

To: Larry Hall, Chairman, Pelham Budget Committee

From: Amanda Lecaroz and Adam Steel

RE: Additional Information Memo #4

Thursday, October 25, 2012

Dear Chairman Hall,

Before answering questions from previous meetings, there are changes to individual accounts that have been discussed previously. Additionally, we have received updated health and dental rates from LGC that have been included. All changes to proposed budget lines are included on the next page.

<u>Original Budget</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Updated Budget</u>
General Fund	\$ 25,858,219	\$ 127,766	\$ 25,985,985
Federal Fund	\$ 606,566	\$ -	\$ 606,566
Food Service	\$ 919,470	\$ 7,034	\$ 926,504
Total	\$ 27,384,255	\$ 134,800	\$ 27,519,055

Account	Description	FY14-SB	Change	FY14-BC	Reason
100.2332.00.110.109.000000.5	PreSchool Coordinator	\$102,198	-\$38,096	\$64,102	Moved retirement severance payment to 100.2900.00.137.199.000000.5.
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	\$2,169,237	-\$18,837	\$2,150,400	Moved retirement severance payment to 100.2900.00.136.199.000000.5.
100.1200.00.112.111.000000.5	SALARIES SPED TEACHERS	\$351,582	-\$27,162	\$324,420	Moved retirement severance payment to 100.2900.00.136.199.000000.5.
100.1410.00.112.111.000000.5	Salaries- Co-curricular	\$12,149	\$932	\$13,081	Corrected amount to CBA
100.1200.00.114.112.000000.5	SALARIES SPED AIDES	\$339,398	-\$15,897	\$323,501	Removed open position that has not been filled and is no longer anticipated.
100.1410.00.112.112.000000.5	Salaries Co-Curricular	\$60,708	-\$11,244	\$49,464	Corrected amount to CBA
100.1100.00.112.133.000000.5	SALARIES TEACHERS	\$2,235,486	-\$20,637	\$2,214,849	Moved retirement severance payment to 100.2900.00.136.199.000000.5.
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	\$369,321	\$2,392	\$371,713	Minor changes in personnel.
100.1410.00.112.133.000000.5	Salaries Co-Curricular	\$160,936	\$2,565	\$163,501	Corrected amount to CBA
100.2900.00.211.190.000000.5	Health Insurance	\$189,787	\$13,741	\$203,528	Received GMR from LGC.
100.2900.00.212.190.000000.5	Dental Insurance	\$13,909	\$167	\$14,076	Received GMR from LGC.
100.2620.00.424.199.000000.5	SITES	\$130,000	-\$10,000	\$120,000	Removed \$10,000 per discussion on 10/22/2012.
100.2900.00.136.199.000000.5	PEA Retirement Severance Payments	\$0	\$76,671	\$76,671	Created new budget line to track teacher retirement severance packages.
100.2900.00.137.199.000000.5	Administrative Retirement Severance Payments	\$0	\$70,997	\$70,997	Created new budget line to track administrative retirement severance packages.
100.2900.00.211.199.000000.5	HEALTH INSURANCE	\$3,127,280	\$197,268	\$3,324,548	Received GMR from LGC.
100.2900.01.211.199.000000.5	Health Insurance	\$0	-\$110,357	-\$110,357	LGC Notified the District of a rebate

	Rebate				that will come in the form of an invoice credit in August, 2013.
100.2900.00.212.199.000000.5	DENTAL INSURANCE	\$264,469	\$2,576	\$267,045	Received GMR from LGC.
100.2900.00.213.199.000000.5	LIFE AND LTD INSURANCE	\$58,743	\$130	\$58,873	Minor changes in personnel.
100.2900.00.220.199.000000.5	FICA	\$1,001,056	\$1,992	\$1,003,048	Minor changes in personnel.
100.2900.00.232.199.000000.5	NH RETIREMENT TEACHERS	\$1,408,984	\$6,080	\$1,415,064	Minor changes in personnel.
100.2900.00.250.199.000000.5	UNEMPLOYMENT COMPENSATION	\$60,480	\$4,360	\$64,840	Received updated 2013 rates from Primex (Note: yearly rate, not fiscal year.)
100.2900.00.260.199.000000.5	WORKERS COMPENSATION	\$55,813	\$125	\$55,938	Received updated 2013 rates from Primex (Note: yearly rate, not fiscal year.)
400.3100.00.211.199.000000.5	HEALTH INSURANCE	\$86,555	\$6,968	\$93,523	Received GMR from LGC.
400.3100.00.212.199.000000.5	DENTAL INSURANCE	\$5,432	\$66	\$5,498	Received GMR from LGC.

Answers to Questions

1. What are the current salaries of existing SAU staff?

Name	Description	FY13 Rate	Hrs	Days	Salary Total
Lecaroz, Amanda	Associate Superintendent	\$110,000.00	N/A	260	\$110,000.00
Steel, Adam	Business Administrator	\$105,000.00	N/A	260	\$105,000.00
McCoy, Tina	Director of Special Services	\$90,000.00	N/A	260	\$90,000.00
Ondzes, Natasha	Curriculum Director	\$71,000.00	N/A	260	\$71,000.00
St. Pierre, Carolyn	Director of Human Resources	\$64,000.00	N/A	260	\$64,000.00
Jardim-Lee, Sarah	Assistant Business Administrator	\$59,000.00	N/A	260	\$59,000.00
Doucette, Joyce	Accounting Manager	\$23.35	7.5	260	\$45,528.21
Powers, Arlanna	Accounting Manager	\$19.89	7.5	260	\$38,785.50
Meadows, Kathleen	Administrative Assistant	\$17.19	7.5	260	\$33,520.50
Cad, Susan	Administrative Assistant	\$17.19	7.5	260	\$33,520.50
Meskill, Jennifer	Administrative Assistant	\$17.19	7.5	260	\$33,520.50
Kiley, Marj	Administrative Assistant	\$17.19	7.5	260	\$33,520.50
Horaj, Mary-Ann	Office Assistant	\$15.80	6	200	\$18,960.00

2. What is the breakdown of stipends and mentors for account

100.1200.00.115.199.000000.5?

a. 7 IA's received the \$250 stipend. We are unsure how many received the training.

3. How many students participate in the program represented by account

100.1200.00.591.199.000000.5?

a. 5 students received services through this account

4. What is the breakdown for SAU software listed under account

100.2225.00.650.199.000000.5?

<u>Software</u>	<u>Estimated Amount</u>
BudgetSense	\$25,000
My Learning Plan	\$15,000
Applitrack	\$ 2,700
Inform	\$15,000
Versatrans	\$ 6,500
<u>Total</u>	<u>\$64,200</u>

5. Can we have a copy of the most recent GASB 45 report performed by the District's actuarial analysis firm?

a. Please see the two attached reports. The first is from FY11 and is a complete report. The second is the interim year report for FY12.

6. Who does not contribute to health insurance in the District?
 - a. Custodians
 - b. Maintenance
 - c. Secretaries/Administrative Assistants
 - d. Administrators hired before 7/1/2009
 - e. School Pyschologists hired before 7/1/2009
 - f. Technology Staff hired before 7/1/2012

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1100.00.112.108.000000.5	KINDERGARTEN TEACHER	\$105,579.30	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.114.108.000000.5	INSTRUCTIONAL AIDES	\$45,146.69	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.610.108.000000.5	SUPPLIES	\$4,118.38	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.11.610.108.000000.5	SUPPLIES-MATH	\$4,588.60	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.23.610.108.000000.5	SUPPLIES-READING	\$803.55	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.23.640.108.000000.5	BOOKS-READING	\$292.97	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Regular Education - 1100		\$160,529.49	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.112.108.000000.5	SPECIAL EDUCATION TEAC	\$41,560.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.114.108.000000.5	INSTRUCTIONAL AIDES	\$62,538.22	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.610.108.000000.5	SUPPLIES	\$710.78	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.640.108.000000.5	BOOKS	\$872.09	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.734.108.000000.5	EQUIPMENT	\$64.57	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.737.108.000000.5	REPLACEMENT EQUIPMEN	\$305.94	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Special Education - 1200		\$106,051.60	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2142.00.610.108.000000.5	DIAGNOSTIC TESTING	\$468.10	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Psychological Services - 2142		\$468.10	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2163.00.610.108.000000.5	SUPPLIES - O.T.	\$231.78	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2163.00.734.108.000000.5	EQUIPMENT O.T.	\$273.73	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2163.00.737.108.000000.5	REPLACEMENT EQUIPMEN	\$242.07	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: OT Services - 2163		\$747.58	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00

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From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
Loc: KINDERGARTEN - 108		\$267,796.77	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1200.00.112.109.000000.5	SALARIES TEACHERS	\$106,120.00	\$108,720.00	\$108,720.00	\$0.00	0.00	\$108,720.00	\$0.00
100.1200.00.114.109.000000.5	INSTRUCTIONAL ASSISTAN	\$94,769.97	\$113,882.00	\$96,793.00	(\$17,089.00)	(15.01)	\$96,793.00	\$0.00
100.1200.00.610.109.000000.5	SUPPLIES	\$1,697.41	\$1,970.00	\$2,100.00	\$130.00	6.60	\$2,100.00	\$0.00
100.1200.00.640.109.000000.5	BOOKS	\$0.00	\$250.00	\$236.00	(\$14.00)	(5.60)	\$236.00	\$0.00
100.1200.00.650.109.000000.5	SOFTWARE	\$579.60	\$250.00	\$100.00	(\$150.00)	(60.00)	\$100.00	\$0.00
100.1200.00.730.109.000000.5	EQUIPMENT	\$547.41	\$600.00	\$610.00	\$10.00	1.67	\$610.00	\$0.00
100.1200.00.733.109.000000.5	FURNITURE	\$487.99	\$400.00	\$868.00	\$468.00	117.00	\$868.00	\$0.00
Func: Special Education - 1200		\$204,202.38	\$226,072.00	\$209,427.00	(\$16,645.00)	(7.36)	\$209,427.00	\$0.00
100.1280.00.112.109.000000.5	ESY STAFF SALARIES	\$28,360.76	\$24,000.00	\$32,000.00	\$8,000.00	33.33	\$32,000.00	\$0.00
100.1280.00.610.109.000000.5	ESY SUPPLIES	\$99.56	\$100.00	\$100.00	\$0.00	0.00	\$100.00	\$0.00
Func: Extended School Year - 1280		\$28,460.32	\$24,100.00	\$32,100.00	\$8,000.00	33.20	\$32,100.00	\$0.00
100.2130.00.112.109.000000.5	PRESCHOOL NURSE	\$36,651.72	\$37,002.00	\$37,002.00	\$0.00	0.00	\$37,002.00	\$0.00
100.2130.00.610.109.000000.5	SUPPLIES	\$713.44	\$275.00	\$500.00	\$225.00	81.82	\$500.00	\$0.00
100.2130.00.730.109.000000.5	EQUIPMENT	\$0.00	\$0.00	\$688.00	\$688.00	0.00	\$688.00	\$0.00
Func: Health Services - 2130		\$37,365.16	\$37,277.00	\$38,190.00	\$913.00	2.45	\$38,190.00	\$0.00
100.2142.00.610.109.000000.5	DIAGNOSTIC TESTING SUP	\$783.86	\$400.00	\$200.00	(\$200.00)	(50.00)	\$200.00	\$0.00
Func: Psychological Services - 2142		\$783.86	\$400.00	\$200.00	(\$200.00)	(50.00)	\$200.00	\$0.00
100.2152.00.112.109.000000.5	SALARY SPEECH AND LANC	\$47,666.04	\$48,860.00	\$53,860.00	\$5,000.00	10.23	\$53,860.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2152.00.322.109.000000.5	CONTRACTED SERVICES S	\$184.07	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2152.00.610.109.000000.5	SPEECH SUPPLIES	\$2,984.01	\$1,000.00	\$850.00	(\$150.00)	(15.00)	\$850.00	\$0.00
100.2152.00.730.109.000000.5	SPEECH EQUIPMENT	\$0.00	\$0.00	\$193.00	\$193.00	0.00	\$193.00	\$0.00
Func: Speech Services - 2152		\$50,834.12	\$49,860.00	\$54,903.00	\$5,043.00	10.11	\$54,903.00	\$0.00
100.2163.00.112.109.000000.5	SALARY OCCUPATIONAL TI	\$43,160.00	\$44,460.00	\$44,860.00	\$400.00	0.90	\$44,860.00	\$0.00
100.2163.00.610.109.000000.5	SUPPLIES OCCUPATIONAL	\$1,500.93	\$750.00	\$780.00	\$30.00	4.00	\$780.00	\$0.00
100.2163.00.730.109.000000.5	EQUIPMENT OCCUPATION/	\$0.00	\$0.00	\$264.00	\$264.00	0.00	\$264.00	\$0.00
Func: OT Services - 2163		\$44,660.93	\$45,210.00	\$45,904.00	\$694.00	1.54	\$45,904.00	\$0.00
100.2332.00.110.109.000000.5	PreSchool Coordinator	\$63,153.00	\$63,154.00	\$102,198.00	\$39,044.00	61.82	\$64,102.00	(\$38,096.00)
100.2332.00.115.109.000000.5	Secretary	\$0.00	\$0.00	\$20,930.00	\$20,930.00	0.00	\$20,930.00	\$0.00
100.2332.00.534.109.000000.5	POSTAGE	\$0.00	\$300.00	\$300.00	\$0.00	0.00	\$300.00	\$0.00
100.2332.00.581.109.000000.5	MILEAGE	\$679.24	\$750.00	\$500.00	(\$250.00)	(33.33)	\$500.00	\$0.00
100.2332.00.610.109.000000.5	SUPPLIES	\$1,569.95	\$1,600.00	\$1,350.00	(\$250.00)	(15.62)	\$1,350.00	\$0.00
Func: Administrative Services - 2332		\$65,402.19	\$65,804.00	\$125,278.00	\$59,474.00	90.38	\$87,182.00	(\$38,096.00)
Loc: PRESCHOOL - 109		\$431,708.96	\$448,723.00	\$506,002.00	\$57,279.00	12.76	\$467,906.00	(\$38,096.00)
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	\$1,957,971.07	\$2,241,397.00	\$2,169,237.00	(\$72,160.00)	(3.22)	\$2,150,400.00	(\$18,837.00)
100.1100.00.114.111.000000.5	SALARIES-AIDES	\$66,710.54	\$117,108.00	\$143,160.00	\$26,052.00	22.25	\$143,160.00	\$0.00
100.1100.00.120.111.000000.5	SALARIES-SUBS	\$109,356.28	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.121.111.000000.5	TUTORING	\$195.20	\$900.00	\$0.00	(\$900.00)	(100.00)	\$0.00	\$0.00
100.1100.00.125.111.000000.5	SUBSTITUTES-DAILY	\$0.00	\$65,774.00	\$68,364.00	\$2,590.00	3.94	\$68,364.00	\$0.00
100.1100.00.126.111.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$43,850.00	\$45,576.00	\$1,726.00	3.94	\$45,576.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012

To Date: 10/31/2012

Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1100.00.322.111.000000.5	MENTORING	\$3,000.00	\$2,500.00	\$2,500.00	\$0.00	0.00	\$2,500.00	\$0.00
100.1100.00.430.111.000000.5	REPAIRS TO INST EQUIP	\$0.00	\$300.00	\$1,200.00	\$900.00	300.00	\$1,200.00	\$0.00
100.1100.00.581.111.000000.5	PROFESSIONAL MEETING	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	\$3,000.00	\$0.00
100.1100.00.610.111.000000.5	SUPPLIES	\$28,579.27	\$24,000.00	\$22,096.00	(\$1,904.00)	(7.93)	\$22,096.00	\$0.00
100.1100.00.610.111.000001.5	Donation BAE - Enrichment S	\$2,122.71	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.733.111.000000.5	NEW FURNITURE & FIXTUR	\$4,493.29	\$11,840.00	\$5,673.00	(\$6,167.00)	(52.09)	\$5,673.00	\$0.00
100.1100.00.734.111.000000.5	EQUIPMENT	\$3,690.00	\$0.00	\$21,222.00	\$21,222.00	0.00	\$21,222.00	\$0.00
100.1100.00.737.111.000000.5	REPLACE OF INST EQUIP	\$12,060.34	\$2,005.00	\$3,165.00	\$1,160.00	57.86	\$3,165.00	\$0.00
100.1100.02.610.111.000000.5	SUPPLIES-ART	\$4,192.87	\$4,055.00	\$4,847.00	\$792.00	19.53	\$4,847.00	\$0.00
100.1100.08.610.111.000000.5	SUPPLIES-PHY EDUC	\$1,054.07	\$1,100.00	\$3,928.00	\$2,828.00	257.09	\$3,928.00	\$0.00
100.1100.11.610.111.000000.5	SUPPLIES-MATH	\$13,079.91	\$15,000.00	\$19,634.00	\$4,634.00	30.89	\$19,634.00	\$0.00
100.1100.11.640.111.000000.5	BOOKS-MATH	\$25,536.97	\$21,620.00	\$3,262.00	(\$18,358.00)	(84.91)	\$3,262.00	\$0.00
100.1100.12.610.111.000000.5	SUPPLIES-MUSIC	\$153.85	\$200.00	\$186.00	(\$14.00)	(7.00)	\$186.00	\$0.00
100.1100.12.640.111.000000.5	BOOKS-MUSIC	\$1,022.65	\$1,200.00	\$800.00	(\$400.00)	(33.33)	\$800.00	\$0.00
100.1100.12.734.111.000000.5	EQUIPMENT-MUSIC	\$1,215.33	\$1,324.00	\$2,936.00	\$1,612.00	121.75	\$2,936.00	\$0.00
100.1100.12.739.111.000000.5	DONATION - MUSIC EQUIPM	\$738.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.13.610.111.000000.5	SUPPLIES-SCIENCE	\$9,166.81	\$10,385.00	\$9,463.00	(\$922.00)	(8.88)	\$9,463.00	\$0.00
100.1100.13.640.111.000000.5	BOOKS-SCIENCE	\$0.00	\$0.00	\$617.00	\$617.00	0.00	\$617.00	\$0.00
100.1100.15.610.111.000000.5	SUPPLIES-SOCIAL STUDIES	\$2,220.26	\$2,350.00	\$2,375.00	\$25.00	1.06	\$2,375.00	\$0.00
100.1100.15.640.111.000000.5	BOOKS-SOCIAL STUDIES	\$0.00	\$10,425.00	\$650.00	(\$9,775.00)	(93.76)	\$650.00	\$0.00
100.1100.18.610.111.000000.5	SUPPLIES-ENRICHMENT	\$838.04	\$3,000.00	\$2,600.00	(\$400.00)	(13.33)	\$2,600.00	\$0.00
100.1100.23.610.111.000000.5	SUPPLIES-READING	\$4,789.29	\$4,150.00	\$9,427.00	\$5,277.00	127.16	\$9,427.00	\$0.00
100.1100.23.640.111.000000.5	BOOKS-READING	\$13,228.85	\$6,225.00	\$8,010.00	\$1,785.00	28.67	\$8,010.00	\$0.00
Func: Regular Education - 1100		\$2,265,415.60	\$2,590,708.00	\$2,553,928.00	(\$36,780.00)	(1.42)	\$2,535,091.00	(\$18,837.00)

