

Town of Pelham, NH



2011 Annual Town Report



Municipal Offices

6 Village Green
Pelham, NH 03076
(603) 635-8233
www.pelhamweb.com



School District Office

19 Haverhill Rd.
Windham, NH
03076
(603) 425-1976
www.sau28.org

Pelham Senior Center

Senior Center Expansion Completed

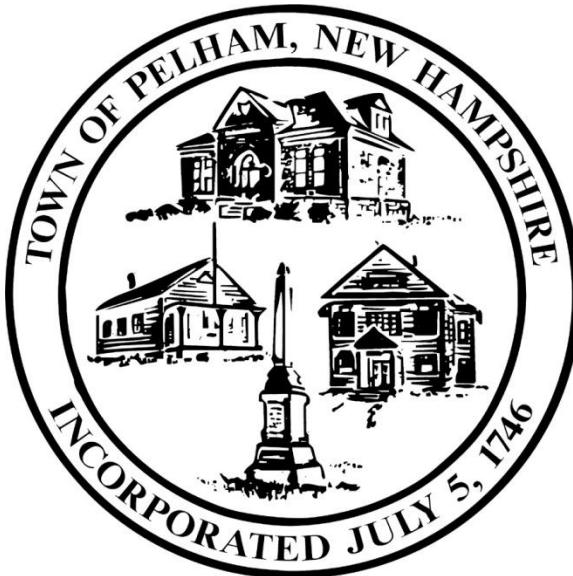


Photos Courtesy of Chief James Midgley



2011

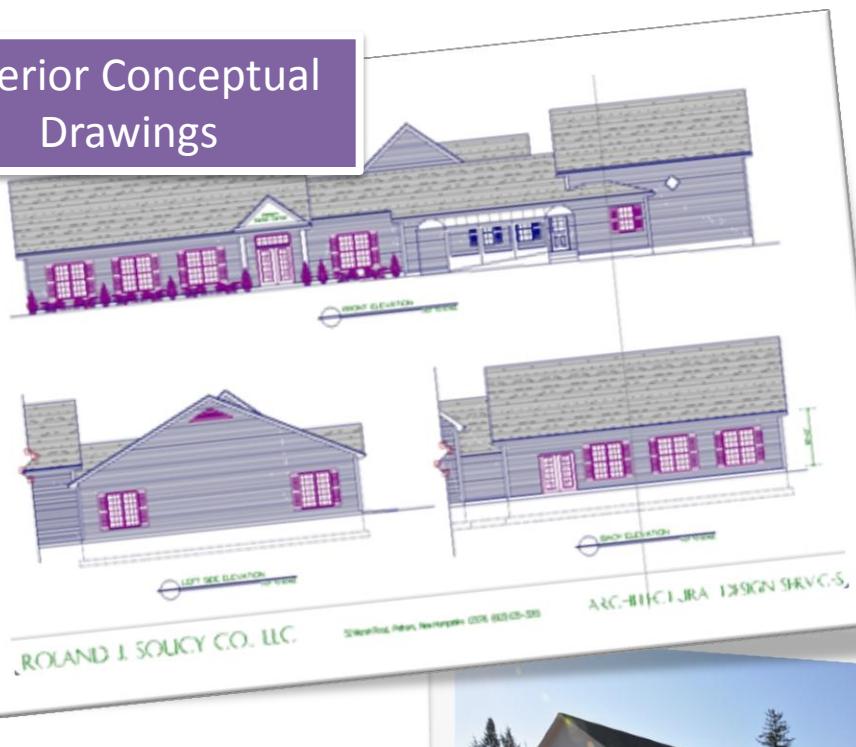
Annual Town Report



On the Cover.....

The Senior Center Expansion was completed in May of 2011. The expansion has allowed for a much more variety of activities and functions to take place at the center. Not to mention the everyday gatherings to be a lot easier to hold and more convenient and spacious. The following pages have a few pictures and drawings of the plans for the interior and exterior as well as the "finished product" for your viewing. Please come buy and visit the center for your own personal tour.

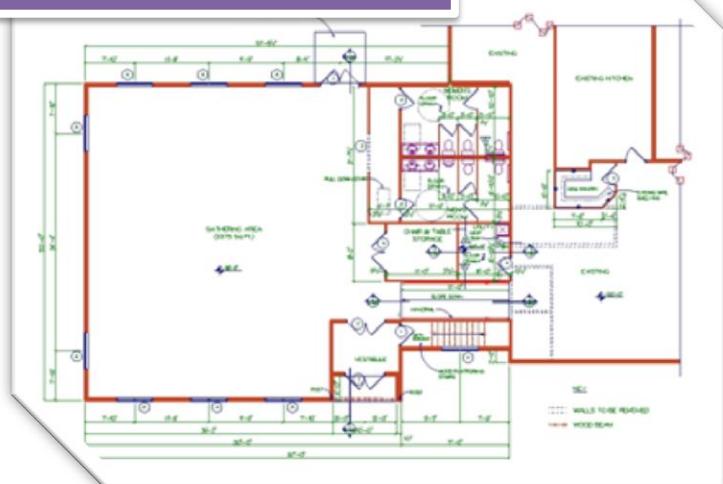
Exterior Conceptual Drawings



Exterior Completion



Interior Floor Plan Drawing



Now we can.....

...party & have room to dance!



...enjoy the holidays!



...have a craft fair!



... and enjoy great
friends all at one time
and in one place!



- 2011 Town Report -

Dedication



The 2011 Town Report is Dedicated to

Marietta Potter

Founder of the Pelham Food Pantry

St. Patrick School Librarian

Children's Librarian at the Pelham Public Library

Active Member of the Women's Guild

Active Member of the Red Hat Society



- 2011 Town Report -

Dedication

We are very fortunate to have among us a resident who exemplifies the meaning of community commitment and volunteerism that helps to make Pelham a better place to live. Pelham has been very lucky to have another resident of whom we are very proud and appreciative. The Board of Selectmen is honored to dedicate the 2011 Town report to Marietta Potter.

As a resident of Pelham for over 50 years, a former children's librarian for the Pelham Public Library, and a member of the St. Patrick Parish Women's Guild, Marietta saw a need that she couldn't let go without doing something about it. Some of the children that visited the library every day after school and stayed until the doors closed, (sometimes not until 8PM) did not only not bring snacks to the library, but most of the children only had one meal a day and that was at school. She needed and wanted to do something about it so she started the Pelham Food Pantry in 1991.

Starting a Pelham food pantry was not an easy task. She not only needed to find a space, and to find other volunteers to help her, but she also had to convince people of the need for a food pantry in Pelham. Many didn't think there was a need. Soon she was able to prove it. Word spread and Marietta didn't let the unheated space she first started using slow her down. She even made house calls to elderly and others who didn't have any transportation to come to the pantry. Marietta's heart and strength would not let anything stand in her way of helping those in need. Now the pantry, privately funded and supported, regularly provides food for over 80 families here in Pelham.

Marietta has achieved much in her life. She grew up in Lowell until she met and married her husband Charles "Charlie" Potter of Pelham. She and Charlie raised three lovely daughters, Charlene, Brenda and Annette and now have 9 grandchildren and 3 great grandchildren. She worked at Piconics in Dunstable, Massachusetts when her children were older and then as the Children's librarian for the Pelham Public Library as well as the librarian at St. Patrick School. She even ran a babysitting training class for the teenagers in the community at the Public Library.

Along with her family responsibilities, she had a time when she had her own bakery called "Potters' Pantry". She made assorted fresh breads and sold them from her home. With her countless hours at the Pelham Food Pantry, she still found time to garden and enjoy her love of crafting.

The community is grateful for all of the days and hours that Marietta has given selflessly to the residents of Pelham and for that we say a heartfelt *"Thank You, Marietta"* for all you have done for us.



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SPECIAL RECOGNITION



Special Recognition

To:

Susan Hovling, for her dedicated service to the Town of Pelham as the first Director of the Senior Center. “Sue” began many services at the Center. Mainly responsible for the food service program for Seniors. She retired this year after over 35 years at the Center’s Director. Sue wanted to retire, but not before she saw the Senior Center Expansion Project complete. Sue retired with a great sendoff with all of her family and the many friends she made over the years in attendance. She still continues to volunteer at the center while she begins to further her education getting a degree in political science. We wish her a happy and healthy retirement and thank her for all of her accomplishments.

&

Arthur Hayes, for his patience and dedication in maintaining and preserving the Town Clock on the steeple of the First Congregational Church for 20 years. He volunteered and painstakingly maintained the clock over all of these years, and it never missed a beat nor a daylight savings time change! Thank you Arthur for your diligence and much appreciated service to all.



IN MEMORIAL



2011

IN MEMORIAL

**TO THOSE WHO IN THEIR LIVES HAVE
SERVED THE TOWN OF PELHAM**

ROBERT G EDWARDS, SR

Building Inspector 1969-1986

Water Quality Study Commission 1979

EMILE MARTIN

Cemetery Trustee 1971- 1975

**A GRATEFUL TOWN ACKNOWLEDGES THE TIME AND SERVICES OF
THESE DEDICATED PEOPLE**



PELHAM TOWN OFFICES

DEPARTMENT	PHONE NUMBER	HOURS
Selectmen Town Administrator	635-8233	8:00 a.m. – 4:00 p.m. Monday – Friday
Assessor	635-3317	8:00 a.m. – 4:00 p.m. Monday – Friday
Town Clerk & Tax Collector	635-2040	8:00 a.m. – 4:00 p.m. Monday, Wednesday, Thursday & Friday. Tuesday, 8:00 a.m. – 7:00 p.m.
Planning Department	635-7811	8:00 a.m. – 4:00 p.m. Monday – Friday
Parks & Recreation Department	635-2721	8:00 a.m. – 4:00 p.m. Monday – Friday
Police Department	635-2411 Business 911 Emergency	
Fire Department	635-2703 Business 911 Emergency	
Library	635-7581	9:00 a.m. – 5:00 p.m. Monday, Wednesday, Friday 9:00 a.m. – 8:00 p.m. Tuesday 1:00 p.m. – 8:00 p.m. Thursday 10:00 a.m. – 2:00 p.m. Saturday
Pelham Recycling Center/Transfer	635-3964	Closed Sunday & Monday Tuesday, 10:30 a.m. – 6:55 p.m. Wednesday, Thursday, Friday & Saturday 8:30 a.m. – 4:25 p.m.
Highway Department	635-8526	7:00 a.m. – 3:30 p.m. Monday – Friday
Senior Center	635-3800	8:00 a.m. – 2:00 p.m. Monday – Friday (no meals on Mondays)



FEDERAL, STATE, COUNTY AND TOWN OFFICERS		2011
Governor.....	John Lynch	
Executive Councilor.....	Raymond J. Wieczorek	
U.S. Senators.....	Kelley Ayotte	
	Jeanne Shaheen	
State Senator.....	Charles "Chuck" Morse	
Representative in Congress.....	Charlie Bass	
County Commissioner.....	Michael R. Clemons	
Representatives to the General Court.....	Ralph G. Boehm	
District 27	Randy Brownrigg	
	Lars T. Christiansen	
	Shaun S. Doherty	
	Laura J. Gandia	
	Robert H. Haefner	
	Shawn N. Jasper	
	George Lambert	
	Jonathan S. Maltz	
	Russell T. Ober III	
	Lynne M. Ober	
	Andrew Renzullo	
	Jordan G. Ulery	
Board of Selectmen.....	Edmund Gleason, Chair '12	
	William McDevitt, Vice Chair '14	
	Robert Haverty, '13	
	Harold V. Lynde, '13	
	Douglas Viger, '14	
Town Moderator.....	Philip Currier, '14	
Supervisors of the Check List.....	Laurie Hogan, '12	
	Brenda Eaves, '17	
	Kimberly Regan, '17	
Town Clerk/Tax Collector.....	Dorothy Marsden, '13	
Town Treasurer.....	Charlene Takesian, '14	
Town Administrator.....	Thomas R. Gaydos	



Animal Control Officer.....	Allison Caprigno
Assessing Assistant.....	Susan Snide
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Superintendent.....	David Slater
Emergency Management Director.....	James Midgley
Code & Zoning Enforcement Officer.....	Vacant
Director of Senior Facility & Elderly Affairs.....	Sara Landry
Electrical Inspector.....	Timothy Zelonis
Executive Secretary.....	Marie E. Maruca
Finance Director.....	Cynthia Kelley
Fire Chief.....	James Midgley
Health Officer.....	Dr. Srilatha Kodali
Deputy Health Officer.....	Paul Zarnowski
Highway Agent.....	Donald Foss, Sr.
Human Services Agent.....	Dawn Holdsworth
Library Director.....	Carol Roberts, Interim Director
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Plumbing Inspector.....	Walker Kosik
Recreation Director.....	Brian Johnson
Recycling Center Director.....	Ronald Hannon



TOWN COMMITTEES & Boards	2011
Board of Adjustment.....	David Hennessey, Chair '12 Svetlana Paliy, Vice Chair '13 Robert Molloy, Secretary '12 Kevin O'Sullivan, '14 Peter McNamara, '13 Lance Ouellette, (Alt.) '13 Chris LaFrance, (Alt.)'14 Bill Kearny, (Alt.) '13 Charity Willis, Recording Secretary
Budget Committee.....	Larry Hall, Chair '13 Daniel Guimond, Vice Chair '14 Gregory Farris, '13 Dennis Viger, '12 Joe Puddister '12 Robert Sherman, '14 John Lavallee, '12 Ken Dunne, '13 Davie Cate, '12 Meghan Larsen School Board Rep. Edmund Gleason, Selectmen's Rep. Charity Willis, Recording Secretary
Cemetery Trustees.....	David Provencal, Chair, '12 Walter Kosik, Vice Chair, '13 Nathan Boutwell, '12 Timothy Zelonis, '14 Donna Smith, Secretary '14 David Slater, Sexton
Conservation Commission.....	Paul Gagnon, Chair, '12 Paul Dadak, '14 Karen MacKay, '12 Member/Recording Secretary Lisa Loosigian, '14 Glennie Edwards,'13 Christine McCarron, '13 Heidi Remich, '13



Council on Aging (one year).....	Donald Brunelle, Chair
	Daniel Atwood, Vice Chair
	Gayle Plouffe, Treasurer
	Edward Richard, Secretary
	Georgia Atwood
	Al Auger
	Shirley Auger
	Terry Desell
	Leo Doherty
	Karen Fyten
	Shirley Janocha
	Priscilla Pike – Church
	Jas Moorjani
	Rosemary Shawver
	Barbara Ward
	Sara Landry, Director/Advisor
	Edmund Gleason, Selectmen's Rep.
Forestry Committee	Deborah Waters, Chair, '12
	Paul Gagnon, '13
	Bob Lamoreaux, '12
	Gayle Plouffe, '14
	Harold Lynde Selectmen's Rep
Library Trustees	Francis Garboski, Jr. Chair, '12
	Douglas H. Fyffe, Vice-Chair, '14
	Diane Chubb, Secretary, '13
	Ann Susan Snide, Treasurer, '14
	Debbie Kruzel – Liason, '13
Planning Board	Peter McNamara, Chair, '13
	Roger Montbleau, Vice Chair, '12
	Paul Dadak, Secretary, '14
	Patrick Culbert, '13
	Jason Croteau, '14
	Timothy Doherty, '12
	Joseph Passamonte, Alternate '12
	Mike Sherman, Alternate '14
	Errin Sullivan, Alternate '13
	Bill McDevitt Selectmen's Rep.
	Jeff Gowan, Planning Dir.
	Charity Willis, Recording Secretary
Trustees of the Trust Funds	Mary Gleason, Chair, '12
	John Kachmore, Bookkeeper, '14
	Cindy Ronning, Secretary, '13



Pelham Board of Selectmen

Edmund Gleason, Chair
William McDevitt, Vice Chair
6 Village Green
Pelham, NH 03076

Phone # 603-635-8233
Fax # 603-635-8274
www.pelhamweb.com

email: selectmen@pelhamweb.com

Edmund Gleason, Chair, '12

William McDevitt, Vice Chair, '14

Robert Haverty, '13

Harold Lynde, '13

Douglas Viger, '14

Despite the bad economy and continued austere budgeting, there were some positive achievements worthy of Pelham taxpayer note:

The new Senior Center addition opened in April 2011 and was immediately put to use for the town's seniors current and expanded recreational, social and health service needs. Concurrent with completion of that addition, the Senior Center itself was updated to be fully fire code compliant. Also, with financial assistance from the Council on Aging and monies from the Comcast grant, the addition has since been improved to provide audio/visual capability and will allow expansion of services such as movies, and on-line viewing of selected senior related programming. With the upgrading of these facilities the addition can now serve as an addition facility for after hour governmental meetings.

The voter approved Muldoon Park Nashua Road egress has been completed and is slated for formal opening in the spring of 2012, concurrent with the start of seasonal sports activities. This improvement will not only facilitate traffic flow and parking for this very busy park, but will address ongoing safety concerns about single access to the park via a busy Mammoth Road.

The Elmer G. Raymond Park also saw some much needed improvement with the completion of two new regulation sized soccer/lacrosse fields, including irrigation. In addition, appropriate park entrance signage has been installed with special kiosks planned for spring 2012. These Kiosks, which will be provided through Eagle Scout volunteer projects, will identify the specific land donors, the donated acreage and associated naming requirements. The intent of these kiosks is to visually recognize and define the generous contributions of the various land donors within the Elmer G. Raymond Park.

The Town Clerk's Office has implemented an automobile registration procedure which has already received very favorable feedback. Registration notices are sent in advance of the required submittal period with the appropriate vehicle information and registration costs identified. Taxpayers are therefore, able to anticipate the expenditure and either mail in the paperwork or avoid delays associated with going to the Town Offices and requesting the registration information.

The Pelham Recycling Complex (PERC) continues improve on its "User Friendly" approach to environmental recycling and was twice recognized in 2011 for its efforts as a "Green City Finalist" and recipient of an "EPA Environmental Merit Award". The Town has since been advised that PERC has been re-nominated for this year's program.

In 2011 the town implemented additional approaches to better communication with the voters. A bi-weekly newsletter summarizing town department reports and activities of interest is published in the Pelham-Windham News, Selectmen McDevitt is hosting a PTV weekly show which highlights various departments and attempts to acquaint the viewers with the various aspects, guidelines and requirements of town operations and a third approach is under evaluation which provides an e-mail blast to requesting taxpayers of newsletters and issues of interest.

Sherburne Hall is being more fully utilized (and appreciated) with additional community activities, such as theater, community spirit functions, and recreational programs. The hall has been upgraded with better seating for activities, new theater curtain and staging mostly through volunteer effort.

Important Events in 2011

- Senior Center expansion completed
- Muldoon Park Nashua Road egress has been completed and will open in the Spring of 2012
- "Raymond Park" soccer/lacrosse fields added
- Town Clerk's Office implements "mail-in" renewal for car registrations
- PERC recognized nationally with two awards
- Communication with residents improved with newsletters, weekly PTV show and "Citizens Alerts"
- Sherbune Hall used for a large variety of activities
- New businesses investing in Pelham



Lastly, the Town is experiencing some positive business interest in investing in Pelham with the addition of the Enterprise Bank on Route 38 and the Southern New Hampshire Medical Center's new Immediate Care Facility on Windham Road across from the American Legion, both of which are expected to be operational in spring 2012. The Town's Planning Director reports similar type commercial growth is expected in 2012 and beyond.

On the financial side, after a slight reduction in the tax rate in 2010, unfortunately, the Town experienced a 5.67% growth in 2011 due mostly to voter approved infrastructure improvements, increased operating costs for services, fuels, and utilities, exacerbated by reduced state funding.

In breaking down the growth, while the Town's share of the tax rate increased by 1.5% thanks to a lean operating budget and improving local revenues, the school's portion of the tax rate increased by 8.25% driven primarily by reduced State Catastrophic Aid, increased health and retirement costs.

Both the Town and the Schools saw a continuing decrease in state sharing of retirement costs and reduced revenue sharing as the state continues its attempts to address its own financial shortfalls on the backs of the Towns.

Further town tax growth **was** averted by improved efficiency of operations by Town department heads and concessions by the town unions and department heads with modest or zero salary adjustments, elimination of approximately \$400,000 in unfunded liability for compensated absence, and reduced insurance costs.

In closing, we wish to thank the Town Employees for their dedication, commitment and continuing efforts to provide this town with the professional services the taxpayers have come to expect. We would also like to thank the countless and time generous volunteers to boards, committees and town activities whose sacrifice, time and effort is invaluable to the successful operation of the town. Most of all, we would like to thank the Pelham taxpayers who, despite very difficult economic times, continue to support our efforts to make Pelham the wonderful place it is.

