,119,577.98	\$1,113,132.77	\$7,714,933.23	\$1,291,511.98	12.76%
Total 30 - CAPITAL PROJECTS FUND			\$0	\$12,552,720.71	\$0.00	\$12,552,720.71	\$2,141,875.65	\$9,548,561.30	\$862,283.76	6.87%

Pelham School District FY2016 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Oct 1, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
10 - GENERAL FUND							
R1111	CURRENT TAX APPROPRIATION	0	0.00	0.00	5,500,000.00	(5,500,000.00)	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	0	0.00	0.00	0.00	0.00	0.00%
R1340	PRESCHOOL TUITION	0	0.00	0.00	5,465.00	(5,465.00)	0.00%
R1411	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00%
R1510	INTEREST INCOME	0	0.00	0.00	38.70	(38.70)	0.00%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	351,426.32	(351,426.32)	0.00%
R1910	RENTALS	0	0.00	0.00	2,760.00	(2,760.00)	0.00%
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R3111	STATE EDUCATION GRANT	0	0.00	0.00	904,435.00	(904,435.00)	0.00%
R3112	STATE EDUC TAXES	0	0.00	0.00	1,000,000.00	(1,000,000.00)	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	0	0.00	0.00	0.00	0.00	0.00%
R3242	VOC TECH TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00%
R3290	STATE OTHER RESTR AID	0	0.00	0.00	0.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	0	0.00	0.00	0.00	0.00	0.00%
R4580	MEDICAID	0	0.00	0.00	25,550.43	(25,550.43)	0.00%
Total 10 - GENERAL FUND		\$0	\$0.00	\$0.00	\$7,789,675.45	(\$7,789,675.45)	
21 - FOOD SERVICE FUND							
R1611	DAILY SALES	0	0.00	0.00	16,906.90	(16,906.90)	0.00%
R1630	SALES: CATERING	0	0.00	0.00	0.00	0.00	0.00%
R1900	OTHER LOCAL REVENUE	0	0.00	0.00	80.42	(80.42)	0.00%
R3260	STATE SCHOOL LUNCH	0	0.00	0.00	0.00	0.00	0.00%
R4560	USDA COMMODITIES	0	0.00	0.00	0.00	0.00	0.00%
R4561	FED SCHOOL LUNCH/REGULAR	0	0.00	0.00	307.21	(307.21)	0.00%
R4562	FED SCHOOL LUNCH/REDUCED	0	0.00	0.00	85.44	(85.44)	0.00%
R4563	FED SCHOOL LUNCH/FREE	0	0.00	0.00	380.68	(380.68)	0.00%
R4564	FED SCHOOL MILK/FREE	0	0.00	0.00	0.00	0.00	0.00%
R4565	FED SCHOOL BREAK/REGULAR	0	0.00	0.00	0.00	0.00	0.00%
R4566	FED SCHOOL BREAK/REDUCED	0	0.00	0.00	0.00	0.00	0.00%
R4567	FED SCHOOL BREAK/FREE	0	0.00	0.00	0.64	(0.64)	0.00%
Total 21 - FOOD SERVICE FUND		\$0	\$0.00	\$0.00	\$17,761.29	(\$17,761.29)	

Pelham School District FY2016 Year-To-Date Budget Status Report
Revenue by Object Account Totals Through Oct 1, 2015

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	YTD Revenue	Available Budget	%
22 - GRANTS FUNDS							
R1920	CONTRIBUTIONS & DONATIONS	0	0.00	0.00	0.00	0.00	0.00%
R4500	FEDERAL GRANT REVENUES	0	0.00	0.00	7,971.70	(7,971.70)	0.00%
Total 22 - GRANTS FUNDS		\$0	\$0.00	\$0.00	\$7,971.70	(\$7,971.70)	
30 - CAPITAL PROJECTS FUND							
R1510	INTEREST INCOME	0	0.00	0.00	5,996.04	(5,996.04)	0.00%
R5110	PRINCIPAL ON BONDS	0	0.00	0.00	0.00	0.00	0.00%
Total 30 - CAPITAL PROJECTS FUND		\$0	\$0.00	\$0.00	\$5,996.04	(\$5,996.04)	