PELHAM SCHOOL DISTRICT

Budget Report

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From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1200.00.112.111.000000.5	SALARIES SPED TEACHERS	\$277,820.87	\$323,420.00	\$351,582.00	\$28,162.00	8.71	\$324,420.00	(\$27,162.00)
100.1200.00.114.111.000000.5	SALARIES SPED AIDES	\$464,165.97	\$558,421.00	\$579,975.00	\$21,554.00	3.86	\$579,975.00	\$0.00
100.1200.00.610.111.000000.5	SUPPLIES	\$2,556.33	\$2,200.00	\$2,060.00	(\$140.00)	(6.36)	\$2,060.00	\$0.00
100.1200.00.640.111.000000.5	BOOKS	\$2,070.03	\$3,000.00	\$2,888.00	(\$112.00)	(3.73)	\$2,888.00	\$0.00
100.1200.00.734.111.000000.5	EQUIPMENT	\$2,766.51	\$3,000.00	\$4,060.00	\$1,060.00	35.33	\$4,060.00	\$0.00
100.1200.00.737.111.000000.5	REPLACEMENT EQUIPMENT	\$119.32	\$500.00	\$251.00	(\$249.00)	(49.80)	\$251.00	\$0.00
Func: Special Education - 1200		\$749,499.03	\$890,541.00	\$940,816.00	\$50,275.00	5.65	\$913,654.00	(\$27,162.00)
100.1410.00.112.111.000000.5	SALARIES-COCURRICULAR	\$11,435.00	\$12,149.00	\$12,149.00	\$0.00	0.00	\$13,081.00	\$932.00
Func: Cocurricular Programs - 1410		\$11,435.00	\$12,149.00	\$12,149.00	\$0.00	0.00	\$13,081.00	\$932.00
100.2120.00.112.111.000000.5	SALARY GUIDANCE	\$113,620.00	\$116,220.00	\$116,220.00	\$0.00	0.00	\$116,220.00	\$0.00
100.2120.00.610.111.000000.5	SUPPLIES	\$676.96	\$500.00	\$750.00	\$250.00	50.00	\$750.00	\$0.00
Func: Guidance Services - 2120		\$114,296.96	\$116,720.00	\$116,970.00	\$250.00	0.21	\$116,970.00	\$0.00
100.2130.00.112.111.000000.5	SALARY NURSE	\$51,160.00	\$52,460.00	\$52,460.00	\$0.00	0.00	\$52,460.00	\$0.00
100.2130.00.114.111.000000.5	NURSE ASSISTANT SALARY	\$15,083.25	\$15,084.00	\$15,309.00	\$225.00	1.49	\$15,309.00	\$0.00
100.2130.00.610.111.000000.5	SUPPLIES	\$3,835.25	\$4,583.00	\$3,969.00	(\$614.00)	(13.40)	\$3,969.00	\$0.00
Func: Health Services - 2130		\$70,078.50	\$72,127.00	\$71,738.00	(\$389.00)	(0.54)	\$71,738.00	\$0.00
100.2142.00.610.111.000000.5	DIAGNOSTIC TESTING	\$2,190.00	\$2,600.00	\$4,600.00	\$2,000.00	76.92	\$4,600.00	\$0.00
Func: Psychological Services - 2142		\$2,190.00	\$2,600.00	\$4,600.00	\$2,000.00	76.92	\$4,600.00	\$0.00
100.2152.00.112.111.000000.5	SALARY SPEECH	\$72,582.99	\$73,360.00	\$138,950.00	\$65,590.00	89.41	\$138,950.00	\$0.00
100.2152.00.114.111.000000.5	SPEECH AIDE	\$17,886.96	\$17,887.00	\$19,638.00	\$1,751.00	9.79	\$19,638.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2152.00.640.111.000000.5	SPEECH AIDE	\$1,217.74	\$1,200.00	\$426.00	(\$774.00)	(64.50)	\$426.00	\$0.00
Func: Speech Services - 2152		\$91,687.69	\$92,447.00	\$159,014.00	\$66,567.00	72.01	\$159,014.00	\$0.00
100.2163.00.610.111.000000.5	SUPPLIES OCCPATIONAL T	\$480.89	\$550.00	\$518.00	(\$32.00)	(5.82)	\$518.00	\$0.00
100.2163.00.734.111.000000.5	EQUIPMENT	\$472.92	\$600.00	\$504.00	(\$96.00)	(16.00)	\$504.00	\$0.00
100.2163.00.737.111.000000.5	REPLACEMENT EQUIPMEN	\$379.46	\$800.00	\$590.00	(\$210.00)	(26.25)	\$590.00	\$0.00
Func: OT Services - 2163		\$1,333.27	\$1,950.00	\$1,612.00	(\$338.00)	(17.33)	\$1,612.00	\$0.00
100.2190.00.890.111.000000.5	ASSEMBLIES	\$550.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
Func: Other Support Services - 2190		\$550.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.2210.00.641.111.000000.5	PROFESSIONAL PUBLICATI	\$60.92	\$200.00	\$200.00	\$0.00	0.00	\$200.00	\$0.00
Func: Improvement of Instruction - 2210		\$60.92	\$200.00	\$200.00	\$0.00	0.00	\$200.00	\$0.00
100.2222.00.112.111.000000.5	MEDIA SPECIALIST	\$37,160.00	\$38,460.00	\$38,460.00	\$0.00	0.00	\$38,460.00	\$0.00
100.2222.00.114.111.000000.5	SALARY LIBRARY AIDE	\$14,668.85	\$15,084.00	\$15,309.00	\$225.00	1.49	\$15,309.00	\$0.00
100.2222.00.430.111.000000.5	REPAIRS AND MAINTENANC	\$160.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.2222.00.444.111.000000.5	AUDIOVISUAL	\$1,093.00	\$1,100.00	\$1,600.00	\$500.00	45.45	\$1,600.00	\$0.00
100.2222.00.610.111.000000.5	SUPPLIES	\$919.70	\$1,100.00	\$996.00	(\$104.00)	(9.45)	\$996.00	\$0.00
100.2222.00.640.111.000000.5	BOOKS	\$2,891.83	\$3,000.00	\$2,454.00	(\$546.00)	(18.20)	\$2,454.00	\$0.00
100.2222.00.641.111.000000.5	PERIODICALS	\$815.61	\$1,037.00	\$1,037.00	\$0.00	0.00	\$1,037.00	\$0.00
100.2222.00.642.111.000000.5	AUDIOVISUAL	\$2,499.00	\$3,255.00	\$1,628.00	(\$1,627.00)	(49.98)	\$1,628.00	\$0.00
100.2222.00.650.111.000000.5	Software	\$0.00	\$0.00	\$999.00	\$999.00	0.00	\$999.00	\$0.00
100.2222.00.733.111.000000.5	EQUIPMENT	\$0.00	\$600.00	\$2,000.00	\$1,400.00	233.33	\$2,000.00	\$0.00
100.2222.15.680.111.000000.5	SUPPLIES-MAPS	\$0.00	\$590.00	\$922.00	\$332.00	56.27	\$922.00	\$0.00
Func: Library Services - 2222		\$60,207.99	\$64,726.00	\$65,905.00	\$1,179.00	1.82	\$65,905.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2410.00.110.111.000000.5	SALARY PRINCIPAL	\$90,213.41	\$89,765.00	\$82,000.00	(\$7,765.00)	(8.65)	\$82,000.00	\$0.00
100.2410.00.111.111.000000.5	SALARY ASST PRINCIPAL	\$125,000.00	\$125,000.00	\$127,000.00	\$2,000.00	1.60	\$127,000.00	\$0.00
100.2410.00.115.111.000000.5	SALARIES SECRETARIES	\$78,515.62	\$78,926.00	\$80,001.00	\$1,075.00	1.36	\$80,001.00	\$0.00
100.2410.00.430.111.000000.5	MAINTENANCE CONTRACT	\$718.00	\$50,749.00	\$16,137.00	(\$34,612.00)	(68.20)	\$16,137.00	\$0.00
100.2410.00.534.111.000000.5	SUPPLIES-POSTAGE	\$3,083.34	\$3,000.00	\$3,000.00	\$0.00	0.00	\$3,000.00	\$0.00
100.2410.00.581.111.000000.5	PROFESSIONAL MEETING	\$4,007.62	\$7,650.00	\$7,650.00	\$0.00	0.00	\$7,650.00	\$0.00
100.2410.00.610.111.000000.5	SUPPLIES	\$2,313.66	\$5,835.00	\$5,100.00	(\$735.00)	(12.60)	\$5,100.00	\$0.00
100.2410.00.650.111.000000.5	SOFTWARE	\$10,775.00	\$11,826.00	\$6,307.00	(\$5,519.00)	(46.67)	\$6,307.00	\$0.00
100.2410.00.810.111.000000.5	PROFESSIONAL MEMBERSH	\$2,397.00	\$1,800.00	\$2,400.00	\$600.00	33.33	\$2,400.00	\$0.00
Func: Office of the Principal - 2410		\$317,023.65	\$374,551.00	\$329,595.00	(\$44,956.00)	(12.00)	\$329,595.00	\$0.00
100.2490.00.112.111.000000.5	SALARIES-DEPARTMENT HE	\$10,400.00	\$11,200.00	\$11,200.00	\$0.00	0.00	\$11,200.00	\$0.00
100.2490.00.610.111.000000.5	SUPPLIES-REPORT CARDS	\$783.00	\$1,000.00	\$929.00	(\$71.00)	(7.10)	\$929.00	\$0.00
Func: Other Support Services - 2490		\$11,183.00	\$12,200.00	\$12,129.00	(\$71.00)	(0.58)	\$12,129.00	\$0.00
100.2620.00.118.111.000000.5	SALARIES CUSTODIANS	\$196,379.41	\$196,707.00	\$198,333.00	\$1,626.00	0.83	\$198,333.00	\$0.00
100.2620.00.411.111.000000.5	WATER	\$13,697.70	\$15,002.00	\$15,360.00	\$358.00	2.39	\$15,360.00	\$0.00
100.2620.00.421.111.000000.5	RUBBISH	\$15,106.83	\$16,104.00	\$16,590.00	\$486.00	3.02	\$16,590.00	\$0.00
100.2620.00.429.111.000000.5	SEPTIC TANK	\$4,005.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2620.00.430.111.000000.5	BUILDING REPAIRS	\$29,076.41	\$37,695.00	\$79,295.00	\$41,600.00	110.36	\$79,295.00	\$0.00
100.2620.00.432.111.000000.5	REPAIRS - EQUIPMENT	\$13,228.55	\$8,000.00	\$8,000.00	\$0.00	0.00	\$8,000.00	\$0.00
100.2620.00.610.111.000000.5	SUPPLIES	\$31,924.64	\$31,832.00	\$31,798.00	(\$34.00)	(0.11)	\$31,798.00	\$0.00
100.2620.00.622.111.000000.5	ELECTRICITY	\$92,020.80	\$116,064.00	\$110,158.00	(\$5,906.00)	(5.09)	\$110,158.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2620.00.623.111.000000.5	GAS	\$5,304.86	\$5,315.00	\$5,449.00	\$134.00	2.52	\$5,449.00	\$0.00
100.2620.00.624.111.000000.5	HEAT	\$53,298.85	\$147,772.00	\$73,692.00	(\$74,080.00)	(50.13)	\$73,692.00	\$0.00
100.2620.00.735.111.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$6,050.00	\$6,900.00	\$850.00	14.05	\$6,900.00	\$0.00
Func: Building Operation Services - 2620		\$454,043.05	\$580,541.00	\$545,575.00	(\$34,966.00)	(6.02)	\$545,575.00	\$0.00
100.2640.00.432.111.000000.5	REPAIRS - EQUIPMENT	\$397.50	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Equipment Services - 2640		\$397.50	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Loc: PES - 111		\$4,149,402.16	\$4,811,960.00	\$4,814,731.00	\$2,771.00	0.06	\$4,769,664.00	(\$45,067.00)
100.1100.00.112.112.000000.5	SALARIES TEACHERS	\$1,488,897.70	\$1,565,142.00	\$1,486,860.00	(\$78,282.00)	(5.00)	\$1,486,860.00	\$0.00
100.1100.00.120.112.000000.5	SALARIES SUBS	\$58,479.30	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.125.112.000000.5	SUBSTITUTES-DAILY	\$0.00	\$28,352.00	\$35,024.00	\$6,672.00	23.53	\$35,024.00	\$0.00
100.1100.00.126.112.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$18,901.00	\$23,349.00	\$4,448.00	23.53	\$23,349.00	\$0.00
100.1100.00.323.112.000000.5	MENTORING	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	(100.00)	\$0.00	\$0.00
100.1100.00.430.112.000000.5	REPAIRS TO INST. EQUIP	\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.1100.00.581.112.000000.5	PROFESSIONAL MEETING	\$475.31	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.1100.00.610.112.000000.5	SUPPLIES	\$21,936.08	\$18,000.00	\$18,414.00	\$414.00	2.30	\$18,414.00	\$0.00
100.1100.00.733.112.000000.5	EQUIPMENT	\$0.00	\$3,330.00	\$4,700.00	\$1,370.00	41.14	\$4,700.00	\$0.00
100.1100.00.737.112.000000.5	REPLACEMENT FURNITURE	\$10,990.00	\$6,100.00	\$5,700.00	(\$400.00)	(6.56)	\$5,700.00	\$0.00
100.1100.00.739.112.000000.5	DONATION EXPENSES - EQ	\$7,380.42	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.02.610.112.000000.5	SUPPLIES-ART	\$3,991.40	\$2,000.00	\$3,108.00	\$1,108.00	55.40	\$3,108.00	\$0.00
100.1100.05.610.112.000000.5	SUPPLIES-LANG ART	\$744.78	\$750.00	\$486.00	(\$264.00)	(35.20)	\$486.00	\$0.00
100.1100.05.640.112.000000.5	BOOKS-LANG ARTS	\$2,696.88	\$4,000.00	\$4,525.00	\$525.00	13.12	\$4,525.00	\$0.00
100.1100.06.610.112.000000.5	SUPPLIES-FOREIGN LANG	\$133.05	\$200.00	\$135.00	(\$65.00)	(32.50)	\$135.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1100.06.640.112.000000.5	BOOKS-FOREIGN ARTS	\$393.45	\$420.00	\$220.00	(\$200.00)	(47.62)	\$220.00	\$0.00
100.1100.08.610.112.000000.5	SUPPLIES-PHY EDUC	\$1,499.53	\$1,500.00	\$1,040.00	(\$460.00)	(30.67)	\$1,040.00	\$0.00
100.1100.08.640.112.000000.5	BOOKS-HEALTH EDUC	\$865.71	\$990.00	\$1,013.00	\$23.00	2.32	\$1,013.00	\$0.00
100.1100.11.610.112.000000.5	SUPPLIES-MATH	\$1,970.70	\$1,710.00	\$1,677.00	(\$33.00)	(1.93)	\$1,677.00	\$0.00
100.1100.11.640.112.000000.5	BOOKS-MATH	\$2,214.48	\$5,370.00	\$45,000.00	\$39,630.00	737.99	\$45,000.00	\$0.00
100.1100.12.430.112.000000.5	REPAIRS TO INST EQUIP	\$1,270.75	\$1,000.00	\$1,500.00	\$500.00	50.00	\$1,500.00	\$0.00
100.1100.12.610.112.000000.5	SUPPLIES-MUSIC	\$2,676.43	\$1,150.00	\$1,622.00	\$472.00	41.04	\$1,622.00	\$0.00
100.1100.12.640.112.000000.5	BOOKS-MUSIC	\$1,823.49	\$3,570.00	\$3,492.00	(\$78.00)	(2.18)	\$3,492.00	\$0.00
100.1100.13.430.112.000000.5	SCIENCE-REPAIRS AND MA	\$648.75	\$660.00	\$670.00	\$10.00	1.52	\$670.00	\$0.00
100.1100.13.610.112.000000.5	SUPPLIES-SCIENCE	\$1,789.02	\$1,000.00	\$1,203.00	\$203.00	20.30	\$1,203.00	\$0.00
100.1100.13.640.112.000000.5	BOOKS-SCIENCE	\$1,111.19	\$1,613.00	\$1,430.00	(\$183.00)	(11.35)	\$1,430.00	\$0.00
100.1100.13.733.112.000000.5	EQUIPMENT-SCIENCE	\$2,734.26	\$3,008.00	\$2,888.00	(\$120.00)	(3.99)	\$2,888.00	\$0.00
100.1100.15.610.112.000000.5	SUPPLIES-SOCIAL STUDIES	\$769.50	\$600.00	\$927.00	\$327.00	54.50	\$927.00	\$0.00
100.1100.15.640.112.000000.5	BOOKS-SOCIAL STUDIES	\$2,455.52	\$28,820.00	\$2,115.00	(\$26,705.00)	(92.66)	\$2,115.00	\$0.00
100.1100.16.610.112.000000.5	SUPPLIES-COMP EDUC	\$93.51	\$1,250.00	\$693.00	(\$557.00)	(44.56)	\$693.00	\$0.00
100.1100.16.640.112.000000.5	BOOKS-COMP LIT	\$1,834.75	\$1,485.00	\$1,485.00	\$0.00	0.00	\$1,485.00	\$0.00
100.1100.18.610.112.000000.5	SUPPLIES-ENRICHMENT	\$242.96	\$475.00	\$331.00	(\$144.00)	(30.32)	\$331.00	\$0.00
100.1100.23.610.112.000000.5	SUPPLIES-READING	\$469.38	\$500.00	\$317.00	(\$183.00)	(36.60)	\$317.00	\$0.00
100.1100.23.640.112.000000.5	BOOKS-READING	\$1,850.42	\$990.00	\$717.00	(\$273.00)	(27.58)	\$717.00	\$0.00
Func: Regular Education - 1100		\$1,622,438.72	\$1,705,886.00	\$1,651,641.00	(\$54,245.00)	(3.18)	\$1,651,641.00	\$0.00
100.1200.00.112.112.000000.5	SALARIES SPED TEACHERS	\$176,211.90	\$174,640.00	\$180,340.00	\$5,700.00	3.26	\$180,340.00	\$0.00
100.1200.00.114.112.000000.5	SALARIES SPED AIDES	\$321,561.14	\$355,615.00	\$339,398.00	(\$16,217.00)	(4.56)	\$323,501.00	(\$15,897.00)
100.1200.00.610.112.000000.5	SUPPLIES	\$1,929.10	\$2,000.00	\$1,695.00	(\$305.00)	(15.25)	\$1,695.00	\$0.00
100.1200.00.640.112.000000.5	BOOKS	\$117.12	\$1,000.00	\$1,025.00	\$25.00	2.50	\$1,025.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1200.00.733.112.000000.5	FURNITURE	\$547.00	\$1,650.00	\$700.00	(\$950.00)	(57.58)	\$700.00	\$0.00
Func: Special Education - 1200		\$500,366.26	\$534,905.00	\$523,158.00	(\$11,747.00)	(2.20)	\$507,261.00	(\$15,897.00)
100.1410.00.112.112.000000.5	SALARIES COCURRICULAR	\$53,398.05	\$56,708.00	\$60,708.00	\$4,000.00	7.05	\$49,464.00	(\$11,244.00)
100.1410.00.581.112.000000.5	CO-CURRICULAR TRANSPC	\$8,431.61	\$9,000.00	\$9,000.00	\$0.00	0.00	\$9,000.00	\$0.00
100.1410.00.591.112.000000.5	OFFICIALS	\$1,700.00	\$10,605.00	\$10,605.00	\$0.00	0.00	\$10,605.00	\$0.00
100.1410.00.610.112.000000.5	SUPPLIES-ATHLETIC	\$6,622.24	\$4,100.00	\$4,197.00	\$97.00	2.37	\$4,197.00	\$0.00
100.1410.01.112.112.000000.5	DC STIPENDS	\$3,200.00	\$4,800.00	\$4,800.00	\$0.00	0.00	\$4,800.00	\$0.00
100.1410.05.610.112.000000.5	SUPPLIES-DRAMA	\$0.00	\$350.00	\$116.00	(\$234.00)	(66.86)	\$116.00	\$0.00
Func: Cocurricular Programs - 1410		\$73,351.90	\$85,563.00	\$89,426.00	\$3,863.00	4.51	\$78,182.00	(\$11,244.00)
100.2120.00.112.112.000000.5	SALARY GUIDANCE	\$109,621.60	\$110,720.00	\$110,720.00	\$0.00	0.00	\$110,720.00	\$0.00
100.2120.00.610.112.000000.5	SUPPLIES	\$916.94	\$1,090.00	\$1,090.00	\$0.00	0.00	\$1,090.00	\$0.00
Func: Guidance Services - 2120		\$110,538.54	\$111,810.00	\$111,810.00	\$0.00	0.00	\$111,810.00	\$0.00
100.2130.00.112.112.000000.5	SALARY NURSE	\$58,860.00	\$60,160.00	\$60,160.00	\$0.00	0.00	\$60,160.00	\$0.00
100.2130.00.610.112.000000.5	SUPPLIES	\$4,731.32	\$4,115.00	\$3,449.00	(\$666.00)	(16.18)	\$3,449.00	\$0.00
Func: Health Services - 2130		\$63,591.32	\$64,275.00	\$63,609.00	(\$666.00)	(1.04)	\$63,609.00	\$0.00
100.2142.00.610.112.000000.5	DIAGNOSTIC TESTING	\$395.12	\$500.00	\$139.00	(\$361.00)	(72.20)	\$139.00	\$0.00
Func: Psychological Services - 2142		\$395.12	\$500.00	\$139.00	(\$361.00)	(72.20)	\$139.00	\$0.00
100.2163.00.610.112.000000.5	SUPPLIES OCCUPATIONAL	\$280.59	\$600.00	\$266.00	(\$334.00)	(55.67)	\$266.00	\$0.00
100.2163.00.737.112.000000.5	REPLACEMENT EQUIPMEN	\$0.00	\$0.00	\$100.00	\$100.00	0.00	\$100.00	\$0.00
Func: OT Services - 2163		\$280.59	\$600.00	\$366.00	(\$234.00)	(39.00)	\$366.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2190.00.323.112.000000.5	CONSULTANT SUPPORT SE	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)	(100.00)	\$0.00	\$0.00
100.2190.00.640.112.000000.5	BOOKS - SUPPORT SERVIC	\$0.00	\$3,000.00	\$2,000.00	(\$1,000.00)	(33.33)	\$2,000.00	\$0.00
100.2190.00.890.112.000000.5	ASSEMBLIES	\$0.00	\$400.00	\$0.00	(\$400.00)	(100.00)	\$0.00	\$0.00
Func: Other Support Services - 2190		\$0.00	\$7,400.00	\$2,000.00	(\$5,400.00)	(72.97)	\$2,000.00	\$0.00
100.2210.00.641.112.000000.5	PROFESSIONAL PUBLICATI	\$401.59	\$450.00	\$450.00	\$0.00	0.00	\$450.00	\$0.00
Func: Improvement of Instruction - 2210		\$401.59	\$450.00	\$450.00	\$0.00	0.00	\$450.00	\$0.00
100.2222.00.114.112.000000.5	SALARY LIBRARY AIDES	\$16,990.16	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2222.00.430.112.000000.5	REPAIRS AND MAINTENANC	\$346.95	\$445.00	\$312.00	(\$133.00)	(29.89)	\$312.00	\$0.00
100.2222.00.610.112.000000.5	SUPPLIES	\$347.73	\$500.00	\$349.00	(\$151.00)	(30.20)	\$349.00	\$0.00
100.2222.00.640.112.000000.5	BOOKS	\$1,188.00	\$999.00	\$3,147.00	\$2,148.00	215.02	\$3,147.00	\$0.00
100.2222.00.641.112.000000.5	PERIODICALS	\$1,925.04	\$1,800.00	\$2,100.00	\$300.00	16.67	\$2,100.00	\$0.00
100.2222.00.642.112.000000.5	AUDIOVISUAL-FOREIGN	\$115.28	\$154.00	\$150.00	(\$4.00)	(2.60)	\$150.00	\$0.00
100.2222.11.642.112.000000.5	AUDIOVISUAL-MATH	\$2,793.66	\$9,156.00	\$200.00	(\$8,956.00)	(97.82)	\$200.00	\$0.00
100.2222.13.642.112.000000.5	AUDIOVISUAL-SCIENCE	\$129.34	\$156.00	\$1,356.00	\$1,200.00	769.23	\$1,356.00	\$0.00
100.2222.13.680.112.000000.5	SUPPLIES-MAPS-SCI-CHAR	\$137.64	\$180.00	\$90.00	(\$90.00)	(50.00)	\$90.00	\$0.00
100.2222.15.642.112.000000.5	AUDIOVISUAL-SOCIAL STUF	\$374.92	\$580.00	\$1,780.00	\$1,200.00	206.90	\$1,780.00	\$0.00
100.2222.15.680.112.000000.5	SUPPLIES-MAPS-SOCIAL S	\$294.94	\$260.00	\$120.00	(\$140.00)	(53.85)	\$120.00	\$0.00
100.2222.23.642.112.000000.5	AUDIOVISUAL-ENGLISH	\$559.41	\$800.00	\$800.00	\$0.00	0.00	\$800.00	\$0.00
100.2222.23.733.112.000000.5	EQUIPMENT	\$807.47	\$900.00	\$1,800.00	\$900.00	100.00	\$1,800.00	\$0.00
Func: Library Services - 2222		\$26,010.54	\$15,930.00	\$12,204.00	(\$3,726.00)	(23.39)	\$12,204.00	\$0.00
100.2410.00.110.112.000000.5	SALARY PRINCIPAL	\$91,814.00	\$91,614.00	\$91,614.00	\$0.00	0.00	\$91,614.00	\$0.00
100.2410.00.111.112.000000.5	SALARY ASST PRINCIPAL	\$66,739.53	\$66,763.00	\$69,500.00	\$2,737.00	4.10	\$69,500.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2410.00.115.112.000000.5	SALARIES SECRETARIES	\$57,266.78	\$57,267.00	\$58,005.00	\$738.00	1.29	\$58,005.00	\$0.00
100.2410.00.430.112.000000.5	MAINTENANCE CONTRACT	\$400.12	\$33,136.00	\$15,136.00	(\$18,000.00)	(54.32)	\$15,136.00	\$0.00
100.2410.00.534.112.000000.5	SUPPLIES-POSTAGE	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00	\$3,000.00	\$0.00
100.2410.00.581.112.000000.5	PROFESSIONAL MEETING	\$7,649.58	\$3,000.00	\$3,000.00	\$0.00	0.00	\$3,000.00	\$0.00
100.2410.00.610.112.000000.5	SUPPLIES	\$562.79	\$800.00	\$592.00	(\$208.00)	(26.00)	\$592.00	\$0.00
100.2410.00.650.112.000000.5	BUILDING SOFTWARE	\$7,410.00	\$8,475.00	\$0.00	(\$8,475.00)	(100.00)	\$0.00	\$0.00
100.2410.00.810.112.000000.5	PROFESSIONAL MEMBERS	\$970.00	\$1,000.00	\$1,000.00	\$0.00	0.00	\$1,000.00	\$0.00
Func: Office of the Principal - 2410		\$232,812.80	\$265,055.00	\$241,847.00	(\$23,208.00)	(8.76)	\$241,847.00	\$0.00
100.2490.00.112.112.000000.5	SALARIES DEPARTMENT HE	\$7,000.00	\$7,500.00	\$7,500.00	\$0.00	0.00	\$7,500.00	\$0.00
100.2490.00.610.112.000000.5	SUPPLIES-SCHOOL PUBLIC	\$0.00	\$3,340.00	\$1,773.00	(\$1,567.00)	(46.92)	\$1,773.00	\$0.00
100.2490.00.890.112.000000.5	GRADUATION	\$2,200.00	\$1,500.00	\$1,500.00	\$0.00	0.00	\$1,500.00	\$0.00
Func: Other Support Services - 2490		\$9,200.00	\$12,340.00	\$10,773.00	(\$1,567.00)	(12.70)	\$10,773.00	\$0.00
100.2620.00.118.112.000000.5	SALARIES CUSTODIANS	\$127,424.38	\$129,538.00	\$131,036.00	\$1,498.00	1.16	\$131,036.00	\$0.00
100.2620.00.411.112.000000.5	WATER	\$5,044.60	\$5,662.00	\$5,635.00	(\$27.00)	(0.48)	\$5,635.00	\$0.00
100.2620.00.421.112.000000.5	RUBBISH	\$12,287.09	\$12,334.00	\$13,027.00	\$693.00	5.62	\$13,027.00	\$0.00
100.2620.00.429.112.000000.5	SEPTIC TANK	\$2,600.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2620.00.430.112.000000.5	REPAIRS	\$48,082.66	\$99,995.00	\$71,095.00	(\$28,900.00)	(28.90)	\$71,095.00	\$0.00
100.2620.00.432.112.000000.5	MAINTENANCE CONTRACT	\$10,712.25	\$5,000.00	\$5,000.00	\$0.00	0.00	\$5,000.00	\$0.00
100.2620.00.610.112.000000.5	SUPPLIES	\$7,865.25	\$20,707.00	\$16,634.00	(\$4,073.00)	(19.67)	\$16,634.00	\$0.00
100.2620.00.622.112.000000.5	ELECTRICITY	\$47,105.95	\$44,861.00	\$46,219.00	\$1,358.00	3.03	\$46,219.00	\$0.00
100.2620.00.623.112.000000.5	GAS	\$4,192.75	\$5,000.00	\$3,247.00	(\$1,753.00)	(35.06)	\$3,247.00	\$0.00
100.2620.00.624.112.000000.5	HEAT	\$44,736.36	\$70,000.00	\$54,756.00	(\$15,244.00)	(21.78)	\$54,756.00	\$0.00
100.2620.00.735.112.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$4,000.00	\$2,000.00	(\$2,000.00)	(50.00)	\$2,000.00	\$0.00
Func: Building Operation Services - 2620		\$310,051.29	\$397,097.00	\$348,649.00	(\$48,448.00)	(12.20)	\$348,649.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
Loc: PMS - 112		\$2,949,438.67	\$3,201,811.00	\$3,056,072.00	(\$145,739.00)	(4.55)	\$3,028,931.00	(\$27,141.00)
100.1100.00.112.133.000000.5	SALARIES TEACHERS	\$2,184,691.50	\$2,206,617.00	\$2,235,486.00	\$28,869.00	1.31	\$2,214,849.00	(\$20,637.00)
100.1100.00.114.133.000000.5	INSTRUCTIONAL AIDE	\$29,047.75	\$46,589.00	\$46,908.00	\$319.00	0.68	\$46,908.00	\$0.00
100.1100.00.120.133.000000.5	SALARIES SUBS	\$62,233.16	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.125.133.000000.5	SUBSTITUTES-DAILY	\$0.00	\$11,384.00	\$40,092.00	\$28,708.00	252.18	\$40,092.00	\$0.00
100.1100.00.126.133.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$24,390.00	\$26,728.00	\$2,338.00	9.59	\$26,728.00	\$0.00
100.1100.00.323.133.000000.5	MENTORING	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	(100.00)	\$0.00	\$0.00
100.1100.00.430.133.000000.5	EQUIPMENT REPAIRS	\$161.99	\$1,500.00	\$1,500.00	\$0.00	0.00	\$1,500.00	\$0.00
100.1100.00.581.133.000000.5	PROFESSIONAL MEETING	\$271.02	\$1,600.00	\$745.00	(\$855.00)	(53.44)	\$745.00	\$0.00
100.1100.00.610.133.000000.5	SUPPLIES	\$17,507.86	\$15,000.00	\$15,914.00	\$914.00	6.09	\$15,914.00	\$0.00
100.1100.00.733.133.000000.5	EQUIPMENT	\$28,077.63	\$8,738.00	\$15,000.00	\$6,262.00	71.66	\$15,000.00	\$0.00
100.1100.00.739.133.000000.5	DONATION - EQUIPMENT	\$12,688.64	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.02.430.133.000000.5	REPAIRS TO INST EQUIPME	\$207.56	\$489.00	\$489.00	\$0.00	0.00	\$489.00	\$0.00
100.1100.02.610.133.000000.5	SUPPLIES-ART	\$9,311.59	\$8,444.00	\$9,374.00	\$930.00	11.01	\$9,374.00	\$0.00
100.1100.02.640.133.000000.5	BOOKS-ART	\$665.69	\$946.00	\$946.00	\$0.00	0.00	\$946.00	\$0.00
100.1100.02.735.133.000000.5	EQUIPMENT ART	\$375.61	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.1100.03.610.133.000000.5	SUPPLIES-BUSINESS	\$1,720.16	\$1,860.00	\$1,305.00	(\$555.00)	(29.84)	\$1,305.00	\$0.00
100.1100.03.640.133.000000.5	BOOKS-BUSINESS	\$8,984.52	\$10,697.00	\$3,790.00	(\$6,907.00)	(64.57)	\$3,790.00	\$0.00
100.1100.05.610.133.000000.5	SUPPLIES-ENGLISH	\$5,273.12	\$5,600.00	\$5,213.00	(\$387.00)	(6.91)	\$5,213.00	\$0.00
100.1100.05.640.133.000000.5	BOOKS-ENGLISH	\$8,384.57	\$9,000.00	\$9,360.00	\$360.00	4.00	\$9,360.00	\$0.00
100.1100.05.734.133.000000.5	ENGLISH EQUIPMENT	\$0.00	\$3,750.00	\$0.00	(\$3,750.00)	(100.00)	\$0.00	\$0.00
100.1100.06.610.133.000000.5	SUPPLIES-FOREIGN LANG	\$703.46	\$1,900.00	\$1,531.00	(\$369.00)	(19.42)	\$1,531.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1100.06.640.133.000000.5	BOOKS-FOREIGN LANG	\$1,834.62	\$4,283.00	\$7,626.00	\$3,343.00	78.05	\$7,626.00	\$0.00
100.1100.08.610.133.000000.5	SUPPLIES-HEALTH-PHY ED	\$1,342.55	\$1,200.00	\$1,304.00	\$104.00	8.67	\$1,304.00	\$0.00
100.1100.08.640.133.000000.5	BOOKS-HEALTH & PHY EDU	\$595.65	\$2,070.00	\$1,758.00	(\$312.00)	(15.07)	\$1,758.00	\$0.00
100.1100.09.430.133.000000.5	REPAIRS TO INST EQUIP-F	\$0.00	\$820.00	\$0.00	(\$820.00)	(100.00)	\$0.00	\$0.00
100.1100.09.610.133.000000.5	SUPPLIES-FACS	\$3,683.80	\$3,400.00	\$3,843.00	\$443.00	13.03	\$3,843.00	\$0.00
100.1100.09.640.133.000000.5	BOOKS-FACS	\$44.96	\$1,270.00	\$4,270.00	\$3,000.00	236.22	\$4,270.00	\$0.00
100.1100.09.733.133.000000.5	EQUIPMENT-FACS	\$536.40	\$800.00	\$800.00	\$0.00	0.00	\$800.00	\$0.00
100.1100.10.610.133.000000.5	SUPPLIES-TECH	\$2,157.97	\$3,012.00	\$1,794.00	(\$1,218.00)	(40.44)	\$1,794.00	\$0.00
100.1100.10.640.133.000000.5	BOOKS-TECH	\$1,063.59	\$1,237.00	\$1,237.00	\$0.00	0.00	\$1,237.00	\$0.00
100.1100.10.737.133.000000.5	REPLACE OF INST EQUIP-T	\$1,175.94	\$1,223.00	\$1,223.00	\$0.00	0.00	\$1,223.00	\$0.00
100.1100.11.610.133.000000.5	SUPPLIES-MATH	\$905.09	\$3,515.00	\$673.00	(\$2,842.00)	(80.85)	\$673.00	\$0.00
100.1100.11.640.133.000000.5	BOOKS-MATH	\$9,089.63	\$7,549.00	\$1,137.00	(\$6,412.00)	(84.94)	\$1,137.00	\$0.00
100.1100.11.734.133.000000.5	MATH EQUIPMENT	\$0.00	\$1,200.00	\$600.00	(\$600.00)	(50.00)	\$600.00	\$0.00
100.1100.12.430.133.000000.5	REPAIRS TO INST EQUIP-M	\$304.90	\$400.00	\$400.00	\$0.00	0.00	\$400.00	\$0.00
100.1100.12.610.133.000000.5	SUPPLIES-MUSIC	\$532.97	\$400.00	\$400.00	\$0.00	0.00	\$400.00	\$0.00
100.1100.12.640.133.000000.5	BOOKS-MUSIC	\$2,182.95	\$2,252.00	\$2,253.00	\$1.00	0.04	\$2,253.00	\$0.00
100.1100.12.737.133.000000.5	REPLACE OF INST EQUIP-M	\$4,415.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.12.739.133.000000.5	DONATION - MUSIC DEPAR	\$1,009.68	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.13.421.133.000000.5	SCIENCE-WASTE REMOVAL	\$2,458.63	\$2,500.00	\$2,500.00	\$0.00	0.00	\$2,500.00	\$0.00
100.1100.13.430.133.000000.5	REPAIRS TO INST EQUIP-SC	\$381.75	\$408.00	\$408.00	\$0.00	0.00	\$408.00	\$0.00
100.1100.13.610.133.000000.5	SUPPLIES-SCIENCE	\$11,084.46	\$12,516.00	\$12,330.00	(\$186.00)	(1.49)	\$12,330.00	\$0.00
100.1100.13.640.133.000000.5	BOOKS-SCIENCE	\$9,092.06	\$7,785.00	\$20,046.00	\$12,261.00	157.50	\$20,046.00	\$0.00
100.1100.13.734.133.000000.5	SCIENCE EQUIPMENT	\$760.39	\$708.00	\$2,708.00	\$2,000.00	282.49	\$2,708.00	\$0.00
100.1100.13.739.133.000000.5	DONATION - SCIENCE EQUI	\$1,163.90	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.15.610.133.000000.5	SUPPLIES-SOCIAL STUDIES	\$252.60	\$1,000.00	\$1,768.00	\$768.00	76.80	\$1,768.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1100.15.640.133.000000.5	BOOKS-SOCIAL STUDIES	\$10,991.69	\$9,397.00	\$13,997.00	\$4,600.00	48.95	\$13,997.00	\$0.00
100.1100.15.733.133.000000.5	EQUIPMENT-SOCIAL STUDIES	\$575.84	\$816.00	\$1,300.00	\$484.00	59.31	\$1,300.00	\$0.00
100.1100.23.610.133.000000.5	SUPPLIES-ENGLISH-READING	\$4,577.98	\$5,100.00	\$4,081.00	(\$1,019.00)	(19.98)	\$4,081.00	\$0.00
100.1100.23.640.133.000000.5	BOOKS-ENGLISH	\$3,370.70	\$3,745.00	\$3,720.00	(\$25.00)	(0.67)	\$3,720.00	\$0.00
Func: Regular Education - 1100		\$2,445,891.53	\$2,439,110.00	\$2,507,057.00	\$67,947.00	2.79	\$2,486,420.00	(\$20,637.00)
100.1200.00.112.133.000000.5	SALARIES SPED TEACHERS	\$204,863.38	\$203,040.00	\$203,040.00	\$0.00	0.00	\$203,040.00	\$0.00
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	\$326,229.80	\$365,797.00	\$369,321.00	\$3,524.00	0.96	\$371,713.00	\$2,392.00
100.1200.00.610.133.000000.5	SUPPLIES	\$719.78	\$1,775.00	\$1,179.00	(\$596.00)	(33.58)	\$1,179.00	\$0.00
100.1200.00.640.133.000000.5	BOOKS	\$412.91	\$1,500.00	\$709.00	(\$791.00)	(52.73)	\$709.00	\$0.00
100.1200.00.650.133.000000.5	SOFTWARE	\$0.00	\$550.00	\$212.00	(\$338.00)	(61.45)	\$212.00	\$0.00
100.1200.00.734.133.000000.5	EQUIPMENT	\$0.00	\$300.00	\$500.00	\$200.00	66.67	\$500.00	\$0.00
Func: Special Education - 1200		\$532,225.87	\$572,962.00	\$574,961.00	\$1,999.00	0.35	\$577,353.00	\$2,392.00
100.1300.00.561.133.000000.5	TUITION	\$34,704.08	\$52,000.00	\$52,000.00	\$0.00	0.00	\$52,000.00	\$0.00
Func: Vocational Programs - 1300		\$34,704.08	\$52,000.00	\$52,000.00	\$0.00	0.00	\$52,000.00	\$0.00
100.1410.00.108.133.000000.5	Athletic Director	\$0.00	\$0.00	\$56,460.00	\$56,460.00	0.00	\$56,460.00	\$0.00
100.1410.00.112.133.000000.5	SALARY CO-CURRICULAR	\$155,926.00	\$160,936.00	\$160,936.00	\$0.00	0.00	\$163,501.00	\$2,565.00
100.1410.00.323.133.000000.5	ATHLETIC TRAINING SERVICES	\$16,523.00	\$26,500.00	\$26,500.00	\$0.00	0.00	\$26,500.00	\$0.00
100.1410.00.330.133.000000.5	OFFICIALS	\$43,363.00	\$45,000.00	\$45,000.00	\$0.00	0.00	\$45,000.00	\$0.00
100.1410.00.581.133.000000.5	PROF MEETINGS-ATHLETIC	\$3,503.57	\$4,500.00	\$4,500.00	\$0.00	0.00	\$4,500.00	\$0.00
100.1410.00.610.133.000000.5	SUPPLIES-ATHLETIC	\$45,405.33	\$55,000.00	\$49,410.00	(\$5,590.00)	(10.16)	\$49,410.00	\$0.00
100.1410.00.739.133.000000.5	DONATION - VARIETY BASEBALL	\$590.92	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1410.00.810.133.000000.5	CO-CURRICULAR DUES ANNUAL	\$880.00	\$1,000.00	\$1,000.00	\$0.00	0.00	\$1,000.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1410.01.610.133.000000.5	DONATIONS - JV HOCKEY	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1410.05.610.133.000000.5	SUPPLIES-DRAMA	\$2,487.47	\$3,130.00	\$2,946.00	(\$184.00)	(5.88)	\$2,946.00	\$0.00
Func: Cocurricular Programs - 1410		\$271,179.29	\$296,066.00	\$346,752.00	\$50,686.00	17.12	\$349,317.00	\$2,565.00
100.1490.00.108.133.000000.5	School to Career Director	\$0.00	\$0.00	\$50,500.00	\$50,500.00	0.00	\$50,500.00	\$0.00
100.1490.00.112.133.000000.5	SCHOOL TO CAREER	\$60,699.00	\$52,400.00	\$0.00	(\$52,400.00)	(100.00)	\$0.00	\$0.00
100.1490.00.270.133.000000.5	STAFF DEVELOPMENT	\$0.00	\$1,690.00	\$1,690.00	\$0.00	0.00	\$1,690.00	\$0.00
100.1490.00.581.133.000000.5	MILEAGE AND TRAVEL	\$280.71	\$750.00	\$750.00	\$0.00	0.00	\$750.00	\$0.00
100.1490.00.591.133.000000.5	INSURANCE	\$0.00	\$105.00	\$105.00	\$0.00	0.00	\$105.00	\$0.00
100.1490.00.610.133.000000.5	SUPPLIES	\$0.00	\$400.00	\$0.00	(\$400.00)	(100.00)	\$0.00	\$0.00
100.1490.00.810.133.000000.5	DUES AND FEES	\$1,000.00	\$1,100.00	\$1,100.00	\$0.00	0.00	\$1,100.00	\$0.00
Func: School-to-Career - 1490		\$61,979.71	\$56,445.00	\$54,145.00	(\$2,300.00)	(4.07)	\$54,145.00	\$0.00
100.2120.00.112.133.000000.5	SALARY GUIDANCE	\$248,045.24	\$176,594.00	\$177,553.00	\$959.00	0.54	\$177,553.00	\$0.00
100.2120.00.115.133.000000.5	SALARY SECRETARIES	\$60,376.75	\$60,377.00	\$61,314.00	\$937.00	1.55	\$61,314.00	\$0.00
100.2120.00.330.133.000000.5	TRAINING	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00	\$2,500.00	\$0.00
100.2120.00.610.133.000000.5	SUPPLIES	\$11,528.63	\$13,800.00	\$11,338.00	(\$2,462.00)	(17.84)	\$11,338.00	\$0.00
100.2120.00.640.133.000000.5	BOOKS	\$999.30	\$2,500.00	\$1,472.00	(\$1,028.00)	(41.12)	\$1,472.00	\$0.00
100.2120.00.733.133.000000.5	EQUIPMENT	\$639.00	\$1,561.00	\$1,561.00	\$0.00	0.00	\$1,561.00	\$0.00
Func: Guidance Services - 2120		\$321,588.92	\$257,332.00	\$255,738.00	(\$1,594.00)	(0.62)	\$255,738.00	\$0.00
100.2130.00.112.133.000000.5	SALARY NURSE	\$56,360.00	\$57,660.00	\$57,660.00	\$0.00	0.00	\$57,660.00	\$0.00
100.2130.00.610.133.000000.5	SUPPLIES	\$1,902.22	\$1,400.00	\$1,677.00	\$277.00	19.79	\$1,677.00	\$0.00
100.2130.00.739.133.000000.5	DONATION EQUIPMENT - W	\$1,205.45	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2130.10.737.133.000000.5	HEALTH EQUIPMENT	\$0.00	\$496.00	\$396.00	(\$100.00)	(20.16)	\$396.00	\$0.00
Func: Health Services - 2130		\$59,467.67	\$59,556.00	\$59,733.00	\$177.00	0.30	\$59,733.00	\$0.00