Respectfully Submitted,

Edmund Gleason, Chair

On Behalf of the Board of Selectmen



HB-316

~ NOTICE ~

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

~

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

~

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

~

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances.
Restoration does not cure non-conformity.

~

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots.



Town Clerk/Tax Collector

Department Head:

**Dorothy Marsden,
Town Clerk/ Tax
Collector**

**Linda Newcomb,
Deputy Town Clerk/
Tax Collector**

**6 Village Green
Pelham, NH 03076**

**Phone # 603-635-2040
Fax # 603-508-3096**

www.pelhamweb.com/townclerk

Business Hours: 8AM to 4PM

*Monday, Wednesday,
Thursday & Friday*

8AM to 7PM

Tuesday

Services Offered:

- *Boat Registrations*
- *Dog Licenses*
- *Hunting & Fishing
Licenses*
- *Marriage Licenses*
- *Notary Public*
- *Voting Registration*

Important Dates:

- *July 1 & December 1, tax
bills due*
- *April 30th of each year,
dogs must be licensed*

I am pleased to present the Annual Report for Fiscal Year 2011 for the Town Clerk/Tax Collector's Office. The department is responsible for the following:

Motor Vehicles: Our direct connection with the State of NH Motor Vehicle Division allows us to offer registrations for vehicles up to 26,000 lbs, issue various plate types (Conservation, vanity, etc.), late renewals, replacement plates and certified copies. In FY2011 our department registered 16,800 vehicles, an increase of 250 from the previous year. Registrations continue to be processed at the counter and through mail-ins. Courtesy reminders are mailed the month prior to your registration's expiration. We will continue to make every effort possible to ensure these courtesy notices are mailed; however, it is ultimately the owner's responsibility to renew their registration.

Property Taxes: The property tax year runs from April 1st through March 31st. The Town of Pelham's property taxes are billed semi-annually and are generally due July 1st and December 1st. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Interest is calculated at 12% from the due date of each bill. If your July bill is not paid until December, there will be interest due from the July due date through the date of payment. Any unpaid taxes are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in early May. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years from the execution of the lien, the property can be deeded to the Town per RSA 80:76.

Vital Records: Any NH birth certificates – 1985 to present, NH death certificates – 1990 to present, NH marriage certificates – 1989 to present, and NH divorce certificates – 1990 to present can be obtained through our office. Vital records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Vital Record Certificate Fees: \$15.00 first copy, \$10.00 each additional copy.

Marriage Licenses: A marriage license may be applied for at any Town Clerk's Office in the State. Identification and proof of age (must be 18 years old) is required. Any person previously married must provide a Certified Copy of a divorce decree or a death certificate. A marriage license is valid for 90 days from date of issue. The fee is \$45.00 for a Marriage License.

Dog Licenses: Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has 1,450 licensed dogs. A late fee of \$1 per month will be charged beginning June 1st for any unlicensed dog.

Voter Registration: Any Pelham resident who is at least 18 years old, may register to vote in person at the Town Clerk's office during regular office hours. You must bring in a photo ID and proof of residency and/or citizenship. If you do not have evidence of residency or citizenship, you will be required to sign either a Domicile Affidavit or a Citizenship Affidavit. Please note that the State of NH does not allow any new voter registrations during the ten days prior to any election.

Other Services: Maintaining town records, preparing town and state elections, wetland applications, pole licenses, boat registrations, fish and game licenses and notary public services.



Staff: Deputy Town Clerk/Tax Collector Linda Newcomb, Clerks Regina Malloy and Kelly Salois continue to provide outstanding service for our residents. Their vast knowledge of motor vehicle procedures, along with their professionalism, friendliness and great sense of humor, is the success behind this department. It is a great team effort and I am extremely proud to work with them!

I would like to thank the Board of Selectmen, the Town Administrator and the many dedicated Town Employees for their continued support. Most importantly, I would like to thank the residents of Pelham for giving me this great opportunity to serve you.

Respectfully submitted,

Dorothy A. Marsden,
Town Clerk/Tax Collector



To Pelham Dog Owners

2012 DOG LICENSES ARE NOW BEING ISSUED AT THE
TOWN CLERK'S OFFICE. PROOF OF RABIES
VACCINATION IS REQUIRED. PLEASE STOP BY OR
MAIL

\$6.50 SPAYED OR NEUTERED

\$9.00 IF UNALTERED

\$2.00 FOR SENIOR 1st DOG

ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF
REGISTERING BY MAIL.

Office hours Mon, Wed, Thurs, Fri 8:00AM - 4:00PM
Tues. 8:00AM - 7:00PM



**- Official Ballot – Annual Town Meeting, March 8, 2011 –****OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 8, 2011***Dorothy A. Marsden*

DOROTHY A. MARSDEN, TOWN CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) opposite your choice(s) like this
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

TOWN OFFICIALS**For Selectmen**

THREE YEARS Vote for not more than TWO:

DOUGLAS VIGER 1694WILLIAM McDEVITT 1788WRITE-IN WRITE-IN **For Supervisor of Checklist**

FIVE YEARS Vote for not more than ONE:

KIMBERLY REGAN 1862WRITE-IN **For Supervisor of Checklist**

SIX YEARS Vote for not more than ONE:

BRENDA EAVES 1841WRITE-IN **For Budget Committee**

ONE YEAR Vote for not more than ONE:

DAVE CATE 1776WRITE-IN **For Budget Committee**

THREE YEARS Vote for not more than THREE:

ROBERT S. SHERMAN 1648DANIEL GUIMOND 1500WRITE-IN WRITE-IN WRITE-IN **For Cemetery Trustees**

THREE YEARS Vote for not more than TWO:

TIMOTHY ZELONIS 1091RICHARD W. JENSEN 506JAMES MORGAN 503DONNA M. SMITH 1437WRITE-IN WRITE-IN **For Library Trustees**

THREE YEARS Vote for not more than TWO:

ANN SUSAN SNIDE 1720DOUG FYFFE 1565WRITE-IN WRITE-IN **For Trustee of Trust Funds**

THREE YEARS Vote for not more than ONE:

JOHN KACHMOR 1656WRITE-IN **For Planning Board**

THREE YEARS Vote for not more than TWO:

PAUL L. DADAK 1546JASON CROTEAU 1674WRITE-IN WRITE-IN **For Treasurer**

THREE YEARS Vote for not more than ONE:

CHARLENE F. TAKESIAN 1771WRITE-IN **OFFICIAL BALLOT
TOWN WARRANT
QUESTIONS****ARTICLE 2:**

Shall the Town of Pelham raise and appropriate the sum of \$3,700,000 (gross budget) for the construction and equipping of a new Fire Station building and to authorize the issuance of not more than \$3,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate the terms of such bonds or notes and to determine the rate of interest thereon, with the balance of \$200,000 to be raised from impact fees that have been collected for this purpose? (3/5 majority vote required) (Recommended by Selectmen) (Recommended by Budget Committee) YES 1505
NO 407

ARTICLE 3:

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$12,339,320? Should this article be defeated, the default budget shall be \$11,975,550 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Budget Committee) (\$12,339,320 approved by YES
Selectmen) (Majority Vote NO 152
Required)

ARTICLE 4:

Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Tallant Road/ Willow Street Bridge Capital Reserve Fund? This funding is for the Willow Street Bridge replacement which is identified by the State of New Hampshire as being sub-standard and is eligible for 80% grant reimbursement. There is approximately \$124,000 in this fund. (Majority Vote Required) (Recommended by Selectmen) (Recommended by Budget Committee) YES 1920
NO 630

ARTICLE 5:

Shall the Town vote to raise and appropriate the sum of \$318,383 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Majority Vote Required) (Recommended by Selectmen) (Recommended by YES
Budget Committee) NO 2263
NO 637

**TURN OVER TO
CONTINUE VOTING**



- Official Ballot – Annual Town Meeting, March 8, 2011 (cont.) -

ARTICLE 6:

Shall the Town vote to approve cost items included in the three year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$86,331 to fund the first year of this agreement? If this warrant article is approved, \$23,296 will be removed from the operating and default budgets representing automatic step increases previously included there. This is a special warrant article. (Majority Vote Required) (Recommended by Selectmen) (Recommended by Budget Committee)

YEAR	COST	ACCUMULATED COST	
2011	\$86,331		1391
2012	\$72,954	\$159,285	YES
2013	\$49,138	\$208,423	NO 424

ARTICLE 7:

Shall the Town vote to approve cost items included in the two year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases and benefits and to further raise and appropriate the sum of \$62,254 to fund this year of the agreement? If this warrant article is approved, \$4,539 will be removed from the operating and default budgets representing automatic step increases previously included there. This is a Special Warrant Article. (Majority Vote Required) (Recommended by Selectmen) (Recommended by Budget Committee)

YEAR	COST		YES
2010	\$0	No Retroactivity	1340
2011	\$62,254		NO 1355

ARTICLE 8:

Shall the Town vote to raise and appropriate the sum of \$45,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail maps, parking, etc.), security, public education, and other costs associated with the maintenance and care of Town forest land? All expenditures are approved by the Board of Selectmen. Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Majority Vote Required) (Recommended by Selectmen) (Recommended by Budget YES 1686 Committee) NO 93

Respectfully Submitted,
Dorothy A. Mansden
Town Clerk

ARTICLE 9:

Shall the Town vote to raise and appropriate the sum of \$39,815 for the purpose of hiring and equipping a school resource police officer? The amount raised covers costs from July through December, 2011 after which the position, if approved, will be funded through the Police Department operating budget. The cost breakdown includes salary of \$17,640 plus benefits and equipment. Should this Article pass, the Police Operating Budget shall be reduced by \$5,365. (Majority vote required) (Recommended YES 1320 by Selectmen) (Recommended NO 1254 by Budget Committee)

ARTICLE 10:

Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Compensated Absence Trust Fund for the purpose of disbursing accrued time (annual vacation and sick leave) to terminating employees as required by law and/or negotiated contracts? The money for this Article shall come from the 2010 year end unreserved fund balance. This Article shall have no impact on the tax rate. (Majority Vote Required) (Recommended by Selectmen) YES 1500 (Recommended by Budget Committee) NO 1099

ARTICLE 11:

Shall the Town vote to raise and appropriate the sum of \$130,000 for the purpose of constructing a second egress from George M. Muldoon Park on to Nashua Road? The money for this Article shall come from the 2010 year end unreserved fund balance. This Article shall have no impact on the tax rate. (Majority Vote Required) (Recommended by Selectmen) YES 1608 (Recommended by Budget Committee) NO 1021

ARTICLE 12:

Shall the Town of Pelham adopt the provisions of RSA Chapter 398 which authorizes the governing body (Board of Selectmen) to license and inspect pawnbrokers and further to hold two public hearings before any vote is taken on the proposed regulation? YES 1683 NO 816

ARTICLE 13:

Shall the Town of Pelham vote to accept Moonshadow Drive and Collins Way as Class V public roads. (Recommended by the YES 1655 Planning Board) (Recommended by Selectmen) NO 534

ARTICLE 14:

Shall the Town of Pelham vote to authorize the Board of Selectmen to accept a portion of Mulberry Lane (Map 24 Lot 12-203-19 to Map 24 Lot 12-44-2), a portion of Shephard Road (Map 24 lot 12-209-5 to Map 24 Lot 12-63-3) and all of Lannan Drive as Class V public roads once the remaining minor road work and documentation is completed to the satisfaction of the Road Agent and the Planning Board and a written recommendation for acceptance is provided to the Board of Selectmen. The Selectmen shall conduct a public hearing prior to their vote to accept. (Recommended by the Planning Board) (Recommended YES 1637 by Selectmen) NO 627

ARTICLE 15:

Shall the Town of Pelham vote to delegate to the Board of Selectmen the authority to accept public roads as authorized by RSA 674:40-a. This delegation of authority would be limited to those roads that the Planning Board has approved following subdivision, site plan or street plats approval. The Board of Selectmen may accept these roads as town roads or "public highways" after holding a public hearing. (Recommended by the Planning Board) YES 1654 (Recommended by Selectmen) NO 827

ARTICLE 16:

To see if the Town will vote, for the sum of one dollar (\$1.00) and other valuable consideration, to authorize the Board of Selectmen to transfer and convey by deed a 50' foot wide area of land with frontage on Castle Hill Road, located between Map 2, Lot 5-97 and Map 2, Lot 5-98 to the owners of Map 2, Lot 5-89 as shown on the Town of Pelham tax map. The area to be conveyed is the same area conveyed to the Town of Pelham as shown on Plan #7211, with in a deed recorded at the Hillsborough County Registry of Deeds at Book 3532 page 0055. This will also authorize the Board of Selectmen to execute any document necessary to convey this land. YES 1684 (Recommended by Selectmen) NO 816

ARTICLE 17:

Shall the Town vote to adopt a Town of Pelham Blasting Ordinance (a copy of which is available for inspection and copying at the Town Clerk's office) to supersede and replace in its entirety the current Blasting Regulations in accordance with the Town's authority set forth in RSA 31:39-b. This proposed blasting ordinance updates the Town's regulation of blasting with the aim of providing further protection to the general public and property owners. This ordinance does not regulate the use of fireworks within the Town of Pelham. YES 2023 (Recommended by Selectmen) NO 492

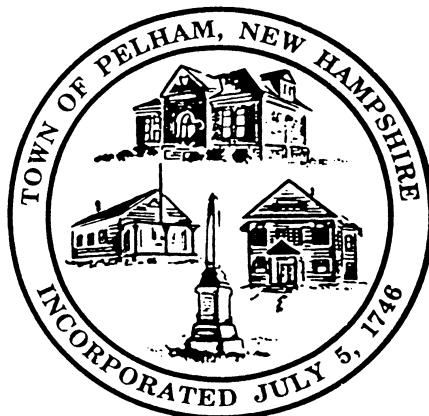
VOTING IS COMPLETE



Town of Pelham

The State of New Hampshire

2011 Town Deliberative Session Minutes





- 2011 Deliberative Session Minutes -

**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
Pelham Municipal Building
FEBRUARY 8, 2011**

The Moderator, Philip Currier, opened the Deliberative Session of the 2011 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 8, 2011. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 2 through 17. Warrant articles may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended. The official ballot voting will take place at Pelham High School on Tuesday, March 8, 2011 between the hours of 7:00 a.m. and 8:00 p.m. to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 17.

Mr. Currier called the 2011 Town Meeting to order. He then asked Ken Dunne to lead in the Pledge of Allegiance. He introduced the Town Administrator, Tom Gaydos; The Selectmen, Chairman Douglas Viger, Robert Haverty, Edmund Gleason, William McDevitt and Hal Lynde; Assistant Town Moderator, Jim Hogan; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee, Chairman Lawrence Hall and Vice Chairman Daniel Guimond; Finance Director, Cindy Kelley and Town Counsel, John Ratigan.

Mr. Currier stated that a new law (HB77) which took effect on January 26, 2011 states that no warrant article shall be amended to eliminate the subject matter of that article; but the dollar amount may still be amended.

All registered voters were checked in with the Supervisors of the Checklist and given a voter registration card for hand count voting. All non-voters were asked to sit in the front row. Mr. Currier then set the rules and regulations to be followed during the meeting, including an explanation of restricted reconsideration. He asked that if you wish to speak, you are to come forward and announce your name and address. He said that he would be limiting speakers to three minutes and that persons wishing to speak a second time would need to wait until all first time speakers had spoken.

ARTICLE 2:

Shall the Town of Pelham raise and appropriate the sum of \$3,700,000 (gross budget) for the construction and equipping of a new Fire Station building and to authorize the issuance of not more than \$3,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate the terms of such bonds or notes and to determine the rate of interest thereon, with the balance of \$200,000 to be raised from impact fees that have been collected for this purpose? (3/5 majority vote required)

(Recommended by Selectmen)(Recommended by Budget Committee)

Fire Chief James Midgley made a presentation of the plans and photos for the newly designed, single story fire station. He stated that the building would be made primarily from insulated concrete. He explained that this technology would allow for a sturdier building and have much lower heating and cooling costs. The new design would accommodate all the original needs but has been scaled down in size and cost. I direct the Clerk to place Article 2 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Article 2.

ARTICLE 3:

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$12,339,320? Should this article be defeated, the default budget shall be \$11,908,550 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Budget Committee) (\$12,106,952 approved by Selectmen) (Majority Vote Required)



Budget Committee Chairman Larry Hall explained the increase over last year's budget which was mainly due to significant increases in retirement contributions, health insurance costs and contractual salary increases. Selectmen Doug Viger made an amendment and it was seconded to change the default budget amount from \$11,908,550 to \$11,975,550. He explained, that when they were setting the default budget, there was an excel spreadsheet error where they did not carry over the costs from the previous year to this year and did not get to make the correction of a \$67,000 increase before it went to print. A hand vote was taken and the amendment was adopted. Selectmen Doug Viger made a second amendment to adjust the Selectmen 2011 final Department approval amount from \$12,106,952 to \$12,339,320. He stated the reason was that they did not get to meet and vote on the Selectmen's Budget to reflect the Budget Committee's budget and would like to accept the Budget Committee figure as their operating budget. Selectmen Bill McDevitt stated that this would also change the amount at the bottom of the article that was approved by Selectmen from \$12,106,952 to \$12,339,320. A hand count was taken and the amendment was adopted. I direct the Clerk to place Article 3, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

Department	Selectmen 2011 final Dept. approved	Budget Committee 2011 final Dept. approved
Assessing	184,104.00	184,104.00
Budget Committee	2,341.00	2,341.00
Cable	90,925.00	90,925.00
Cemetery	139,585.00	139,660.00
Conservation Committee	3,997.00	3,997.00
Debt Service - Interest	186,970.00	186,970.00
Debt Service - Principal	536,597.00	536,597.00
Elections	9,760.00	9,760.00
Emergency Management	6,501.00	6,501.00
Fire	1,764,569.00	1,764,569.00
Health Officer	43,266.00	43,266.00
Health Services	48,145.00	48,145.00
Highway	960,915.00	1,203,915.00
Human Services	85,440.00	85,440.00
Insurance	1,881,633.00	1,881,633.00
Legal	90,000.00	90,000.00
Library	230,256.00	230,256.00
Parks and Recreation	180,841.00	180,841.00
Planning Department	269,730.00	269,428.00
Police	2,328,343.00	2,324,518.00
Retirement	1,265,367.00	1,265,367.00
Selectmen	462,717.00	457,537.00
Seniors	75,090.00	75,090.00
Town Buildings	518,975.00	518,975.00
Town Celebrations	9,585.00	9,585.00
Town Clerk	199,570.00	199,570.00
Transfer Station	523,734.00	522,334.00
Treasurer	7,851.00	7,851.00
Trust Funds	145.00	145.00
TOTAL	12,106,952.00	12,339,320.00

A motion was made and seconded to restrict reconsideration on Article 3.

**ARTICLE 4:**

Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Tallant Road/ Willow Street Bridge Capital Reserve Fund? This funding is for the Willow Street Bridge replacement which is identified by the State of New Hampshire as being sub-standard and is eligible for 80% grant reimbursement. There is approximately \$124,000 in this fund. (Majority Vote Required)

(Recommended by Selectmen)(Recommended by Budget Committee) Mr. Scanzani questioned what the cost would be for the Willow Street bridge replacement and also the amount we are asking for. Mr. Gaydos said that the cost for the replacement bridge would be in the two million dollar area. He also explained that we can apply for this amount before we have the full amount needed. I direct the Clerk to place Article 4 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

ARTICLE 5:

Shall the Town vote to raise and appropriate the sum of \$318,383 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Majority Vote Required)

(Recommended by Selectmen)(Recommended by Budget Committee) Mr. Scanzani asked what the chance was, that if Article 4 and 5 were to pass, we could take about \$160,000 of what was set aside for road repairs and put it towards the Willow Street bridge replacement so that it could be scheduled while the State has the money. He explained that the money might not be available next year. Selectmen Viger said he wanted to make it clear that this is a grant that we receive from the State from gasoline tax money they collect. We raise and appropriate that money which is offset by the State grant so it is not raised by a tax impact. Selectmen Lynde stated that we have been spending about \$400,000 a year just to maintain our roads, so that has to be a priority. Planning Director Jeff Gowan stated that he supports putting money aside for the Willow Street bridge replacement but it is not on NRPC's long range plan which is the path to get on the State's ten-year plan. I direct the Clerk to place Article 5 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Articles 4 and 5.

