

TO: School Committee Members

FROM: Christopher DiIuro, Director of Finance and Administration



RE: Revenue/Expenditure Report for the Fiscal Year Ending June 30, 2019 (Unaudited)

DATE: September 2, 2020

SUMMARY: The School General Fund Revenue/Expenditure reports for May 31, 2020 and the fiscal year ended June 30, 2020 are attached for your review. The COVID-19 related school closure that began on March 16th had a large impact on the district's financial results for the year as many school activities ended and expenditures were greatly reduced. All amounts are unaudited and subject to normal audit adjustments, if any.

REVENUE: Revenues for the fiscal year ended June 30, 2020 were \$39,275,817, below budget by \$309,818 or 0.8%. The primary drivers of this revenue miss were the \$243,247 end of year reduction in state aid associated with the Coronavirus pandemic and a miss in Medicaid revenue of \$56,466.

EXPENDITURES: Expenditures for the fiscal year ended June 30, 20, were \$38,550,702, below budget by \$1,029,933 or 2.6%. Favorability to budget was experienced across the board as all in person school related activities ended and is reflected in nearly every budget lines.

SUMMARY: The department finished the fiscal year with a large operating surplus in the amount of \$720,115. As a reminder, the school committee voted to move any FY20 surplus created by the school closure to a special revenue fund to support school reopening expenditures in FY21.

REVENUE BY OBJECT
PORTSMOUTH PUBLIC SCHOOLS

Note: AcntBalance Includes AcntInvoiced Balance

	Orig Revenue	Adj Revenue	MTD Rev	Ytd Rev	Invoice	Balance	% Recvd
2-10000000-99998-998-98-9800-41210-9800 LOCAL APPROPRIATION (TAXES)	\$33,494,126.00	\$33,494,126.00	(\$2,791,177.13)	(\$33,494,126.00)	\$0.00	\$0.00	100.00%
2-10000000-99998-998-98-9800-41310-9800 TUITION FROM INDIVIDUALS	\$30,000.00	\$30,000.00	\$0.00	(\$40,293.00)	\$0.00	\$10,293.00	134.31%
2-10000000-99998-998-98-9800-41321-9800 TUITION FROM OTHER DISTRICTS	\$1,505,283.00	\$1,505,283.00	(\$32,625.00)	(\$1,481,142.75)	\$0.00	(\$24,140.25)	98.40%
2-10000000-99998-998-98-9800-41750-9800 PROFIT SHARING REVENUE	\$15,000.00	\$15,000.00	\$0.00	(\$11,654.63)	\$0.00	(\$3,345.37)	77.70%
2-10000000-99998-998-98-9800-41940-9800 NON-PUBLIC TEXTBOOKS	\$0.00	\$0.00	\$0.00	(\$341.55)	\$0.00	\$341.55	-
2-10000000-99998-998-98-9800-41990-9800 MISCELLANEOUS REVENUE	\$5,000.00	\$5,000.00	(\$96.89)	(\$1,094.63)	\$0.00	(\$3,905.37)	21.89%
2-10000000-00004-998-98-9800-43101-9800 GROUP HOME AID	\$557,258.00	\$557,258.00	(\$148,120.00)	(\$557,258.00)	\$0.00	\$0.00	100.00%
2-10000000-99998-998-98-9800-43101-9800 STATE AID OPERATIONS	\$3,498,968.00	\$3,498,968.00	(\$684,712.00)	(\$3,247,932.00)	\$0.00	(\$251,036.00)	92.83%
2-10000000-99998-998-98-9800-44101-9800 IMPACT AID PL 81-874	\$220,000.00	\$220,000.00	\$0.00	(\$238,440.96)	\$0.00	\$18,440.96	108.38%
2-10000000-99998-998-98-9800-44202-9800 MEDICAID REIMBURSEMENTS	\$260,000.00	\$260,000.00	(\$8,529.84)	(\$203,533.52)	\$0.00	(\$56,466.48)	78.28%
FUND 10000000 General Fund	\$39,585,635.00	\$39,585,635.00	(\$3,665,260.86)	(\$39,275,817.04)	\$0.00	(\$309,817.96)	99.22%