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2142.00.112.133.000000.5	PSYCHOLOGIST SALARIES	\$0.00	\$62,360.00	\$38,860.00	(\$23,500.00)	(37.68)	\$38,860.00	\$0.00
100.2142.00.610.133.000000.5	DIAGNOSTIC TESTING	\$0.00	\$200.00	\$103.00	(\$97.00)	(48.50)	\$103.00	\$0.00
Func: Psychological Services - 2142		\$0.00	\$62,560.00	\$38,963.00	(\$23,597.00)	(37.72)	\$38,963.00	\$0.00
100.2163.00.610.133.000000.5	SUPPLIES OCCPATIONAL T	\$906.06	\$750.00	\$333.00	(\$417.00)	(55.60)	\$333.00	\$0.00
100.2163.00.734.133.000000.5	EQUIPMENT	\$91.94	\$3,100.00	\$4,100.00	\$1,000.00	32.26	\$4,100.00	\$0.00
100.2163.00.737.133.000000.5	REPLACEMENT EQUIPMEN	\$0.00	\$250.00	\$500.00	\$250.00	100.00	\$500.00	\$0.00
Func: OT Services - 2163		\$998.00	\$4,100.00	\$4,933.00	\$833.00	20.32	\$4,933.00	\$0.00
100.2190.00.890.133.000000.5	ASSEMBLIES	\$595.00	\$600.00	\$1,000.00	\$400.00	66.67	\$1,000.00	\$0.00
Func: Other Support Services - 2190		\$595.00	\$600.00	\$1,000.00	\$400.00	66.67	\$1,000.00	\$0.00
100.2210.00.321.133.000000.5	PROFESSIONAL TRAINING	\$9,177.50	\$14,000.00	\$14,000.00	\$0.00	0.00	\$14,000.00	\$0.00
100.2210.00.641.133.000000.5	PROFESSIONAL PUBLICATI	\$2,070.70	\$7,261.00	\$7,261.00	\$0.00	0.00	\$7,261.00	\$0.00
Func: Improvement of Instruction - 2210		\$11,248.20	\$21,261.00	\$21,261.00	\$0.00	0.00	\$21,261.00	\$0.00
100.2222.00.114.133.000000.5	SALARY LIBRARY AIDE	\$19,095.00	\$19,095.00	\$19,395.00	\$300.00	1.57	\$19,395.00	\$0.00
100.2222.00.430.133.000000.5	REPAIRS AND MAINTENANC	\$90.00	\$400.00	\$400.00	\$0.00	0.00	\$400.00	\$0.00
100.2222.00.610.133.000000.5	SUPPLIES	\$1,657.26	\$1,500.00	\$1,500.00	\$0.00	0.00	\$1,500.00	\$0.00
100.2222.00.640.133.000000.5	BOOKS	\$11,828.24	\$19,500.00	\$12,999.00	(\$6,501.00)	(33.34)	\$12,999.00	\$0.00
100.2222.00.641.133.000000.5	LIBRARY PERIODICALS	\$11,996.55	\$11,000.00	\$13,175.00	\$2,175.00	19.77	\$13,175.00	\$0.00
100.2222.00.642.133.000000.5	AUDIOVISUAL	\$2,235.51	\$2,000.00	\$2,500.00	\$500.00	25.00	\$2,500.00	\$0.00
100.2222.00.680.133.000000.5	MAPS,CHARTS,GLOBES	\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2222.00.733.133.000000.5	EQUIPMENT	\$1,966.23	\$1,000.00	\$1,500.00	\$500.00	50.00	\$1,500.00	\$0.00
Func: Library Services - 2222		\$48,868.79	\$54,995.00	\$51,969.00	(\$3,026.00)	(5.50)	\$51,969.00	\$0.00
100.2410.00.110.133.000000.5	SALARY PRINCIPAL	\$89,109.00	\$89,109.00	\$90,500.00	\$1,391.00	1.56	\$90,500.00	\$0.00
100.2410.00.111.133.000000.5	SALARY ASST PRINCIPAL	\$66,455.06	\$68,000.00	\$69,000.00	\$1,000.00	1.47	\$69,000.00	\$0.00
100.2410.00.115.133.000000.5	SALARIES SECRETARIES	\$56,802.45	\$56,589.00	\$57,316.00	\$727.00	1.28	\$57,316.00	\$0.00
100.2410.00.430.133.000000.5	REPAIRS	\$0.00	\$32,746.00	\$62,120.00	\$29,374.00	89.70	\$62,120.00	\$0.00
100.2410.00.534.133.000000.5	SUPPLIES-POSTAGE	\$4,328.60	\$6,956.00	\$6,956.00	\$0.00	0.00	\$6,956.00	\$0.00
100.2410.00.581.133.000000.5	MILEAGE AND TRAVEL	\$649.35	\$3,500.00	\$3,500.00	\$0.00	0.00	\$3,500.00	\$0.00
100.2410.00.610.133.000000.5	SUPPLIES	\$6,393.15	\$5,000.00	\$5,939.00	\$939.00	18.78	\$5,939.00	\$0.00
100.2410.00.650.133.000000.5	SOFTWARE	\$22,184.50	\$4,025.00	\$0.00	(\$4,025.00)	(100.00)	\$0.00	\$0.00
100.2410.00.810.133.000000.5	PROFESSIONAL MEMBERSHIPS	\$4,047.00	\$4,000.00	\$4,000.00	\$0.00	0.00	\$4,000.00	\$0.00
Func: Office of the Principal - 2410		\$249,969.11	\$269,925.00	\$299,331.00	\$29,406.00	10.89	\$299,331.00	\$0.00
100.2490.00.112.133.000000.5	SALARIES DEPARTMENT HEADS	\$12,000.00	\$10,500.00	\$10,500.00	\$0.00	0.00	\$10,500.00	\$0.00
100.2490.00.610.133.000000.5	SUPPLIES-AWARDS	\$4,120.00	\$4,120.00	\$4,120.00	\$0.00	0.00	\$4,120.00	\$0.00
100.2490.00.890.133.000000.5	GRADUATION	\$8,247.66	\$8,000.00	\$8,000.00	\$0.00	0.00	\$8,000.00	\$0.00
Func: Other Support Services - 2490		\$24,367.66	\$22,620.00	\$22,620.00	\$0.00	0.00	\$22,620.00	\$0.00
100.2620.00.118.133.000000.5	SALARIES CUSTODIANS	\$139,648.14	\$128,703.00	\$129,975.00	\$1,272.00	0.99	\$129,975.00	\$0.00
100.2620.00.411.133.000000.5	WATER	\$1,615.00	\$1,100.00	\$20,000.00	\$18,900.00	1,718.18	\$20,000.00	\$0.00
100.2620.00.421.133.000000.5	RUBBISH	\$13,047.39	\$13,262.00	\$13,266.00	\$4.00	0.03	\$13,266.00	\$0.00
100.2620.00.429.133.000000.5	SEPTIC TANK	\$2,600.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.2620.00.430.133.000000.5	REPAIRS	\$129,214.19	\$156,595.00	\$192,795.00	\$36,200.00	23.12	\$192,795.00	\$0.00
100.2620.00.432.133.000000.5	MAINTENANCE CONTRACT	\$7,180.96	\$5,000.00	\$5,000.00	\$0.00	0.00	\$5,000.00	\$0.00