ARTICLE 6:

Shall the Town vote to approve cost items included in the three year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$86,331 to fund the first year of this agreement? If this warrant article is approved, \$23,296 will be removed from the operating and default budgets representing automatic step increases previously included there. This is a special warrant article.

<u>YEAR</u>	<u>COST</u>	<u>ACCUMULATED COST</u>
2011	\$86,331	
2012	\$72,954	\$159,285
2013	\$49,138	\$208,423

(Majority Vote Required)

(Recommended by Selectmen)(Recommended by Budget Committee)

Doug Fyffe asked for an explanation of the step increases previously included. Selectmen Doug Viger explained that due to the Evergreen Clause that was passed a couple of years ago, the Town is obligated to carry any step increases from year to year. If this contract was to pass, the step increases would be included in the contract; however, if the contract failed, we would still be responsible for those step increases of which would be reflected in the budget. I direct the Clerk to place Article 6 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Article 6.

ARTICLE 7:

Shall the Town vote to approve cost items included in the two year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases and benefits and to further raise and appropriate the sum of \$62,254 to fund this year of the agreement? If this warrant article is approved, \$4,539 will be removed from the operating and default budgets representing automatic step increases previously included there. This is a Special Warrant Article.



YEAR	COST	
2010	\$ 0	No Retroactivity
2011	\$ 62,254	

(Majority Vote Required) (Recommended by Selectmen)(Recommended by Budget Committee) Town Administrator, Tom Gaydos said that like Article 6 the Evergreen Clause applies here also. There was no contract agreement in 2010 and this represents costs for 2011 only. I direct the Clerk to place Article 7 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

Mr. Currier introduced Assistant Moderator, Jim Hogan and announced that he would take over for the next few Articles.

ARTICLE 8:

Shall the Town vote to raise and appropriate the sum of \$45,000 from the Forest Maintenance Fund for the purpose of forest management, stewardship (signage, trail maps, parking, etc.), security, public education and other costs associated with the maintenance and care of Town forest land? All expenditures are approved by the Board of Selectmen. Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Majority Vote Required)

(Recommended by Selectmen)(Recommended by Budget Committee)

I direct the Clerk to place Article 8 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

ARTICLE 9:

Shall the Town vote to raise and appropriate the sum of \$39,815 for the purpose of hiring and equipping a school resource police officer? The amount raised covers costs from July through December, 2011 after which the position, if approved, will be funded through the Police Department operating budget. The cost breakdown includes salary of \$17,640 plus benefits and equipment. Should this Article pass, the Police Operating Budget shall be reduced by \$5,365. (Majority vote required)

(Recommended by Selectmen)(Recommended by Budget Committee) Andy Ducharme thanked the Selectmen and Budget Committee for recommending this article. He said this is a fantastic opportunity for the Police Department to actually be involved on a day- to-day basis with the students. Police Chief Roark explained that the schools need to be serviced by Police Officers. There is a multitude of different things that police officers can handle in terms of bullying, all the way to the most serious offenses. It is more than a security guard position. He stated that this position would dovetail in with their current Dare Program. I direct the Clerk to place Article 9 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Articles 7, 8 and 9.

ARTICLE 10:

Shall the Town vote to raise and appropriate the sum of \$100,000 to be placed in the Compensated Absence Trust Fund for the purpose of disbursing accrued time (annual vacation and sick leave) to terminating employees as required by law and/or negotiated contracts? The money for this Article shall come from the 2010 year end unreserved fund balance. This Article shall have no impact on the tax rate. (Majority Vote Required) (Recommended by Selectmen)(Recommended by Budget Committee)

I direct the Clerk to place Article 10 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

ARTICLE 11:

Shall the Town vote to raise and appropriate the sum of \$130,000 for the purpose of constructing a second egress from George M. Muldoon Park on to Nashua Road? The money for this Article shall come from the 2010 year end unreserved fund balance. This Article shall have no impact on the tax rate. (Majority Vote Required)

(Recommended by Selectmen)(Recommended by Budget Committee)



Selectmen Hal Lynde stated that the main concern the Board of Selectmen and other people who use the park have is when you try to leave the park you come out on a major town road (Mammoth Road) with limited sight distance. He stated that this is an accident waiting to happen. They have a plan that would provide an egress out onto Nashua Road that would allow people out of the park and prevent that occurrence. Deb Ryan spoke saying she is someone who spends from April through December there and she has a lot of first hand experience as to the safety concerns there. She described some of those experiences and said this would be a wise investment to our community. Mr. Doug Fyffe offered an amendment to remove the wording "This Article shall have no impact on the tax rate" but it was not seconded. Selectmen Doug Viger stated that we cannot spend any money that we have not appropriated and that we need voter approval to approve that project and to be able to spend taxpayer's dollars for that item. I direct the Clerk to place Article 11 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Articles 10 and 11.

ARTICLE 12:

"Shall the Town of Pelham adopt the provisions of RSA Chapter 398 which authorizes the governing body (Board of Selectmen) to license and inspect pawnbrokers?" Police Chief Roark said that this warrant article is to accept the authority to put an ordinance in place. He stressed the ordinance would only cover regular pawn shops, rather than classified, craigslist, online or yard sales. Atty. Ratigan explained that a municipality of less than 40,000 has to adopt this chapter. Once you adopt this chapter, the Board of Selectmen, which grants licenses and delegates that authority to the Police Department, may adopt regulations and amend those regulations from time to time. Town Meeting is asked to adopt the provisions of this Chapter and then it is up to the Selectmen to determine whether these regulations are to be put in place after Town Meeting authorization. Town Meeting cannot adopt or amend the regulations; only the Selectmen can adopt or amend them. Selectmen Bill McDevitt made an amendment and it was seconded to add this wording after pawnbrokers at end of sentence "and further to hold two public hearings before any vote is taken?" Selectmen Hal Lynde made a friendly amendment and it was seconded to add the wording to the end of the amendment "on the proposed regulation?" The amendment was adopted. I direct the Clerk to place Article 12, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Article 12.

ARTICLE 13:

Shall the Town of Pelham vote to accept Moonshadow Drive and Collins Way as Class V public roads. (Recommended by the Planning Board)

(Recommended by Selectmen) I direct the Clerk to place Article 13 on the official ballot to be voted on at the second session of this meeting.

ARTICLE 14:

Shall the Town of Pelham vote to authorize the Board of Selectmen to accept a portion of Mulberry Lane (Map 24 Lot 12-203-19 to Map 24 Lot 12-44-2), a portion of Shephard Road (Map 24 lot 12-209-5 to Map 24 Lot 12-63-3) and all of Lannan Drive as Class V public roads once the remaining minor road work and documentation is completed to the satisfaction of the Road Agent and the Planning Board and a written recommendation for acceptance is provided to the Board of Selectmen. The Selectmen shall conduct a public hearing prior to their vote to accept. (Recommended by the Planning Board)(Recommended by Selectmen) Selectmen Hal Lynde stated that they are not treating these roads any differently. There are segments of these roads that have already been accepted and we are accepting the remaining portion. There are minor details that have to be ironed out. It would be unfair to make someone wait another year to get the road approved. Planning Director, Jeff Gowan, spoke saying that there is very minor work remaining to be done on this and he is confident that they will be wrapped up in early Spring. I direct the Clerk to place Article 14 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

ARTICLE 15:

Shall the Town of Pelham vote to delegate to the Board of Selectmen the authority to accept public roads as authorized by RSA 674:40-a. This delegation of authority would be limited to those roads that the Planning Board has approved following subdivision, site plan or street plats approval. The Board of Selectmen may accept these roads as town roads or "public highways" after holding a public hearing. (Recommended by the Planning Board)(Recommended by Selectmen) Planning Director Jeff Gowan said that a number of towns are moving towards the process of Article 15 giving the Selectmen the authority to adopt or formerly accept these roads after they have had public hearings. He said there



would be more opportunity for public input than in what has been done in the past. I direct the Clerk to place Article 15 on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made to restrict reconsideration on Articles 13, 14 and 15.

Mr. Currier took over as Moderator for the final two articles.

ARTICLE 16:

To see if the Town will vote, for the sum of one dollar (\$1.00) and other valuable consideration, to authorize the Board of Selectmen to transfer and convey by deed a 50' foot wide area of land with frontage on Castle Hill Road, located between Map 2, Lot 97 and Map 2, Lot 98 to the owners of Map 5, Lot 89 as shown on the Town of Pelham tax map. The area to be conveyed is the same area conveyed to the Town of Pelham as shown on Plan #7211 within a deed recorded at the Hillsborough County Registry of Deeds at Book 3632 page 0055. This will also authorize the Board of Selectmen to execute any document necessary to convey this land.

(Recommended by Selectmen) Selectmen Doug Viger made an amendment to change the Lot numbers on the first two Map & Lots and the Map and Lot number on the third Map & Lot because they were incorrect. The first one should read Map 2, Lot 5-97; the second one should read Map 2, Lot 5-98 and the third one should read Map 2, Lot 5-89. Sandra Crawford, a direct abutter to the property, said she does not think this warrant article is in the best interest of the Town because that right-of-way is still encumbered with many unresolved issues that have impacted their property over the past eight years. It is not fair to the Town to be giving away our right to use the Town owned right-of-way that they have been using for 32 years. Mr. Scanzani asked if this was a court order. Mr. Gaydos replied saying that this was not a court order. He explained that usually when a sub-division is created and there is a piece of property that needs access, the developer will often provide an easement to those parties. In this case, what happened was, the developer deeded the property to the Town of Pelham. The problems have been, for a number of years, that there has been an argument amongst the neighbors about what improvements should have been done or not done. The advice the Selectmen received from Counsel was the Town of Pelham really should not own the piece of land on this road. It should be given to the property owner who uses it for access and if other people have easements to it they would still have their easements. Selectmen Doug Viger stated that this is a 50 foot right-of-way that was deeded to the Town of Pelham and the person who crosses this piece of property with permission from the Town is responsible for the actions that he does. The Town is held 100% responsible for the actions that he does if he impedes on somebody else's property because it is the Town's property. It should never have been deeded to the Town of Pelham in the first place; so by giving this to the gentleman this will alleviate a lot of the court battles we have had to enforce on these issues. Selectmen Bill McDevitt stated that we, the Town, were sued by an individual who had an interest in this. We had a long expensive issue pending with legal fees to resolve this. Finally, after sitting down at the table, we decided to put an end to this with a negotiated agreement. They decided to put it before the voters and should it not pass, in that agreement, we agreed to put it on at least two more times. The Town does not have an interest in this right-of-way. The amendment was adopted. I direct the Clerk to place Article 16, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

A motion was made and seconded to restrict reconsideration on Article 16.

Mr. Currier announced that he would like to thank some people at this time. He gave special thanks to Assistant Moderator, Jim Hogan and the crew that set up Sherburne Hall for us; Mr. Gaydos, Town Administrator, who is always very helpful; Mrs. Marsden and Mrs. Newcomb who are always there when we need them; the two Supervisors who are here this evening; Police Officers who came to help us; the Cable TV crew – Owen Poumakis, Tyler Harper, James Thistle and Jonathan Danevich and also to Cable TV Coordinator, Jim Greenwood who does an excellent job.

ARTICLE 17:

Shall the Town vote to adopt a Town of Pelham Blasting Ordinance (a copy of which is available for inspection and copying at the Town Clerk's office) to supersede and replace in its entirety the current Blasting Regulations in accordance with the Town's authority set forth in RSA 31:39-b. This proposed blasting ordinance updates the Town's regulation of blasting with the aim of providing further protection to the general public and property owners.

(Recommended by Selectmen) Fire Chief Jim Midgley said that this proposed ordinance is the result of an issue that occurred a couple of months ago; a fairly significant issue. He displayed photos of the destruction caused by flying rock. He stated that pre-blast conditions set out in the proposed ordinance could have prevented the trouble. He said that this is a reasonable ordinance that would give us control. He also added that this is not an attempt to regulate fireworks. Firefighter, John Ignatowicz proposed an amendment and it was seconded to add a sentence at the end of the article



which reads "This ordinance does not regulate the use of fireworks within the Town of Pelham." The amendment was adopted. I direct the Clerk to place Article 17, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2011.

Mr. Currier adjourned the meeting at 9:05 p.m.

Respectfully Submitted,

Dorothy A. Marsden
Town Clerk

**- 2011 Tax Collector's Report MS-61 -**

MS-61

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORTFor the Municipality of Pelham Year Ending 2011**DEBITS**

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
			2010	
Property Taxes	#3110		1,080,053.11	
Resident Taxes	#3180			
Land Use Change	#3120		14,350.00	
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189			
Property Tax Credit Balance**		< 4,650.00 >		
Other Tax or Charges Credit Balance**		< >		
TAXES COMMITTED THIS YEAR			For DRA Use Only	
Property Taxes	#3110	29,182,000.00		
Resident Taxes	#3180			
Land Use Change	#3120	39,800.00	93,050.00	
Yield Taxes	#3185	13,802.31	7,151.35	
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189			
OVERPAYMENT REFUNDS				
Property Taxes	#3110	42,186.82		
Resident Taxes	#3180			
Land Use Change	#3120			
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Interest - Late Tax	#3190	16,201.72	63,165.82	
Resident Tax Penalty	#3190			
TOTAL DEBITS		29,289,340.85	1,257,770.28	\$ \$

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

**- 2011 Tax Collector's Report MS-61 (cont.)-**

MS-61

TAX COLLECTOR'S REPORTFor the Municipality of Pelham Year Ending 2011**CREDITS**

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2010	
Property Taxes	27,977,499.21	1,080,053.11	
Resident Taxes			
Land Use Change	39,800.00	107,400.00	
Yield Taxes	10,764.18	3,472.00	
Interest (include lien conversion)	16,201.72	63,165.82	
Penalties			
Excavation Tax @ \$.02/yd			
Utility Charges			
Conversion to Lien (principal only)			
DISCOUNTS ALLOWED			
ABATEMENTS MADE			
Property Taxes	5,781.00		
Resident Taxes			
Land Use Change			
Yield Taxes	3,038.13	3,679.35	
Excavation Tax @ \$.02/yd			
Utility Charges			
CURRENT LEVY DEEDED		1,869.00	
UNCOLLECTED TAXES - END OF YEAR #1080			
Property Taxes	1,238,746.32		
Resident Taxes			
Land Use Change			
Yield Taxes			
Excavation Tax @ \$.02/yd			
Utility Charges			
Property Tax Credit Balance**	< 4,358.71 >		
Other Tax or Charges Credit Balance**	< >		
TOTAL CREDITS	29,289,340.85	1,257,770.28	\$

**Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

MS-61

Rev. 10/10

- 2011 Tax Collector's Report MS-61 (cont.) -

MS-61

TAX COLLECTOR'S REPORTFor the Municipality of PELHAM Year Ending 2011**DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
		2010	2009	2008	2007
Unredeemed Liens Balance - Beg. Of Year		217,135.47	73,508.80	1,429.93	
Liens Executed During Fiscal Year	367,286.79				
Interest & Costs Collected (After Lien Execution)	7,362.07	32,173.48	24,785.94		
TOTAL DEBITS	374,648.86	249,308.95	98,294.74	1,429.93	

CREDITS

REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
		2010	2009	2008	2007
Redemptions	159,204.31	155,374.24	67,360.17		
Interest & Costs Collected (After Lien Execution)	#3190	7,362.07	32,173.48	24,785.94	
Abatements of Unredeemed Liens		199.31			
Liens Deeded to Municipality	4,053.70	4,063.47	3,897.28		
Unredeemed Liens					
Balance - End of Year	#1110	204,028.78	57,498.45	2,251.35	1,429.93
TOTAL CREDITS	374,648.86	249,308.95	98,294.74	1,429.93	

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? YES

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE Dorothy G. Mansden DATE 1/19/12

MS-61

Rev. 10/10

**- 2011 Statement of Town Clerk Accounts -****RECEIPTS**

Motor Vehicle Permits	\$2,030,648.00
Dog Licenses	6,383.00
Dog State Fees	3,193.00
Municipal Agent Fees	50,412.00
Title Fees	5,508.00
Vital Statistics	12,983.50
Hunt/Fish Licenses	8,529.00
UCC'S	2,190.00
Boat Fees	27,891.27
Miscellaneous	<u>3,371.25</u>
<i>TOTAL</i>	\$2,151,109.02

REMITTED TO TREASURER

Motor Vehicle Permits	\$2,030,648.00
Dog Licenses, Penalties & State Fees	9,576.00
Municipal Agent Fees	50,412.00
Title Fees	5,508.00
Vital Statistics	12,983.50
Hunt/Fish Licenses	8,529.00
Miscellaneous	3,371.25
UCC'S	2,190.00
Boat Fees	<u>27,891.27</u>
<i>TOTAL</i>	\$2,151,109.02

Respectfully Submitted,

Dorothy A. Marsden,
Town Clerk/Tax Collector



Resident Birth Report

January 1, 2011 to December 31, 2011

RESIDENT BIRTH REPORT
01/01/2011- 12/31/2011
--PELHAM--

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
REINHART, BRENNAN MARKUS	1/11/2011	NASHUA, NH	REINHART, SHAWN	SCHEDLER, ALYSSA
GOMEZ, LILY MERCEDES	1/20/2011	NASHUA, NH	GOMEZ, ALEX	GOMEZ, REBECCA
DETELLIS, CAITLIN ABIGAIL	2/4/2011	NASHUA, NH	DETELLIS, GEOFFREY	DETELLIS, NORA
PUSZKARCZUK, ADAM THOMAS	2/14/2011	NASHUA, NH	PUSZKARCZUK, ROBERT	PUSZKARCZUK, IWONA
KIRBY, ANNA LYNN	2/17/2011	NASHUA, NH	KIRBY, IRA	KIRBY, ANDREA
DYER, JAYDEN TYLOR	2/17/2011	NASHUA, NH		DYER, KAYLYNN
LOWNIE, ALEXANDRA RITA	3/22/2011	NASHUA, NH		LOWNIE, COURTNEY
MURPHY, KEEGAN DAVID	4/20/2011	MANCHESTER, NH	MURPHY, ADAM	MURPHY, KATIE
MOORE, RAYMOND TEAGAN	5/5/2011	NASHUA, NH	MOORE, RAYMOND	MOORE, PATRICIA
DUCHARME, MARC CHRISTOPHER	6/2/2011	NASHUA, NH	DUCHARME, ERIC	DUCHARME, ASHLEY
MONTMARQUET, MYAH MARIE	6/7/2011	NASHUA, NH	MONTMARQUET JR, ALFRED	SARGENT, JILLIAN
LOWE, BRODY STEPHEN	6/8/2011	NASHUA, NH	LOWE, JOHN	LOWE, JANICE
MIGLIORE, ABIGAIL ROSE	6/20/2011	NASHUA, NH	MIGLIORE, MICHAEL	MIGLIORE, LISA
SPILLANE, ISABELLA ROSE	6/26/2011	NASHUA, NH	SPILLANE, JONATHAN	SPILLANE, CHRISTINE
CABRAL, NATHAN RICHARD	6/28/2011	DERRY, NH	CABRAL, RICHARD	CABRAL, JANINE
TONDREAU, RYAN STEWARD	7/21/2011	NASHUA, NH	TONDREAU, JEREMY	TONDREAU, SAMANTHA
O'DONNELL, KEIRA ANNE	9/11/2011	NASHUA, NH	O'DONNELL, DAVID	O'DONNELL, IRIS
WHITING, AUTUMN MARIE	9/4/2011	NASHUA, NH	WHITING, RICHARD	WHITING, SHANNON
SIROIS, ANNAHBELLA GABRIELLA	9/7/2011	DERRY, NH	SIROIS, CARL	SIROIS, JENNIFER
LEDOUX, MYA EILEEN	9/17/2011	NASHUA, NH	LEDOUX, SHAWN	READY, ELIZABETH
GREEN, LAUREN MARGARET	10/6/2011	NASHUA, NH	GREEN, JAMES	GREEN, REBECCA
SULLIVAN, NYA NICOLE	10/18/2011	MANCHESTER, NH	SULLIVAN JR, KEVIN	SULLIVAN, SHANNON
CARTER, ERIN MARIE	11/3/2011	NASHUA, NH	CARTER, MICHAEL	CARTER, CARINA
JUSSAUME, JOLEE FLEURETTE	11/6/2011	MANCHESTER, NH	JUSSAUME, LOIC	JUSSAUME, MICHELE
CARAVOULIAS, CHRISTIAN ANTHONY MASEN	12/1/2011	NASHUA, NH	CARAVOULIAS, KEVIN	CARAVOULIAS, CHRISTINE
DESCOTEAUX, LILY FAITH	12/20/2011	NASHUA, NH	DESCOTEAUX, JEFFREY	DESCOTEAUX, JACQUELINE