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PORTSMOUTH PUBLIC SCHOOLS

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	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	% Exp
51110 Regular Salaries	\$21,901,496.68	\$21,745,550.26	\$3,714,707.65	\$21,598,089.32	\$0.00	\$0.00	\$147,460.94	99.32%
51113 Professional Days	\$83,663.37	\$83,663.37	\$17,013.31	\$83,301.86	\$0.00	\$0.00	\$361.51	99.57%
51115 Salaries-Substitutes	\$500,000.00	\$500,000.00	\$37,600.00	\$429,919.95	\$0.00	\$0.00	\$70,080.05	85.98%
51132 Department Heads, House Leaders and	\$219,620.95	\$252,492.37	\$39,586.90	\$213,539.02	\$0.00	\$0.00	\$38,953.35	84.57%
51201 REGULAR OVERTIME	\$68,000.00	\$68,000.00	\$755.67	\$67,230.11	\$0.00	\$0.00	\$769.89	98.87%
51203 Event Coverage OT	\$0.00	\$0.00	\$0.00	\$13,598.84	\$0.00	\$0.00	(\$13,598.84)	0.00%
51302 Professional Development - School	\$165,000.00	\$165,000.00	\$13,040.00	\$183,634.94	\$0.00	\$0.00	(\$18,634.94)	111.29%
51306 Vacation Payoff	\$0.00	\$0.00	\$11,687.62	\$25,378.99	\$0.00	\$0.00	(\$25,378.99)	0.00%
51308 After School Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
51309 Tutoring	\$10,000.00	\$12,495.00	\$3,860.00	\$24,127.00	\$0.00	\$0.00	(\$11,632.00)	193.09%
51311 Curriculum Work	\$0.00	\$0.00	\$2,800.00	\$3,120.00	\$0.00	\$0.00	(\$3,120.00)	0.00%
51322 Severance Non-Sick Payoff	\$0.00	\$0.00	\$28,246.40	\$28,246.40	\$0.00	\$0.00	(\$28,246.40)	0.00%
51326 Teacher Support Team Payments	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	(\$800.00)	0.00%
51332 Sick Payoff Retirement	\$30,000.00	\$30,000.00	\$31,195.00	\$36,806.50	\$0.00	\$0.00	(\$6,806.50)	122.69%
51335 Performance Based Compensation	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00%
51338 Summer School - ESY	\$91,634.00	\$67,510.31	\$3,560.00	\$61,827.30	\$0.00	\$0.00	\$5,683.01	91.58%
51401 Stipend - Other	\$81,550.00	\$81,550.00	\$9,701.34	\$80,018.49	\$0.00	\$0.00	\$1,531.51	98.12%
51404 Stipend - Athletic Coaches/Extracur	\$276,465.00	\$277,825.00	\$13,188.50	\$215,385.20	\$0.00	\$0.00	\$62,439.80	77.53%
51406 Stipend - Athletic Event Officials/	\$0.00	\$21,385.00	(\$2,156.50)	\$14,853.50	\$0.00	\$0.00	\$6,531.50	69.46%
1000	\$23,431,930.00	\$23,309,971.31	\$3,924,785.89	\$23,079,877.42	\$0.00	\$0.00	\$230,093.89	99.01%
52102 Life	\$36,447.00	\$36,447.00	\$3,739.49	\$36,405.65	\$0.00	\$0.00	\$41.35	99.89%
52109 Medical buyback IN LIEU	\$54,000.00	\$54,000.00	\$41,000.00	\$93,049.61	\$0.00	\$0.00	(\$39,049.61)	172.31%
52121 Health Care Self-Insured Active	\$3,346,682.00	\$3,346,682.00	(\$174,741.02)	\$3,191,315.75	\$0.00	\$0.00	\$155,366.25	95.36%
52122 Health Care Self-Insured Retirees	\$60,000.00	\$59,313.00	(\$7,933.44)	\$42,391.26	\$0.00	\$0.00	\$16,921.74	71.47%
52124 Dental - Self Insured / Active	\$202,317.00	\$202,317.00	(\$19,348.39)	\$189,525.62	\$0.00	\$0.00	\$12,791.38	93.68%
52203 ERSRI Certified Staff - Pension	\$2,636,817.00	\$2,636,817.00	\$503,431.82	\$2,575,699.96	\$0.00	\$0.00	\$61,117.04	97.68%
52204 Private Pension Payment	\$636,687.00	\$636,687.00	\$159,171.75	\$636,687.00	\$0.00	\$0.00	\$0.00	100.00%

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	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	% Exp
52207 Survivor Benefits - ERSRI	\$27,209.00	\$27,209.00	\$0.00	\$27,036.67	\$0.00	\$0.00	\$172.33	99.37%
52213 ERSRI Certified Staff - 401A Plan	\$485,534.00	\$485,534.00	\$54,447.10	\$433,039.61	\$0.00	\$0.00	\$52,494.39	89.19%
52214 Non Certified Staff - 401A Plan	\$181,128.00	\$181,128.00	\$13,328.68	\$174,435.57	\$0.00	\$0.00	\$6,692.43	96.31%
52301 FICA	\$264,755.00	\$264,755.00	\$20,667.40	\$265,538.91	\$0.00	\$0.00	(\$783.91)	100.30%
52302 Medicare	\$327,645.07	\$327,645.07	\$57,097.51	\$325,375.61	\$0.00	\$0.00	\$2,269.46	99.31%
52501 Unemployment Insurance	\$25,000.00	\$25,000.00	\$17,804.54	\$19,584.54	\$0.00	\$0.00	\$5,415.46	78.34%
52710 Workers Compensation Premium	\$165,000.00	\$207,385.33	\$0.00	\$207,385.33	\$0.00	\$0.00	\$0.00	100.00%
52910 AUTO ALLOWANCE	\$11,700.00	\$11,700.00	\$825.00	\$10,950.00	\$0.00	\$0.00	\$750.00	93.59%
52917 Tuition Reimb./Non-Taxable	\$8,800.00	\$10,800.00	\$650.00	\$2,650.00	\$0.00	\$0.00	\$8,150.00	24.54%
2000	\$8,469,721.07	\$8,513,419.40	\$670,140.44	\$8,231,071.09	\$0.00	\$0.00	\$282,348.31	96.68%
53203 Occupational Therapists	\$132,500.00	\$130,567.44	\$6,156.96	\$114,032.58	\$0.00	\$0.00	\$16,534.86	87.34%
53204 THERAPIST	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
53205 Psychologists	\$0.00	\$123,075.00	\$12,036.43	\$102,002.69	\$0.00	\$0.00	\$21,072.31	82.88%
53207 Interpreters	\$500.00	\$500.00	\$9.00	\$9.00	\$0.00	\$0.00	\$491.00	1.80%
53208 Orientation & Mobillity Specialists	\$12,500.00	\$8,600.00	\$1,416.00	\$4,760.00	\$0.00	\$0.00	\$3,840.00	55.35%
53210 Performing Arts	\$4,500.00	\$4,500.00	\$0.00	\$700.93	\$0.00	\$0.00	\$3,799.07	15.58%
53211 Physical Therapists	\$47,000.00	\$48,932.56	\$5,308.57	\$48,932.11	\$0.00	\$0.00	\$0.45	100.00%
53213 EVALUATIONS	\$8,000.00	\$8,000.00	\$2,175.00	\$6,200.00	\$0.00	\$0.00	\$1,800.00	77.50%
53216 TUTORING SERVICES	\$5,000.00	\$4,200.00	\$533.00	\$2,403.25	\$0.00	\$0.00	\$1,796.75	57.22%
53220 Other Purchased Prof. Educ Services	\$63,600.00	\$64,600.00	\$32,819.50	\$64,934.50	\$0.00	\$0.00	(\$334.50)	100.52%
53301 Professional Development and Traini	\$55,000.00	\$57,981.00	\$15,207.50	\$55,840.84	\$0.00	\$0.00	\$2,140.16	96.31%
53303 Conferences / Workshops	\$139,000.00	\$127,783.94	\$1,096.42	\$59,459.51	\$0.00	\$0.00	\$68,324.43	46.53%
53401 Auditing/Actuarial Services	\$30,000.00	\$34,800.00	\$0.00	\$34,800.00	\$0.00	\$0.00	\$0.00	100.00%
53402 Legal Services	\$60,000.00	\$60,000.00	\$24,959.05	\$50,566.09	\$0.00	\$0.00	\$9,433.91	84.28%
53403 Health Service Providers-For Stud	\$37,925.00	\$37,925.00	\$0.00	\$17,330.25	\$0.00	\$0.00	\$20,594.75	45.70%
53406 Other Services	\$233,110.00	\$233,110.00	\$30,657.03	\$238,508.23	\$0.00	\$0.00	(\$5,398.23)	102.32%
53410 Police and Fire Details	\$8,140.00	\$10,560.00	\$2,420.00	\$8,580.00	\$0.00	\$0.00	\$1,980.00	81.25%