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2620.00.610.133.000000.5	SUPPLIES	\$22,925.08	\$25,063.00	\$23,085.00	(\$1,978.00)	(7.89)	\$23,085.00	\$0.00
100.2620.00.622.133.000000.5	ELECTRICITY	\$73,226.93	\$105,918.00	\$107,321.00	\$1,403.00	1.32	\$107,321.00	\$0.00
100.2620.00.623.133.000000.5	GAS	\$3,750.80	\$3,024.00	\$3,397.00	\$373.00	12.33	\$3,397.00	\$0.00
100.2620.00.624.133.000000.5	HEAT	\$66,097.30	\$152,594.00	\$81,411.00	(\$71,183.00)	(46.65)	\$81,411.00	\$0.00
100.2620.00.735.133.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$3,600.00	\$1,400.00	(\$2,200.00)	(61.11)	\$1,400.00	\$0.00
Func: Building Operation Services - 2620		\$459,305.79	\$594,859.00	\$577,650.00	(\$17,209.00)	(2.89)	\$577,650.00	\$0.00
100.2790.00.581.133.000000.5	CO-CURRICULAR TRANSPC	\$38,166.68	\$42,000.00	\$45,000.00	\$3,000.00	7.14	\$45,000.00	\$0.00
Func: Other Student Transportation - 2790		\$38,166.68	\$42,000.00	\$45,000.00	\$3,000.00	7.14	\$45,000.00	\$0.00
Loc: PHS - 133		\$4,560,556.30	\$4,806,391.00	\$4,913,113.00	\$106,722.00	2.22	\$4,897,433.00	(\$15,680.00)
100.2321.00.109.190.000000.5	Superintendent	\$0.00	\$0.00	\$135,000.00	\$135,000.00	0.00	\$135,000.00	\$0.00
100.2321.00.115.190.000000.5	Superintendent Secretary	\$0.00	\$0.00	\$32,000.00	\$32,000.00	0.00	\$32,000.00	\$0.00
100.2321.00.534.190.000000.5	Postage	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	\$3,000.00	\$0.00
100.2321.00.540.190.000000.5	Advertising	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00	\$1,500.00	\$0.00
100.2321.00.550.190.000000.5	Printing	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00	\$2,000.00	\$0.00
100.2321.00.580.190.000000.5	Travel	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.00	\$4,000.00	\$0.00
100.2321.00.610.190.000000.5	Supplies	\$0.00	\$0.00	\$18,000.00	\$18,000.00	0.00	\$18,000.00	\$0.00
100.2321.00.810.190.000000.5	Dues & Fees	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00	\$8,000.00	\$0.00
100.2321.00.890.190.000000.5	Recognition and Misc.	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	\$3,000.00	\$0.00
100.2321.01.115.190.000000.5	Receptionist	\$0.00	\$0.00	\$20,000.00	\$20,000.00	0.00	\$20,000.00	\$0.00
Func: Superintendent Services - 2321		\$0.00	\$0.00	\$226,500.00	\$226,500.00	0.00	\$226,500.00	\$0.00
100.2331.00.109.190.000000.5	Curriculum Coordinator	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00	\$75,000.00	\$0.00

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2331.00.580.190.000000.5	Travel	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	\$3,000.00	\$0.00
100.2331.00.610.190.000000.5	Supplies	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00	\$2,000.00	\$0.00
Func: Curriculum Services - 2331		\$0.00	\$0.00	\$80,000.00	\$80,000.00	0.00	\$80,000.00	\$0.00
100.2332.00.109.190.000000.5	Special Services Director	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00	\$75,000.00	\$0.00
100.2332.00.580.190.000000.5	Travel	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	\$3,000.00	\$0.00
100.2332.00.610.190.000000.5	Supplies	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00	\$2,000.00	\$0.00
Func: Administrative Services - 2332		\$0.00	\$0.00	\$80,000.00	\$80,000.00	0.00	\$80,000.00	\$0.00
100.2511.00.109.190.000000.5	Business Administrator	\$0.00	\$0.00	\$105,000.00	\$105,000.00	0.00	\$105,000.00	\$0.00
100.2511.00.115.190.000000.5	Business Office Secretary	\$0.00	\$0.00	\$32,000.00	\$32,000.00	0.00	\$32,000.00	\$0.00
100.2511.00.580.190.000000.5	Travel	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.00	\$4,000.00	\$0.00
100.2511.00.610.190.000000.5	Supplies	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00	\$8,000.00	\$0.00
Func: Businss Administration - 2511		\$0.00	\$0.00	\$149,000.00	\$149,000.00	0.00	\$149,000.00	\$0.00
100.2515.00.113.190.000000.5	Lead Accountant	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.00	\$50,000.00	\$0.00
100.2515.01.113.190.000000.5	Accounting Clerk	\$0.00	\$0.00	\$39,000.00	\$39,000.00	0.00	\$39,000.00	\$0.00
Func: Accounting Services - 2515		\$0.00	\$0.00	\$89,000.00	\$89,000.00	0.00	\$89,000.00	\$0.00
100.2519.00.109.190.000000.5	HR Coordinator	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.00	\$50,000.00	\$0.00
100.2519.00.580.190.000000.5	Travel	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00	\$1,000.00	\$0.00
Func: Human Resources - 2519		\$0.00	\$0.00	\$51,000.00	\$51,000.00	0.00	\$51,000.00	\$0.00
100.2620.00.430.190.000000.5	Repairs & Maintenance	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00	\$5,000.00	\$0.00
100.2620.00.441.190.000000.5	Rent- Land & Buildings	\$0.00	\$0.00	\$180,000.00	\$180,000.00	0.00	\$180,000.00	\$0.00

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2620.00.531.190.000000.5	Telephone	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00	\$5,000.00	\$0.00
100.2620.00.610.190.000000.5	Supplies	\$0.00	\$0.00	\$6,000.00	\$6,000.00	0.00	\$6,000.00	\$0.00
100.2620.00.622.190.000000.5	Electricity	\$0.00	\$0.00	\$6,000.00	\$6,000.00	0.00	\$6,000.00	\$0.00
100.2620.00.624.190.000000.5	Oil	\$0.00	\$0.00	\$7,000.00	\$7,000.00	0.00	\$7,000.00	\$0.00
Func: Building Operation Services - 2620		\$0.00	\$0.00	\$209,000.00	\$209,000.00	0.00	\$209,000.00	\$0.00
100.2900.00.211.190.000000.5	Health Insurance	\$0.00	\$0.00	\$189,787.00	\$189,787.00	0.00	\$203,528.00	\$13,741.00
100.2900.00.212.190.000000.5	Dental Insurance	\$0.00	\$0.00	\$13,909.00	\$13,909.00	0.00	\$14,076.00	\$167.00
100.2900.00.213.190.000000.5	Life Insurance	\$0.00	\$0.00	\$3,065.00	\$3,065.00	0.00	\$3,065.00	\$0.00
100.2900.00.220.190.000000.5	FICA	\$0.00	\$0.00	\$46,895.00	\$46,895.00	0.00	\$46,895.00	\$0.00
100.2900.00.231.190.000000.5	Retirement- Employees	\$0.00	\$0.00	\$63,867.00	\$63,867.00	0.00	\$63,867.00	\$0.00
100.2900.00.240.190.000000.5	Tuition Reimbursement	\$0.00	\$0.00	\$11,500.00	\$11,500.00	0.00	\$11,500.00	\$0.00
100.2900.00.250.190.000000.5	Unemployment Comp Insuran	\$0.00	\$0.00	\$720.00	\$720.00	0.00	\$720.00	\$0.00
100.2900.00.260.190.000000.5	Workers Comp Insurance	\$0.00	\$0.00	\$2,943.00	\$2,943.00	0.00	\$2,943.00	\$0.00
100.2900.00.291.190.000000.5	Admin TSA Contributions	\$0.00	\$0.00	\$12,000.00	\$12,000.00	0.00	\$12,000.00	\$0.00
Func: Benefits - 2900		\$0.00	\$0.00	\$344,686.00	\$344,686.00	0.00	\$358,594.00	\$13,908.00
Loc: SAU #28 - 190		\$0.00	\$0.00	\$1,229,186.00	\$1,229,186.00	0.00	\$1,243,094.00	\$13,908.00
100.1100.00.112.199.000000.5	SALARIES COMMUNITY SCI	\$49,860.00	\$51,160.00	\$51,160.00	\$0.00	0.00	\$51,160.00	\$0.00
100.1100.00.114.199.000000.5	TITLE I	\$18,910.50	\$18,911.00	\$19,688.00	\$777.00	4.11	\$19,688.00	\$0.00
100.1100.00.561.199.000000.5	TUITION	\$11,582.04	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1100.00.610.199.000000.5	SUPPLIES COMMUNITY SCI	\$323.22	\$500.00	\$0.00	(\$500.00)	(100.00)	\$0.00	\$0.00
Func: Regular Education - 1100		\$80,675.76	\$70,571.00	\$70,848.00	\$277.00	0.39	\$70,848.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012

To Date: 10/31/2012

Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1200.00.115.199.000000.5	DISTRICT TRAINING STIPEN	\$0.00	\$2,000.00	\$2,875.00	\$875.00	43.75	\$2,875.00	\$0.00
100.1200.00.240.199.000000.5	SPECIAL EDUCATION TRAI	\$1,531.50	\$5,000.00	\$3,000.00	(\$2,000.00)	(40.00)	\$3,000.00	\$0.00
100.1200.00.322.199.000000.5	CONTRACTED CONSULTAT	\$15,384.98	\$20,000.00	\$20,000.00	\$0.00	0.00	\$20,000.00	\$0.00
100.1200.00.323.199.000000.5	CONTRACED DIRECT SERV	\$34,736.04	\$52,000.00	\$50,000.00	(\$2,000.00)	(3.85)	\$50,000.00	\$0.00
100.1200.00.430.199.000000.5	MAINTENANCE AND REPAIR	\$0.00	\$500.00	\$300.00	(\$200.00)	(40.00)	\$300.00	\$0.00
100.1200.00.534.199.000000.5	POSTAGE	\$29.08	\$100.00	\$75.00	(\$25.00)	(25.00)	\$75.00	\$0.00
100.1200.00.561.199.000000.5	SPECIAL EDUCATION TUITI	\$0.00	\$4,000.00	\$8,890.00	\$4,890.00	122.25	\$8,890.00	\$0.00
100.1200.00.564.199.000000.5	TUITION PRIVATE SCHOOL	\$747,669.15	\$800,000.00	\$490,000.00	(\$310,000.00)	(38.75)	\$490,000.00	\$0.00
100.1200.00.569.199.000000.5	TUITION	\$155,032.16	\$150,001.00	\$76,045.00	(\$73,956.00)	(49.30)	\$76,045.00	\$0.00
100.1200.00.581.199.000000.5	MILEAGE	\$225.38	\$2,000.00	\$500.00	(\$1,500.00)	(75.00)	\$500.00	\$0.00
100.1200.00.591.199.000000.5	STUDENT SERVICES	\$27,826.50	\$20,000.00	\$30,000.00	\$10,000.00	50.00	\$30,000.00	\$0.00
100.1200.00.610.199.000000.5	SUPPLIES	\$217.04	\$1,500.00	\$1,000.00	(\$500.00)	(33.33)	\$1,000.00	\$0.00
100.1200.00.641.199.000000.5	BOOKS	\$187.93	\$1,200.00	\$100.00	(\$1,100.00)	(91.67)	\$100.00	\$0.00
100.1200.00.643.199.000000.5	INFORMATION ACCESS SEF	\$84.95	\$1,500.00	\$1,169.00	(\$331.00)	(22.07)	\$1,169.00	\$0.00
100.1200.00.650.199.000000.5	SOFTWARE	\$0.00	\$1.00	\$0.00	(\$1.00)	(100.00)	\$0.00	\$0.00
100.1200.00.730.199.000000.5	EQUIPMENT DISTRICT WIDI	\$0.00	\$3,000.00	\$2,500.00	(\$500.00)	(16.67)	\$2,500.00	\$0.00
100.1200.00.734.199.000000.5	TECHNOLOGY EQUIPMENT	\$686.00	\$4,000.00	\$1,662.00	(\$2,338.00)	(58.45)	\$1,662.00	\$0.00
100.1200.00.810.199.000000.5	SPECIAL SERVICES	\$15,668.86	\$16,000.00	\$16,000.00	\$0.00	0.00	\$16,000.00	\$0.00
100.1200.00.840.199.000000.5	SPED Contingency	\$0.00	\$39,973.00	\$160,000.00	\$120,027.00	300.27	\$160,000.00	\$0.00
Func: Special Education - 1200		\$999,279.57	\$1,122,775.00	\$864,116.00	(\$258,659.00)	(23.04)	\$864,116.00	\$0.00
100.1260.00.110.199.000000.5	ESOL TUTORS	\$71,519.08	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
100.1260.00.112.199.000000.5	ESOL Teacher	\$0.00	\$0.00	\$50,232.00	\$50,232.00	0.00	\$50,232.00	\$0.00
100.1260.00.114.199.000000.5	SALARY ESOL ASSISTANT	\$0.00	\$71,520.00	\$36,347.00	(\$35,173.00)	(49.18)	\$36,347.00	\$0.00
100.1260.00.323.199.000000.5	CONTRACTED SERVICE ES	\$52,467.72	\$51,382.00	\$0.00	(\$51,382.00)	(100.00)	\$0.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.1260.00.329.199.000000.5	OTHER PROFESSIONAL SE	\$0.00	\$1.00	\$0.00	(\$1.00)	(100.00)	\$0.00	\$0.00
100.1260.00.581.199.000000.5	MILEAGE ESOL	\$423.88	\$200.00	\$200.00	\$0.00	0.00	\$200.00	\$0.00
100.1260.00.610.199.000000.5	SUPPLIES ESOL	\$209.79	\$500.00	\$410.00	(\$90.00)	(18.00)	\$410.00	\$0.00
100.1260.00.640.199.000000.5	BOOKS ESOL	\$117.99	\$500.00	\$100.00	(\$400.00)	(80.00)	\$100.00	\$0.00
100.1260.00.650.199.000000.5	SOFTWARE	\$0.00	\$1.00	\$0.00	(\$1.00)	(100.00)	\$0.00	\$0.00
Func: ESOL - 1260		\$124,738.46	\$124,104.00	\$87,289.00	(\$36,815.00)	(29.66)	\$87,289.00	\$0.00
100.1280.00.112.199.000000.5	EXTENDED SCHOOL YEAR	\$42,873.89	\$78,000.00	\$63,072.00	(\$14,928.00)	(19.14)	\$63,072.00	\$0.00
100.1280.00.610.199.000000.5	SUPPLIES ESY	\$210.10	\$500.00	\$578.00	\$78.00	15.60	\$578.00	\$0.00
Func: Extended School Year - 1280		\$43,083.99	\$78,500.00	\$63,650.00	(\$14,850.00)	(18.92)	\$63,650.00	\$0.00
100.1410.00.112.199.000000.5	DISTRICT ATHLETIC DIRECTOR	\$10,180.00	\$10,125.00	\$0.00	(\$10,125.00)	(100.00)	\$0.00	\$0.00
100.1410.01.112.199.000000.5	CPR STIPENDS	\$935.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
Func: Cocurricular Programs - 1410		\$11,115.00	\$10,625.00	\$500.00	(\$10,125.00)	(95.29)	\$500.00	\$0.00
100.2142.00.112.199.000000.5	SCHOOL PSYCHOLOGIST	\$97,819.24	\$110,290.00	\$106,870.00	(\$3,420.00)	(3.10)	\$106,870.00	\$0.00
100.2142.00.240.199.000000.5	TUITION REIMBURSEMENT	\$1,698.00	\$3,000.00	\$1,800.00	(\$1,200.00)	(40.00)	\$1,800.00	\$0.00
100.2142.00.322.199.000000.5	CONTRACTED EVALUATION	\$73,867.32	\$65,000.00	\$75,000.00	\$10,000.00	15.38	\$75,000.00	\$0.00
100.2142.00.329.199.000000.5	OTHER PROFESSIONAL ED	\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.2142.00.581.199.000000.5	MILEAGE	\$0.00	\$1.00	\$0.00	(\$1.00)	(100.00)	\$0.00	\$0.00
100.2142.00.610.199.000000.5	SUPPLIES	\$2,087.38	\$2,500.00	\$2,178.00	(\$322.00)	(12.88)	\$2,178.00	\$0.00
100.2142.00.641.199.000000.5	PERIODICALS	\$0.00	\$250.00	\$0.00	(\$250.00)	(100.00)	\$0.00	\$0.00
100.2142.00.650.199.000000.5	SOFTWARE	\$0.00	\$200.00	\$500.00	\$300.00	150.00	\$500.00	\$0.00
100.2142.00.730.199.000000.5	EQUIPMENT	\$479.00	\$600.00	\$859.00	\$259.00	43.17	\$859.00	\$0.00
100.2142.00.810.199.000000.5	DUES, FEES AND MEMBERSHIP	\$0.00	\$700.00	\$0.00	(\$700.00)	(100.00)	\$0.00	\$0.00
Func: Psychological Services - 2142		\$175,950.94	\$183,041.00	\$187,707.00	\$4,666.00	2.55	\$187,707.00	\$0.00