Resident Death Report

January 1, 2011 to December 31, 2011

RESIDENT DEATH REPORT
01/01/2011-12/31/2011
--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
DINSMORE, MARY	1/19/2011	PELHAM	WALSH, MICHAEL	HEANEY, MARY ANN
BIBEAU, JOSEPH WALTER	1/21/2011	PELHAM	BIBEAU, EMILE	DUFFY, HELEN
MCLOUD, GERALDINE	1/26/2011	HUDSON	FOX, GERALD	CAMPBELL, EDITH
DOW SR, ANDREW	2/6/2011	MERRIMACK	DOW, ANDREW	BASBANES, ALEXANDRA
WHEELER, FRANK	2/7/2011	MANCHESTER	WHEELER, STEPHEN	TAYLOR, MARION
LANGILLE, ESTHER	2/8/2011	DERRY	KOLJONEN, EINO	OJALA, SAIMI
WILSON, JOHN	2/11/2011	PELHAM	WILSON, GEORGE	KEENAN, JULIA
LAGASSE, SANDRA	2/14/2011	PELHAM	LORD, WALTER	LOSNIK, BLANCHE
PLAMONDON, AUREL	2/19/2011	PELHAM	PLAMONDON, JEAN	CANTIN, IRENE
MARTELLI, ANNA	2/24/2011	DERRY	SAMMARTANO, GAETANO	STALLONE, ISABELLA
MCLOUD JR, HAROLD	2/26/2011	BOW	MCLOUD SR HAROLD	FORTIN, LAURA
WOONTON, BRENDA	2/26/2011	PELHAM	BUCK, ISHMAEL	BARR, HELEN
BECHT, OSCAR	3/6/2011	PELHAM	BECHT, OSCAR	COOMAS, HELEN
MESSERY, SAMUEL	3/10/2011	PELTON	MESSERY, LOUIS	MOSALAM, MATILDA
EDWARDS SR, ROBERT	3/22/2011	PELHAM	EDWARDS SR, HARRY	WAGNER, LILLIAN
MANNELL, KENNETH	3/24/2011	PELHAM	MANNELL, VINCENT	SMARR, MARY
DOULAMIS, GEORGIA	4/28/2011	PELHAM	MICHALAS, PARASKOS	PEROU, HELENE
GAGNON JR, HENRY	4/28/2011	MANCHESTER	GAGNON SR, HENRY	HOOD ALICE
WILSON, TIMOTHY	5/2/2011	PELHAM	WILSON, CHARLES	BALDWIN, DONNA
MARTIN, EMILE	5/3/2011	PELHAM	MARTIN, WILFRID	NAULT, GERMAINE
DEL ORFANO, JOSEPH	5/9/2011	PELHAM	DEL ORFANO, JOSEPH	VENA, CONCETTA
LOMBARD, ADELBERT	5/15/2011	PELHAM	LOMBARD, HERBERT	HAYNES, LUCINA
PELLEGRITI, ANGELO	5/24/2011	PELHAM	PELLEGRITI, PETER	LABRUNA, MARIA
JEMISALIOS, EVANGELOS	5/25/2011	PELHAM	JEMISALIOS, ATHANASIOS	TZELEPIS, EFTHALIS
SZETTELLA, MITCHELL	5/28/2011	PELHAM	SZETTELLA, MITCHELL	GRAHAM, HELEN
GENDRON, LUCILLE	6/1/2011	PELHAM	LAPERLE, FLAVIEN	PARADIS, LAURA
MANNELL, JEAN	6/6/2011	NASHUA	DOULAMIS, CONSTANTINOS	SHUNNETH, ELIZABETH
DOULAMIS, STYLIANOS	6/11/2011	NASHUA	DOULAMIS, CONSTANTINOS	KARSIVAS, GARIFALIS
DESPRES, DANIEL	7/4/2011	PELHAM	DESPRES, PAUL	VAN DOORNE, DORIS
BOWEN, NANCY	7/7/2011	PELHAM	RAY, ROBERT	VINCENT, MARY
KOPACZ, BARBARA	7/8/2011	PELHAM	MERRILL, RICHARD	ODAGUCHI, TAEKO
BRASIL, ALBANO	8/12/2011	PELHAM	BRASIL, MANUEL	DE JESUS, ISABEL
MCKINNON SR, ERNEST	8/13/2011	MERRIMACK	MCKINNON,ARTHUR	MILOT, EDOUDINA
SARGENT, CHARLES	8/29/2011	DERRY	SARGENT, ROSS	DEVEAU, ADELE
STECKIEWICZ, FRANCES	9/5/2011	PELHAM	STECKIEWICZ, PAUL	JANUSZEWSKI, BRONISLAWA



Resident Death Report

January 1, 2011 to December 31, 2011 (cont.)

RESIDENT DEATH REPORT
01/01/2011-12/31/2011
--PELHAM--

JONES JR, LEO	9/30/2011
CHOINARD, ROBERT	10/27/2011
HARTZ, PAULINE	11/11/2011
PARKER, PERSIS	11/12/2011
PIWOWARSKI, EUGENE	11/15/2011
NESKEY, NANCY	11/19/2011
BEAULIEU, DONALD	12/2/2011
HUDSON JR, CHARLES	12/2/2011
FALLO, JAMES	12/10/2011

PELHAM	JONES SR, LEO
DERRY	CHOINARD, LEO
PELHAM	GRAFFICE, HARRY
PELHAM	HADLEY, FRANCIS
NASHUA	PIWOWARSKI, BOLEK
PELHAM	SCHAUM, CHARLES
PELHAM	BEAULIEU, RAMOND
NASHUA	HUDSON, CHARLES
MERRIMACK	FALLO, CHARLES

LINGREN, ETHEL	JONES SR, LEO
KENNEDY, CECILE	CHOINARD, LEO
LIVENGOOD, GERTRUDE	GRAFFICE, HARRY
HENDERSON, LUCRETIA	HADLEY, FRANCIS
BADAR, AGNES	PIWOWARSKI, BOLEK
CARROLL, CLARA	SCHAUM, CHARLES
COURTEAU LORETTA	BEAULIEU, RAMOND
GAMACHE, GERTRUDE	HUDSON, CHARLES
MCGILLICUDDY, ANNE	FALLO, CHARLES



**Burials Recorded
January 1, 2011 to December 31, 2011**

**BURIALS RECORDED
IN THE TOWN OF PELHAM NEW HAMPSHIRE
YEAR ENDING DECEMBER 31, 2011**

Name of Deceased	Date Of Burial	Age	Place of Death
PITTS, DONNA M.	02/16/2011	52	BOSTON, MA
PLAMONDON, AUREL EDGAR	02/21/2011	83	PELHAM
GILLIS, DONALD M	03/07/2011	47	BOSTON, MA
LANGENFELD, MARGARET E	03/21/2011	65	LOWELL, MA
EDWARDS SR, ROBERT G	03/25/2011	81	PELHAM
MANNELL, KENNETH C	03/28/2011	76	PELHAM
HOGAN, MARILYN H	04/04/2011	87	SCARBOROUGH, ME
BRUSSEAU, GEORGE P	04/05/2011	76	BOSTON, MA
NESKEY, ANTHONY S	04/15/2011	91	HUDSON, NH
DOULAMIS, GEORGIA	05/03/2011	92	PELHAM
MARTIN, EMILE	05/06/2011	73	PELHAM
CRUZ, RYLIE HOPE	05/05/2011	3	BOSTON, MA
DEL ORFANO, JOSEPH P	05/13/2011	80	PELHAM
PATER, ANN M	05/26/2011	79	HAVERHILL, MA
BRADY, BERTHA	04/30/2011	93	HUDSON, NH
MASLANKA, OLGA V	05/13/2011	84	LOWELL, MA
WESTBROOK, FAITH C	05/27/2011	79	WINDHAM, NH
GENDRON LUCILLE F	06/06/2011	85	PELHAM, NH
JEMISALIOS, EVANGELOS A	06/07/2011	83	PELHAM, NH
JAREK, MARY	06/08/2011	73	NASHUA, NH
MANNELL, JEAN M	06/10/2011	74	NASHUA, NH
CAPUTI, MARIE	06/11/2011	71	METHUEN, MA
DOULAMIS STYLIANOS	06/15/2011	88	NASHUA, NH
LANZA, MARGUERITE M	06/24/2011		DAYTONA BEACH, FL
RICHARDSON, HELEN B	06/25/2011	77	BOSTON, MA
SANGUEDOLCE CAROL C	07/01/2011	72	DERRY, NH
GREENOUGH, MARGARET E	07/01/2011		
POLCHLOPEK, MARY C	06/25/2011	95	LAWRENCE, MA
HORGAN, WILLIAM R	07/06/2011	77	BURLINGTON, MA
GIROUX-JAMES, THERESA M	07/20/2011		
KRAWCZYK, MARK	07/26/2011	48	METHUEN, MA
PANEK, CHARLES S	07/29/2011	30	TYNGSBOROUGH
FARWELL, THELMA E	08/01/2011	100	DERRY, NH
DENNISON WILBERT B	08/01/2011	92	METHUEN, MA
PENDERGAST, ELEANOR T.L.	08/31/2011	90	LOWELL, MA

**Burials Recorded****January 1, 2011 to December 31, 2011 (cont.)****BURIALS RECORDED
IN THE TOWN OF PELHAM NEW HAMPSHIRE****YEAR ENDING DECEMBER 31, 2011**

STECKIEWICZ, FRANCES E	95	PELHAM, NH
ROWELL, MARION RAE	91	NASHUA, NH
GADOURY, WILLIAM J	77	WINDHAM, NH
PETERSON, ANNE T	87	LOWELL, MA
JONES, LEO JR	79	PELHAM, NH
NAPERT, MARCEL E	83	LOWELL, MA
TWEED, BRUCE	83	CAPE CORAL, FL
WOLFENDEN, JOHN H	90	SALEM, NH
CHOUINARD, ROBERT R	78	DERRY, NH
ROGGOTIS, ATHANASRA	82	BOSTON, MA
LABUDA, JOAN	82	
GIROUX, RONALD M	76	
HARTZ, PAULINE L	76	
GREENWOOD, WILLIAM R	87	
FALLO JAMES A	87	MERRIMACK, NH
EVERETT VICTOR TAYLOR	87	PEORIA, AZ
JONES, NORMAN	77	PELHAM, NH

**Resident Marriages****January 1, 2011 to December 31, 2011****RESIDENT MARRIAGE REPORT
01/01/2011-12/31/2011
PELHAM**

Name	Residence	Name	Residence	Place	Date
SCHEDELER, ALYSSA M	PELHAM, NH	REINHART, SHAWN R	PELHAM, NH	PELHAM	3/11/2011
ROCHEFORD, DANIEL M	PELHAM, NH	HILEMAN, SARAH M	HUDSON, NH	NASHUA	6/17/2011
SOUCY, MARIANNE	PELHAM, NH	CROTEAU, JASON A	PELHAM, NH	PELHAM	6/18/2011
CASH, ELIZABETH R	PLAISTOW, NH	HALLORAN, PAUL J	PELHAM, NH	WINDHAM	7/1/2011
DESCOTEAUX, JEFFREY D	PELHAM, NH	PETRIN, JACQUELYN S	DERRY, NH	WINDHAM	7/15/2011
REGAN, MEREDITH K	PELHAM, NH	ENRIGHT, EAMON J	NASHUA, NH	RYE BEACH	8/6/2011
KANE, KRISANDRA M	PELHAM, NH	FIELDS, CRAIG A	PELHAM, NH	PELHAM	8/6/2011
DONAHUE, NICOLE E	PELHAM, NH	DESMARAIS IV, GEORGE R	PELHAM, NH	NASHUA	8/13/2011
OLIVER, JOHN R	HUDSON, NH	REGAN, CHERYL D	PELHAM, NH	PELHAM	8/20/2011
LEPINE, JOSEPH T	PELHAM, NH	MCCARRON, LORI	PELHAM, NH	LINCOLN	8/27/2011
DERUOSI, TAMMY M	DRACUT, MA	MANSUR JR, JOHN E	PELHAM, NH	COLEBROOK	9/25/2011
NOVAK, JOSEPH M	PELHAM, NH	THOSUNGNOEN, PATCHAR	PELHAM, NH	PELHAM	10/1/2011
BEAUJODIN JR, RICHARD M	PELHAM, NH	ORNDORFF, REBECCA L	PELHAM, NH	WINDHAM	10/1/2011
HIRSCH, DOUGLAS R	PELHAM, NH	BORDELEAU, WENDY S	PELHAM, NH	JACKSON	10/2/2011
SHYDO JR, ROBERT M	PELHAM, NH	MORELAND, BRANDIE N	PELHAM, NH	HENNIKER	10/15/2011
LYONS, SARAH A	PELHAM, NH	BRADSHAW, JAMES E	PELHAM, NH	PELHAM	10/15/2011
TOWNSEND, BRUCE W	PELHAM, NH	REGISTER, LINDA B	HUDSON, NH	PELHAM	11/4/2011
CORDARO, MICHAEL J	PELHAM, NH	BLAKESLEE, RUTH E	PELHAM, NH	DERRY	11/11/2011
DELEON, MARTIN B	PELHAM, NH	BAUTISTA, ANA M	DOMINICAN REPUBLIC	SALEM	11/23/2011
SIMPSON JR PAUL P	PELHAM, NH	DALTON, ERIN M	PELHAM, NH	PELHAM	12/14/2011

**Treasurer's Report****Treasurer:**Charlene
Takesian**Selectmen's Office**
6 Village Green
Pelham, NH
03076Phone # 603-635-
8233Fax # 603-635-
8274

Email:

treasurer@pelhamweb.com
www.pelhamweb.com**Important Finance Department Contacts:****Finance Director,**
Cindy KelleyPhone: 508-3074
Selectmen's Office
6 Village Green
Pelham, NH 03076**Bookkeeper,**
Dayanand RamgopaulPhone: 508-3073
Selectmen's Office
6 Village Green
Pelham, NH 03076**Town of Pelham
Reconciled Cash
Balances***

Account Description	Balance 12-31-10	Receipts	Disbursements	Balance 12-31-11
General Fund	\$9,907,313.75	\$38,497,521.76	\$36,499,611.81	\$11,905,223.70
Conservation	452,374.23	169,951.03	458,223.35	164,101.91
Ambulance Clearing Account	8,397.75	243,161.02	245,180.24	6,378.53
Drug Forfeiture Fund	11,885.51	24,976.16	11,743.60	25,118.07
Firearm License Fees	11,379.49	2,142.45		13,521.94
Municipal Building Loan Proceeds	40,888.91	81.84		40,970.75
Planning Department Escrow	270,954.60	99,594.61	35,850.88	234,698.33
Skate Park	7,776.56	14.25		7,790.81
Village Green Tree Fund	6,733.80	420.73		7,154.53
Road Bonds	230,824.82	156,989.79	81,502.35	306,312.26
Impact Fees-Fire Station	356,395.77	21,470.75	25,330.00	352,536.52
Impact Fees-Escrow Sovereign		10,853.87	10,839.00	14.87
Impact Fees-Voluntary Senior Housing	8,120.70	1,353.33	3,264.00	6,210.03
Impact Fees-Sr. Recreation		6,418.77		6,418.77
Impact Fees-School NHPDIP	22,668.22	9,230.52		31,898.74
Impact Fees-Recreation	38,090.07	777.90		38,867.97
Totals	\$11,373,804.18	\$39,244,958.78	\$37,471,545.23	\$13,147,217.73

*** THIS REPORT HAS NOT BEEN AUDITED**

RESPECTFULLY SUBMITTED

CHARLENE TAKESIAN
TOWN TREASURER



2010 Independent Auditors' Report - By Melanson Heath & Company, PC



MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of December 31, 2010, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH



In addition, the Schedules of Nonmajor funds appearing on pages 35 - 40 are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town of Pelham, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
December 12, 2011



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, we offer readers this narrative overview and analysis of the financial activities of the Town of Pelham for the fiscal year ended December 31, 2010.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, and debt service.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available



at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 30,469,653 (i.e., net assets), a change of \$ (843,336) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 4,904,110, a change of \$ (394,903) in comparison to the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 2,279,044, a change of \$ (49,373) in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 4,183,218, a change of \$ (433,725) in comparison to the prior year.



C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 13,741,315	\$ 13,718,229
Capital assets	<u>29,675,025</u>	<u>31,641,154</u>
Total assets	43,416,340	45,359,383
Long-term liabilities outstanding	4,400,310	5,028,632
Other liabilities	<u>8,546,377</u>	<u>9,017,762</u>
Total liabilities	12,946,687	14,046,394
Net assets:		
Invested in capital assets, net	25,288,360	26,725,798
Restricted	2,318,804	2,364,375
Unrestricted	<u>2,862,489</u>	<u>2,222,816</u>
Total net assets	<u>\$ 30,469,653</u>	<u>\$ 31,312,989</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,039,122	\$ 910,319
Operating grants and contributions	181,172	172,180
Capital grants and contributions	347,070	1,544,253
General revenues:		
Property taxes	8,391,647	7,425,757
Interest, penalties, and other taxes	156,067	160,518
Motor vehicle registration fees	2,054,084	2,067,309
Grants and contributions not restricted		
to specific programs	557,070	556,835
Investment income	9,501	14,703
Miscellaneous	<u>42,942</u>	<u>39,268</u>
Total revenues	<u>12,778,675</u>	<u>12,891,142</u>

(continued)



(continued)

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Expenses:		
General government	4,399,073	3,877,592
Public safety	4,069,375	4,102,043
Highways and streets	3,269,389	3,926,338
Sanitation	573,453	516,301
Health	88,575	88,280
Welfare	36,896	48,090
Culture and recreation	923,621	897,698
Conservation	51,757	697,970
Debt service	209,872	221,372
Total expenses	<u>13,622,011</u>	<u>14,375,684</u>
Change in net assets before permanent fund contributions	(843,336)	(1,484,542)
Permanent fund contributions	<u>-</u>	<u>11,550</u>
Change in net assets	(843,336)	(1,472,992)
Net assets - beginning of year, as restated	<u>31,312,989</u>	<u>32,785,981</u>
Net assets - end of year	<u>\$ 30,469,653</u>	<u>\$ 31,312,989</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 30,469,653, a change of \$ (843,336) from the prior year.

The largest portion of net assets \$ 25,288,360 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 2,318,804 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 2,862,489 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ (843,336). Key elements of this change are as follows:



General fund operations, as discussed further in Section D	\$ (407,124)
Nomajor funds surplus (accrual basis)	237,417
Depreciation expense in excess of principal debt service	(1,802,685)
Capital assets funded by general fund	140,050
Deferred property tax revenues	953,611
Other	<u>35,395</u>
Total	\$ <u>(843,336)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 4,904,110, a change of \$ (394,903) in comparison to the prior year. Key elements of this change are as follows:

General fund expenditures and transfers out in excess of revenues and transfers in	\$ (407,124)
Nonmajor funds change in fund balance	<u>12,221</u>
Total	\$ <u>(394,903)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 2,279,044, while total fund balance was \$ 2,527,566. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 19.7 percent of total general fund expenditures, while total fund balance represents 21.9 percent of that same amount.

The fund balance of the general fund changed by \$ (407,124) during the current fiscal year. Key factors in this change are as follows:



Non-property tax revenues in excess of budget	\$ 259,073
Expenditures less than budget	535,029
Expenditures of prior year encumbrances	(383,254)
Adjust property tax revenues to budgetary basis	(841,798)
Other	<u>23,826</u>
Total	<u>\$ (407,124)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budgets in fiscal year 2010.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$ 29,675,025 (net of accumulated depreciation), a change of \$ (1,966,129) from the prior year. This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- \$ 181,260 of construction in progress for Senior Center renovations.
- \$ 114,208 for various vehicles, machinery, and equipment.
- \$ 69,778 for infrastructure improvements, including Lyons Park lights.
- \$ (2,331,375) for current year depreciation expense.

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 4,183,218, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.



REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Pelham's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator
Town of Pelham
6 Village Green
Pelham, New Hampshire 03076



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 11,076,474
Investments	1,134,083
Receivables, net of allowance for uncollectibles:	
Property taxes	1,230,397
Departmental	75,323
Intergovernmental	78,182
Other	9,259
Other assets	14,926
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	122,671
Land and construction in progress	6,074,663
Capital assets, net of accumulated depreciation	<u>23,600,362</u>
TOTAL ASSETS	43,416,340
LIABILITIES	
Current:	
Accounts payable	292,590
Accrued liabilities	169,021
Due to school district	7,340,897
Due to agency funds	44,903
Other	140,349
Current portion of long-term liabilities:	
Bonds payable	434,881
Capital leases	99,402
Compensated absences	24,334
Noncurrent:	
Bonds payable, net of current portion	3,748,337
Capital leases, net of current portion	104,046
Compensated absences, net of current portion	<u>547,927</u>
TOTAL LIABILITIES	12,946,687
NET ASSETS	
Invested in capital assets	25,288,360
Restricted for:	
Grants and other	1,702,392
Permanent funds:	
Nonexpendable	556,202
Expendable	60,210
Unrestricted	<u>2,862,489</u>
TOTAL NET ASSETS	\$ 30,469,653

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Expenses	Charges for Services	Program Revenues	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets	Governmental Activities
Governmental Activities:							
General government	\$ 4,399,073	\$ 146,387	\$ 71,728	\$ 143	\$ (4,180,815)		
Public safety	4,069,375	323,781	24,519	62,867	(3,658,208)		
Highways and streets	3,269,389	25,990	–	281,345	(2,962,054)		
Sanitation	573,453	81,258	95	–	(492,100)		
Health	88,575	–	2	–	(88,573)		
Welfare	36,896	2,430	–	–	(34,466)		
Culture and recreation	923,621	459,276	33,243	2,715	(428,387)		
Conservation	51,757	–	51,585	–	(172)		
Debt service	209,872	–	–	–	(209,872)		
Total	\$ 13,622,011	\$ 1,039,122	\$ 181,172	\$ 347,070	\$ (12,054,647)		
General Revenues and Contributions:							
Property taxes					8,391,647		
Interest, penalties, and other taxes					156,067		
Motor vehicle registration fees					2,054,084		
Grants and contributions not restricted to specific programs					557,070		
Investment income					9,501		
Miscellaneous					42,942		
Total general revenues and contributions							
Change in Net Assets							
Net Assets:							
Beginning of year, as restated					31,312,989		
End of year					\$ 30,468,653		

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2010

ASSETS	General	Nonmajor	Total
		Governmental Funds	Governmental Funds
Cash and short-term investments	\$ 9,843,405	\$ 1,233,069	\$ 11,076,474
Investments	145,764	988,319	1,134,083
Receivables:			
Property taxes	1,387,394	-	1,387,394
Departmental	59,976	15,347	75,323
Intergovernmental	78,182	-	78,182
Other	9,249	10	9,259
Due from other funds	284,449	428,093	712,542
Other assets	14,926	-	14,926
TOTAL ASSETS	\$ 11,823,345	\$ 2,664,838	\$ 14,488,183
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 288,745	\$ 3,845	\$ 292,590
Accrued liabilities	99,181	-	99,181
Deferred revenues	953,611	-	953,611
Due to school district	7,340,897	-	7,340,897
Due to other funds	472,996	284,449	757,445
Other liabilities	140,349	-	140,349
TOTAL LIABILITIES	9,295,779	288,294	9,584,073
Fund Balances:			
Reserved for:			
Encumbrances	233,596	-	233,596
Prepaid and other	14,926	-	14,926
Perpetual (nonexpendable) permanent funds	-	556,202	556,202
Undesignated, reported in:			
General fund	2,279,044	-	2,279,044
Special revenue funds	-	1,702,392	1,702,392
Capital project funds	-	57,740	57,740
Permanent funds	-	60,210	60,210
TOTAL FUND BALANCES	2,527,566	2,376,544	4,904,110
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,823,345	\$ 2,664,838	\$ 14,488,183

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2010

Total governmental fund balances	\$ 4,904,110
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	29,675,025
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	919,285
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(69,840)
• Long-term liabilities, including bonds payable, capital leases, and compensated absences, are not due and payable in the current period; therefore, they are not reported in the governmental funds.	<u>(4,958,927)</u>
Net assets of governmental activities	<u>\$ 30,469,653</u>

See notes to the financial statements.



TOWN OF PEABODY, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 7,488,647	\$ 28,575	\$ 7,488,647
Interest, penalties and other taxes	139,782	65,818	168,357
Licenses, permits and fees	2,139,884	36,150	2,205,682
Intergovernmental	838,269	356,499	874,419
Charges for services	595,215	54,863	951,714
Investment income	9,501	64,364	74,865
Miscellaneous	42,942	63,264	106,206
Total Revenues	11,254,220	605,169	11,859,389
Expenditures:			
Current:			
General government	4,383,058	11,291	4,394,349
Public safety	3,787,089	136,170	3,923,259
Highways and streets	1,342,021	-	1,342,021
Sanitation	582,041	-	582,041
Health	88,575	-	88,575
Welfare	36,896	-	36,896
Culture and recreation	582,438	514,377	1,096,815
Conservation	26,647	25,110	51,757
Debt service	738,579	-	738,579
Total Expenditures	11,567,344	686,948	12,254,292
Excess (deficiency) of revenues over expenditures	(313,124)	(81,779)	(394,903)
Other Financing Sources (Uses):			
Transfers in	45,000	139,000	184,000
Transfers out	(139,000)	(45,000)	(184,000)
Total Other Financing Sources (Uses)	(94,000)	94,000	-
Change in fund balance	(407,124)	12,221	(394,903)
Fund Equity, at Beginning of Year, as restated	2,934,690	2,364,323	5,289,013
Fund Equity, at End of Year	\$ 2,527,566	\$ 2,376,544	\$ 4,904,110

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (394,903)

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	365,246
Depreciation	(2,331,375)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. 919,285
- The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt	528,690
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- In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due. 18
- Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense. 69,703

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (843,336)

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	
	Original Budget	Final Budget	Actual Amounts	
Revenues and Other Sources:				
Property taxes	\$ 8,330,445	\$ 8,330,445	\$ 8,330,445	\$ 25,056
Interest, penalties and other taxes	129,076	129,076	154,132	(6,736)
Licenses, permits & fees	2,146,600	2,146,600	2,139,864	(5)
Intergovernmental	838,274	838,274	838,269	195,214
Charges for services	400,000	400,000	595,214	3,601
Investment income	5,900	5,900	9,501	41,943
Miscellaneous	1,000	1,000	42,943	45,000
Transfers in	45,000	45,000	45,000	–
Total Revenues and Other Sources	11,896,295	11,896,295	12,155,368	259,073
Expenditures and Other Uses:				
General government	4,562,974	4,562,974	4,274,136	288,838
Public safety	3,907,397	3,907,397	3,725,917	181,480
Highways and streets	1,178,239	1,178,239	1,179,703	(1,464)
Sanitation	560,259	560,259	577,136	(16,877)
Health	88,125	88,125	88,575	(450)
Welfare	105,440	105,440	36,709	68,731
Culture and recreation	564,979	564,979	554,363	10,616
Conservation	48,997	48,997	47,148	1,849
Debt service	740,885	740,885	738,579	2,306
Transfers out	139,000	139,000	139,000	–
Total Expenditures and Other Uses	11,896,295	11,896,295	11,361,266	535,029
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u> </u>	\$ <u> </u>	\$ <u>794,102</u>	\$ <u>794,102</u>

See notes to the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2010

	Agency Funds
<u>ASSETS</u>	
Cash and short-term investments	\$ 453,360
Investments	142,794
Due from general fund	<u>44,903</u>
 Total Assets	 <u>\$ 641,057</u>
 <u>LIABILITIES</u>	
School District funds:	
Impact fees	\$ 25,212
Capital reserve funds	162,595
Gift, trust and scholarship funds	67,185
Escrow deposits	377,758
Other private trust funds	<u>8,307</u>
 Total Liabilities	 <u>\$ 641,057</u>

See notes to the financial statements.

**TOWN OF PELHAM, NEW HAMPSHIRE****Notes to the Financial Statements****1. Summary of Significant Accounting Policies**

The accounting policies of the Town of Pelham, New Hampshire (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2010, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.



C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statement. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and motor vehicle registration fees.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in



the General Fund. Certain special revenue, trust, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments managed by the Town Treasurer consist of bank certificates of deposit that are protected by FDIC insurance and collateralization agreements maintained with Sovereign Bank.

Investments managed by the Trustees of Trust Funds consist of fixed income mutual funds, equity mutual funds, marketable securities, and short-term money market investments. Investments are reported at fair market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 40
Vehicles, machinery, equipment	5 - 20
Infrastructure	20 - 50

H. Compensated Absences

It is the government's policy to permit employees to accumulate Earned Time, a single benefit that combines absences for vacation, personal days, sick leave, and military leave. All vested Earned Time is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of voluntary employee terminations or retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.



2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Town Administrator and Board of Selectmen, with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Board of Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Departments are limited to their budgets as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.



<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 11,254,220	\$ 11,567,344
Other financing sources/uses (GAAP basis)	<u>45,000</u>	<u>139,000</u>
Subtotal (GAAP Basis)	11,299,220	11,706,344
Adjust tax revenue to accrual basis	841,798	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(383,254)
Add end of year appropriation carryforwards to expenditures	-	233,596
To reverse the effect of non-budgeted audit adjustments	<u>14,350</u>	<u>(195,420)</u>
Budgetary basis	<u>\$ 12,155,368</u>	<u>\$ 11,361,266</u>

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

Highways and streets	\$ (1,464)
Sanitation	\$ (16,877)
Health	\$ (450)

E. Deficit Fund Equity

The following funds had deficits as of December 31, 2010:

Sherburne Hall Fund	\$ (4,910)
Police Grants	\$ (6,766)

The deficits in these funds will be eliminated through future governmental revenues and transfers from other funds.



3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. New Hampshire RSA 41:29 directs that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government."

As of December 31, 2010, none of the Town's bank balance of \$ 11,925,087 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2010, \$ 612,233 of the Trustees' short-term cash and investment balances totaling \$ 931,460 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the "prudent investor rule" as defined in RSA 31:25-b, whereby "a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom."



The Town does not have a formal investment policy. As of December 31, 2010, the Town held investments totaling \$ 679,491 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC and by collateral held by the Bank of New York in the name of Sovereign Bank.

The Trustees manage and invest funds in accordance with the prudent investor rule. At December 31, 2010, the Trustees held investments in various fixed income and equity mutual funds valued at \$ 574,890, as well as various equity investments valued at \$ 22,496. All of these investment types are exempt from rating disclosures.

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of December 31, 2010, none of the Town's or Trustees' investments were exposed to custodial credit risk.

C. Concentration of Credit Risk

The Town does not have a formal investment policy and the Trustees' investment policy does not specifically limit the amount of funds that may be invested in any one issuer.

As of December 31, 2010, none of the Town's or Trustees' investments were subject to concentration of credit risk.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

As of December 31, 2010, all of the Town's investments were held in six month or one year certificates of deposit with interest rates fixed until maturity.

As of December 31, 2010, interest rate risks associated with the Trustees' investments in various fixed income mutual funds cannot reasonably be determined.



5. Taxes Receivable

Property taxes are levied based on tax rates set by the NH Department of Revenue Administration. The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. In May of the following year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. Accounts that are liened by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%. The Town annually budgets amounts (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2010 consist of the following:

Property taxes:	
2010 levy	\$ 1,080,970
Unredeemed tax liens:	
2009 levy	217,135
2008 levy	73,509
2007 levy	<u>1,430</u>
	292,074
Land use change tax:	
2010 levy	<u>14,350</u>
Total taxes receivable	\$ <u>1,387,394</u>

Taxes Collected for Others

The Town collects property taxes for the Pelham School District and the County of Hillsborough. Payments are normally made to the school district throughout the year and payment to the county is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:



	<u>Governmental</u>
Property taxes	\$ 27,024
Unredeemed tax liens	<u>7,302</u>
Total	<u>\$ 34,326</u>

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in fiscal 2010.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2010 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 284,449	\$ 472,996
<u>Special Revenue Funds:</u>		
Ambulance revolving fund	40,000	-
PD/FD special detail fund	-	10,936
Recreation revolving fund	60,542	-
Firearm license fees	-	7,536
Drug forfeiture fund	-	8,597
Conservation commission	-	87,342
FEMA fund	157,921	-
Sherburne hall fund	-	4,910
Skate park fund	41,439	-
Road study funds	24,500	-
Town grant funds	26,011	44,820
Fire impact fees	-	50,660
Expendable trust funds	16,440	28,759
<u>Capital Project Funds:</u>		
Senior Center	61,240	-
Municipal Building	-	40,889
<u>Agency Funds:</u>		
Planning escrow accounts	42,359	-
School impact fees	<u>2,544</u>	-
Total	<u>\$ 757,445</u>	<u>\$ 757,445</u>



9. Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and building improvements	\$ 6,136	\$ -	\$ -	\$ 6,136
Vehicles, machinery and equipment	3,954	114	-	4,068
Infrastructure	<u>59,465</u>	<u>70</u>	<u>-</u>	<u>59,535</u>
Total capital assets, being depreciated	69,555	184	-	69,739
Less accumulated depreciation for:				
Buildings and building improvements	(1,363)	(166)	-	(1,529)
Vehicles, machinery and equipment	(2,466)	(245)	-	(2,711)
Infrastructure	<u>(39,978)</u>	<u>(1,920)</u>	<u>-</u>	<u>(41,898)</u>
Total accumulated depreciation	(43,807)	(2,331)	-	(46,138)
Total capital assets, being depreciated, net	25,748	(2,147)	-	23,601
Capital assets, not being depreciated:				
Land	5,893	-	-	5,893
Construction in progress	-	181	-	181
Total capital assets, not being depreciated	<u>5,893</u>	<u>181</u>	<u>-</u>	<u>6,074</u>
(1) Governmental activities capital assets, net (as restated)	\$ <u>31,641</u>	\$ <u>(1,966)</u>	\$ <u>-</u>	\$ <u>29,675</u>

(1) Beginning balances have been restated to reflect the effect of adjustments to various capital asset and depreciation values.

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 77
Public safety	240
Highways and streets	1,944
Sanitation	13
Culture and recreation	<u>57</u>
Total depreciation expense - governmental activities	\$ <u>2,331</u>

10. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2010 expenditures paid after December 31, 2010.

**11. Deferred Revenue**

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2010 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

12. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through March 31, 2014. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2010:

Fiscal Year	Capital Leases	Operating Leases
2011	\$ 108,910	\$ 63,090
2012	108,910	63,090
2013	-	3,861
2014	-	3,861
Total minimum lease payments	217,820	133,902
Less amounts representing interest	14,372	-
Present Value of Minimum Lease Payments	\$ 203,448	\$ 133,902

13. Long-Term Debt**A. General Obligation Bonds**

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/10
Spring Street extension	11/23/14	4.75%	108,218
Conservation land	03/10/16	4.15%	715,000
Municipal complex	08/15/22	4.11%	\$ 3,360,000
Total Governmental Activities:			\$ 4,183,218

**B. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 434,881	\$ 174,777	\$ 609,658
2012	436,083	157,681	593,764
2013	437,365	140,503	577,868
2014	439,889	122,574	562,463
2015	410,000	104,884	514,884
2016-2020	1,465,000	318,030	1,783,030
2021-2025	560,000	39,900	599,900
Total	\$ 4,183,218	\$ 1,058,349	\$ 5,241,567

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2010, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/10			Total Balance 12/31/10	Less Current Portion	Equals Long-Term Portion 12/31/10
		<u>Additions</u>	<u>Reductions</u>			
Governmental Activities						
Bonds payable	\$ 4,617	\$ -	\$ (434)	\$ 4,183	\$ (435)	\$ 3,748
Other:						
Capital leases	298	-	(95)	203	(99)	104
Compensated absences	642	-	(70)	572	(24)	548
Subtotal	<u>940</u>	<u>-</u>	<u>(165)</u>	<u>775</u>	<u>(123)</u>	<u>652</u>
Totals	<u>\$ 5,557</u>	<u>\$ -</u>	<u>\$ (599)</u>	<u>\$ 4,958</u>	<u>\$ (558)</u>	<u>\$ 4,400</u>

14. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

**15. Reserves of Fund Equity**

“Reserves” of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2010:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

16. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$ 2,279,044
Deferred revenue	<u>953,611</u>
Tax Rate Setting Balance	\$ <u>3,232,655</u>

17. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government.



Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

18. Post-Employment Healthcare and Life Insurance Benefits

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which requires governmental employers that provide employees with post-employment benefits other than pension benefits to measure, recognize, and report the value of these benefits in their financial statements.

The Town does not directly provide other post-employment benefits (OPEB) to its current or retired employees; however, the Town participates in a community-rated plan administered by the Local Government Center, which bases its insurance premium rates on the health claim experience of all participating employers. As a result, it is appropriate to use the unadjusted premium as the basis for projecting retiree benefits. Since the Town does not provide a direct benefit to retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability as of December 31, 2010.

19. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, (as amended by GASB 50) with respect to its employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the System), a cost-sharing, multiple-employer, contributory public employee defined benefit pension plan qualified under section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967 and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

System membership is divided into two groups. *Group I* includes full-time state employees (except police officers and firefighters) and teachers, as



well as employees of a political subdivision (i.e., school district, county, town or other unit of local government) that has elected to participate in the System. *Group II* includes permanent police officers and firefighters. Membership is a condition of employment and System contributions are mandatory for both *Group I* and *Group II* employees who meet specific eligibility requirements.

Additional information on System eligibility requirements, membership parameters, funding policies, benefits, and the System's annual financial report may be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-8507, or from the System's website at www.nhrs.org.

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 5.00% of member's compensation for *Group I* members (employees and teachers) and 9.30% of member's compensation for *Group II* members (police and fire). Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2007, 2009, etc.).

From January 1, 2010 through June 30, 2010, the Town was required to contribute 9.16% to the System for its eligible *Group I* employees, 13.66% for its eligible *Group II* employees, and 19.51% for its eligible *Group II* employees engaged in police special detail work. Effective July 1, 2010, the Town's required contribution rate changed to 14.63% for its eligible *Group II* employees, while the contribution rates for its eligible *Group I* employees and eligible *Group II* employees engaged in police special detail work remained unchanged. The Town's total contributions to the System for the years ended December 31, 2010, 2009, and 2008 were \$ 623,202, \$ 545,349 and \$ 508,319, respectively, which were equal to its annual required contributions for each of these years.

20. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

**21. Beginning Fund Balance/Net Assets Restatement**

The Town's beginning (January 1, 2010) fund balances and net assets have been restated as follows:

Government-Wide Financial Statements:

	Governmental Activities
As previously reported	\$ 33,396,826
Restate capital assets	(2,202,443)
Restate other balances	<u>118,606</u>
As restated	<u>\$ 31,312,989</u>

Fund Basis Financial Statements:

	Nonmajor Governmental Funds
As previously reported	\$ 2,220,219
Restate various balances	<u>144,104</u>
As restated	<u>\$ 2,364,323</u>



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010

Special Revenue Funds						
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Perham Public Library	Firearm License Fees	Drug Forfeiture Fund
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 18,409	\$ 11,380	\$ 11,885
Investments	-	-	-	-	-	\$ 25,441
Accounts receivable	-	15,347	-	-	-	426,933
Due from other funds	-	-	60,542	-	10	-
Total Assets	\$ 40,000	\$ 15,347	\$ 60,542	\$ 18,409	\$ 11,390	\$ 452,374
LIABILITIES AND FUND BALANCE						\$ 157,921
Liabilities:						
Accounts payable	\$ -	\$ 10,936	\$ 345	\$ -	\$ 7,536	\$ 8,597
Due to other funds						
Total Liabilities	\$ -	\$ 10,936	345	-	7,536	8,597
Fund Balances:						
Reserved for:						
Perpetual (nonexpendable)						
permanent funds						
Unreserved:						
Undesignated, reported in:						
Special revenue funds	40,000	4,411	60,197	18,409	3,854	3,288
Capital project funds	-	-	-	-	-	-
Permanent funds	-	-	-	-	-	-
Total Fund Balance	\$ 40,000	\$ 4,411	\$ 60,197	\$ 18,409	\$ 3,854	\$ 3,288
Total Liabilities and Fund Balance	\$ 40,000	\$ 15,347	\$ 60,542	\$ 18,409	\$ 11,390	\$ 11,885
						\$ 452,374
						\$ 157,921

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010

(continued)

		Special Revenue Funds							
		Village Green Tree Fund	Sherburne Hall Fund	State Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Capital Reserve Funds
ASSETS									
Cash and short-term investments	\$ 6,734	\$ -	\$ 7,777	\$ -	\$ 38,090	\$ 358,794	\$ 8,795	\$ 314,635	
Investments	-	-	-	-	-	-	-	-	
Accounts receivable	-	-	41,439	24,500	26,011	-	-	-	
Due from other funds	-	-	49,216	24,500	64,101	358,794	8,795	314,635	
Total Assets	\$ 6,734	\$ -	\$ 49,216	\$ 24,500	\$ 64,101	\$ 358,794	\$ 8,795	\$ 314,635	
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	\$ -	\$ 4,910	\$ -	\$ -	\$ 44,820	\$ 50,660	\$ -	\$ -	
Due to other funds	-	-	-	-	-	-	-	-	
Total Liabilities	\$ -	\$ 4,910	\$ -	\$ -	44,820	50,660	\$ -	\$ -	
Fund Balances:									
Reserved for:									
Perpetual (nonexpendable) permanent funds	-	-	-	-	-	-	-	-	
Unreserved:									
Undesignated, reported in:									
Special revenue funds	6,734	(4,910)	49,216	24,500	19,281	308,134	8,795	314,635	
Capital project funds	-	-	-	-	-	-	-	-	
Permanent funds	-	-	49,216	24,500	19,281	308,134	8,795	314,635	
Total Fund Balance	6,734	(4,910)	49,216	24,500	19,281	308,134	8,795	314,635	
Total Liabilities and Fund Balance	\$ 6,734	\$ -	\$ 49,216	\$ 24,500	\$ 64,101	\$ 358,794	\$ 8,795	\$ 314,635	

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010

(continued)

	Special Revenue Funds			Permanent Funds			Total Nonmajor Governmental Funds
	Expendable Trust Funds	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals		
ASSETS							
Cash and short-term investments	\$ 356,214	\$ 1,137,154	\$ 40,889	\$ 12,654	\$ 42,372	\$ 55,026	\$ 1,233,069
Investments	-	426,933	-	545,386	16,000	561,386	988,319
Accounts receivable	-	15,357	-	-	-	-	15,357
Due from other funds	16,440	366,853	61,240	-	-	-	428,093
Total Assets	\$ 351,654	\$ 1,946,297	\$ 102,129	\$ 558,040	\$ 58,372	\$ 616,412	\$ 2,664,838
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ 28,759	\$ 345	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,845
Due to other funds		243,560	40,889	-	-	-	284,449
Total Liabilities	28,759	243,905	44,389	-	-	-	288,294
Fund Balances:							
Reserved for:							
Perpetual (nondeductible)							
permanent funds							
Unreserved:							
Undesignated, reported in:							
Special revenue funds	322,895	1,702,392	-	-	-	-	1,702,392
Capital project funds	-	-	57,740	-	-	-	57,740
Permanent funds	-	-	-	56,251	3,959	60,210	60,210
Total Fund Balance	322,895	1,702,392	57,740	558,040	58,372	616,412	2,376,544
Total Liabilities and Fund Balance	\$ 351,654	\$ 1,946,297	\$ 102,129	\$ 558,040	\$ 58,372	\$ 616,412	\$ 2,664,838



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2010

Special Revenue Funds						
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund
	\$	\$	\$	\$	\$	\$
Revenues:						
Interest, penalties and other taxes						
Licenses, permits and fees						
Intergovernmental						
Charges for services	25,000	53,374	277,948	177	-	190
Investment income						
Miscellaneous						
Total Revenues	25,000	53,374	277,948	7,917	1,823	209
Expenditures:						
Current:						
General Government		53,392	-	-	-	-
Public safety		-	257,346	14,367	-	8,491
Culture and recreation		-	-	-	-	-
Conservation		-	-	-	-	-
Total Expenditures		53,392	257,346	14,367	12	8,491
Excess (deficiency) of revenues over expenditures	25,000	(18)	20,602	(6,450)	1,811	(8,282)
Other Financing Sources (Uses):						
Transfers in		-	-	-	-	-
Transfers out		-	(23,936)	-	-	-
Total Other Financing Sources (Uses)		-	(23,936)	-	-	-
Change in fund balances	25,000	(18)	(3,334)	(6,450)	1,811	(8,282)
Fund Balances, beginning of year, as restated	15,000	4,429	63,531	24,859	2,043	11,570
Fund Balances, end of year	\$ 40,000	\$ 4,411	\$ 60,197	\$ 18,409	\$ 3,854	\$ 3,288

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2010

(continued)

Special Revenue Funds									
	Village Green Tree Fund	Sherburne Hall Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Capital Reserve Funds	
Revenues:									
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,423	\$ 2,590	\$ -	
Licenses, permits and fees	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	-	-	
Investment income	9	20	72	-	80	1,292	15	626	
Miscellaneous	-	-	-	-	20,000	-	-	-	
Total Revenues	9	20	72	-	44,372	62,715	2,605	626	
Expenditures:									
Current:									
General Government	3	-	-	-	9,535	-	-	475	
Public safety	-	-	-	-	17,013	57,262	-	-	
Culture and recreation	-	-	-	-	60,296	-	-	-	
Conservation	-	-	-	-	-	-	-	-	
Total Expenditures	3	-	-	-	86,844	57,262	-	475	
Excess (deficiency) of revenues over expenditures	6	20	72	-	(42,472)	5,453	2,605	151	
Other Financing Sources (Uses):									
Transfers in	-	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	23,936	-	-	-	
Change in fund balances	6	20	72	-	(18,536)	5,453	2,605	(99,849)	
Fund Balances, beginning of year, as restated	6,728	(4,930)	49,144	24,500	37,817	302,681	6,190	414,484	
Fund Balances, end of year	\$ 6,734	\$ (4,910)	\$ 49,246	\$ 24,500	\$ 19,281	\$ 308,134	\$ 8,795	\$ 314,635	

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2010

(continued)

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	
Revenues:							
Interest, penalties and other taxes	\$ -	\$ 28,575	\$ -	\$ -	\$ -	\$ -	\$ 28,575
Licenses, permits and fees	-	65,818	-	-	-	-	65,818
Intergovernmental	-	36,150	-	-	-	-	36,150
Charges for services	-	356,499	-	-	-	-	356,499
Investment income	630	8,182	-	43,463	3,218	46,681	54,863
Miscellaneous	35,524	63,284	-	-	-	-	63,264
Total Revenues	36,154	558,488	-	43,463	3,218	46,681	605,169
Expenditures:							
Current:							
General Government	-	10,013	-	1,278	-	1,278	11,291
Public safety	-	136,170	-	-	-	-	136,170
Culture and recreation	970	332,979	181,260	-	138	138	514,377
Conservation	-	25,110	-	-	-	-	25,110
Total Expenditures	970	504,272	181,260	1,278	138	1,416	686,948
Excess (deficiency) of revenues over expenditures	35,184	54,216	(181,260)	42,185	3,080	45,265	(81,779)
Other Financing Sources (Uses):							
Transfers in	-	23,936	239,000	-	-	-	262,936
Transfers out	(45,000)	(168,936)	-	-	-	-	(168,936)
Total Other Financing Sources (Uses)	(45,000)	(145,000)	239,000	-	-	-	94,000
Change in fund balances	(9,816)	(90,784)	57,740	42,185	3,080	45,265	12,221
Fund Balances, beginning of year, as restated	332,711	1,793,176	-	515,855	55,292	571,147	2,364,323
Fund Balances, end of year	\$ 322,895	\$ 1,702,392	\$ 57,740	\$ 568,040	\$ 58,372	\$ 616,412	\$ 2,376,544

**Finance**

Finance Director,
Cynthia Kelley

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone # 603-635-8233
Fax # 603-635-8274

www.pelhamweb.com

Bookkeeper:
Dayanand Ramgopaul

Finance Office consists of:

*Accounts Payable
Accounts Receivable
Human Resources Dept.
Payroll*

2011 Town of Pelham Revenues

Description	2011 Revenue
Property Tax	29,182,000
Land Use	39,800
Current Use Interest	3,548
Yield Taxes	16,276
Excavation Tax	0
Property Tax Interest	113,853
Yield Tax Interest	25
Tax Coll Miscellaneous Revenue	215
Tax Lien Interest	0
Pilot Payments	36,269
Tax Collector Total	29,391,986
UCC Filing & Certificates	2,190
Motor Vehicles Decal Fees	50,412
Town MV Title Fees	5,508
Town MV Registration Fees	2,030,648
Town Dog License Fees	5,693
Dog Fines & Penalties	690
State Dog License Fees	659
Animal Control Pop Fee	2,534
Dog License Contra	-1,745
Boat Taxes	27,891
Boat Fee Contra	-19,726
Hunting/Fishing License	8,529
Hunting/Fishing Contra	-8,246
Wetlands Applications	79
Vital Statistics	12,984
VS - Contra	-9,848
Town Clerk - Notary Public Fee	2,206
Miscellaneous	117
Town Clerk Total	2,110,575
Planning-Copier Fees	814
Building Permits	25,509
Electrical Permits	10,875
Well Water Permit	350
Plumbing Permits	5,325
Occupancy Permits	350
Reinspection Fees	575
Planning Total	43,798
NH Shared Rev/Meal	576,082
NH Highway Block Grant	309,862
Conservation Sign Revenue	158
NH/Fed Forest Land Reimb	65
PB - Late Fees/Stop Work	782
PB-Application Fees	6,608
Planning Board Total	7,390

THIS REPORT HAS NOT BEEN AUDITED

**2011 Town of Pelham Revenues (Cont.)**

Description	2011 Revenue
Assessing-Copy Fees	516
PD Court Fines	5,587
PD Alarm Permits	75
PD Misc (inmate phone,etc)	1,054
PD Special Details	29,307
PD Witness Fees	2,741
PD Insurance Fees	1,782
PD Police (Reimb) Grants	0
PD Parking Violations	550
PD Total	41,096
FD Ambulance Fees	194,352
FD Miscellaneous	4,997
FD HAZMAT Recovery	0
FD Reimb Grants	0
FD Total	199,349
Cable Cable Income	189,940
Cemetery - Open & Close	21,400
Cemetery - Cremation	3,400
Cemetery - Lots	6,720
Cemetery - Maintenance Fund	10,080
<i>Cemetery Total</i>	<i>41,600</i>
Welfare Reimbursements	14,064
Transfer - Recycle Lt Iron	32,367
Transfer Recycling/Aluminum	8,421
Transfer - ABC Rev	1,064
Transfer - CFCC/HCFC Disposal	4,320
Transfer - Recycling Paper	0
Transfer - TV & Monitors	10,474
Transfer - DEMO C&D	19,652
Transfer - Veg Oil	59
Transfer - Microwaves	1,395
Transfer - Recycle Bins	0
Transfer - Propane	87
Transfer - Compost	15
Transfer - Pick Ups	125
Transfer - Batteries	410
Transfer Total	78,388
Junk License Renewal Fees	75
Sale of Property	0
Rental of Town Property	150
Highway - Plowing Private Roads	19,090
Interest Earned - Money Fund	2,289
Interest Earned-NHDIP	143
Misc. Interest Revenue	27
Miscellaneous Revenue	2,978
Hawkers & Peddlers	50
Selectmen Totals	24,802
2011 TOTAL REVENUES	33,029,672

THIS REPORT HAS NOT BEEN AUDITED



2011 EXPENDITURES

2011 Town of Pelham Expenditures

<i>Description</i>	<i>2011 Total Expended</i>
Selectmen - Salaries	244,290
Selectmen - Supplies	4,322
Selectmen - Telephone	5,492
Selectmen - Repairs	2,424
Selectmen - Rentals	539
Selectmen - Expenses	94,679
Selectmen - Specials	84,502
<i>Selectmen Total</i>	436,248
Bud Comm - Salaries	2,185
Bud Comm - Supplies	0
<i>Bud Comm Total</i>	2,185
Trust Fund - Supplies	0
Trust Fund - Expense	0
Trust Fund - Specials	0
<i>Trust Fund Totals</i>	0
Town Clerk - Salaries	150,047
Town Clerk - Supplies	14,747
Town Clerk - Telephone	90
Town Clerk - Rentals	539
Town Clerk - Expenses	8,805
<i>Town Clerk Total</i>	174,229
Elections - Salaries	3,356
Elections - Supplies	4,916
Elections - Expenses	200
<i>Elections Total</i>	8,472
Assessor - Salaries	36,805
Assessor - Supplies	2,049
Assessor - Telephone	45
Assessor - Rentals	539
Assessor - Expenses	57,043
Assessor-Specials	39,960
<i>Assessor Total</i>	136,442
Treasurer - Salaries	4,020
Treasurer - Supplies	99
Treasurer - Expense	25
Treasurer - Specials	0
<i>Treasurer Total</i>	4,144
<i>Legal - Expenses</i>	104,888
<i>Retirement - Expense</i>	963,925

THIS REPORT HAS NOT BEEN AUDITED

**2011 Town of Pelham Expenditures (CONT.)**

Description	2011 Total Expended
Planning - Salaries	223,341
Planning - Supplies	6,127
Planning - Telephone	1,861
Planning - Gas & Oil	1,304
Planning - Repairs	2,543
Planning - Rentals	539
Planning - Expenses	21,772
Planning - Specials	1,180
Planning Total	258,667
Town Building - Salaries	0
Town Buildings - Supplies	10,201
Town Buildings - Electric	84,038
Town Buildings - Phones/Cable	18,720
Town Building - Water/Pennichuck	13,650
Town Buildings Heat/Pro/Oil	87,386
Town Buildings Repairs	73,182
Town Buildings New Equip	67,378
Town Buildings Expenses	252,017
Town Buildings Total	606,572
Cemetery - Salaries	80,635
Cemetery - Supplies	13,116
Cemetery - Telephone	1,545
Cemetery - Gas & Oil	2,690
Cemetery - Repairs	4,802
Cemetery - Rentals	3,496
Cemetery - New Equip	2,986
Cemetery - Expenses	18,868
Cemetery - Specials	15,132
Cemetery Total	143,271
Insurance - Expense	1,465,297
Police - Salaries	1,882,078
Police - Supplies	28,686
Police - Telephone	18,622
Police - Gas & Oil	50,242
Police - Repairs	61,210
Police - Rentals	7,971
Police - New Equipment	68,969
Police - Expenses	73,962
Police Total	2,191,741
Fire - Salaries	1,358,112
Fire - Supplies	48,889
Fire - Telephone	13,612
Fire - Gas & Oil	16,874
Fire - Repairs	80,243
Fire - Rentals	38,928
Fire - New Equipment	70,875
Fire - Expenses	30,093
Fire - Specials	27,348
Fire Totals	1,684,975

THIS REPORT HAS NOT BEEN AUDITED

**2011 Town of Pelham Expenditures (CONT.)**

<i>Description</i>	<i>2011 Total Expendited</i>
Emergency Mgmt - Salaries	532
Emergency Mgmt - Supplies	165
Emergency Mgmt - Gas & Oil	0
Emergency Mgmt - Repairs	5,153
Emergency Mgmt - New Equip	1,435
Emergency Mgmt Total	7,284
Highway - Salaries	429,123
Highway - Supplies	207,682
Highway - Telephone	3,351
Highway - Gas & Oil	40,270
Highway - Repairs	52,720
Highway - Rentals	193,102
Highway - New Equipment	7,008
Highway - Expenses	48,178
Highway - Specials	238,935
Highway Total	1,220,369
Transfer Station - Salaries	220,545
Transfer - Supplies	986
Transfer - Telephone	2,750
Transfer - Gas & Oil	6,157
Transfer - Repairs	4,839
Transfer - Rentals	0
Transfer - New Equip	114
Transfer - Expenses	329,880
Transfer Total	565,270
Health Officer - Expenses	2,500
Health Officer - Specials	37,516
Health Officer Total	40,016
Health Services - Expenses	47,495
Human Services - Salaries	10,334
Human Services - Expenses	50,343
Human Services Total	60,677
Recreation - Salaries	137,563
Recreation - Supplies	2,931
Recreation - Telephone	3,060
Recreation - Gas & Oil	1,014
Recreation - Repairs	3,112
Recreation - Rentals	4,402
Recreation - New Equipment	0
Recreation - Expenses	32,957
Recreation - Specials	0
Recreation Total	185,039

THIS REPORT HAS NOT BEEN AUDITED

**2011 Town of Pelham Expenditures (CONT.)**

<i>Description</i>	<i>2011 Total Expended</i>
Cable - Salaries	79,015
Cable - Supplies	2,666
Cable - Telephone	4,195
Cable - Repairs	2,578
Cable - New Equipment	4,847
Cable - Expenses	0
Cable Total	93,301
Senior Citizens - Salaries	63,886
Senior Citizens - Supplies	534
Senior Citizens - Telephone	2,474
Senior Citizens - Gas & Oil	2,656
Senior Citizens - Repairs	1,752
Senior Citizens - Rentals	1,866
Seniors Citizens - Expenses	1,839
Senior Citizens Total	75,008
Library - Salaries	191,829
Library - Supplies	2,662
Library - Telephone	431
Library - Repairs	66
Library - New Equipment	2,501
Library - Expenses	4,992
Library - Specials	34,110
Library Total	236,589
Town Celebrations - Exp	8,515
Conservation Comm - Salaries	1,327
Cons Comm - Supplies	32
Cons Comm - Expenses	1,101
Conservation Comm Total	2,459
Debt Service Principal	533,290
Debt Service - Interest	185,123
Interest - TAN Notes	0
TOTAL EXPENDITURES	11,441,491

THIS REPORT HAS NOT BEEN AUDITED

**2011 BUDGET TO
ACTUAL-**

TOWN OF PELHAM
2011 COMPARATIVE BUDGET TO ACTUAL

DESCRIPTION	BUDGET	EXPENDED
Selectmen	458,630	436,248
Budget Committee	2,341	2,185
Trust Fund	145	0
Town Clerk/Tax Collector	205,134	174,229
Elections	9,760	8,472
Assessor	186,720	136,442
Treasurer	7,851	4,144
Legal	90,000	104,888
Retirement	1,304,829	963,925
Planning	275,452	258,667
Town Buildings	518,975	606,572
Cemetery	142,643	143,271
Insurance	1,881,565	1,465,297
Police Department	2,350,580	2,191,741
Fire Department	1,807,529	1,684,975
Emergency Management	6,501	7,284
Highway Department	1,220,488	1,220,369
Transfer Station	528,587	565,270
Health Officer	43,266	40,016
Health Services	48,145	47,495
Human Services	85,440	60,677
Parks & Recreation	184,168	185,039
Cable	93,276	93,301
Senior Citizens	75,090	75,008
Library	230,256	236,589
Town Celebrations	9,585	8,515
Conservation Commission	3,997	2,459
Debt Service Principal	536,597	533,290
Debt Service - Interest	181,970	185,123
Interest - TAN Notes	5,000	0
TOTALS		12,494,520
		11,441,491



2011 MS-7
BUDGET OF A TOWN WITH A
MUNICIPAL BUDGET COMMITTEE

MS-7

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Town of Pelham

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2011 to December 31, 2011

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Under seal of the town, I declare that I have examined the information contained in this form and to the best of my belief it is correct and complete.

Howard J. Leach
Paul St. Germain
Dee L. Vigeant
Robert J. Sargent
John M. Dunn
David L. Doherty

Barry J. Goss

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-7
Rev. 10/10



Budget - Town of Pelham FY 2011

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	9
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting							
4319	Other							
SANITATION								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	3	560,259	575,634	523,734	523,734		
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration	3	39,980	40,430	43,266	43,266		
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	3	48,145	48,145	48,145	48,145		
4441-4442	Administration & Direct Assist.	3	105,440	36,012	85,440	85,440		
4444	Intergovernmental Welfare Payments							
4445-4449	Vendor Payments & Other							



Budget - Town of Pelham FY 2011

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)
CULTURE & RECREATION						
4520-4529	Parks & Recreation	3	169,789	166,172	255,931	255,931
4550-4559	Library	3	230,256	228,201	230,256	230,256
4583	Patriotic Purposes	3	9,050	8,686	9,585	9,585
4589	Other Culture & Recreation	3	155,884		90,925	90,925
CONSERVATION						
4611-4612	Admin. & Purch. of Nat. Resources	3	3,997	2,148	3,997	3,997
4619	Other Conservation					
DEBT SERVICE						
4631-4632	Redevelopment and Housing					
4651-4659	Economic Development					
4711	Princ. - Long Term Bonds & Notes	3	529,221	533,731	536,597	536,597
4721	Interest-Long Term Bonds & Notes	3	211,664	204,348	186,970	186,970
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					
CAPITAL OUTLAY						
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	- Sewer					
	- Water					



MS-7 Budget - Town of Pelham FY 2011

1 ACCT.#	2 PURPOSE OF APPROPRIATIONS (RSA 323:V)	3 OP Bud. Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	7 SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	8 BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	9 BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
OPERATING TRANSFERS OUT (cont.)								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			12,036,380	10,597,921	12,106,952	243,075	12,339,320	10,707

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in partitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

INDIVIDUAL WARRANTS ES**

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.