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	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	% Exp
53411 Physicians	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$1,000.00	66.67%
53412 Dentists	\$3,000.00	\$3,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$2,000.00	33.33%
53414 Medical Claims Provider	\$10,000.00	\$10,000.00	\$635.82	\$9,386.83	\$0.00	\$0.00	\$613.17	93.87%
53416 OFFICIALS/REFEREES	\$54,800.00	\$43,415.00	\$68.00	\$40,642.50	\$0.00	\$0.00	\$2,772.50	93.61%
53417 CONTRACTED NURSING SERVICES	\$136,180.00	\$136,180.00	\$2,450.00	\$77,312.61	\$0.00	\$0.00	\$58,867.39	56.77%
53502 Other Technical Services	\$28,300.00	\$67,538.86	\$388.50	\$64,939.44	\$0.00	\$0.00	\$2,599.42	96.15%
53503 Testing	\$3,500.00	\$57,149.80	\$48,833.00	\$53,982.80	\$0.00	\$0.00	\$3,167.00	94.46%
53703 Accreditation	\$4,100.00	\$4,125.00	\$0.00	\$4,125.00	\$0.00	\$0.00	\$0.00	100.00%
53705 Shipping and Postage	\$10,200.00	\$18,200.00	\$5,841.00	\$18,217.23	\$0.00	\$0.00	(\$17.23)	100.09%
53706 Catering	\$3,200.00	\$8,427.06	\$0.00	\$5,104.50	\$0.00	\$0.00	\$3,322.56	60.57%
3000	\$1,094,055.00	\$1,307,170.66	\$196,010.78	\$1,085,770.89	\$0.00	\$0.00	\$221,399.77	83.06%
54201 Rubbish Disposal Services	\$46,500.00	\$46,500.00	\$3,438.70	\$38,752.50	\$0.00	\$0.00	\$7,747.50	83.34%
54202 Snow Plowing Services	\$36,500.00	\$16,604.26	\$0.00	\$16,604.26	\$0.00	\$0.00	\$0.00	100.00%
54204 Groundskeeping Services	\$81,000.00	\$85,017.22	\$26,579.00	\$85,017.22	\$0.00	\$0.00	\$0.00	100.00%
54205 Rodent and Pest Control Services	\$4,450.00	\$4,450.00	\$580.00	\$2,468.50	\$0.00	\$0.00	\$1,981.50	55.47%
54310 Non-Tech Maintenance&Repairs	\$40,000.00	\$40,000.00	\$155.98	\$40,504.74	\$0.00	\$0.00	(\$504.74)	101.26%
54311 Maintenance and Repairs - Fixtures	\$9,650.00	\$8,000.00	\$0.00	\$7,191.10	\$0.00	\$0.00	\$808.90	89.89%
54312 Maintenance and Repairs - General	\$109,500.00	\$137,136.99	\$20,082.03	\$129,755.83	\$0.00	\$0.00	\$7,381.16	94.62%
54313 Maintenance and Repairs - Non-Stude	\$5,150.00	\$4,400.00	\$1,208.97	\$3,427.73	\$0.00	\$0.00	\$972.27	77.90%
54320 Maintenance and Repairs - Technolog	\$65,000.00	\$66,175.92	\$0.00	\$66,175.92	\$0.00	\$0.00	\$0.00	100.00%
54321 Maintenance and Repairs - Electrica	\$32,000.00	\$39,802.84	\$2,160.20	\$38,574.65	\$0.00	\$0.00	\$1,228.19	96.91%
54322 HVAC	\$50,000.00	\$49,509.00	\$4,645.46	\$30,090.51	\$0.00	\$0.00	\$19,418.49	60.78%
54323 Maintenance and Repairs - Glass	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
54324 Maintenance and Repairs - Plumbing	\$24,250.00	\$23,671.96	\$2,259.60	\$19,654.78	\$0.00	\$0.00	\$4,017.18	83.03%
54325 Maintenance and Repairs - Vandalism	\$3,000.00	\$1,519.38	\$0.00	\$1,519.38	\$0.00	\$0.00	\$0.00	100.00%
54402 WATER	\$42,500.00	\$42,500.00	\$5,098.15	\$31,615.25	\$0.00	\$0.00	\$10,884.75	74.39%
54403 Telephone	\$45,500.00	\$45,500.00	\$7,597.79	\$53,540.52	\$0.00	\$0.00	(\$8,040.52)	117.67%