PELHAM SCHOOL DISTRICT

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Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2152.00.112.199.000000.5	SPEECH SALARIES	\$152,342.93	\$128,363.00	\$83,489.00	(\$44,874.00)	(34.96)	\$83,489.00	\$0.00
100.2152.00.322.199.000000.5	CONTRACTED SERVICES S	\$110,471.42	\$74,755.00	\$38,000.00	(\$36,755.00)	(49.17)	\$38,000.00	\$0.00
100.2152.00.430.199.000000.5	SPEECH REPAIRS	\$0.00	\$500.00	\$0.00	(\$500.00)	(100.00)	\$0.00	\$0.00
100.2152.00.610.199.000000.5	SPEECH AND LANGUAGE T	\$0.00	\$200.00	\$175.00	(\$25.00)	(12.50)	\$175.00	\$0.00
100.2152.00.641.199.000000.5	SPEECH BOOKS AND PERIK	\$0.00	\$125.00	\$0.00	(\$125.00)	(100.00)	\$0.00	\$0.00
100.2152.00.650.199.000000.5	SPEECH/LANGUAGE SOFTV	\$0.00	\$200.00	\$0.00	(\$200.00)	(100.00)	\$0.00	\$0.00
100.2152.00.730.199.000000.5	SPEEH/LANGUAGE EQUIPM	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)	(100.00)	\$0.00	\$0.00
100.2152.00.734.199.000000.5	SPEECH/LANGUAGE TECHI	\$0.00	\$2,000.00	\$858.00	(\$1,142.00)	(57.10)	\$858.00	\$0.00
Func: Speech Services - 2152		\$262,814.35	\$212,143.00	\$122,522.00	(\$89,621.00)	(42.25)	\$122,522.00	\$0.00
100.2162.00.322.199.000000.5	CONTRACTED PHYSICAL TI	\$69,073.16	\$55,000.00	\$62,896.00	\$7,896.00	14.36	\$62,896.00	\$0.00
100.2162.00.610.199.000000.5	PHYSICAL THERAPY SUPPL	\$0.00	\$150.00	\$27.00	(\$123.00)	(82.00)	\$27.00	\$0.00
100.2162.00.730.199.000000.5	EQUIPMENT	\$0.00	\$3,000.00	\$1,463.00	(\$1,537.00)	(51.23)	\$1,463.00	\$0.00
100.2162.00.735.199.000000.5	REPLACEMENT EQUIPMEN	\$0.00	\$100.00	\$100.00	\$0.00	0.00	\$100.00	\$0.00
Func: Physical Therapy - 2162		\$69,073.16	\$58,250.00	\$64,486.00	\$6,236.00	10.71	\$64,486.00	\$0.00
100.2163.00.112.199.000000.5	C.O.T.A.	\$101,281.84	\$111,653.00	\$109,897.00	(\$1,756.00)	(1.57)	\$109,897.00	\$0.00
100.2163.00.322.199.000000.5	OCCUPATIONAL THERAPIS	\$4,522.68	\$4,000.00	\$4,000.00	\$0.00	0.00	\$4,000.00	\$0.00
100.2163.00.610.199.000000.5	SUPPLIES - O.T.	\$0.00	\$1.00	\$0.00	(\$1.00)	(100.00)	\$0.00	\$0.00
100.2163.00.730.199.000000.5	EQUIPMENT O.T.	\$0.00	\$600.00	\$0.00	(\$600.00)	(100.00)	\$0.00	\$0.00
Func: OT Services - 2163		\$105,804.52	\$116,254.00	\$113,897.00	(\$2,357.00)	(2.03)	\$113,897.00	\$0.00
100.2210.00.240.199.000000.5	COURSE CREDIT	\$53,440.50	\$59,000.00	\$59,000.00	\$0.00	0.00	\$59,000.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2210.00.320.199.000000.5	TEACHERS WORKSHOPS	\$10,431.58	\$22,000.00	\$22,000.00	\$0.00	0.00	\$22,000.00	\$0.00
100.2210.00.321.199.000000.5	TGIF	\$30,550.68	\$20,750.00	\$20,750.00	\$0.00	0.00	\$20,750.00	\$0.00
100.2210.00.322.199.000000.5	RESPONSIBILITY POOL	\$73,145.34	\$76,000.00	\$76,000.00	\$0.00	0.00	\$76,000.00	\$0.00
100.2210.00.329.199.000000.5	SCHOOL IMPROVEMENT	\$0.00	\$20,750.00	\$20,750.00	\$0.00	0.00	\$20,750.00	\$0.00
100.2210.01.320.199.000000.5	WORKSHOPS FOR ASSISTANTS	\$7,933.50	\$9,000.00	\$9,000.00	\$0.00	0.00	\$9,000.00	\$0.00
100.2210.01.322.199.000000.5	SUMMER PROGRAMMING	\$0.00	\$23,760.00	\$18,000.00	(\$5,760.00)	(24.24)	\$18,000.00	\$0.00
Func: Improvement of Instruction - 2210		\$175,501.60	\$231,260.00	\$225,500.00	(\$5,760.00)	(2.49)	\$225,500.00	\$0.00
100.2225.00.108.199.000000.5	Technology Director	\$0.00	\$0.00	\$65,975.00	\$65,975.00	0.00	\$65,975.00	\$0.00
100.2225.00.111.199.000000.5	TECHNOLOGY DIRECTOR	\$59,902.33	\$60,000.00	\$0.00	(\$60,000.00)	(100.00)	\$0.00	\$0.00
100.2225.00.112.199.000000.5	TECHNOLOGY TECHNICIAN	\$40,881.13	\$40,599.00	\$0.00	(\$40,599.00)	(100.00)	\$0.00	\$0.00
100.2225.00.113.199.000000.5	Integration Specialist	\$47,265.90	\$55,000.00	\$56,375.00	\$1,375.00	2.50	\$56,375.00	\$0.00
100.2225.00.116.199.000000.5	IT Technicians	\$0.00	\$0.00	\$48,840.00	\$48,840.00	0.00	\$48,840.00	\$0.00
100.2225.00.240.199.000000.5	COURSES AND WORKSHOPS	\$11,158.39	\$6,000.00	\$12,000.00	\$6,000.00	100.00	\$12,000.00	\$0.00
100.2225.00.430.199.000000.5	MAINTENANCE CONTRACTS	\$88,287.71	\$45,000.00	\$45,000.00	\$0.00	0.00	\$45,000.00	\$0.00
100.2225.00.531.199.000000.5	TELEPHONE AND INTERNET	\$76,953.09	\$77,901.00	\$77,901.00	\$0.00	0.00	\$77,901.00	\$0.00
100.2225.00.610.199.000000.5	CONSUMABLE SUPPLIES	\$10,872.70	\$13,000.00	\$11,000.00	(\$2,000.00)	(15.38)	\$11,000.00	\$0.00
100.2225.00.650.199.000000.5	DISTRICT SOFTWARE	\$129,536.18	\$51,617.00	\$126,992.00	\$75,375.00	146.03	\$126,992.00	\$0.00
100.2225.00.734.199.000000.5	EQUIPMENT	\$241,975.80	\$131,600.00	\$217,750.00	\$86,150.00	65.46	\$217,750.00	\$0.00
100.2225.01.113.199.000000.5	Network Engineer	\$0.00	\$0.00	\$41,447.00	\$41,447.00	0.00	\$41,447.00	\$0.00
Func: Technology - 2225		\$706,833.23	\$480,717.00	\$703,280.00	\$222,563.00	46.30	\$703,280.00	\$0.00
100.2310.00.103.199.000000.5	SALARIES SCHOOL BOARD	\$4,800.00	\$4,800.00	\$4,800.00	\$0.00	0.00	\$4,800.00	\$0.00
100.2310.00.540.199.000000.5	ADVERTISING	\$3,379.67	\$12,000.00	\$4,000.00	(\$8,000.00)	(66.67)	\$4,000.00	\$0.00
100.2310.00.550.199.000000.5	BALLOTS	\$2,114.00	\$2,500.00	\$2,500.00	\$0.00	0.00	\$2,500.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2310.00.691.199.000000.5	SUPPLIES-DISTRICT	\$849.04	\$3,500.00	\$1,000.00	(\$2,500.00)	(71.43)	\$1,000.00	\$0.00
100.2310.00.810.199.000000.5	NHSBA DUES	\$14,931.85	\$8,000.00	\$8,000.00	\$0.00	0.00	\$8,000.00	\$0.00
100.2310.00.890.199.000000.5	COMMITTEE EXPENSES	\$210.28	\$1,500.00	\$1,500.00	\$0.00	0.00	\$1,500.00	\$0.00
100.2310.00.891.199.000000.5	DISTRICT MEETING COST	\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
Func: School Board Services - 2310		\$26,284.84	\$32,800.00	\$22,300.00	(\$10,500.00)	(32.01)	\$22,300.00	\$0.00
100.2312.00.107.199.000000.5	SALARY CLERK	\$500.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.2312.00.115.199.000000.5	SALARIES SECRETARIES	\$2,500.00	\$3,100.00	\$3,100.00	\$0.00	0.00	\$3,100.00	\$0.00
Func: District Clerk Services - 2312		\$3,000.00	\$3,600.00	\$3,600.00	\$0.00	0.00	\$3,600.00	\$0.00
100.2313.00.104.199.000000.5	SALARY TREASURER	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00	\$5,000.00	\$0.00
100.2313.00.692.199.000000.5	SUPPLIES-TREASURER	\$1,338.92	\$750.00	\$1,000.00	\$250.00	33.33	\$1,000.00	\$0.00
Func: District Treasurer Services - 2313		\$6,338.92	\$5,750.00	\$6,000.00	\$250.00	4.35	\$6,000.00	\$0.00
100.2314.00.105.199.000000.5	SALARY MODERATOR	\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
Func: District Moderator Services - 2314		\$0.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
100.2317.00.381.199.000000.5	AUDITORS	\$24,570.50	\$27,000.00	\$27,000.00	\$0.00	0.00	\$27,000.00	\$0.00
Func: Audit Services - 2317		\$24,570.50	\$27,000.00	\$27,000.00	\$0.00	0.00	\$27,000.00	\$0.00
100.2318.00.330.199.000000.5	COUNSEL FEES	\$37,295.40	\$62,000.00	\$54,950.00	(\$7,050.00)	(11.37)	\$54,950.00	\$0.00
Func: Legal Services - 2318		\$37,295.40	\$62,000.00	\$54,950.00	(\$7,050.00)	(11.37)	\$54,950.00	\$0.00
100.2320.00.310.199.000000.5	SAU #28 SHARE	\$612,916.00	\$650,164.00	\$0.00	(\$650,164.00)	(100.00)	\$0.00	\$0.00
Func: Administrative Services - 2320		\$612,916.00	\$650,164.00	\$0.00	(\$650,164.00)	(100.00)	\$0.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2332.00.110.199.000000.5	SALARY SPECIAL ED. COOF	\$73,113.00	\$73,113.00	\$0.00	(\$73,113.00)	(100.00)	\$0.00	\$0.00
100.2332.00.113.199.000000.5	Salaries-SPED Liasion	\$0.00	\$0.00	\$45,000.00	\$45,000.00	0.00	\$45,000.00	\$0.00
100.2332.00.240.199.000000.5	TUITION REIMBURSEMENT	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	(100.00)	\$0.00	\$0.00
100.2332.00.534.199.000000.5	POSTAGE	\$71.67	\$175.00	\$0.00	(\$175.00)	(100.00)	\$0.00	\$0.00
100.2332.00.581.199.000000.5	MILEAGE	\$714.57	\$1,400.00	\$0.00	(\$1,400.00)	(100.00)	\$0.00	\$0.00
100.2332.00.610.199.000000.5	SUPPLIES	\$111.65	\$700.00	\$0.00	(\$700.00)	(100.00)	\$0.00	\$0.00
100.2332.00.810.199.000000.5	PROFESSIONAL MEMBERSI	\$530.00	\$530.00	\$0.00	(\$530.00)	(100.00)	\$0.00	\$0.00
Func: Administrative Services - 2332		\$74,540.89	\$77,418.00	\$45,000.00	(\$32,418.00)	(41.87)	\$45,000.00	\$0.00
100.2620.00.108.199.000000.5	Director of Maintenance	\$0.00	\$0.00	\$61,173.00	\$61,173.00	0.00	\$61,173.00	\$0.00
100.2620.00.115.199.000000.5	Maintenance Secretary	\$0.00	\$0.00	\$25,281.00	\$25,281.00	0.00	\$25,281.00	\$0.00
100.2620.00.118.199.000000.5	MAINTENANCE SALARIES	\$121,736.70	\$156,354.00	\$88,809.00	(\$67,545.00)	(43.20)	\$88,809.00	\$0.00
100.2620.00.424.199.000000.5	SITES	\$112,950.00	\$96,000.00	\$130,000.00	\$34,000.00	35.42	\$120,000.00	(\$10,000.00)
Func: Building Operation Services - 2620		\$234,686.70	\$252,354.00	\$305,263.00	\$52,909.00	20.97	\$295,263.00	(\$10,000.00)
100.2721.00.110.199.000000.5	TRANSPORTATION COORD	\$8,187.86	\$8,200.00	\$8,200.00	\$0.00	0.00	\$8,200.00	\$0.00
100.2721.00.519.199.000000.5	REGULAR BUSES	\$617,622.51	\$648,900.00	\$838,188.00	\$189,288.00	29.17	\$838,188.00	\$0.00
100.2721.00.626.199.000000.5	FUEL	\$0.00	\$0.00	\$101,830.00	\$101,830.00	0.00	\$101,830.00	\$0.00
Func: Regular Transportation - 2721		\$625,810.37	\$657,100.00	\$948,218.00	\$291,118.00	44.30	\$948,218.00	\$0.00
100.2722.00.519.199.000000.5	SPECIAL PUPIL BUSES	\$583,147.42	\$361,000.00	\$580,000.00	\$219,000.00	60.66	\$580,000.00	\$0.00
Func: SPED Transportation - 2722		\$583,147.42	\$361,000.00	\$580,000.00	\$219,000.00	60.66	\$580,000.00	\$0.00
100.2790.00.519.199.000000.5	SPECIAL BUSES	\$201,959.00	\$180,000.00	\$215,000.00	\$35,000.00	19.44	\$215,000.00	\$0.00
Func: Other Student Transportation - 2790		\$201,959.00	\$180,000.00	\$215,000.00	\$35,000.00	19.44	\$215,000.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.2900.00.135.199.000000.5	NON-UNION SALARY POOL	\$0.00	\$28,600.00	\$54,212.00	\$25,612.00	89.55	\$54,212.00	\$0.00
100.2900.00.136.199.000000.5	PEA Retirement Severance P	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$76,671.00	\$76,671.00
100.2900.00.137.199.000000.5	Administrative Retirement Sev	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$70,997.00	\$70,997.00
100.2900.00.211.199.000000.5	HEALTH INSURANCE	\$2,717,996.71	\$3,031,557.00	\$3,127,280.00	\$95,723.00	3.16	\$3,324,548.00	\$197,268.00
100.2900.00.212.199.000000.5	DENTAL INSURANCE	\$209,272.04	\$254,237.00	\$264,469.00	\$10,232.00	4.02	\$267,045.00	\$2,576.00
100.2900.00.213.199.000000.5	LIFE AND LTD INSURANCE	\$46,704.96	\$51,757.00	\$58,743.00	\$6,986.00	13.50	\$58,873.00	\$130.00
100.2900.00.220.199.000000.5	FICA	\$896,955.22	\$984,654.00	\$1,001,056.00	\$16,402.00	1.67	\$1,003,048.00	\$1,992.00
100.2900.00.231.199.000000.5	NH RETIREMENT EMPLOYEE	\$90,553.40	\$148,992.00	\$182,679.00	\$33,687.00	22.61	\$182,679.00	\$0.00
100.2900.00.232.199.000000.5	NH RETIREMENT TEACHER	\$967,261.75	\$1,145,819.00	\$1,408,984.00	\$263,165.00	22.97	\$1,415,064.00	\$6,080.00
100.2900.00.240.199.000000.5	Admin Tuition Reimbursemen	\$0.00	\$0.00	\$20,000.00	\$20,000.00	0.00	\$20,000.00	\$0.00
100.2900.00.250.199.000000.5	UNEMPLOYMENT COMPEN	\$52,426.00	\$59,760.00	\$60,480.00	\$720.00	1.20	\$64,840.00	\$4,360.00
100.2900.00.260.199.000000.5	WORKERS COMPENSATION	\$52,352.26	\$55,000.00	\$55,813.00	\$813.00	1.48	\$55,938.00	\$125.00
100.2900.00.291.199.000000.5	Admin TSA Match	\$0.00	\$0.00	\$30,000.00	\$30,000.00	0.00	\$30,000.00	\$0.00
100.2900.00.520.199.000000.5	LIABILITY INSURANCE	\$56,911.00	\$60,000.00	\$60,000.00	\$0.00	0.00	\$60,000.00	\$0.00
100.2900.01.211.199.000000.5	Health Insurance Rebate	\$0.00	\$0.00	\$0.00	\$0.00	0.00	(\$110,357.00)	(\$110,357.00)
Func: Benefits - 2900		\$5,090,433.34	\$5,820,376.00	\$6,323,716.00	\$503,340.00	8.65	\$6,573,558.00	\$249,842.00
100.4300.00.330.199.000000.5	Architect & Engineering Fees	\$0.00	\$75,000.00	\$75,000.00	\$0.00	0.00	\$75,000.00	\$0.00
Func: TECHINCAL SERVICES - 4300		\$0.00	\$75,000.00	\$75,000.00	\$0.00	0.00	\$75,000.00	\$0.00
100.4500.00.450.199.000000.5	BUILDING AQUISITION & CC	\$452,797.96	\$202,664.00	\$196,273.00	(\$6,391.00)	(3.15)	\$196,273.00	\$0.00
Func: Building Acquisition - 4500		\$452,797.96	\$202,664.00	\$196,273.00	(\$6,391.00)	(3.15)	\$196,273.00	\$0.00
100.4600.00.450.199.000000.5	Building Improvements	\$0.00	\$1,400,000.00	\$0.00	(\$1,400,000.00)	(100.00)	\$0.00	\$0.00
Func: Building Improvement Services - 4600		\$0.00	\$1,400,000.00	\$0.00	(\$1,400,000.00)	(100.00)	\$0.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
100.5200.00.930.199.000000.5	DISTRICT MONEY	\$21,190.59	\$25,000.00	\$25,000.00	\$0.00	0.00	\$25,000.00	\$0.00
Func: District Fund Transfers - 5200		\$21,190.59	\$25,000.00	\$25,000.00	\$0.00	0.00	\$25,000.00	\$0.00
100.5221.00.930.199.000000.5	FOOD SERVICE	\$0.00	\$5,000.00	\$7,500.00	\$2,500.00	50.00	\$7,500.00	\$0.00
Func: Transfer to Food Service - 5221		\$0.00	\$5,000.00	\$7,500.00	\$2,500.00	50.00	\$7,500.00	\$0.00
100.5251.00.930.199.000000.5	CAPITAL RESERVE	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	(100.00)	\$0.00	\$0.00
Func: TRANSFER TO CAPITAL RESERVE - 5251		\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	(100.00)	\$0.00	\$0.00
100.5390.00.930.199.000000.5	TRANSFER TO OTHER AGE	\$24,264.00	\$31,262.00	\$0.00	(\$31,262.00)	(100.00)	\$0.00	\$0.00
Func: TRANSFER TO OTHER AGENCIES - 5390		\$24,264.00	\$31,262.00	\$0.00	(\$31,262.00)	(100.00)	\$0.00	\$0.00
Loc: DISTRICT - 199		\$10,824,106.51	\$12,607,228.00	\$11,339,115.00	(\$1,268,113.00)	(10.06)	\$11,578,957.00	\$239,842.00
Fund: GENERAL FUND - 100		\$23,183,009.37	\$25,876,113.00	\$25,858,219.00	(\$17,894.00)	(0.07)	\$25,985,985.00	\$127,766.00
200.1100.00.602.199.000000.5	TITLE IIA	\$63,788.13	\$65,954.00	\$65,954.00	\$0.00	0.00	\$65,954.00	\$0.00
200.1100.01.602.199.000000.5	TITLE 1	\$127,603.88	\$127,464.00	\$127,464.00	\$0.00	0.00	\$127,464.00	\$0.00
200.1100.02.602.199.000000.5	TITLE IID	\$9,936.45	\$10,000.00	\$10,000.00	\$0.00	0.00	\$10,000.00	\$0.00
Func: Regular Education - 1100		\$201,328.46	\$203,418.00	\$203,418.00	\$0.00	0.00	\$203,418.00	\$0.00
200.1200.00.602.199.000000.5	IDEA	\$404,707.97	\$396,256.00	\$396,256.00	\$0.00	0.00	\$396,256.00	\$0.00
200.1200.01.602.199.000000.5	FOCUS MONITORING	\$8,312.96	\$10,000.00	\$0.00	(\$10,000.00)	(100.00)	\$0.00	\$0.00
200.1200.03.602.199.000000.5	PRESCHOOL	\$8,864.17	\$6,892.00	\$6,892.00	\$0.00	0.00	\$6,892.00	\$0.00
200.1200.04.602.199.000000.5	POMS	\$643.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Special Education - 1200		\$422,528.10	\$413,148.00	\$403,148.00	(\$10,000.00)	(2.42)	\$403,148.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012

To Date: 10/31/2012

Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
Loc: DISTRICT - 199		\$623,856.56	\$616,566.00	\$606,566.00	(\$10,000.00)	(1.62)	\$606,566.00	\$0.00
Fund: FEDERAL FUNDS - 200		\$623,856.56	\$616,566.00	\$606,566.00	(\$10,000.00)	(1.62)	\$606,566.00	\$0.00
400.3100.00.119.111.000000.5	SALARIES-LUNCH PROGRA	\$86,068.31	\$94,749.00	\$100,081.00	\$5,332.00	5.63	\$100,081.00	\$0.00
400.3100.00.430.111.000000.5	REPAIRS LUNCH PROGRAM	\$5,009.46	\$4,000.00	\$4,000.00	\$0.00	0.00	\$4,000.00	\$0.00
400.3100.00.610.111.000000.5	SUPPLIES LUNCH PROGRA	\$9,942.42	\$11,500.00	\$11,500.00	\$0.00	0.00	\$11,500.00	\$0.00
400.3100.00.620.111.000000.5	FOOD	\$116,807.99	\$182,000.00	\$182,000.00	\$0.00	0.00	\$182,000.00	\$0.00
Func: Food Service - 3100		\$217,828.18	\$292,249.00	\$297,581.00	\$5,332.00	1.82	\$297,581.00	\$0.00
Loc: PES - 111		\$217,828.18	\$292,249.00	\$297,581.00	\$5,332.00	1.82	\$297,581.00	\$0.00
400.3100.00.119.112.000000.5	SALARIES-LUNCH PROGRA	\$46,031.36	\$50,623.00	\$48,534.00	(\$2,089.00)	(4.13)	\$48,534.00	\$0.00
400.3100.00.430.112.000000.5	REPAIRS LUNCH PROGRAM	\$9,047.56	\$3,000.00	\$3,000.00	\$0.00	0.00	\$3,000.00	\$0.00
400.3100.00.610.112.000000.5	SUPPLIES LUNCH PROGRA	\$6,521.57	\$11,000.00	\$11,000.00	\$0.00	0.00	\$11,000.00	\$0.00
400.3100.00.620.112.000000.5	FOOD	\$90,066.21	\$103,000.00	\$103,000.00	\$0.00	0.00	\$103,000.00	\$0.00
Func: Food Service - 3100		\$151,666.70	\$167,623.00	\$165,534.00	(\$2,089.00)	(1.25)	\$165,534.00	\$0.00
Loc: PMS - 112		\$151,666.70	\$167,623.00	\$165,534.00	(\$2,089.00)	(1.25)	\$165,534.00	\$0.00
400.3100.00.119.133.000000.5	SALARIES-LUNCH PROGRA	\$58,534.22	\$54,499.00	\$55,310.00	\$811.00	1.49	\$55,310.00	\$0.00
400.3100.00.430.133.000000.5	REPAIRS LUNCH PROGRAM	\$184.80	\$3,000.00	\$3,000.00	\$0.00	0.00	\$3,000.00	\$0.00
400.3100.00.610.133.000000.5	SUPPLIES LUNCH PROGRA	\$5,757.93	\$11,000.00	\$11,000.00	\$0.00	0.00	\$11,000.00	\$0.00