MS-7

Budget - Town of Pelham FY 2011

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund		9,525	9,000	9,000
3180	Resident Taxes				
3185	Timber Taxes		3,353	3,000	3,000
3186	Payment in Lieu of Taxes		10,612	10,000	10,000
3189	Other Taxes		1,526		
3190	Interest & Penalties on Delinquent Taxes		100,811	100,000	100,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		2,054,260	2,000,000	2,000,000
3230	Building Permits		32,488	30,000	30,000
3290	Other Licenses, Permits & Fees		53,296	50,000	50,000
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		557,070	500,000	500,000
3353	Highway Block Grant		372,545	318,383	318,383
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		611,718	550,000	550,000
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		2,920	2,000	2,000
3502	Interest on Investments		47,147	45,000	45,000
3503-3509	Other				
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds			200,000	200,000
3913	From Capital Projects Funds				



MS-7

Budget - Town of Pelham FY 2011

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds		45,000	45,000	45,000
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes			3,500,000	3,500,000
	Amounts Voted From Fund Balance			260,000	260,000
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			3,902,271	7,622,383	7,622,383

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	12,036,380	12,106,952	12,339,320
Special Warrant Articles Recommended (from pg. 6)	326,213	4,263,383	4,263,383
Individual Warrant Articles Recommended (from pg. 6)	162,105	318,400	318,400
TOTAL Appropriations Recommended	12,524,698	16,688,735	16,688,735
Less: Amount of Estimated Revenues & Credits (from above)	3,902,271	7,622,383	7,622,383
Estimated Amount of Taxes to be Raised	8,622,427	9,066,352	9,066,352

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____
 (See Supplemental Schedule With 10% Calculation)



**2011
SUMMARY OF INVENTORY OF
VALUATION**

DESCRIPTION OF PROPERTY	2011 VALUATION
VALUE OF LAND ONLY:	
Current Use	\$ 493,448
Residential	544,296,238
Commercial/Industrial	<u>40,126,420</u>
<i>Total of Taxable Land</i>	\$ 584,916,106
VALUE OF BUILDINGS ONLY:	
Residential	\$ 708,971,366
Manufactured Housing	363,000
Commercial/Industrial	<u>52,778,492</u>
<i>Total of Taxable Buildings</i>	\$ 762,112,858
PUBLIC UTILITIES	\$ 39,241,500
VALUATION BEFORE EXEMPTION:	\$ 1,386,270,464
CERTAIN DISABLED VETERANS	<u>(251,000)</u>
MODIFIED ASSESSED VALUATION OF ALL PROPERTIES	\$ 1,386,019,464
Blind Exemption	\$ 150,000
Elderly Exemption	9,051,900
Wood-Heating Exemption	66,000
Solar Exemption	56,300
TOTAL AMOUNT OF EXEMPTIONS	\$ (9,324,200)
NET VALUE ON WHICH TAX RATE IS COMPUTED	\$ 1,376,695,264
LESS: Public Utilities	\$ (39,241,500)
NET VALUATION ON WHICH STATE EDUCATION TAX RATE IS COMPUTED	\$ 1,337,453,764

**2011 MS-1
TAX RATE CALCULATION****DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2011 Tax Rate Calculation****TOWN/CITY: PELHAM**

Gross Appropriations	13,221,103
Less: Revenues	4,752,008
	0
Add: Overlay (RSA 76:6)	93,268
War Service Credits	225,250


11/2/11

Net Town Appropriation	8,787,613
Special Adjustment	0

Approved Town/City Tax Effort	8,787,613	TOWN RATE 6.38
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SCHOOL PORTION

Net Local School Budget:		
Gross Approp. - Revenue	24,817,048	2,234,789
Regional School Apportionment		0
Less: Education Grant		(3,589,850)

Education Tax (from below)	(3,345,192)	LOCAL SCHOOL RATE
Approved School(s) Tax Effort	15,647,217	11.37

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.325	STATE SCHOOL RATE
1,438,792,297	3,345,192	2.50
Divide by Local Assessed Valuation (no utilities)		
1,337,453,764		

COUNTY PORTION

Due to County	1,596,920
	0

Approved County Tax Effort	1,596,920	COUNTY RATE 1.16
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Total Property Taxes Assessed	29,376,942	TOTAL RATE 21.41
Less: War Service Credits	(225,250)	
Add: Village District Commitment(s)	0	
Total Property Tax Commitment	29,151,692	

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	1,337,453,764	2.50	3,345,192
All Other Taxes	1,376,695,264	18.91	26,031,750
			29,376,942

TRC#
122

**PELHAM
TAX RATE HISTORY****PELHAM, NH TAX RATE HISTORY**

INDIVIDUAL TAX RATES						
Year	Total Tax Rate	Town Tax Rate	School Tax Rate	County Tax Rate	State Tax Rate	Full Value Tax Rate ¹ of Tax Rate ²
2001	23.50	3.68	10.06	2.25	7.51	14.00
2002	25.85	3.98	12.14	2.30	7.43	14.81
2003	27.95	5.32	13.06	2.09	7.48	14.83
2004	29.85	6.65	15.96	2.01	5.23	14.72
2005	31.25	7.16	16.96	2.15	4.98	13.53
2006	13.99	3.24	7.74	0.93	2.08	13.99
2007	15.81	3.89	8.85	0.96	2.11	16.52
2008	17.35	4.46	9.46	1.07	2.36	16.84
2009	19.57	5.44	10.46	1.17	2.50	19.02
2010	19.53	6.06	9.86	1.12	2.49	19.42
2011	21.41	6.38	11.37	1.16	2.50	20.90

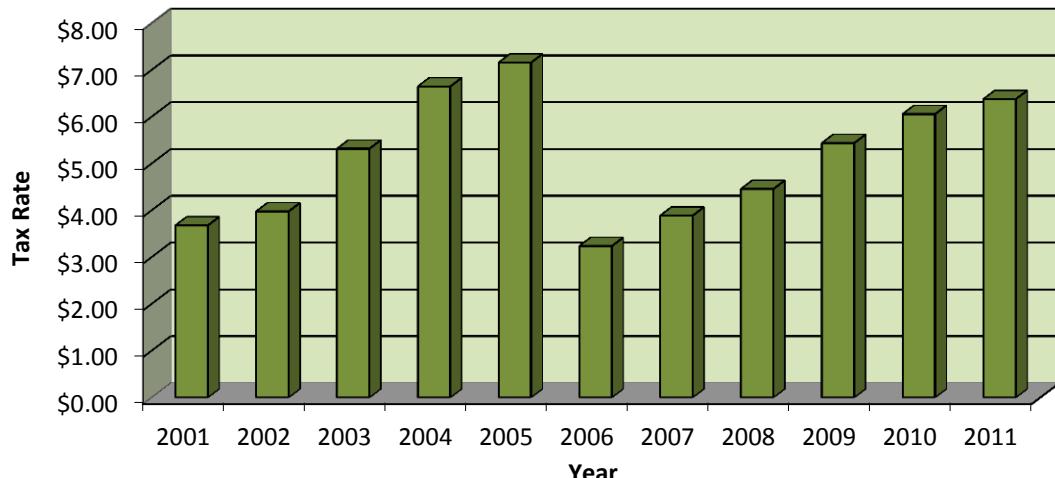
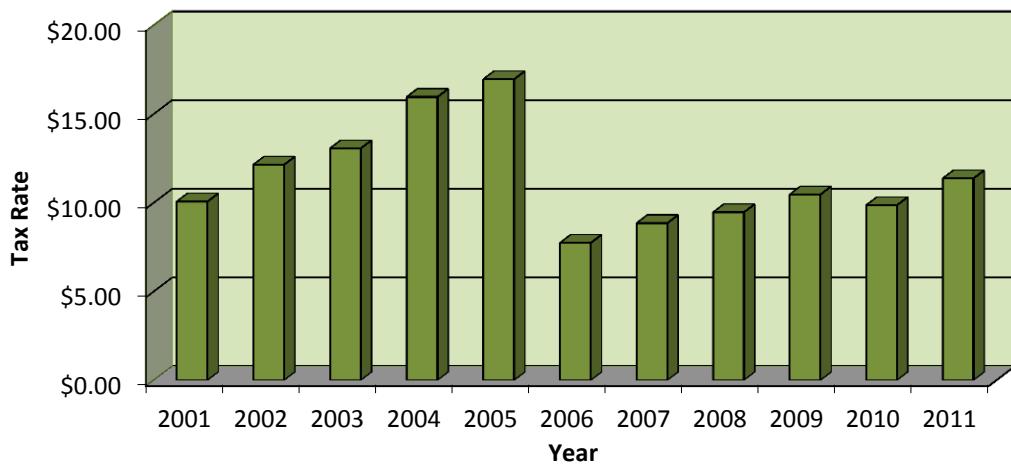
How does Pelham compare with other towns in NH?³

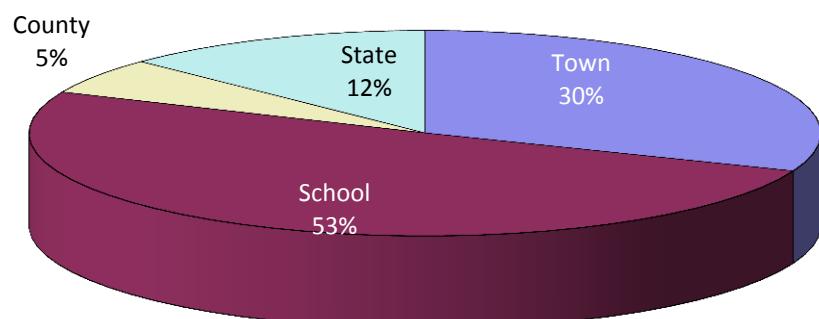
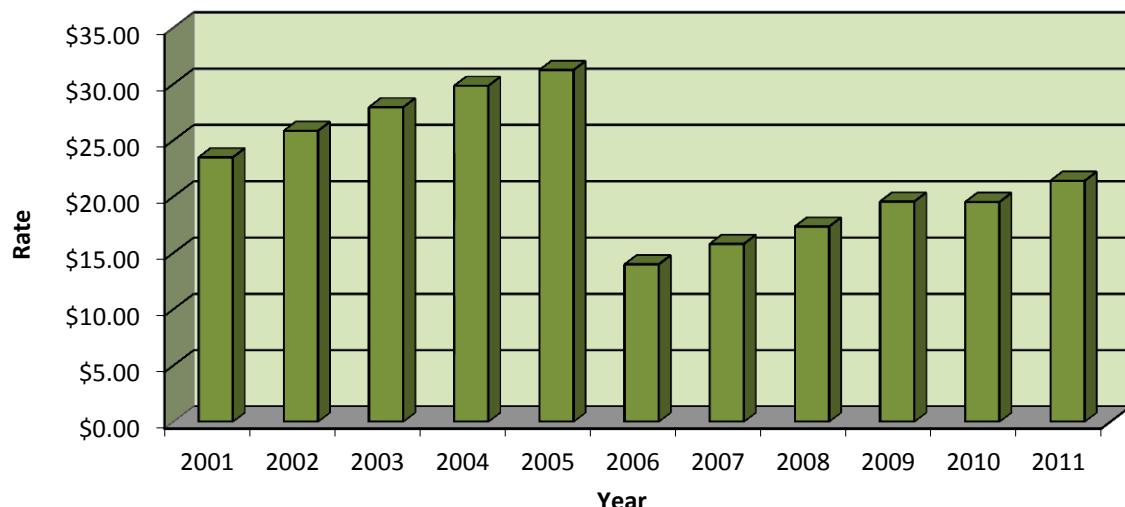
Notes:

1 This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 97.6% of its full value

2 Town assessed valuation (000)

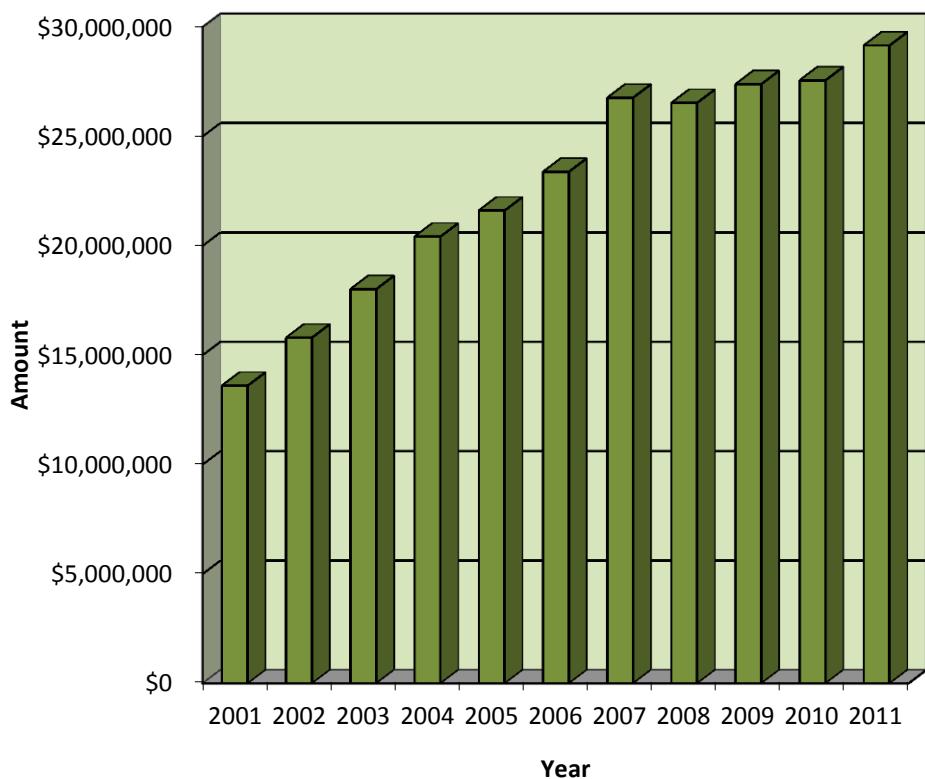
3 The NH Department of Revenue did not have this information available at the time of printing.

**PELHAM
TAX RATE HISTORY****TAX RATE COMPARISON
2001 TO 2011****Town Tax Rate****School Tax Rate**

**PELHAM
TAX RATE HISTORY****TAX RATE COMPARISON
2001 TO 2011****Total Tax Rate**

**PELHAM
TAX RATE HISTORY****PELHAM, NH TAX RATE HISTORY**

Year	Taxes to be Raised	Increase (Decrease) from prior year
2001	13,601,314	1,461,013
2002	15,794,018	2,192,704
2003	18,012,212	2,218,194
2004	20,414,458	2,402,246
2005	21,608,636	1,194,178
2006	23,377,812	1,769,176
2007	26,761,663	3,383,851
2008	26,527,908	(233,755)
2009	27,382,494	854,586
2010	27,556,270	173,776
2011	29,151,692	1,595,422

Property Taxes to be Raised

**PELHAM SCHEDULE OF
PROPERTY-BUILDINGS**

<i>Property Name</i>	<i>Street Address</i>
Bath House	Mammoth Road
Boy Scout Lodge	Keyes Hill Road
Cemetery Storage Building	Old Bridge Street North
Dog Pound	Simpson Mill Road
Field House	Muldoon Park
Fire Station	65 Old Bridge Street North
Gas Tank Stg Building	Windham Road
Hearse House Cemetery	Marsh Road
Historical Society Building	5 Main Street
Hobbs House Senior Center	8 Nashua Road
Library	24 Village Green
Main Lodge	Mammoth Road
Pump House - Vet. Mem. Pk.	Mammoth Road
Quonsett Hut Cemetery	Marsh Road
Restroom- Vet. Mem. Pk.	Mammoth Road
Salt Shed	52B Windham Road
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street North
Transfer Station	52 Windham Road

**PELHAM SCHEDULE OF
PROPERTY-ROADS**

Road	Length	Road	Length
Acorn Lane	0.130	Castle Hill Road	0.600
Albert Street	0.300	Chagnon Lane	0.530
Alexandra Drive	0.320	Christopher Lane	0.260
Andrea Lane	0.200	Clark Circle	0.700
Angus Way	0.168	Claudine Drive	0.170
Appaloosa Avenue	0.420	Clearview Avenue	0.080
Applewood Road	0.450	Clement Road	0.200
Arlene Drive	0.790	Clydesdale Avenue	0.420
Arlene Drive Ext.	0.335	Coburn Avenue	0.220
Armand Drive	0.220	Colby Drive	0.080
Atwood Road	0.800	Colonial Drive	0.300
Atwood Road Extension	0.100	Collins Way	0.200
Autumn Street	0.221	Common Street	0.050
Balcom Road	0.940	Corey Drive	0.146
Bedard Avenue	0.100	Cote Drive	0.140
Beacon Hill Road	0.430	Countryside Drive	0.292
Bear Hill Road	0.250	Cranberry Lane	0.160
Belvina Circle	0.140	Cresent Circle	0.410
Benoit Avenue	0.300	Currier Road	1.360
Benoit Avenue Extension	0.224	Dale Avenue	0.150
Berkeley Street	0.170	Daniel Drive	0.090
Birch Lane	0.670	David Drive	0.310
Blackston Circle	0.380	Davis Way	0.015
Blue Jay Avenue	0.150	Debbie Drive	0.270
Blueberry Circle	0.800	Debbie Drive	0.470
Boulder Lane	0.149	Deer Hill Circle	0.400
Bowley Drive	0.140	Diamond Hill Road	0.260
Bowman Lane	0.230	Diamond Hill Road Extension	0.030
Brandy Lane	0.613	Dick Tracy Lane	0.260
Brett Circle	0.206	Dodge Road	0.314
Brookview Drive	0.810	Dogwood Circle	0.440
Brookview Drive Extension	0.050	Doris Avenue	0.140
Brown Avenue	0.162	Doreen Drive	0.150
Burns Road	0.850	Dutton Road	2.450
Bush Hill Road	1.930	Economou Avenue	0.200
Butternut Drive	0.160	Eddy Lane	0.120
Campbell Road	0.150	Edwards Drive	0.140
Cara Lane	0.200	Ellsworth Drive	0.100
Cardinal Drive	0.150	Fair View Drive	0.170
Carlisle Lane	0.100	Falcon Drive	0.200
Carol Drive	0.160	Field Drive	0.100
Carriage Drive	0.100	Fineview Circle	0.100

**PELHAM SCHEDULE OF
PROPERTY-ROADS (CONT.)**

Road	Length	Road	Length
Fletcher Drive	0.500	Iris Avenue	0.070
Foreman Lane	0.100	Island Pond Road	0.300
Gala Court	0.100	Ivers Grove Lane	0.100
Garland Drive	0.600	Jefferson Avenue	0.130
Garland Drive Extension	0.350	Jennifer Drive	0.279
Garland Lane	0.180	Jeremy Hill Road	2.050
Gaudet Lane	0.222	Jericho Road	1.540
Gauthier Way	0.100	Jonathon Road	0.450
Gibson Road	0.200	Jones Farm Road	0.225
Gladys Street	0.130	Kathleen Lane	0.031
Glenside Drive	0.200	Katie Lane	0.265
Golden Brook Drive	0.100	Kennedy Drive	0.460
Gordon Avenue	0.610	Kinnal Avenue	0.200
Grandview Road	0.270	Koper Lane	0.420
Granite Drive	0.100	Koper Lane Extension	0.372
Greeley Road	0.320	Kosik Terrace	0.100
Green Meadow Drive	0.220	Lane Road	0.780
Greenmeadow Drive Extension	0.350	Lannan Drive	0.400
Greenwood Terrace	0.150	Lawrence Corner Road	0.292
Gumpus Hill Road	0.300	LeBlanc Road	0.340
Hancock Lane	0.200	Ledge Road	1.440
Harley Road	0.120	Lemire Drive	0.180
Harley Road Extension	0.115	Leonard Drive	0.770
Hayden Road	0.750	Lincoln Street	0.360
Hearthstone Road	0.560	Linda Avenue	0.090
Heather Lee Lane	0.400	Lisa Terrace	0.160
Hemlock Drive	0.100	Litchfield Circle	0.210
Heritage Road	0.280	Litchfield Circle Extension	0.300
Herrick Circle	0.288	Longview Circle	0.250
Hickory Hill Road	0.080	Longview Circle Extension (1)	0.350
Hickory Hill Road Extension	0.281	Longview Drive Extension (2)	0.300
Highland Avenue	0.240	Longview Circle Extension (3)	0.320
Hinds Lane	0.800	Loretta Avenue	0.226
Hillcrest Lane	0.450	Loretta Avenue Extension	0.194
Hobbs Road	1.240	Lori Lane	0.104
Holstein Drive	0.300	Luann Lane	0.470
Holstein Drive Extension	0.100	Lucy Avenue	0.360
Homestead Road	0.320	Lyons Way	0.111
Honey Lane	0.231	Madison Avenue	0.090
Hutchinson Bridge Road	0.160	Magnolia Drive	0.312
Independence Drive	0.280	Main Street	0.880
Indian Valley Road	0.250	Maple Drive	0.210