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	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	% Exp
54405 Sewage/Cesspool	\$20,000.00	\$22,784.55	\$8,375.00	\$17,377.47	\$0.00	\$0.00	\$5,407.08	76.27%
54602 EQUIPMENT RENTAL	\$5,040.00	\$5,040.00	\$336.60	\$2,716.62	\$0.00	\$0.00	\$2,323.38	53.90%
54604 Graduation Rentals	\$5,000.00	\$5,000.00	\$1,950.00	\$1,950.00	\$0.00	\$0.00	\$3,050.00	39.00%
54605 Ice Rink Rental	\$19,000.00	\$19,000.00	\$0.00	\$8,950.00	\$0.00	\$0.00	\$10,050.00	47.11%
54902 Alarm and Fire Safety Services	\$27,050.00	\$26,050.00	\$2,688.25	\$20,407.80	\$0.00	\$0.00	\$5,642.20	78.34%
4000	\$673,090.00	\$688,662.12	\$87,155.73	\$616,294.78	\$0.00	\$0.00	\$72,367.34	89.49%
55111 Transportation Contractors	\$2,550,010.00	\$2,131,540.49	\$332,437.96	\$2,053,378.01	\$0.00	\$0.00	\$78,162.48	96.33%
55201 Property and Liability Insurance	\$211,228.00	\$221,998.00	\$0.00	\$221,998.00	\$0.00	\$0.00	\$0.00	100.00%
55401 Advertising Costs	\$6,500.00	\$6,500.00	\$1,096.96	\$5,020.11	\$0.00	\$0.00	\$1,479.89	77.23%
55501 Printing	\$5,330.00	\$6,347.92	\$281.60	\$5,428.57	\$0.00	\$0.00	\$919.35	85.52%
55610 Tuition to Other School Districts w	\$379,250.00	\$397,039.90	\$76,125.00	\$397,039.90	\$0.00	\$0.00	\$0.00	100.00%
55630 Tuition to Private Sources	\$764,169.00	\$790,119.56	\$292,850.00	\$762,486.16	\$0.00	\$0.00	\$27,633.40	96.50%
55640 Tuition to Education Service Agenci	\$126,690.00	\$63,625.00	\$20,825.00	\$63,975.00	\$0.00	\$0.00	(\$350.00)	100.55%
55660 TUTITON TO CHARTER SCHOOLS	\$12,750.00	\$68,003.25	\$0.00	\$58,288.50	\$0.00	\$0.00	\$9,714.75	85.71%
55803 Employee Travel-Non-Teachers	\$0.00	\$0.00	\$0.00	\$24.00	\$0.00	\$0.00	(\$24.00)	0.00%
55809 Employee Travel - Teachers	\$3,000.00	\$3,000.00	\$0.00	\$29.93	\$0.00	\$0.00	\$2,970.07	1.00%
5000	\$4,058,927.00	\$3,688,174.12	\$723,616.52	\$3,567,668.18	\$0.00	\$0.00	\$120,505.94	96.73%
56101 General Supplies and Materials	\$244,549.00	\$237,582.99	\$24,188.34	\$215,937.56	\$0.00	\$0.00	\$21,645.43	90.89%
56113 Graduation Supplies	\$9,500.00	\$11,040.00	\$6,985.23	\$11,024.74	\$0.00	\$0.00	\$15.26	99.86%
56115 Medical Supplies	\$6,100.00	\$6,116.28	\$1,001.84	\$5,366.30	\$0.00	\$0.00	\$749.98	87.74%
56116 Athletic Supplies	\$39,772.00	\$37,325.02	\$80.00	\$31,326.04	\$0.00	\$0.00	\$5,998.98	83.93%
56201 Natural Gas	\$216,000.00	\$216,000.00	\$10,228.28	\$210,144.92	\$0.00	\$0.00	\$5,855.08	97.29%
56202 Gasoline	\$7,500.00	\$7,500.00	\$5,095.73	\$5,095.73	\$0.00	\$0.00	\$2,404.27	67.94%
56204 Propane	\$1,250.00	\$1,250.00	\$0.00	\$263.43	\$0.00	\$0.00	\$986.57	21.07%
56214 Paint	\$16,800.00	\$26,550.00	\$2,522.00	\$22,537.69	\$0.00	\$0.00	\$4,012.31	84.89%
56215 Electricity	\$313,100.00	\$313,100.00	\$68,453.56	\$292,221.38	\$0.00	\$0.00	\$20,878.62	93.33%
56216 Lumber and Hardware	\$1,500.00	\$473.85	\$0.00	\$473.85	\$0.00	\$0.00	\$0.00	100.00%