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
400.3100.00.620.133.000000.5	FOOD	\$124,506.41	\$130,000.00	\$130,000.00	\$0.00	0.00	\$130,000.00	\$0.00
Func: Food Service - 3100		\$188,983.36	\$198,499.00	\$199,310.00	\$811.00	0.41	\$199,310.00	\$0.00
Loc: PHS - 133		\$188,983.36	\$198,499.00	\$199,310.00	\$811.00	0.41	\$199,310.00	\$0.00
400.2900.00.231.199.000000.5	RETIREMENT	\$3,448.85	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Benefits - 2900		\$3,448.85	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
400.3100.00.108.199.000000.5	Food Service Director	\$0.00	\$0.00	\$52,000.00	\$52,000.00	0.00	\$52,000.00	\$0.00
400.3100.00.111.199.000000.5	SALARY FOOD SERVICE DII	\$39,090.90	\$43,000.00	\$0.00	(\$43,000.00)	(100.00)	\$0.00	\$0.00
400.3100.00.119.199.000000.5	SALARIES-LUNCH PROGRAM	\$22,516.17	\$8,576.00	\$7,280.00	(\$1,296.00)	(15.11)	\$7,280.00	\$0.00
400.3100.00.135.199.000000.5	SALARY POOL	\$0.00	\$7,544.00	\$7,544.00	\$0.00	0.00	\$7,544.00	\$0.00
400.3100.00.211.199.000000.5	HEALTH INSURANCE	\$82,161.22	\$83,321.00	\$86,555.00	\$3,234.00	3.88	\$93,523.00	\$6,968.00
400.3100.00.212.199.000000.5	DENTAL INSURANCE	\$5,395.64	\$4,935.00	\$5,432.00	\$497.00	10.07	\$5,498.00	\$66.00
400.3100.00.220.199.000000.5	FICA	\$15,930.30	\$19,236.00	\$20,136.00	\$900.00	4.68	\$20,136.00	\$0.00
400.3100.00.231.199.000000.5	RETIREMENT	\$8,781.73	\$23,888.00	\$28,348.00	\$4,460.00	18.67	\$28,348.00	\$0.00
400.3100.00.323.199.000000.5	CONTRACTED SERVICES	\$6,841.83	\$1.00	\$10,500.00	\$10,499.00	1,049,900.00	\$10,500.00	\$0.00
400.3100.00.534.199.000000.5	POSTAGE	\$220.00	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
400.3100.00.550.199.000000.5	PRINTING	\$622.56	\$1,500.00	\$1,500.00	\$0.00	0.00	\$1,500.00	\$0.00
400.3100.00.581.199.000000.5	MILEAGE	\$107.55	\$250.00	\$250.00	\$0.00	0.00	\$250.00	\$0.00
400.3100.00.610.199.000000.5	SUPPLIES LUNCH PROGRAM	\$1,454.51	\$2,000.00	\$2,000.00	\$0.00	0.00	\$2,000.00	\$0.00
400.3100.00.730.199.000000.5	EQUIPMENT	\$36,760.00	\$31,000.00	\$31,000.00	\$0.00	0.00	\$31,000.00	\$0.00
400.3100.00.734.199.000000.5	COMPUTER EQUIPMENT	\$1,995.00	\$3,500.00	\$3,500.00	\$0.00	0.00	\$3,500.00	\$0.00
400.3100.00.810.199.000000.5	DUES AND FEES	\$293.50	\$500.00	\$500.00	\$0.00	0.00	\$500.00	\$0.00
400.3100.00.890.199.000000.5	REFUNDS	\$301.13	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Func: Food Service - 3100		\$222,472.04	\$229,751.00	\$257,045.00	\$27,294.00	11.88	\$264,079.00	\$7,034.0

PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2012-2013

From Date: 10/1/2012 To Date: 10/31/2012 Definition: FY14-Phase-3-BC

Account	Description	FY12-Exp	FY13-Adopted	FY14-SB	Increase	Percent	FY14-BC	Diff
Loc: DISTRICT - 199		\$225,920.89	\$229,751.00	\$257,045.00	\$27,294.00	11.88	\$264,079.00	\$7,034.00
Fund: LUNCH PROGRAM - 400		\$784,399.13	\$888,122.00	\$919,470.00	\$31,348.00	3.53	\$926,504.00	\$7,034.00
Grand Total:		\$24,591,265.06	\$27,380,801.00	\$27,384,255.00	\$3,454.00	0.01	\$27,519,055.00	\$134,800.00

End of Report



nyhart

***School Administration Unit 28
GASB 45 Financial Report***

***Fiscal Year Ending
June 30, 2011***

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Certification

This report summarizes the GASB 45 actuarial valuation for School Administration Unit 28 for the 2010/11 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 45 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). The valuation is also based upon our understanding of the plan provisions as summarized within the report.

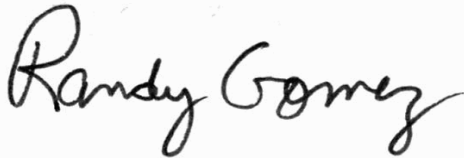
The information presented herein is based on the information furnished to us by the Plan Sponsor that has been reconciled and reviewed for reasonableness. We are not aware of any material inadequacy in employee census provided by the Plan Sponsor. We have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based.

The actuarial assumptions were selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All computations have been made in accordance with generally accepted actuarial principles and practice.

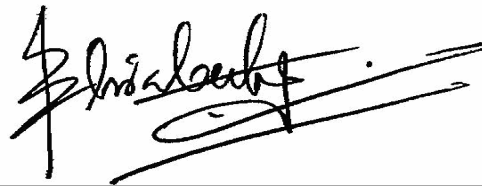
To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report.

Nyhart



Randy Gomez, FSA, EA, MAAA



Evi Laksana, ASA

October 14, 2011

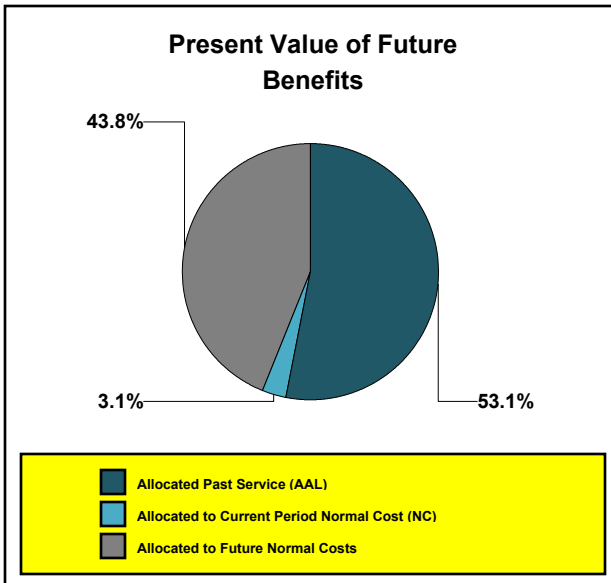
Sources of GASB Liabilities and Assets

1. The School District explicitly subsidizes retiree health care coverage. See Substantive Plan Provisions section for more information on the School District's explicit subsidy.
2. The School District has historically funded its retiree health benefits on a pay-as-you-go basis.
3. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a GASB 45 liability assigned to the School District.

Below is the breakdown of Present Value of Future Benefits (PVFB) allocated for past, current, and future service. Pages 2 and 3 show the GASB results for the fiscal year beginning July 1, 2010 based on the Projected Unit Credit cost method.

Explanation of Actuarial Present Values

	<i>Present Value of Future Benefits (PVFB)</i> A	<i>Actuarial Accrued Liability (AAL)</i> <i>PVFB allocated to past service</i> B	<i>Normal Cost (NC)</i> <i>PVFB allocated to current period service</i> C	<i>Future Normal Costs</i> <i>PVFB allocated to future service</i> D = A-B-C
As of 7/1/2010	\$15,131,057	\$8,031,479	\$473,742	\$6,625,836



PVFB is the amount needed as of July 1, 2010 to fully fund the School District's retiree health care subsidies for existing and future retirees and their dependents assuming all actuarial assumptions are met.

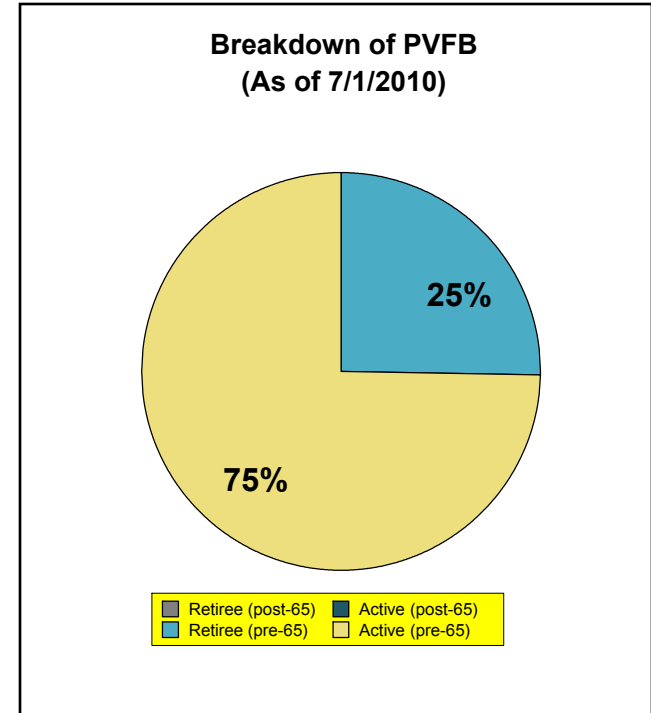
AAL is the portion of PVFB considered to be accrued or earned as of July 1, 2010. This amount is a required disclosure in the Required Supplementary Information section.

NC is the portion of actuarial present value of retiree health care benefits and expenses allocated to 2010/11 by the actuarial cost method.

Summary of Results

1. Present Value of Future Benefits (PVFB)

	<i>7/1/2010</i>
Current retirees	
Explicit (Pre-Medicare)	\$ 1,521,137
Implicit (Pre-Medicare)	2,308,607
Post-Medicare	0
Total	\$ 3,829,744
Future retirees	
Explicit (Pre-Medicare)	\$ 4,956,492
Implicit (Pre-Medicare)	6,344,821
Post-Medicare	0
Total	\$ 11,301,313
Total PVFB	\$ 15,131,057
Discount Rate	4.50%



Summary of Results - Continued

2. Actuarial Accrued Liabilities (AAL)

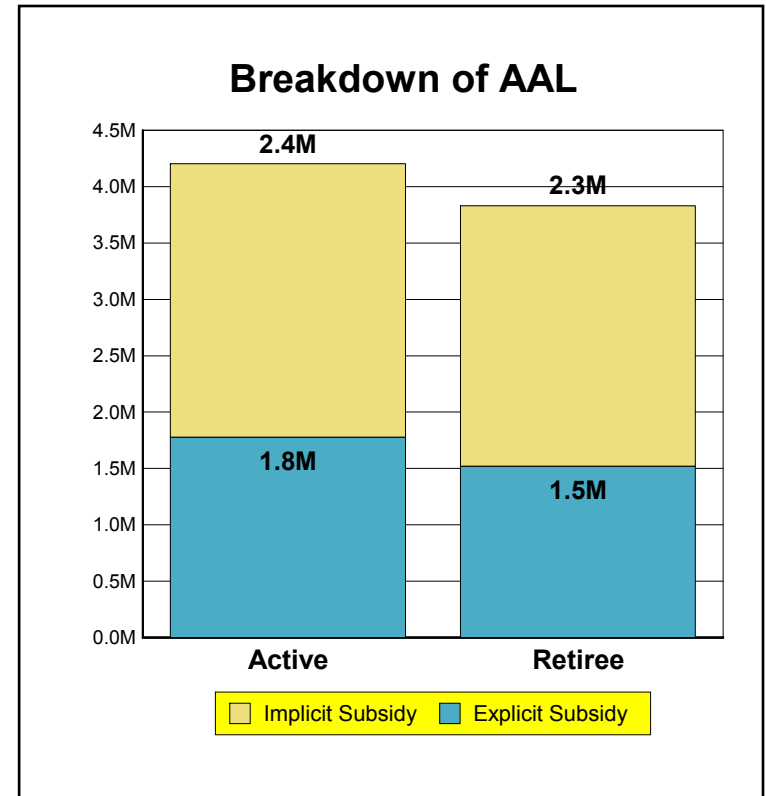
7/1/2010

Current retirees	
Explicit (Pre-Medicare)	\$ 1,521,137
Implicit (Pre-Medicare)	2,308,607
Post-Medicare	0
Total	\$ 3,829,744
Future retirees	
Explicit (Pre-Medicare)	\$ 1,778,811
Implicit (Pre-Medicare)	2,422,924
Post-Medicare	0
Total	\$ 4,201,735
Total liabilities	\$ 8,031,479
Discount Rate	4.50%

3. Income Statement and Balance Sheet Impact

2010/11

Annual OPEB Cost (Affects Income Statement)	\$ 837,388
Total Employer Cash Contributions (same as pay-go cost) (Affects Income Statement)	\$ 765,461
Net OPEB Obligation at year-end (Affects Balance Sheet Liability)	\$ 71,927



Implicit Subsidies are additional employer liabilities when the inherently higher health care costs for retired employees are not directly reflected in the determination of the premium or premium equivalent rates.

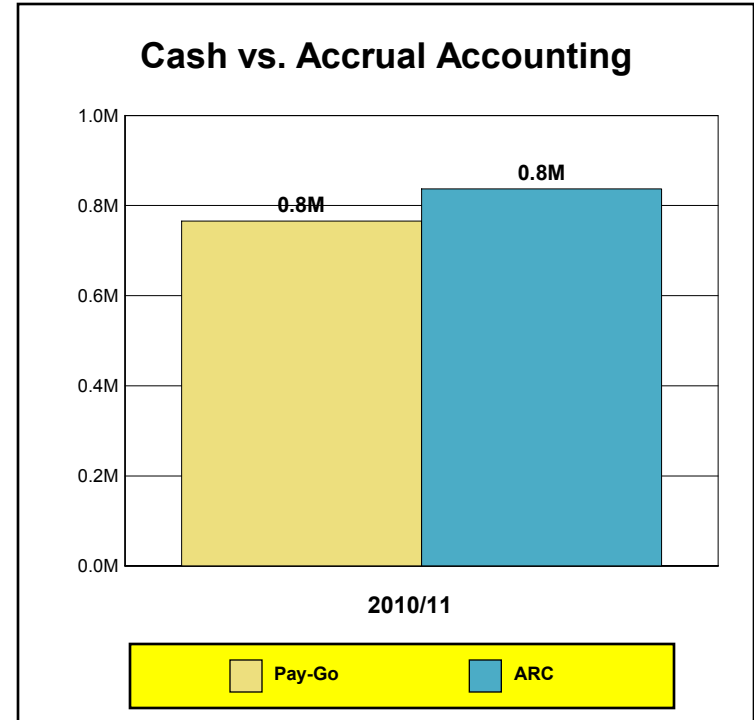
Explicit Subsidies are created when retirees are not charged the full cost of health care as measured by the premium or premium equivalent rates determined annually by the employer.

Required Supplementary Information **2010/11**

Actuarial Accrued Liability as of beginning of year	\$	8,031,479
Actuarial Value of Assets as of beginning of year		0
Unfunded Actuarial Accrued Liability (UAAL)	\$	8,031,479
Covered Payroll	\$	29,013,448
UAAL as a % of covered payroll		27.7%

Annual Required Contribution **2010/11**

Normal Cost as of beginning of year	\$	473,742
Amortization of the UAAL for 30 years		327,586
Total normal cost and amortization payment	\$	801,328
Interest to end of year		36,060
Total Annual Required Contribution (ARC)	\$	837,388



Pay-as-you-go Cost is the expected total employer cash cost for the coming period based on all explicit and implicit subsidies. It is also the amount recognized as expense on the Income Statement under pay-as-you-go accounting.

Annual Required Contribution (ARC) is the annual expense recorded in the income statement under GASB 45 accrual accounting. It replaces the cash basis method of accounting recognition with an accrual method. The GASB 45 ARC is higher than the pay-as-you-go cost because it includes recognition of employer costs expected to be paid in future accounting periods.

**Annual OPEB Cost and Net OPEB
Obligation****2010/11**

ARC as of end of year	\$	837,388
Interest on Net OPEB Obligation (NOO) to end of year		0
NOO amortization adjustment to the ARC		0
Annual OPEB Cost	\$	837,388
Total annual employer contribution for pay-go		(765,461)
Total annual employer contribution for prefunding		0
Change in NOO	\$	71,927
NOO as of beginning of year		0
NOO as of end of year	\$	71,927

Net OPEB Obligation is the cumulative difference between the annual OPEB cost and employer contributions. This obligation will be created if cash contributions are less than the current year expense under GASB 45 accrual rules.

The net obligation is recorded as a liability on the employer's balance sheet which will reduce the net fund balance.

The value of implicit subsidies is considered as part of cash contributions for the current period. Other cash expenditures that meet certain conditions are also considered as contributions for GASB 45 purposes.

Schedule of Funding Progress

<i>As of</i>	<i>Actuarial Value of Assets (AVA)</i>	<i>Actuarial Accrued Liability (AAL)</i>	<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	<i>AVA as a % of AAL</i>	<i>Covered Payroll</i>	<i>UAAL as a % of Covered Payroll</i>
	A	B	C = B - A	D = A / B	E	F = C / E
7/1/2010	\$0	\$8,031,479	\$8,031,479	0.0%	\$29,013,448	27.7%

Schedule of Employer Contributions

<i>FYE</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>% of ARC Contributed</i>
	A	B	C = A / B
6/30/2011	\$765,461	\$837,388	91.4%

Historical Annual OPEB Cost

<i>FYE</i>	<i>Annual OPEB Cost</i>	<i>% of Annual OPEB Cost Contributed</i>	<i>Net OPEB Obligation</i>
6/30/2011	\$837,388	91.4%	\$71,927

Reconciliation of Actuarial Accrued Liability

The Actuarial Accrued Liability (AAL) is expected to change on an annual basis as a result of expected and unexpected events. Under normal circumstances, it is generally expected to have a net increase each year. Below is a list of the most common events affecting the AAL and whether they increase or decrease the liability.

Expected Events

- Increases in AAL due to additional benefit accruals as employees continue to earn service each year
- Increases in AAL due to interest as the employees and retirees age
- Decreases in AAL due to benefit payments

Unexpected Events

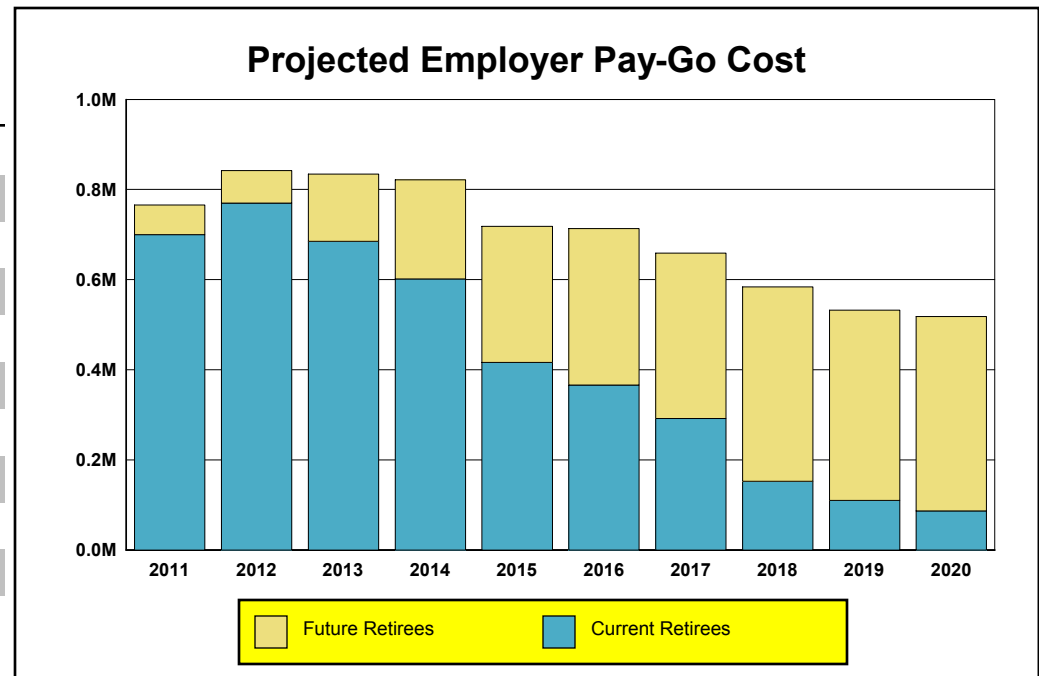
- Increases in AAL when actual premium rates increase more than expected. A liability decrease occurs when premium rates increase less than expected.
- Increases in AAL when more new retirements occur than expected or fewer terminations occur than anticipated. Liability decreases occur when the opposite outcomes happen.
- Increases or decreases in AAL depending on whether benefit provisions are improved or reduced.

	2010/11*
Actuarial Accrued Liability as of beginning of year	\$ 8,031,479
Normal Cost as of beginning of year	473,742
Expected benefit payments during the year	(765,461)
Interest adjustment to end of year	365,702
Actuarial (gain) / loss	0
Actuarial Accrued Liability as of end of year	\$ 8,105,462

* The above reconciliation was calculated using a "no loss/gain basis for illustration purposes only. The actual 2010/11 year-end liability may be higher or lower depending on plan experience.

The projection below shows the anticipated pay-as-you-go cost for employer subsidized benefits for the next 10 years. Results are shown separately for current and future retirees. The projections include explicit and implicit subsidies.