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56219 Custodial Supplies	\$13,500.00	\$14,500.00	\$64.16	\$13,417.95	\$0.00	\$0.00	\$1,082.05	92.54%
56221 Lamps & Lights	\$7,800.00	\$6,948.00	\$0.00	\$4,839.99	\$0.00	\$0.00	\$2,108.01	69.66%
56401 Textbooks	\$72,115.00	\$157,923.20	\$100,458.15	\$151,490.82	\$0.00	\$0.00	\$6,432.38	95.93%
56402 Library Books	\$28,000.00	\$24,119.52	\$0.00	\$21,091.70	\$0.00	\$0.00	\$3,027.82	87.45%
56404 Subscriptions and Periodicals	\$16,564.00	\$16,439.60	\$239.00	\$11,054.85	\$0.00	\$0.00	\$5,384.75	67.25%
56406 TEXTBOOKS - NON-PUBLIC	\$2,500.00	\$2,500.00	\$0.00	\$1,560.03	\$0.00	\$0.00	\$939.97	62.40%
56407 WebBased Software&Databases Library	\$5,357.00	\$6,568.82	\$0.00	\$6,535.11	\$0.00	\$0.00	\$33.71	99.49%
56410 Textbooks - Dual & Concurrent Enrol	\$1,000.00	\$1,000.00	\$107.00	\$376.73	\$0.00	\$0.00	\$623.27	37.67%
56501 Technology-Related Supplies	\$63,000.00	\$63,000.00	\$157.76	\$57,738.56	\$0.00	\$0.00	\$5,261.44	91.65%
6000	\$1,065,907.00	\$1,149,937.28	\$219,581.05	\$1,062,497.38	\$0.00	\$0.00	\$87,439.90	92.40%
57305 Equipment	\$14,650.00	\$9,560.17	\$489.60	\$6,977.67	\$0.00	\$0.00	\$2,582.50	72.99%
57306 Furniture and Fixtures	\$37,500.00	\$46,689.93	\$661.97	\$43,841.60	\$0.00	\$0.00	\$2,848.33	93.90%
57309 TECHNOLOGY-RELATED HARDWARE	\$339,132.00	\$493,908.65	\$172,831.02	\$493,850.10	\$0.00	\$0.00	\$58.55	99.99%
57311 Technology Software	\$290,136.00	\$262,316.07	\$3,234.90	\$265,511.01	\$0.00	\$0.00	(\$3,194.94)	101.22%
7000	\$681,418.00	\$812,474.82	\$177,217.49	\$810,180.38	\$0.00	\$0.00	\$2,294.44	99.72%
58101 Professional Organization Fees	\$67,401.93	\$57,426.93	\$0.00	\$43,165.35	\$0.00	\$0.00	\$14,261.58	75.17%
58102 Other Dues and Fees	\$10,185.00	\$10,789.00	\$3,650.00	\$12,814.33	\$0.00	\$0.00	(\$2,025.33)	118.77%
58206 Claims & Settlements	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	100.00%
58901 Other Miscellaneous Expenses	\$28,000.00	\$12,609.36	\$780.00	\$11,362.39	\$0.00	\$0.00	\$1,246.97	90.11%
8000	\$105,586.93	\$110,825.29	\$4,430.00	\$97,342.07	\$0.00	\$0.00	\$13,483.22	87.83%
10000000 General Fund	\$39,580,635.00	\$39,580,635.00	\$6,002,937.90	\$38,550,702.19	\$0.00	\$0.00	\$1,029,932.81	97.40%

REVENUE BY OBJECT
PORTSMOUTH PUBLIC SCHOOLS

Note: AcntBalance Includes AcntInvoiced Balance

	Orig Revenue	Adj Revenue	MTD Rev	Ytd Rev	Invoice	Balance	% Recvd
2-10000000-99998-998-98-9800-41210-9800LOCAL APPROPRIATION (TAXES)	\$33,494,126.00	\$33,494,126.00	(\$2,791,177.17)	(\$30,702,948.87)	\$0.00	(\$2,791,177.13)	91.67%
2-10000000-99998-998-98-9800-41310-9800TUITION FROM INDIVIDUALS	\$30,000.00	\$30,000.00	\$0.00	(\$40,293.00)	\$0.00	\$10,293.00	134.31%
2-10000000-99998-998-98-9800-41321-9800TUITION FROM OTHER DISTRICTS	\$1,505,283.00	\$1,505,283.00	(\$294,611.00)	(\$1,448,517.75)	\$0.00	(\$56,765.25)	96.23%
2-10000000-99998-998-98-9800-41750-9800PROFIT SHARING REVENUE	\$15,000.00	\$15,000.00	\$0.00	(\$11,654.63)	\$0.00	(\$3,345.37)	77.70%
2-10000000-99998-998-98-9800-41940-9800NON-PUBLIC TEXTBOOKS	\$0.00	\$0.00	\$0.00	(\$341.55)	\$0.00	\$341.55	—
2-10000000-99998-998-98-9800-41990-9800MISCELLANEOUS REVENUE	\$5,000.00	\$5,000.00	\$0.00	(\$997.74)	\$0.00	(\$4,002.26)	19.95%
2-10000000-00004-998-98-9800-43101-9800GROUP HOME AID	\$557,258.00	\$557,258.00	\$0.00	(\$409,138.00)	\$0.00	(\$148,120.00)	73.42%
2-10000000-99998-998-98-9800-43101-9800STATE AID OPERATIONS	\$3,498,968.00	\$3,498,968.00	\$0.00	(\$2,563,220.00)	\$0.00	(\$935,748.00)	73.26%
2-10000000-99998-998-98-9800-44101-9800IMPACT AID PL 81-874	\$220,000.00	\$220,000.00	\$0.00	(\$238,440.96)	\$0.00	\$18,440.96	108.38%
2-10000000-99998-998-98-9800-44202-9800MEDICAID REIMBURSEMENTS	\$260,000.00	\$260,000.00	(\$5,599.09)	(\$195,003.68)	\$0.00	(\$64,996.32)	75.00%
FUND 10000000 General Fund	\$39,585,635.00	\$39,585,635.00	(\$3,091,387.26)	(\$35,610,556.18)	\$0.00	(\$3,975,078.82)	89.96%

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PORTSMOUTH PUBLIC SCHOOLS

	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%
51110 Regular Salaries	\$21,901,496.68	\$21,745,550.26	\$1,733,708.63	\$17,883,381.67	\$3,394,508.43	\$3,394,508.43	\$467,660.16	97.85%
51113 Professional Days	\$83,663.37	\$83,663.37	\$6,654.86	\$66,288.55	\$15,470.63	\$15,470.63	\$1,904.19	97.72%
51115 Salaries-Substitutes	\$500,000.00	\$500,000.00	\$31,000.00	\$392,319.95	\$0.00	\$0.00	\$107,680.05	78.46%
51132 Department Heads, House Leaders and	\$219,620.95	\$252,492.37	\$19,859.48	\$173,952.12	\$35,324.83	\$35,324.83	\$43,215.42	82.88%
51201 REGULAR OVERTIME	\$68,000.00	\$68,000.00	\$169.44	\$66,474.44	\$0.00	\$0.00	\$1,525.56	97.76%
51203 Event Coverage OT	\$0.00	\$0.00	\$0.00	\$13,598.84	\$0.00	\$0.00	(\$13,598.84)	0.00%
51302 Professional Development - School	\$165,000.00	\$165,000.00	(\$80.00)	\$170,594.94	\$0.00	\$0.00	(\$5,594.94)	103.39%
51306 Vacation Payoff	\$0.00	\$0.00	\$0.00	\$13,691.37	\$0.00	\$0.00	(\$13,691.37)	0.00%
51308 After School Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
51309 Tutoring	\$10,000.00	\$12,495.00	\$2,470.00	\$20,267.00	\$0.00	\$0.00	(\$7,772.00)	162.20%
51311 Curriculum Work	\$0.00	\$0.00	\$0.00	\$320.00	\$0.00	\$0.00	(\$320.00)	0.00%
51326 Teacher Support Team Payments	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	(\$800.00)	0.00%
51332 Sick Payoff Retirement	\$30,000.00	\$30,000.00	\$0.00	\$5,611.50	\$0.00	\$0.00	\$24,388.50	18.71%
51335 Performance Based Compensation	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00%
51338 Summer School - ESY	\$91,634.00	\$67,510.31	\$0.00	\$58,267.30	\$0.00	\$0.00	\$9,243.01	86.31%
51401 Stipend - Other	\$81,550.00	\$81,550.00	\$17,201.46	\$70,317.15	\$7,679.15	\$7,679.15	\$3,553.70	95.64%
51404 Stipend - Athletic Coaches/Extracur	\$276,465.00	\$277,825.00	\$34,516.20	\$202,196.70	\$0.00	\$0.00	\$75,628.30	72.78%
51406 Stipend - Athletic Event Officials/	\$0.00	\$21,385.00	\$0.00	\$17,010.00	\$0.00	\$0.00	\$4,375.00	79.54%
1000	\$23,431,930.00	\$23,309,971.31	\$1,845,500.07	\$19,155,091.53	\$3,452,983.04		\$701,896.74	96.99%
52102 Life	\$36,447.00	\$36,447.00	\$4,249.60	\$32,666.16	\$0.00	\$0.00	\$3,780.84	89.63%
52109 Medical buyback IN LIEU	\$54,000.00	\$54,000.00	\$51,424.57	\$52,049.61	\$0.00	\$0.00	\$1,950.39	96.39%
52121 Health Care Self-Insured Active	\$3,346,682.00	\$3,346,682.00	\$326,343.06	\$3,366,056.77	\$0.00	\$0.00	(\$19,374.77)	100.58%
52122 Health Care Self-Insured Retirees	\$60,000.00	\$59,313.00	\$8,461.80	\$50,324.70	\$0.00	\$0.00	\$8,988.30	84.85%
52124 Dental - Self Insured / Active	\$202,317.00	\$202,317.00	\$27,096.82	\$208,874.01	\$0.00	\$0.00	(\$6,557.01)	103.24%
52203 ERSRI Certified Staff - Pension	\$2,636,817.00	\$2,636,817.00	\$204,313.44	\$2,072,268.14	\$0.00	\$0.00	\$564,548.86	78.59%
52204 Private Pension Payment	\$636,687.00	\$636,687.00	\$0.00	\$477,515.25	\$0.00	\$0.00	\$159,171.75	75.00%
52207 Survivor Benefits - ERSRI	\$27,209.00	\$27,209.00	\$0.00	\$27,036.67	\$0.00	\$0.00	\$172.33	99.37%