<i>FYE</i>	<i>Future Retirees</i>	<i>Current Retirees</i>	<i>Total</i>
2011	\$ 65,257	\$ 700,204	\$ 765,461
2012	\$ 71,783	\$ 770,224	\$ 842,007
2013	\$ 149,603	\$ 684,854	\$ 834,457
2014	\$ 219,501	\$ 601,963	\$ 821,464
2015	\$ 301,677	\$ 416,684	\$ 718,361
2016	\$ 347,335	\$ 366,076	\$ 713,411
2017	\$ 367,068	\$ 291,636	\$ 658,704
2018	\$ 431,595	\$ 152,580	\$ 584,175
2019	\$ 422,453	\$ 109,975	\$ 532,428
2020	\$ 430,903	\$ 86,986	\$ 517,889



Eligibility

Windham

Windham Teachers and Administrators are eligible for lifetime retiree health care coverage once they are eligible to retire in the New Hampshire Retirement System and attain age 55 with at least 15 years of service with Windham School District.

All other Windham employees are eligible for lifetime retiree health care coverage once they are eligible to retire in the New Hampshire Retirement System.

Pelham

Pelham Teachers and Administrators are eligible for lifetime retiree health care coverage once they are eligible to retire in the New Hampshire Retirement System and attain age 50 with at least 20 years of service with Pelham School District.

All other Pelham employees are eligible for lifetime retiree health care coverage once they are eligible to retire in the New Hampshire Retirement System.

SAU 28

SAU 28 employees are eligible for lifetime retiree health care coverage once they are eligible to retire in the New Hampshire Retirement System.

New Hampshire Retirement System (NHRS) Eligibility

Employees are eligible to retire in the New Hampshire Retirement System once they meet the earlier of:

1. Age 50 with 10 years of service (early retirement)
2. 20 years of service with 70 points (early retirement)
3. Age 60 (normal retirement)

NHRS Medical Subsidy Eligibility

Group I members who retire at the earlier of: (a) age 60 with 20 years of service, or (b) age 55 with 30 years of service are eligible for the NHRS medical subsidy.

Additionally:

1. Member must have accumulated at least 20 years of medical subsidy eligible credible service as a Group I teacher or political subdivision employee as of July 1, 2008, and be eligible to retire on July 1, 2008, and retire on/before July 1, 2009.
2. If the qualified retiree has at least 30 years of creditable service as of July 1, 2008, eligibility for medical subsidy begins at age 55 or date of retirement, whichever is later.
3. Vested deferred members must have retired by July 1, 2008 in order to be eligible for the NHRS subsidy.

NHRS Medical Subsidy Benefit

NHRS will pay the monthly medical subsidy amount as shown below effective on July 1, 2011. Subsidy amounts will not increase in the future.

	Single	2-Person
Under 65	\$ 375.56	\$ 751.12
Age 65 and over	\$ 236.84	\$ 473.68

Medical Benefit

Same medical benefits are available to retirees as active employees. All health plans are fully-insured and partially experience-rated. SAU 28 obtains their health insurance through New Hampshire Local Government Center. The monthly premiums by plan effective on July 1, 2011 are as shown below.

Health Plans	Pelham*		Windham**	
	Single	2-Person	Single	2-Person
BC	\$ 732.70	\$ 1,465.41	\$ 771.25	\$ 1,542.49
Comp 100	\$ 825.08	\$ 1,650.15	\$ 868.50	\$ 1,736.99
JY	\$ 873.09	\$ 1,746.18	\$ 919.04	\$ 1,838.09
MTHP	\$ 678.31	\$ 1,356.62	\$ 714.04	\$ 1,428.08
Dental	\$ 45.14	\$ 89.82	\$ 46.35	\$ 92.01

* Pelham rates above are applicable to Teachers, Administrators, Custodians, and Secretaries.

** Windham / Pelham rates above are applicable to all Windham employees, all other Pelham employees not assessed the Pelham rates, and SAU 28 employees.

Explicit Subsidy

Windham

Teachers and Administrators who retire early are eligible for the following incentive payment.

YOS at Retirement	Incentive Payment	
	5 YOS @ 7/1/2005	<5 YOS @ 7/1/2005
16 – 20	25% x last salary x 2	25% x last salary
21 – 25	35% x last salary x 2	35% x last salary
26+	45% x last salary x 2	45% x last salary

For employees who have at least five years of service as of July 1, 2005, there are 2 choices of payments:

1. Incentive payment will be paid as a lump sum in year of retirement and the second year of payment to be paid 13 months later; OR
2. The first year incentive payment will be paid as a lump sum in year of retirement and subsidized retiree health care coverage until the retiree turns 65.

For employees who have less than five years of service as of July 1, 2005, the incentive payment will be paid as a lump sum in year of retirement.

The School District's maximum explicit subsidy amount for retiree health care coverage is based on the dollar amount the District pays prior to retirement. For future retirees, this dollar amount is 85% of Comp 100 premium for medical benefits. Dental explicit subsidy is 100% for single and 85% of 2-person coverage.

There is no explicit subsidy for non-Teachers and non-Administrators at retirement.

Explicit Subsidy (Continued)

Pelham

Teachers and Administrators who retire early are eligible for the following incentive payment.

YOS at Retirement	Incentive Payment	
	10 YOS @ 7/1/2007	<10 YOS @ 7/1/2007
16 – 20	25% x last salary x 2	25% x last salary
21 – 25	35% x last salary x 2	35% x last salary
26+	45% x last salary x 2	45% x last salary

For employees who have at least ten years of service as of July 1, 2007, there are 2 choices of payments:

1. Incentive payment will be paid as a lump sum in year of retirement and the second year of payment to be paid 13 months later; OR
2. The first year incentive payment will be paid as a lump sum in year of retirement and subsidized retiree health care coverage until the retiree turns 65.

For employees who have less than ten years of service as of July 1, 2007, the incentive payment will be paid as a lump sum in year of retirement.

The School District's maximum explicit subsidy amount for retiree health care coverage is based on the dollar amount the District pays prior to retirement. For future retirees, this dollar amount is 85% of BC premium for medical benefits. Dental explicit subsidy is 100% for single and 80% of 2-person coverage.

There is no explicit subsidy for non-Teachers and non-Administrators at retirement.

SAU 28

SAU 28 Administrators who have ten years of service at retirement are eligible for five years of free single coverage.

There is no explicit subsidy for SAU 28 support staff.

Retiree Cost Sharing

Retirees are required to contribute the portion of premiums not covered by the School District's explicit subsidy.

Spouse Benefit

Coverage continues to surviving spouses upon death of the retiree. Surviving spouses pay the full cost of coverage unless the retiree receives District's explicit subsidy prior to his / her death. District's explicit subsidy will stop when the retiree would have turned 65.

Surviving spouse of active employees (regardless of retirement eligibility) can stay on SAU 28 group health plans for one year at the expense of LGC and after that COBRA would be available.

School District and NHRS Subsidy Coordination

For a retiree who is eligible for the School District and NHRS subsidy, the order of payment is NHRS subsidy first then the School District. Retiree will then pay the remaining balance. Below is an example of the subsidy payment coordination for a retiree with single coverage.

Current Retirees		Medical	Dental	Total
(A)	Full medical premium (Pelham Comp 100)	\$ 825.08	\$ 45.14	\$ 870.22
(B)	School District maximum subsidy (\$)	\$ 541.01	\$ 39.48	\$ 580.49
(C)	NHRS subsidy	\$ 375.56	\$ 0.00	\$ 375.56
(D)	School District subsidy (B) – (C)	\$ 165.45	\$ 39.48	\$ 204.93
(E)	Retiree contribution (A) – (D) – (E)	\$ 284.07	\$ 5.66	\$ 289.73
Future retirees		Medical	Dental	Total
(A)	Full medical premium (Pelham BC)	\$ 732.70	\$ 45.14	\$ 777.84
(B)	School District subsidy %	85%	100%	
(C)	School District maximum subsidy (\$) (A) x (B)	\$ 622.80	\$ 45.14	\$ 667.94
(D)	NHRS subsidy	\$ 0.00	\$ 0.00	\$ 0.00
(E)	School District subsidy (C) – (D)	\$ 622.80	\$ 45.14	\$ 667.94
(F)	Retiree contribution (A) – (D) – (E)	\$ 109.90	\$ 0.00	\$ 109.90

Cash Incentive Liabilities

This report only includes GASB 45 liabilities for medical and dental portion of retirement benefits. Liabilities for cash incentive payments payable to employees at retirement are excluded from this report.

The actuarial assumptions used in this report represent a reasonable long-term expectation of future OPEB outcomes. As national economic and School District experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

Measurement Date	June 30, 2011 with results that were projected backwards to July 1, 2010 on a “no loss/no gain” basis.
Discount Rate	4.5% unfunded, 8.0% fully-funded
Payroll Growth	3.0% per year
Cost Method	Projected Unit Credit with linear proration to decrement
Amortization	Level % of pay over thirty years based on an open group
Employer Funding Policy	Pay-as-you-go cash basis
Mortality	RP-2000 Combined Mortality Table projected to 2012 using Scale AA
Disability	None
Turnover Rates	Assumption used to project terminations (voluntary and involuntary) prior to meeting minimum retirement eligibility for retiree health coverage. The rates represent the probability of termination in the next 12 months.

The termination rates are based on New Hampshire Retirement System rates. Sample annual turnover rates are shown below:

Age	General¹	Teachers²
25	7.0%	4.5%
35	5.5%	3.5%
45	4.0%	2.8%
55	3.0%	4.0%

¹ Termination rates for general employees with less than 2 years of service is twice the rates shown above.

² Termination rates for Teachers with less than 1 year of service are three times the rates shown above. For Teachers with at least 1 year of service but less than 2, the termination rates are twice the rates shown above.

Retirement Rates

Annual rates of retirement based on New Hampshire Retirement System are as shown below.

Pelham and Windham employees

Rates below are applicable to Pelham employees with at least 20 years of service at retirement and Windham employees with at least 15 years of service at retirement.

Age	Pelham				Windham			
	General		Teachers		General		Teachers	
	Male	Female	Male	Female	Male	Female	Male	Female
50	3.0%	3.0%	2.0%	1.0%	N/A	N/A	N/A	N/A
51	3.1%	3.0%	2.0%	1.6%	N/A	N/A	N/A	N/A
52	3.2%	3.0%	2.8%	2.2%	N/A	N/A	N/A	N/A
53	3.3%	3.0%	3.5%	2.8%	N/A	N/A	N/A	N/A
54	3.4%	3.0%	4.3%	3.4%	N/A	N/A	N/A	N/A
55	3.5%	3.0%	5.0%	4.0%	3.5%	3.0%	5.0%	4.0%
56	4.4%	4.0%	8.0%	5.0%	4.4%	4.0%	8.0%	5.0%
57	5.5%	5.0%	10.0%	7.0%	5.5%	5.0%	10.0%	7.0%
58	7.7%	7.0%	13.0%	9.0%	7.7%	7.0%	13.0%	9.0%
59	10.0%	10.5%	18.0%	13.0%	10.0%	10.5%	18.0%	13.0%
60	12.5%	13.0%	20.5%	15.0%	12.5%	13.0%	20.5%	15.0%
61	15.0%	15.0%	22.0%	18.0%	15.0%	15.0%	22.0%	18.0%
62	17.0%	17.0%	23.0%	20.0%	17.0%	17.0%	23.0%	20.0%
63	19.0%	18.0%	24.0%	23.0%	19.0%	18.0%	24.0%	23.0%
64	21.0%	18.5%	25.0%	24.0%	21.0%	18.5%	25.0%	24.0%
65	24.0%	19.0%	26.0%	25.0%	24.0%	19.0%	26.0%	25.0%
66	26.0%	19.5%	27.0%	26.0%	26.0%	19.5%	27.0%	26.0%
67	24.0%	19.0%	28.0%	27.0%	24.0%	19.0%	28.0%	27.0%
68	22.0%	18.0%	29.0%	28.0%	22.0%	18.0%	29.0%	28.0%
69	20.0%	17.0%	30.0%	29.0%	20.0%	17.0%	30.0%	29.0%
70	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Retirement Rates (Continued)

Annual rates of retirement based on New Hampshire Retirement System are as shown below.

SAU 28 employees

Age	Male		Female	
	Years of Service		Years of Service	
	<10	10+	<10	10+
50	N/A	3.0%	N/A	3.0%
51	N/A	3.1%	N/A	3.0%
52	N/A	3.2%	N/A	3.0%
53	N/A	3.3%	N/A	3.0%
54	N/A	3.4%	N/A	3.0%
55	N/A	3.5%	N/A	3.0%
56	N/A	4.4%	N/A	4.0%
57	N/A	5.5%	N/A	5.0%
58	N/A	7.7%	N/A	7.0%
59	N/A	10.0%	N/A	10.5%
60	12.5%	12.5%	13.0%	13.0%
61	15.0%	15.0%	15.0%	15.0%
62	17.0%	17.0%	17.0%	17.0%
63	19.0%	19.0%	18.0%	18.0%
64	21.0%	21.0%	18.5%	18.5%
65	24.0%	24.0%	19.0%	19.0%
66	26.0%	26.0%	19.5%	19.5%
67	24.0%	24.0%	19.0%	19.0%
68	22.0%	22.0%	18.0%	18.0%
69	20.0%	20.0%	17.0%	17.0%
70	100.0%	100.0%	100.0%	100.0%

Health Care Trend Rates

FYE	Medical	Dental
2011	10.0%	5.0%
2012	9.5%	4.5%
2013	9.0%	4.0%
2014	8.5%	3.5%
2015	8.0%	3.0%
2016	7.5%	3.0%
2017	7.0%	3.0%
2018	6.5%	3.0%
2019	6.0%	3.0%
2020	5.5%	3.0%
2021+	5.0%	3.0%

The initial trend rate was based on the plan's actual experience. The subsequent year trend rates were selected based on a combination of employer history, national trend surveys, and professional judgment.

The ultimate trend rate was selected based on historical medical CPI information.

Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates.

Health Care Coverage Election Rate

Active employees with current coverage (either medical or dental): 100%
 Active employees with no coverage (both medical and dental): 10%

Inactive employees with current coverage (either medical or dental): 100%
 Inactive employees with no coverage (both medical and dental): 0%

Incentive Payment

For active employees who are eligible for incentive payment benefits:

- For actives who currently have coverage (either medical or dental), 65% of them are assumed to elect the subsidized retiree health care coverage until the retiree turns 65. The remaining 35% is assumed to elect lump sum payment in year of retirement and the second year of payment to be paid 13 months later.
- For actives who currently have no medical and dental coverage, 100% of them are assumed to elect lump sum payment in year of retirement and the second year of payment to be paid 13 months later.

Liabilities for cash incentive payments payable at retirement are not included in this GASB 45 report.

Spousal Coverage

70% of employees are assumed to be married at retirement. Husbands are assumed to be three years older than wives.

Spousal coverage and age for current retirees is based on actual data.

Per Capita Costs

Annual per capita costs were calculated based on 2011/12 premium rates by plan actuarially increased using health index factors and current enrollment. The costs are assumed to increase with health care trend rates.

Pelham Teachers, Administrators, Custodians, and Secretaries

Age	BC		Comp 100	
	Male	Female	Male	Female
50 – 54	\$ 8,800	\$ 10,200	\$ 9,900	\$ 11,500
55 – 59	\$ 11,700	\$ 11,400	\$ 13,100	\$ 12,800
60 – 64	\$ 15,000	\$ 13,200	\$ 16,900	\$ 14,800

Age	JY		MTHP	
	Male	Female	Male	Female
50 – 54	\$ 10,500	\$ 12,100	\$ 8,100	\$ 9,400
55 – 59	\$ 13,900	\$ 13,600	\$ 10,800	\$ 10,500
60 – 64	\$ 17,800	\$ 15,700	\$ 13,900	\$ 12,200

The per capita costs represent the cost of coverage for a retiree-only population.

Actuarial standards require the recognition of higher inherent costs for a retired population versus an active population.

Windham employees, Pelham all other employees, and SAU 28 employees

Age	BC		Comp 100	
	Male	Female	Male	Female
50 – 54	\$ 9,300	\$ 10,700	\$ 10,400	\$ 12,100
55 – 59	\$ 12,300	\$ 12,000	\$ 13,800	\$ 13,500
60 – 64	\$ 15,800	\$ 13,900	\$ 17,700	\$ 15,600

Age	JY		MTHP	
	Male	Female	Male	Female
50 – 54	\$ 11,000	\$ 12,800	\$ 8,600	\$ 9,900
55 – 59	\$ 14,600	\$ 14,300	\$ 11,400	\$ 11,100
60 – 64	\$ 18,800	\$ 16,500	\$ 14,600	\$ 12,800

Annual dental per capita costs are assumed to be:

- \$542 for Pelham Teachers, Administrators, Custodians, and Secretaries
- \$556 for Windham employees, Pelham all other employees, and SAU 28 employees

These costs are assumed to increase with dental trend rates.

Explicit Subsidy

The difference between (a) the premium rate and (b) the retiree contribution. Below is an example of the monthly explicit subsidies for a retired Pelham Teacher enrolled in Comp 100 plan.

	Premium Rate	Retiree Contribution	Explicit Subsidy
	A	B	C = A - B
Retiree	\$ 825.08	\$ 202.28	\$ 622.80
Retiree + Spouse	\$ 1,650.15	\$ 404.55	\$ 1,245.60

Implicit Subsidy

The difference between (a) the per capita cost and (b) the premium rate. Below is an example of the monthly implicit subsidies for a 60 – 64 female retired Pelham Teacher enrolled in Comp 100 plan.

	Per Capita Cost	Premium Rate	Implicit Subsidy
	A	B	C = A - B
Retiree	\$ 1,233.33	\$ 825.08	\$ 408.25
Retiree + Spouse	\$ 2,641.67	\$ 1,650.15	\$ 991.52

All employers that utilize premium rates based on blended active/retiree claims experience will have an implicit subsidy. There is an exception for plans using a true community-rated premium rate.

Summary of Participants

<i>Actives with Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>	<i>Avg. Svc</i>	<i>Salary</i>
BC	61	202	263	44.8	8.7	\$13,374,607
Comp 100	15	37	52	52.4	15.0	\$2,693,354
JY	1	5	6	38.6	4.8	\$416,423
MTHP	36	56	92	39.5	6.2	\$4,095,400
Total Actives with Coverage	113	300	413	44.5	8.9	\$20,579,784

<i>Actives without Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>	<i>Avg. Svc</i>	<i>Salary</i>
Total	N/A	N/A	306	46.0	5.9	\$8,433,664
Total Actives without Coverage	N/A	N/A	306	46.0	5.9	\$8,433,664

Active employees who currently have no medical coverage may have dental coverage. They have been included in the GASB valuation.

10% of active employees who currently have no medical and dental coverage are assumed to elect medical and dental coverage at retirement. They have been included in the GASB valuation.

Additional participants breakdown by School and Position is shown in Appendix F.

Summary of Participants

<i>Inactives With Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>
BC	6	10	16	62.0
Comp 100	12	9	21	62.0
JY	1	2	3	60.6
Medicomp	34	41	75	69.9
MTHP	1	0	1	64.7
Total Inactives with Coverage	54	62	116	67.1

There are no GASB liabilities for Medicare retirees (enrolled in Medicomp plan) as they pay the full cost of coverage. In the census data provided by the School District, there are six pre-Medicare retirees who were noted as being enrolled in Medicomp plan. These retirees have been valued as if they were enrolled in the BC plan.

Additional retirees breakdown by School and Medicare eligibility is shown in Appendix F.

Active Age Service Distribution

Age	Years of Service										Total	
	< 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up		
Under 25	4	8										12
25 to 29	26	38	8	1								73
30 to 34	12	31	22	6								71
35 to 39	28	29	12	11								80
40 to 44	22	41	17	9	5	1						95
45 to 49	6	41	25	20	4	11			1			108
50 to 54	12	41	30	31	9	6	3	1				133
55 to 59	3	14	13	23	15	11	4	3	2			88
60 to 64	4	6	11	8	6	5	6	2	2	1		51
65 to 69	1	3	1	1			1					7
70 & up			1									1
Total	118	252	140	110	39	34	14	7	4	1		719

Definitions

GASB 45 defines several unique terms not commonly employed in the funding of pension and retiree health plans. The definitions of the terms used in the GASB actuarial valuations are noted below.

1. **Actuarial Accrued Liability** - That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of plan benefits and expenses which is not provided for by the future Normal Costs.
2. **Actuarial Assumptions** - Assumptions as to the occurrence of future events affecting health care costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and Government provided health care benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.
3. **Actuarial Cost Method** - A procedure for determining the Actuarial Present Value of future benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost and an Actuarial Accrued Liability.
4. **Actuarial Present Value** - The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
 - a) adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, Social Security, marital status, etc.);
 - b) multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned; and
 - c) discounted according to an assumed rate (or rates) of return to reflect the time value of money.
5. **Annual OPEB Cost** - An accrual-basis measure of the periodic cost of an employer's participation in a defined benefit OPEB plan.
6. **Annual Required Contribution (ARC)** - The employer's periodic required contributions to a defined benefit OPEB plan, calculated in accordance with the parameters.
7. **Explicit Subsidy** - The difference between (a) the amounts required to be contributed by the retirees based on the premium rates and (b) actual cash contribution made by the employer.
8. **Funded Ratio** - The actuarial value of assets expressed as a percentage of the actuarial accrued liability.
9. **Healthcare Cost Trend Rate** - The rate of change in the per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.

Definitions

10. **Implicit Subsidy** - In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group (which, because of the effect of age on claim costs, generally will be higher than the blended premium rates for all group members) and (b) the amounts required to be contributed by the retirees.
11. **Net OPEB Obligation** - The cumulative difference since the effective date of this Statement between annual OPEB cost and the employer's contributions to the plan, including the OPEB liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to OPEB-related debt.
12. **Normal Cost** - The portion of the Actuarial Present Value of plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.
13. **Pay-as-you-go** - A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
14. **Per Capita Costs** - The current cost of providing postretirement health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.
15. **Present Value of Future Benefits** - Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay total projected benefits when due.
16. **Select and Ultimate Rates** - Actuarial assumptions that contemplate different rates for successive years. Instead of a single assumed rate with respect to, for example, the investment return assumption, the actuary may apply different rates for the early years of a projection and a single rate for all subsequent years. For example, if an actuary applies an assumed investment return of 8% for year 20W0, then 7.5% for 20W1, and 7% for 20W2 and thereafter, then 8% and 7.5% select rates, and 7% is the ultimate rate.
17. **Substantive Plan** - The terms of an OPEB plan as understood by the employer(s) and plan members.

APPENDIX

Appendix A – GASB Results by Group

Below is the summary of the GASB results for fiscal year ending June 30, 2011 based on the Projected Unit Credit cost method and level % of pay amortization method with an unfunded discount rate of 4.5%.