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PORTSMOUTH PUBLIC SCHOOLS

	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%
52213 ERSRI Certified Staff - 401A Plan	\$485,534.00	\$485,534.00	\$39,970.99	\$378,592.51	\$0.00	\$0.00	\$106,941.49	77.97%
52214 Non Certified Staff - 401A Plan	\$181,128.00	\$181,128.00	\$15,953.92	\$161,106.89	\$0.00	\$0.00	\$20,021.11	88.95%
52301 FICA	\$264,755.00	\$264,755.00	\$22,002.39	\$244,871.51	\$0.00	\$0.00	\$19,883.49	92.49%
52302 Medicare	\$327,645.07	\$327,645.07	\$26,513.01	\$268,278.10	\$0.00	\$0.00	\$59,366.97	81.88%
52501 Unemployment Insurance	\$25,000.00	\$25,000.00	\$1,296.00	\$1,780.00	\$0.00	\$0.00	\$23,220.00	7.12%
52710 Workers Compensation Premium	\$165,000.00	\$207,385.33	\$0.00	\$207,385.33	\$0.00	\$0.00	\$0.00	100.00%
52910 AUTO ALLOWANCE	\$11,700.00	\$11,700.00	\$825.00	\$10,125.00	\$0.00	\$0.00	\$1,575.00	86.54%
52917 Tuition Reimb./Non-Taxable	\$8,800.00	\$10,800.00	\$0.00	\$2,000.00	\$2,449.00	\$0.00	\$6,351.00	41.19%
2000	\$8,469,721.07	\$8,513,419.40	\$728,450.60	\$7,560,930.65	\$2,449.00		\$950,039.75	88.84%
53203 Occupational Therapists	\$132,500.00	\$131,961.55	\$2,884.22	\$107,875.62	\$12,285.93	\$0.00	\$11,800.00	91.06%
53204 THERAPIST	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
53205 Psychologists	\$0.00	\$123,075.00	\$11,859.66	\$89,966.26	\$16,134.28	\$0.00	\$16,974.46	86.21%
53207 Interpreters	\$500.00	\$500.00	\$0.00	\$0.00	\$300.00	\$0.00	\$200.00	60.00%
53208 Orientation & Mobility Specialists	\$12,500.00	\$8,600.00	\$744.00	\$3,344.00	\$1,496.00	\$0.00	\$3,760.00	56.28%
53210 Performing Arts	\$4,500.00	\$4,500.00	(\$180.00)	\$700.93	\$350.00	\$0.00	\$3,449.07	23.35%
53211 Physical Therapists	\$47,000.00	\$47,538.45	\$2,684.86	\$43,623.54	\$3,914.46	\$0.00	\$0.45	100.00%
53213 EVALUATIONS	\$8,000.00	\$8,000.00	\$0.00	\$4,025.00	\$2,175.00	\$0.00	\$1,800.00	77.50%
53216 TUTORING SERVICES	\$5,000.00	\$4,200.00	\$0.00	\$1,870.25	\$1,218.75	\$0.00	\$1,111.00	73.55%
53220 Other Purchased Prof. Educ Services	\$63,600.00	\$64,600.00	\$0.00	\$32,115.00	\$32,485.00	\$0.00	\$0.00	100.00%
53301 Professional Development and Traini	\$55,000.00	\$55,000.00	\$0.00	\$40,633.34	\$12,226.50	\$0.00	\$2,140.16	96.11%
53303 Conferences / Workshops	\$139,000.00	\$130,764.94	(\$2,485.30)	\$58,363.09	\$2,899.03	\$0.00	\$69,502.82	46.85%
53401 Auditing/Actuarial Services	\$30,000.00	\$34,800.00	\$0.00	\$34,800.00	\$0.00	\$0.00	\$0.00	100.00%
53402 Legal Services	\$60,000.00	\$60,000.00	\$0.00	\$25,607.04	\$0.00	\$0.00	\$34,392.96	42.68%
53403 Health Service Providers-For Stud	\$37,925.00	\$37,925.00	\$0.00	\$17,330.25	\$0.00	\$0.00	\$20,594.75	45.70%
53406 Other Services	\$233,110.00	\$233,110.00	\$70,518.40	\$207,851.20	\$55,259.20	\$0.00	(\$30,000.40)	112.87%
53410 Police and Fire Details	\$8,140.00	\$8,140.00	\$0.00	\$6,160.00	\$0.00	\$0.00	\$1,980.00	75.68%
53411 Physicians	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%

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PORTSMOUTH PUBLIC SCHOOLS

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	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%
53412 Dentists	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
53414 Medical Claims Provider	\$10,000.00	\$10,000.00	\$1,049.49	\$8,751.01	\$0.00	\$0.00	\$1,248.99	87.51%
53416 OFFICIALS/REFEREES	\$54,800.00	\$43,415.00	\$0.00	\$40,574.50	\$0.00	\$0.00	\$2,840.50	93.46%
53417 CONTRACTED NURSING SERVICES	\$136,180.00	\$136,180.00	\$2,892.75	\$74,862.61	\$2,450.00	\$0.00	\$58,867.39	56.77%
53502 Other Technical Services	\$28,300.00	\$67,538.86	\$0.00	\$64,550.94	\$0.00	\$0.00	\$2,987.92	95.58%
53503 Testing	\$3,500.00	\$57,149.80	\$0.00	\$5,149.80	\$0.00	\$0.00	\$52,000.00	9.01%
53703 Accreditation	\$4,100.00	\$4,125.00	\$0.00	\$4,125.00	\$0.00	\$0.00	\$0.00	100.00%
53705 Shipping and Postage	\$10,200.00	\$18,200.00	\$2,955.73	\$12,376.23	\$0.00	\$0.00	\$5,823.77	68.00%
53706 Catering	\$3,200.00	\$8,427.06	\$0.00	\$5,104.50	\$373.00	\$0.00	\$2,949.56	65.00%
3000	\$1,094,055.00	\$1,304,750.66	\$92,923.81	\$889,760.11	\$143,567.15		\$271,423.40	79.20%
54201 Rubbish Disposal Services	\$46,500.00	\$46,500.00	\$2,905.41	\$35,313.80	\$7,222.96	\$0.00	\$3,963.24	91.48%
54202 Snow Plowing Services	\$36,500.00	\$16,604.26	\$0.00	\$16,604.26	\$0.00	\$0.00	\$0.00	100.00%
54204 Groundskeeping Services	\$81,000.00	\$85,017.22	\$0.00	\$58,438.22	\$26,576.00	\$0.00	\$3.00	100.00%
54205 Rodent and Pest Control Services	\$4,450.00	\$4,450.00	\$175.00	\$1,888.50	\$150.00	\$0.00	\$2,411.50	45.81%
54310 Non-Tech Maintenance&Repairs	\$40,000.00	\$40,000.00	\$77.99	\$40,348.76	\$155.98	\$0.00	(\$504.74)	101.26%
54311 Maintenance and Repairs - Fixtures	\$9,650.00	\$8,000.00	\$0.00	\$7,191.10	\$0.00	\$0.00	\$808.90	89.89%
54312 Maintenance and Repairs - General	\$109,500.00	\$142,334.16	\$3,781.67	\$109,673.80	\$17,612.66	\$0.00	\$15,047.70	89.43%
54313 Maintenance and Repairs - Non-Stude	\$5,150.00	\$4,400.00	\$0.00	\$2,218.76	\$1,219.02	\$0.00	\$962.22	78.13%
54320 Maintenance and Repairs - Technolog	\$65,000.00	\$66,175.92	\$0.00	\$66,175.92	\$0.00	\$0.00	\$0.00	100.00%
54321 Maintenance and Repairs - Electrica	\$32,000.00	\$38,231.84	\$531.60	\$36,414.45	\$1,936.44	\$0.00	(\$119.05)	100.31%
54322 HVAC	\$50,000.00	\$39,205.00	\$1,090.34	\$25,445.05	\$2,951.70	\$0.00	\$10,808.25	72.43%
54323 Maintenance and Repairs - Glass	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
54324 Maintenance and Repairs - Plumbing	\$24,250.00	\$23,671.96	\$663.28	\$17,395.18	\$1,999.81	\$0.00	\$4,276.97	81.93%
54325 Maintenance and Repairs - Vandalism	\$3,000.00	\$1,519.38	\$0.00	\$1,519.38	\$0.00	\$0.00	\$0.00	100.00%
54402 WATER	\$42,500.00	\$42,500.00	\$40.46	\$26,517.10	\$0.00	\$0.00	\$15,982.90	62.39%
54403 Telephone	\$45,500.00	\$45,500.00	\$3,423.74	\$45,942.73	\$339.98	\$0.00	(\$782.71)	101.72%
54405 Sewage/Cesspool	\$20,000.00	\$22,784.55	\$0.00	\$9,002.47	\$1,675.00	\$0.00	\$12,107.08	46.86%