<i>Group</i>	<i>Actuarial Accrued Liability (AAL) As of July 1, 2010</i>	<i>Annual Required Contribution (ARC) For 2010/11</i>	<i>Net OPEB Obligation (NOO) As of June 30, 2011</i>
Pelham	\$ 3,468,953	\$ 302,079	\$ (123,446)
Windham	\$ 4,499,621	\$ 522,777	\$ 184,727
SAU 28	\$ 62,905	\$ 12,532	\$ 10,646
Total	\$ 8,301,479	\$ 837,388	\$ 71,927

Appendix B - Historical Comparison of Participant Demographic Information

	<u>7/1/2011</u>
Active Participants	719
Inactive Participants	116
Averages for Active	
Age	45.1
Service	7.6
Averages for Inactive	
Age	67.1

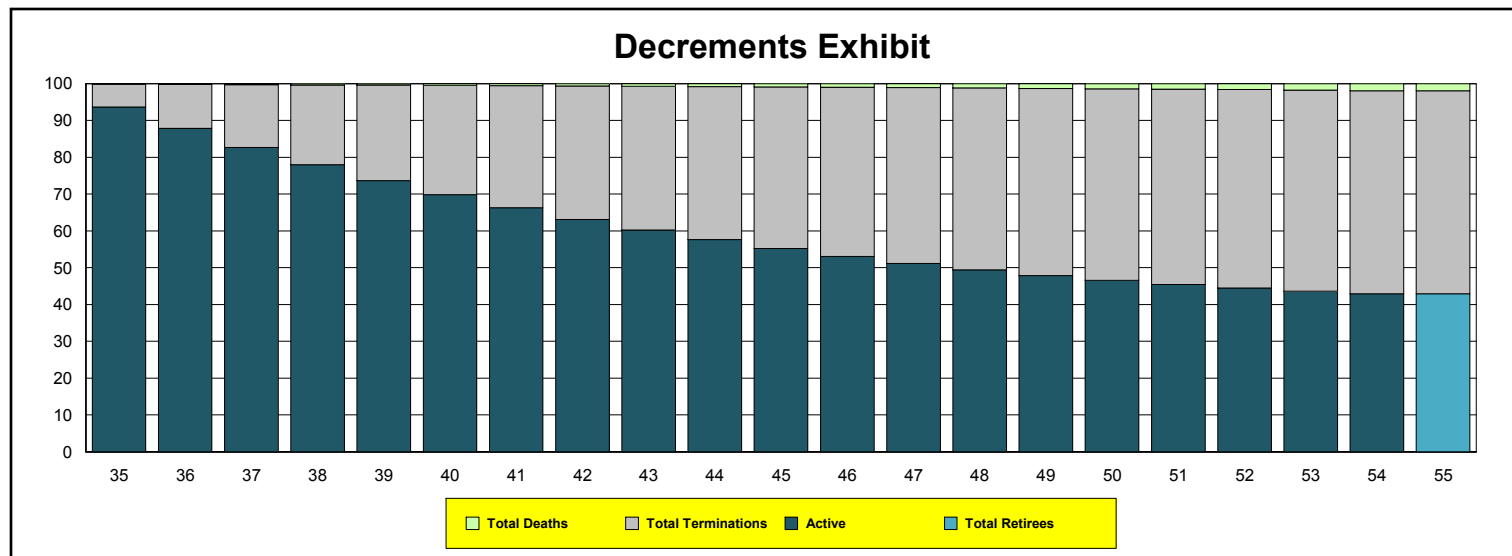
The active participants number above may include active employees who currently have no health care coverage. See Summary of Participants section for an accurate breakdown of active employees with and without coverage.

Appendix C - Decrements Exhibit (Turnover and Mortality Rates)

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. Based on a sample of 100 active general employees whom all are age 35, the illustrated actuarial assumptions show that 42.949 employees out of the original 100 are expected to retire and could elect retiree health benefits at age 55.

Age	# Remaining Employees	# Deaths per Year *	# of Terminations per Year *	# of Retirements per Year *	Total Decrements
35	100.000	0.077	6.276	0.000	6.353
36	93.647	0.079	5.672	0.000	5.751
37	87.896	0.079	5.127	0.000	5.206
38	82.690	0.080	4.636	0.000	4.716
39	77.974	0.080	4.194	0.000	4.274
40	73.700	0.080	3.796	0.000	3.876
41	69.824	0.080	3.436	0.000	3.516
42	66.308	0.081	3.109	0.000	3.190
43	63.118	0.082	2.811	0.000	2.893
44	60.225	0.084	2.539	0.000	2.623
45	57.602	0.087	2.290	0.000	2.377

Age	# Remaining Employees	# Deaths per Year *	# of Terminations per Year *	# of Retirements per Year *	Total Decrements
46	55.225	0.089	2.058	0.000	2.147
47	53.078	0.092	1.839	0.000	1.931
48	51.147	0.095	1.629	0.000	1.724
49	49.423	0.099	1.425	0.000	1.524
50	47.899	0.102	1.227	0.000	1.329
51	46.570	0.114	1.037	0.000	1.151
52	45.419	0.121	0.856	0.000	0.977
53	44.442	0.130	0.688	0.000	0.818
54	43.624	0.139	0.536	0.000	0.675
55	42.949	0.000	0.000	42.949	42.949

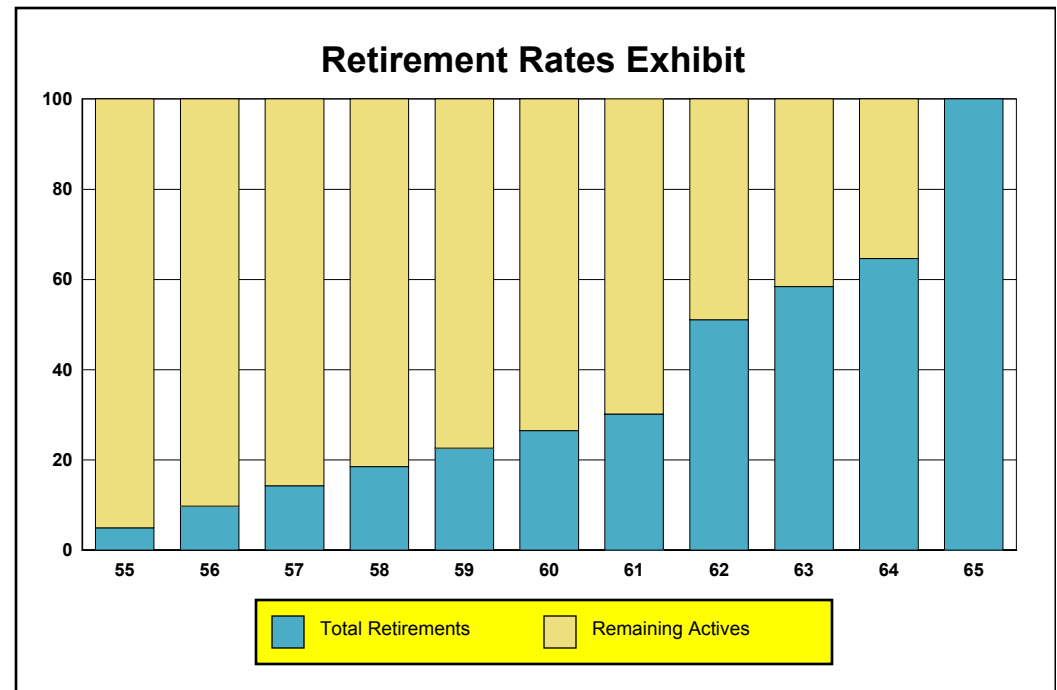


* The above rates are illustrative rates and were not used in our GASB calculations.

Appendix D - Retirement Rates Exhibit

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. The illustrated retirement rates show the number of employees who are assumed to retire annually based on a sample of 100 general employees (age 55) who are eligible for retiree health care coverage. The average age at retirement is 62.0.

Age	Active Employees BOY	Annual Retirement Rates *	# Retirements per year	Active Employees EOY
55	100.000	5.00%	5.000	95.000
56	95.000	5.00%	4.750	90.250
57	90.250	5.00%	4.513	85.738
58	85.738	5.00%	4.287	81.451
59	81.451	5.00%	4.073	77.378
60	77.378	5.00%	3.869	73.509
61	73.509	5.00%	3.675	69.834
62	69.834	30.00%	20.950	48.884
63	48.884	15.00%	7.333	41.551
64	41.551	15.00%	6.233	35.318
65	35.318	100.00%	35.318	0.000



* The above rates are illustrative rates and were not used in our GASB calculations.

Appendix E - Illustration of GASB Calculations for Non-Actuaries

The purpose of the illustration is to familiarize non-actuaries with the GASB 45 actuarial calculation process.

I. Facts

1. The employer provides subsidized retiree health coverage worth \$100,000 to employees retiring at age 55 with 25 years of service. The employer funds for retiree health coverage on a pay-as-you-go basis.
2. Employee X is age 50 and has worked 20 years with the employer.
3. Retiree health subsidies are paid from the general fund assets which are expected to earn 4.5% per year on a long-term basis.
4. Based on Employee X's age and sex he has a 98.0% probability of living to age 55 and a 95.0% probability of continuing to work to age 55.

II. Calculation of Present Value of Future Benefits

Present Value of Future Benefits represents the cost to finance benefits payable in the future to current and future retirees and beneficiaries, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

	Value	Description
A.	\$100,000	Projected benefit at retirement
B.	80.2%	Interest discount for five years = $(1 / 1.045)^5$
C.	98.0%	Probability of living to retirement age
D.	95.0%	Probability of continuing to work to retirement age
E.	\$74,666	Present value of projected retirement benefit measured at employee's current age = A x B x C x D

Appendix E - Continued**III. Calculation of Actuarial Accrued Liability**

Actuarial Accrued Liability represents the portion of the Present Value of Future Benefits which has been accrued recognizing the employee's past service with the employer. The Actuarial Accrued Liability is a required disclosure in the Required Supplementary Information section of the employer's financial statement.

	Value	Description
A.	\$74,666	Present value of projected retirement benefit measured at employee's current age
B.	20	Current years of service with employer
C.	25	Projected years of service with employer at retirement
D.	\$59,733	Actuarial accrued liability measured at employee's current age = $A \times B / C$

IV. Calculation of Normal Cost

Normal Cost represents the portion of the Present Value of Future Benefits allocated to the current year.

	Value	Description
A.	\$74,666	Present value of projected retirement benefit measured at employee's current age
B.	25	Projected years of service with employer at retirement
C.	\$2,987	Normal cost measured at employee's current age = A / B

V. Calculation of Annual Required Contribution

Annual Required Contribution is the total expense for the current year to be shown in the employer's income statement.

	Value	Description
A.	\$2,987	Normal Cost for the current year
B.	\$3,509	30-year amortization (level dollar method) of Unfunded Actuarial Accrued Liability using a 4.5% interest rate discount factor
C.	\$292	Interest adjustment = $4.5\% \times (A + B)$
D.	\$6,788	Annual Required Contribution = $A + B + C$

Appendix F – Summary of Participants by School

<i>Actives with Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>	<i>Avg. Svc</i>	<i>Salary</i>
Pelham	55	112	167	45.6	10.6	\$ 7,360,943
Windham	58	182	240	44.1	8.1	\$ 12,886,605
SAU 28	0	6	6	47.7	7.0	\$ 332,236
Total Actives with Coverage	113	300	413	44.8	9.1	\$ 20,579,784

<i>Actives with Coverage</i>	<i>Teacher</i>	<i>Administrators</i>	<i>All others</i>	<i>Total</i>	<i>Avg. Age</i>	<i>Avg. Svc</i>	<i>Salary</i>
Pelham	113	9	45	167	45.6	9.9	\$ 7,360,943
Windham	171	14	55	240	44.1	8.1	\$ 12,886,605
SAU 28		2	4	6	47.7	7.0	\$ 332,236
Total Actives with Coverage	284	25	104	413	44.8	9.1	\$ 20,579,784

<i>Actives without Coverage[*]</i>	<i>Teacher</i>	<i>Administrators</i>	<i>All others</i>	<i>Total</i>	<i>Avg. Age</i>	<i>Avg. Svc</i>	<i>Salary</i>
Pelham	35	2	108	145	45.5	6.3	\$ 3,858,010
Windham	43		114	157	46.5	5.5	\$ 4,350,168
SAU 28		2	2	4	46.3	3.9	\$ 225,486
Total Actives without Coverage	78	4	224	306	46.0	5.9	\$ 8,433,664

^{*} Actives without coverage enrollment above are for those who currently have no medical coverage. They may have dental coverage and thus have been included in the GASB valuation. 10% of active employees who currently have no medical and dental coverage is assumed to elect medical and dental coverage at retirement.

Appendix F – Continued

<i>Inactives with Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>
<u>Pre-Medicare</u>				
Pelham	17	12	29	61.1
Windham	7	11	18	62.4
Total Inactives with Coverage	24	23	47	61.6
<i>Inactives with Coverage</i>	<i>Single</i>	<i>Non-Single</i>	<i>Total</i>	<i>Avg. Age</i>
<u>Post-Medicare</u>				
Pelham	18	25	43	70.8
Windham	13	13	26	70.9
Total Inactives with Coverage	31	38	69	70.8



nyhart

***School Administrative Unit 28
Interim GASB 45 Disclosures***

***Fiscal Year Ending
June 30, 2012***

Certification

This report summarizes the interim GASB actuarial valuation for School Administrative Unit 28 for the 2011/12 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 45 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). The valuation is also based upon our understanding of the plan provisions as summarized within the report.

The information presented herein is based on the information furnished to us by the Plan Sponsor that has been reconciled and reviewed for reasonableness. We are not aware of any material inadequacy in employee census provided by the Plan Sponsor. We have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based.

The actuarial assumptions were selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All computations have been made in accordance with generally accepted actuarial principles and practice.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

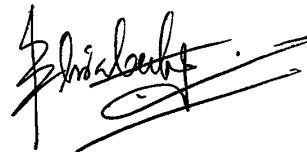
Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report.

Nyhart



Randy Gomez, FSA, MAAA

September 13, 2012



Evi Laksana, ASA, MAAA

Required Supplementary Information

	2010/11	2011/12 ¹
Actuarial Accrued Liability as of beginning of year	\$ 8,031,479	\$ 7,686,851
Actuarial Value of Assets as of beginning of year	0	0
Unfunded Actuarial Accrued Liability (UAAL)	\$ 8,031,479	\$ 7,686,851
Covered payroll ²	\$ 29,013,448	\$ 29,883,851
UAAL as a % of covered payroll	27.7%	25.7%

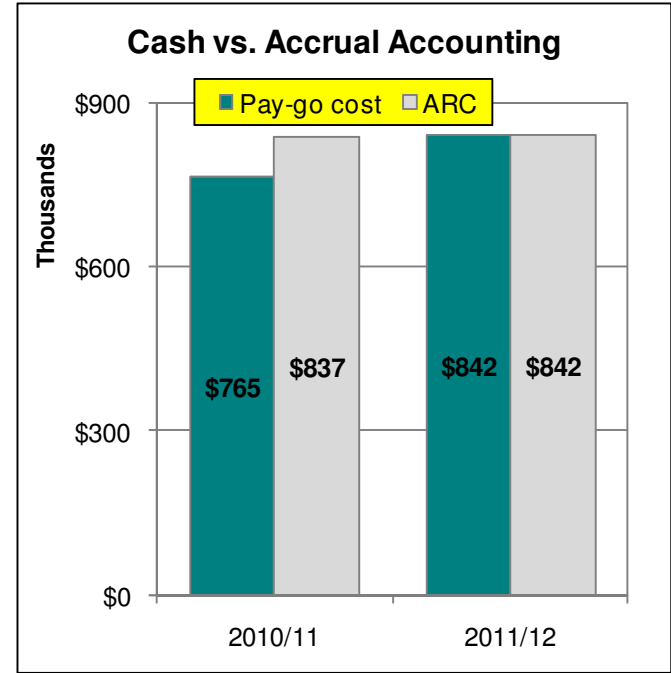
Annual Required Contribution

	2010/11	2011/12
Normal cost as of beginning of year	\$ 473,742	\$ 466,693
Amortization of the UAAL for 30 years	327,586	313,529
Total normal cost and amortization payment	\$ 801,328	\$ 780,222
Interest to end of year	36,060	35,110
Total Annual Required Contribution (ARC)	\$ 837,388	\$ 815,332
Final ARC³	\$ 837,388	\$ 842,007

¹ Actuarial Accrued Liability (AAL) as of July 1, 2011 and 2011/12 Normal Cost have been adjusted for actual premium increase from 2011 to 2012.

² 2011/12 covered payroll is based on 2010/11 covered payroll increased by payroll growth assumption (3%).

³ If the total Annual Required Contribution (ARC) is less than the expected pay-go cost, a minimum ARC equal to the expected pay-go cost has been imposed.



Annual Required Contribution (ARC) is the annual expense recorded in the income statement under GASB 45 accrual accounting. It replaces the cash basis method of accounting recognition with an accrual method. The GASB 45 ARC is higher than the pay-as-you-go cost because it includes recognition of employer costs expected to be paid in future accounting periods.

Net OPEB Obligation	2010/11	2011/12
ARC as of end of year	\$ 837,388	\$ 842,007
Interest on Net OPEB Obligation (NOO) to end of year	0	3,237
NOO amortization adjustment to the ARC	0	(3,066)
Annual OPEB cost	\$ 837,388	\$ 842,178
Total annual employer contribution for pay-go cost (estimated)	(765,461)	(842,007)
Total annual employer contribution for pre-funding	0	0
Change in NOO	\$ 71,927	\$ 171
NOO as of beginning of year	0	71,927
NOO as of end of year	\$ 71,927	\$ 72,098

Pay-as-you-go Cost is the expected total employer cash cost for the coming period based on all explicit and implicit subsidies. It is also the amount recognized as expense on the Income Statement under pay-as-you-go accounting.

Net OPEB Obligation is the cumulative difference between the annual OPEB cost and employer contributions. This obligation will be created if cash contributions are less than the current year expense under GASB 45 accrual rules.

The net obligation is recorded as a liability on the employer's balance sheet which will reduce the net fund balance.

The value of implicit subsidies is considered as part of cash contributions for the current period. Other cash expenditures that meet certain conditions are also considered as contributions for GASB 45 purposes.

Schedule of Funding Progress

<i>As of</i>	<i>Actuarial Value of Assets (AVA)</i>	<i>Actuarial Accrued Liability (AAL)</i>	<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	<i>AVA as a % of AAL</i>	<i>Covered Payroll</i>	<i>UAAL as a % of Covered Payroll</i>
	A	B	C = B - A	D = A / B	E	F = C / E
July 1, 2011	\$ -	\$ 7,686,851	\$ 7,686,851	0.0%	\$ 29,883,851	25.7%
July 1, 2010	\$ -	\$ 8,031,479	\$ 8,031,479	0.0%	\$ 29,013,448	27.7%

Schedule of Employer Contributions

<i>FYE</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>% of ARC Contributed</i>
	A	B	C = A / B
June 30, 2012	\$ 842,007	\$ 842,007	100.0%
June 30, 2011	\$ 765,461	\$ 837,388	91.4%

Historical Annual OPEB Cost

<i>As of</i>	<i>Annual OPEB Cost</i>	<i>% of Annual OPEB Cost Contributed</i>	<i>Net OPEB Obligation</i>
June 30, 2012	\$ 842,178	100.0%	\$ 72,098
June 30, 2011	\$ 837,388	91.4%	\$ 71,927

GASB Results by School

Below is a breakdown of GASB results by School for fiscal year ending June 30, 2012.

School	Covered Payroll⁴ <i>For 2011/12</i>	Actuarial Accrued Liabilities (AAL) <i>As of July 1, 2011</i>	Annual Required Contribution (ARC) <i>For 2011/12</i>	Net OPEB Obligation (NOO) <i>As of June 30, 2012</i>
Pelham	\$ 11,555,521	\$ 3,163,069	\$ 313,293	\$ (278,523)
Windham	\$ 17,753,876	\$ 4,458,310	\$ 516,725	\$ 330,036
SAU 28	\$ 574,454	\$ 65,472	\$ 11,989	\$ 20,585
Total	\$ 29,883,851	\$ 7,686,851	\$ 842,007	\$ 72,098

⁴ 2011/12 covered payroll is based on 2010/11 covered payroll increased by payroll growth assumption (3.0%).

Actuary's Notes

Adjustments have been made to the School District July 1, 2011 Actuarial Accrued Liability (AAL), normal cost, and benefit payments for actual rate increases from 2011/12 to 2012/13.

Premium Rates

Comparison of monthly premium rates effective on July 1, 2011 and 2012 are as shown below.

Eff. 7/1/2011	Pelham*		Windham**	
	Single	2-Person	Single	2-Person
BC	\$ 732.70	\$ 1,465.41	\$ 771.25	\$ 1,542.49
Comp 100	\$ 825.08	\$ 1,650.15	\$ 868.50	\$ 1,736.99
JY	\$ 873.09	\$ 1,746.18	\$ 919.04	\$ 1,838.09
MTHP	\$ 678.31	\$ 1,356.62	\$ 714.04	\$ 1,428.08
Dental	\$ 45.14	\$ 89.82	\$ 46.35	\$ 92.01

Eff. 7/1/2012	Pelham		Windham	
	Single	2-Person	Single	2-Person
BC	\$ 712.91	\$ 1,425.82	\$ 750.44	\$ 1,500.87
Comp 100	\$ 844.40	\$ 1,688.78	\$ 888.83	\$ 1,777.67
JY	N/A	N/A	\$ 940.56	\$ 1,881.13
MTHP	\$ 638.91	\$ 1,277.82	\$ 672.50	\$ 1,345.01
Dental	\$ 41.40	\$ 80.09	\$ 41.77	\$ 80.71

* Pelham rates above are applicable to Teachers, Administrators, Custodians, and Secretaries.

** Windham / Pelham rates above are applicable to all Windham employees, all other Pelham employees not assessed the Pelham rates, and SAU 28 employees.

Summary of Actuarial Assumptions

For complete assumptions refer to GASB 45 Financial Report for fiscal year ending June 30, 2011.

Discount Rate	4.5% unfunded		
Payroll Growth	3.0% (used for amortization purposes only)		
Cost Method	Projected Unit Credit		
Amortization	Level % of pay based on an open group		
Amortization Period	30 years for 2010/11 and 2011/12 periods		
Health Care Trend Rates	FYE	Medical	Dental
	2013	9.5%	4.5%
	2014	9.0%	4.0%
	2015	8.5%	3.5%
	2016	8.0%	3.0%
	2017	7.5%	3.0%
	2018	7.0%	3.0%
	2019	6.5%	3.0%
	2020	6.0%	3.0%
	2021	5.5%	3.0%
	2022	5.0%	3.0%