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PORTSMOUTH PUBLIC SCHOOLS

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54602 EQUIPMENT RENTAL	\$5,040.00	\$5,040.00	\$333.39	\$2,380.02	\$299.94	\$0.00	\$2,360.04	53.17%
54604 Graduation Rentals	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
54605 Ice Rink Rental	\$19,000.00	\$19,000.00	\$0.00	\$8,950.00	\$0.00	\$0.00	\$10,050.00	47.11%
54902 Alarm and Fire Safety Services	\$27,050.00	\$26,050.00	\$4,376.50	\$17,719.55	\$1,390.00	\$0.00	\$6,940.45	73.36%
4000	\$673,090.00	\$681,984.29	\$17,399.38	\$529,139.05	\$63,529.49		\$89,315.75	86.90%
55111 Transportation Contractors	\$2,550,010.00	\$2,185,742.09	\$1,298.92	\$1,720,940.05	\$251,926.51	\$0.00	\$212,875.53	90.26%
55201 Property and Liability Insurance	\$211,228.00	\$221,998.00	\$0.00	\$221,998.00	\$0.00	\$0.00	\$0.00	100.00%
55401 Advertising Costs	\$6,500.00	\$6,500.00	\$200.00	\$3,923.15	\$694.50	\$0.00	\$1,882.35	71.04%
55501 Printing	\$5,330.00	\$6,066.32	\$0.00	\$5,146.97	\$0.00	\$0.00	\$919.35	84.85%
55610 Tuition to Other School Districts w	\$379,250.00	\$397,039.90	\$29,144.25	\$320,914.90	\$72,016.67	\$0.00	\$4,108.33	98.97%
55630 Tuition to Private Sources	\$764,169.00	\$790,119.56	\$0.00	\$469,636.16	\$320,310.40	\$0.00	\$173.00	99.98%
55640 Tuition to Education Service Agenci	\$126,690.00	\$63,625.00	\$3,150.00	\$43,150.00	\$20,475.00	\$0.00	\$0.00	100.00%
55660 TUTITON TO CHARTER SCHOOLS	\$12,750.00	\$68,003.25	\$0.00	\$58,288.50	\$6,476.50	\$0.00	\$3,238.25	95.24%
55803 Employee Travel-Non-Teachers	\$0.00	\$0.00	\$0.00	\$24.00	\$0.00	\$0.00	(\$24.00)	0.00%
55809 Employee Travel - Teachers	\$3,000.00	\$3,000.00	\$0.00	\$29.93	\$0.00	\$0.00	\$2,970.07	1.00%
5000	\$4,058,927.00	\$3,742,094.12	\$33,793.17	\$2,844,051.66	\$671,899.58		\$226,142.88	93.96%
56101 General Supplies and Materials	\$244,549.00	\$237,582.99	(\$2,059.51)	\$191,749.22	\$12,527.09	\$0.00	\$33,306.68	85.98%
56113 Graduation Supplies	\$9,500.00	\$9,500.00	\$0.00	\$4,039.51	\$369.00	\$0.00	\$5,091.49	46.41%
56115 Medical Supplies	\$6,100.00	\$6,116.28	\$0.00	\$4,364.46	\$745.57	\$0.00	\$1,006.25	83.55%
56116 Athletic Supplies	\$39,772.00	\$37,325.02	\$162.00	\$31,246.04	\$0.00	\$0.00	\$6,078.98	83.71%
56201 Natural Gas	\$216,000.00	\$216,000.00	\$19,038.48	\$199,916.64	\$0.00	\$0.00	\$16,083.36	92.55%
56202 Gasoline	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00%
56204 Propane	\$1,250.00	\$1,250.00	\$0.00	\$263.43	\$0.00	\$0.00	\$986.57	21.07%
56214 Paint	\$16,800.00	\$26,550.00	\$4,907.29	\$20,015.69	\$2,161.04	\$0.00	\$4,373.27	83.53%
56215 Electricity	\$313,100.00	\$313,100.00	\$25,406.99	\$223,767.82	\$0.00	\$0.00	\$89,332.18	71.47%
56216 Lumber and Hardware	\$1,500.00	\$473.85	\$0.00	\$473.85	\$0.00	\$0.00	\$0.00	100.00%
56219 Custodial Supplies	\$13,500.00	\$14,500.00	\$535.84	\$13,353.79	\$596.16	\$0.00	\$550.05	96.21%