**PELHAM SCHEDULE OF
PROPERTY-ROADS (CONT.)**

Road	Length	Road	Length
Industrial Park Drive	0.300	Marie Avenue	0.134
Inwood Circle	0.120	Marie Avenue Extension	0.120
Marsh Road	2.530	Peabody Lane	0.150
Matthew Drive	0.096	Peabody Lane Extension	0.100
May Lane	0.276	Pelham Road	0.400
Mayflower Lane	0.100	Pete's Way	0.167
McGrath Road	0.400	Pheasant Lane	0.100
McGrath Road	0.150	Pineridge Road	0.250
McLain Drive	0.150	Pinewood Circle	0.380
Meadow Lane	0.180	Plower Road	0.300
Meagan Circle	0.127	Ponderosa Drive	0.210
Melissa Circle	0.165	Pondview Drive	0.196
Melody Lane	0.260	Poplar Hill Road	0.400
Melody Lane	0.370	Primrose Lane	0.300
Mercury Lane	0.230	Priscilla Way	0.291
Michelle Avenue	0.148	Priscilla Way Extension	0.100
Michelle Avenue Extension	0.105	Pulpit Rock Road	0.540
Millstone Road	0.170	Pulpit Rock Road	0.230
Misty Lane	0.600	Quail Run Road	0.200
Moekle Road	0.550	Radcliff Drive	0.150
Monticello Drive	0.300	Regis Drive	0.260
Monument Hill Road	0.400	Renee Lane	0.100
Moonshadow Drive	0.300	River Bend Drive	0.100
Morgan Avenue	0.920	Rita Avenue	0.150
Mossey Lane	0.100	Robert Street	0.060
Mount Vernon Drive	0.400	Robinson Road	0.600
Mount Vernon Drive	0.400	Rocky Hill Road	0.130
Mountain View Road	0.100	Russell Drive	0.340
Mulberry Lane	0.650	Sandy Circle	0.220
Nancy Avenue	0.500	Sawmill Road	0.660
Nashua Road	1.500	Scenic View	0.340
Nature's Way	0.200	Scotland Avenue	0.180
Nickolas Lane	0.294	Shannon Circle	0.381
Noela Avenue	0.140	Shelly Drive	0.300
Oak Hill Road	0.320	Shepard Road	0.330
Oak Hill Road Extension	0.090	Shepard Road Extension	0.500
Old Bridge Street	0.550	Short Road	0.200
Old County Road	0.400	Simpson Mill Road	1.200
Old Lawrence Road	0.225	Simpson Mill Road	0.250
Old Lawrence Road Extension	0.372	Simpson Road	1.440
Orchard Lane	0.260	Sky View Road	0.530
Overlook Drive	0.200	Slaven Drive	0.150

**PELHAM SCHEDULE OF
PROPERTY-ROADS (CONT.)**

Road	Length	Road	Length
Partridge Lane	0.100	Wheaten Drive	0.280
Patriot Drive	0.475	William Drive	0.340
Patriot Drive Extension 1	0.554	Willow Street	0.830
Patriot Drive Extension 2	0.100	Willshire Lane	0.400
Spruce Street	0.180	Woeckle Circle	0.230
St. Margaret Drive	0.450	Woodbury Avenue	0.150
Stephanie Drive	0.200	Slaven Drive Extension	0.250
Stevens Road	0.320	Spaulding Hill Road	0.660
Stevens Road	0.230	Spring Street	0.850
Stonepost Road	0.400	Spring Street Extension	0.244
Sunrise Drive	0.080	Woodlawn Road	0.193
Sunset Drive	0.090	Woodlawn Road Extension	0.148
Surrey Lane	0.170	Wyndridge Road	0.562
Surrey Lane	0.400	Youngs Crossing Road	0.380
Susan Drive	0.400		
Sycamore Street	0.070		
Sycamore Street Extension	0.164		
Tallant Road	1.940		
Tenny Road	0.290		
Tenny Road	0.670		
Theodore Avenue	0.100		
Therriault Drive	0.180		
Thomas Avenue	0.550		
Tiger Avenue	0.160		
Timber Lane	0.110		
Tina Avenue	0.180		
Township Road	0.432		
Trailside Drive	0.100		
Valley Hill	1.100		
Vassar Drive	0.320		
Velma Circle	0.208		
Victoria Circle	0.230		
Vista Drive	0.100		
Washington Street	0.500		
Webster Avenue	1.050		
Wellsley Drive	0.460		
Willshire Lane	0.400		
West Street	0.100		
West Fall Road South	0.163		
West Fall Road South Extension	0.154		
West Fall Road North	0.600		
Westview Terrace	0.190		

**PELHAM TOWN
EMPLOYEE GROSS WAGES**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Atwood, Gregory P	\$ 64,179.48	\$ 26,515.44		\$ 90,694.92
Avery Jr, David	\$ 2,137.82			\$ 2,137.82
Babb, Troy M	\$ 39,555.45	\$ 10,974.16		\$ 50,529.61
Baker III, Edwin John	\$ 2,600.00			\$ 2,600.00
Barbaro, Jillian P	\$ 204.00			\$ 204.00
Barbato, Brian E	\$ 52,450.61	\$ 30,526.42	\$ 13,020.00	\$ 95,997.03
Barrett, Ralph R	\$ 43,015.19	\$ 12,218.61		\$ 55,233.80
Beauregard, Alanna L	\$ 4,338.51			\$ 4,338.51
Beauregard, Jo-Ann M	\$ 33,443.44			\$ 33,443.44
Belcher, Stephen J	\$ 33,929.47	\$ 3,672.42		\$ 37,601.89
Bergeron, Kristy R	\$ 830.61			\$ 830.61
Blake, Amanda N	\$ 146.00			\$ 146.00
Bonnell, Brandon G	\$ 41,570.55	\$ 1,728.85		\$ 43,299.40
Bourque, Katelyn E	\$ 3,273.00			\$ 3,273.00
Buckley, Shawn	\$ 52,029.48	\$ 18,135.68	\$ 280.00	\$ 70,445.16
Bugler, Ryan	\$ 2,449.21			\$ 2,449.21
Bullock, Anthony S	\$ 43,167.73	\$ 14,270.92		\$ 57,438.65
Cabral, Richard	\$ 620.34			\$ 620.34
Caira, Brianne L	\$ 485.70			\$ 485.70
Callahan, Timothy B	\$ 26.00			\$ 26.00
Caprigno, Allison D	\$ 47,611.52	\$ 15,917.47	\$ 1,855.00	\$ 65,383.99
Cardwell, Andrew J	\$ 40,593.47	\$ 22,140.20		\$ 62,733.67
Carr, Kathleen A	\$ 47,480.78	\$ 600.00		\$ 48,080.78
Carr, Timothy J	\$ 3,184.60	\$ 60.00		\$ 3,244.60
Casey, Sean F	\$ 6,412.80			\$ 6,412.80
Cashman Jr, Raymond J	\$ 64,383.58	\$ 26,603.12		\$ 90,986.70
Catalano, Alexandra M	\$ 132.00			\$ 132.00
Cate, Stephen R	\$ 175.50			\$ 175.50
Chan, Clarissa J	\$ 682.50			\$ 682.50
Chase, Glen E	\$ 67,470.59	\$ 31,458.94	\$ 1,312.50	\$ 100,242.03
Chenelle, Peter M	\$ 1,672.00			\$ 1,672.00
Chronopoulos, Corinne M	\$ 30,654.41			\$ 30,654.41
Ciambella, Gina M	\$ 548.00			\$ 548.00
Ciampa, Paul K	\$ 24.45			\$ 24.45
Collins, Shane M	\$ 78.75			\$ 78.75
Conole, Lindsay Anne	\$ 2,465.00			\$ 2,465.00
Corbin, Jacob A	\$ 1,724.20			\$ 1,724.20
Corbin, Jordan A	\$ 1,710.00			\$ 1,710.00
Costa, Joseph B	\$ 224.00			\$ 224.00
Cote, Albert	\$ 368.79			\$ 368.79
Coupal, Brooke L	\$ 500.00			\$ 500.00
Cove, Evan Richard	\$ 2,180.00			\$ 2,180.00
Currier, Philip	\$ 500.00			\$ 500.00
Daigle, Janet R	\$ 6,963.82			\$ 6,963.82
Danevich, Dawn Marie	\$ 1,292.50			\$ 1,292.50



PELHAM TOWN
EMPLOYEE GROSS WAGES (CONT.)

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Danevich, Jonathan V	\$ 4,103.37			\$ 4,103.37
Davis, Joan B	\$ 4,404.00			\$ 4,404.00
Day, Rebekah L	\$ 444.00			\$ 444.00
DeCarteret, Devin J	\$ 100.00			\$ 100.00
DeRoche, David G	\$ 55,233.72	\$ 14,035.43	\$ 945.00	\$ 70,214.15
DeRosa, Anthony V	\$ 1,696.81			\$ 1,696.81
Demetri, Maryna	\$ 1,230.00			\$ 1,230.00
DiGiorgio, Christina R	\$ 485.70			\$ 485.70
DiGiovanni, Curtis P	\$ 2,522.01			\$ 2,522.01
DiZazzo, Guy R	\$ 3,711.50			\$ 3,711.50
Doherty, Linda T	\$ 16,237.58	\$ 1,050.00		\$ 17,287.58
Donovan, Ryan J	\$ 16,967.90	\$ 2,605.99		\$ 19,573.89
Duarte, Brianna E	\$ 178.00			\$ 178.00
Dufresne, Sandra T	\$ 37,087.88	\$ 450.00		\$ 37,537.88
Eaves, Brenda A	\$ 600.00			\$ 600.00
Edwards, Glennie	\$ 1,369.82			\$ 1,369.82
Fancher, Mark R	\$ 5,388.02			\$ 5,388.02
Farwell, Allen M	\$ 3,086.20			\$ 3,086.20
Farwell, Daniel M	\$ 44,177.23	\$ 23,173.77	\$ 122.50	\$ 67,473.50
Fehmel, Erik J	\$ 6,938.36			\$ 6,938.36
Ferreira Jr, Francis M	\$ 48,209.27	\$ 12,381.50		\$ 60,590.77
Fisher, D Gary	\$ 82,560.56	\$ 15,627.77	\$ 19,125.00	\$ 117,313.33
Fisher, Paul D	\$ 45,967.99	\$ 22,627.94	\$ 210.00	\$ 68,805.93
Foley, James J	\$ 61,154.09	\$ 27,720.94		\$ 88,875.03
Foley, Robert E	\$ 16,104.34	\$ 349.14		\$ 16,453.48
Fontanella, Clint T	\$ 32.00			\$ 32.00
Foss SR, Donald E	\$ 73,403.20	\$ 16,576.76		\$ 89,979.96
Fox Jr, Robert	\$ 168.00			\$ 168.00
Gallagher, Kaitlin E	\$ 1,968.00			\$ 1,968.00
Gallo, Juliana M	\$ 2,136.15			\$ 2,136.15
Gamble, Christopher W	\$ 120.00			\$ 120.00
Gariepy, Jeffrey W	\$ 780.89			\$ 780.89
Garland, George	\$ 1,416.41			\$ 1,416.41
Gaydos, Thomas R	\$ 100,742.20	\$ 41,548.85		\$ 142,291.05
Gilligan, Broghan J	\$ 1,538.00			\$ 1,538.00
Gioia, Derek A	\$ 26,844.16	\$ 16,039.14	\$ 630.00	\$ 43,513.30
Gleason, Edmund	\$ 1,200.00			\$ 1,200.00
Goss, Ryan T	\$ 408.00			\$ 408.00
Goulden II, Thomas J	\$ 14,846.56	\$ 5,637.70	\$ 1,592.50	\$ 22,076.76
Gowan, Scott J	\$ 85,911.28	\$ 600.00		\$ 86,511.28
Gratton, Lucie	\$ 17,129.98			\$ 17,129.98
Greenwood, James B	\$ 45,132.00	\$ 1,850.00		\$ 46,982.00
Grenda, Marilyn F	\$ 6,345.19			\$ 6,345.19
Guinasso, Eric D	\$ 144.00			\$ 144.00
Halen, Darrell J	\$ 510.51			\$ 510.51

**PELHAM TOWN
EMPLOYEE GROSS WAGES (CONT.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Hall, Lauren H	\$ 2,072.50			\$ 2,072.50
Halpin, Katie	\$ 1,986.00	\$ 3.00		\$ 1,989.00
Hanegan, Richard S	\$ 9,419.65	\$ 218.56		\$ 9,638.21
Hannon, Ronald M	\$ 63,307.92	\$ 1,739.59		\$ 65,047.51
Harper, Tyler W	\$ 2,376.67			\$ 2,376.67
Harris, Benjamin C	\$ 912.25			\$ 912.25
Hartigan, Cara M	\$ 1,776.00			\$ 1,776.00
Haverty, Robert L	\$ 900.00			\$ 900.00
Hegarty, Denise	\$ 4,566.26			\$ 4,566.26
Hodge Jr, John W	\$ 54,261.43	\$ 16,989.31	\$ 105.00	\$ 71,355.74
Hoegen, Gennifer A	\$ 41,119.90	\$ 18,050.54		\$ 59,170.44
Hoffman, Craig	\$ 47,480.79	\$ 10,808.89		\$ 58,289.68
Hoffman, James B	\$ 43,015.21	\$ 8,823.86		\$ 51,839.07
Hogan, Laurie A	\$ 600.00			\$ 600.00
Holdsworth, Dawn M	\$ 10,334.00			\$ 10,334.00
Holdsworth, Samuel J	\$ 212.00			\$ 212.00
Horak, Joshua M	\$ 543.41			\$ 543.41
Horne, Robert D	\$ 56,936.70	\$ 30,573.79		\$ 87,510.49
Hovey, Jennifer	\$ 48,501.70	\$ 570.33		\$ 49,072.03
Hovling, Susanne C	\$ 17,986.14	\$ 25,393.28		\$ 43,379.42
Hurd, Diane I	\$ 3,522.75			\$ 3,522.75
Hurd, Nicholas W	\$ 1,752.00			\$ 1,752.00
I'Anson, Chelsea L	\$ 1,712.00			\$ 1,712.00
Ignatowicz, John W	\$ 60,553.53	\$ 31,689.09		\$ 92,242.62
James, Jason G	\$ 1,308.62			\$ 1,308.62
Janocha, William J	\$ 12,573.00	\$ 120.00		\$ 12,693.00
Johnson, Brian R	\$ 63,941.28	\$ 150.00		\$ 64,091.28
Johnson, James M	\$ 64,518.35	\$ 14,941.59	\$ 805.00	\$ 80,264.94
Johnson, Mary	\$ 3,208.75			\$ 3,208.75
Johnstone, David R	\$ 43,192.56	\$ 17,219.01		\$ 60,411.57
Kachmor, John R	\$ 988.20			\$ 988.20
Keenliside, Matthew P	\$ 27,938.92	\$ 6,689.20		\$ 34,628.12
Kelleher, Timothy L	\$ 1,363.50			\$ 1,363.50
Kelley, Cynthia E	\$ 55,019.60			\$ 55,019.60
Kelly, Brian M	\$ 52,280.23	\$ 25,439.43	\$ 385.00	\$ 78,104.66
Kelly, Ryan J	\$ 1,028.30	\$ 473.75		\$ 1,502.05
Kosik, Walter J	\$ 4,992.00	\$ 2,025.00		\$ 7,017.00
Kulesz, Matthew A	\$ 47,755.97	\$ 18,834.07		\$ 66,590.04
Laffond, Debra Lyn	\$ 34,899.44			\$ 34,899.44
Landry, Sara E	\$ 30,769.28	\$ 1,750.00		\$ 32,519.28
Lapierre, Alex S	\$ 4,079.98			\$ 4,079.98
Law, Jonathan P	\$ 37,660.94	\$ 9,854.21		\$ 47,515.15
Lebel, Lisa M	\$ 1,623.04			\$ 1,623.04
Lepine, Joseph	\$ 908.37			\$ 908.37

**PELHAM TOWN
EMPLOYEE GROSS WAGES (CONT.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Lingley, Celia M	\$ 41,360.84	\$ 5,843.39		\$ 47,204.23
Locke, James M	\$ 52,397.74	\$ 15,367.59	\$ 770.00	\$ 68,535.33
Long, Robert W	\$ 40,944.82	\$ 4,667.48		\$ 45,612.30
Loughran, Ashley P	\$ 505.00			\$ 505.00
Lynde Jr, Harold V	\$ 900.00			\$ 900.00
MacKenzie, Kimberly J	\$ 47,445.71	\$ 20,768.05		\$ 68,213.76
Mackay, Karen S	\$ 2,639.52			\$ 2,639.52
Malloy, Regina M	\$ 37,091.83	\$ 1,130.17		\$ 38,222.00
Mannion, Dennis J	\$ 64,001.11	\$ 21,178.47	\$ 560.00	\$ 85,739.58
Marsden, Dorothy A	\$ 61,115.77	\$ 1,200.00		\$ 62,315.77
Martin Jr, Edward J	\$ 1,972.00			\$ 1,972.00
Martin, Kevin J	\$ 2,682.00	\$ 14,350.00		\$ 17,032.00
Maruca, Marie E	\$ 31,674.31	\$ 5,850.48		\$ 37,524.79
McAveeney Jr, Paul D	\$ 22,800.12	\$ 1,476.35		\$ 24,276.47
McCarthy, Brian C	\$ 81,791.48	\$ 3,281.16	\$ 12,060.00	\$ 97,132.64
McDevitt, William	\$ 900.00			\$ 900.00
McIntire, Robert W	\$ 3,120.00			\$ 3,120.00
McNamara, Maureen C	\$ 47,281.47	\$ 2,177.63		\$ 49,459.10
Midgley, James F	\$ 94,667.82	\$ 6,696.80		\$ 101,364.62
Midgley, James T	\$ 11,354.18	\$ 2,199.68		\$ 13,553.86
Miller, Matthew J	\$ 2,472.00			\$ 2,472.00
Molloy, Robert E.	\$ 3,552.00			\$ 3,552.00
Monette, Timothy J	\$ 5,162.13			\$ 5,162.13
Montano, Bismark	\$ 9,674.47	\$ 5,082.23	\$ 140.00	\$ 14,896.70
Moreschi, Robert J	\$ 1,918.56			\$ 1,918.56
Morin, Clayton P	\$ 1,698.50			\$ 1,698.50
Morris, Phyllis A	\$ 13,489.92			\$ 13,489.92
Neskey, Larry P	\$ 49,286.40	\$ 7,107.78		\$ 56,394.18
Newcomb, Linda	\$ 41,570.53	\$ 4,142.73		\$ 45,713.26
O'Donnell, Thomas J	\$ 68,739.74	\$ 20,321.94	\$ 227.50	\$ 89,289.18
O'Hearn, Teresa M	\$ 510.05			\$ 510.05
O'Leary, James J	\$ 639.52			\$ 639.52
Ogiba, Michael A	\$ 1,291.50	\$ 108.00	\$ 3,613.75	\$ 5,013.25
Overy, Michael P	\$ 184.47			\$ 184.47
Page, Ronald L	\$ 52,357.47	\$ 19,059.13		\$ 71,416.60
Pagliarulo, Joel A	\$ 903.84			\$ 903.84
Paitchel, Hannah L	\$ 22.00			\$ 22.00
Paquette, Adam J	\$ 9,315.00			\$ 9,315.00
Parece, Cortney Lee	\$ 1,042.00			\$ 1,042.00
Parece, Jordan L	\$ 138.00			\$ 138.00
Parece, Patricia A	\$ 987.00			\$ 987.00
Parola, David A	\$ 3,377.50			\$ 3,377.50
Patterson, Taylor J	\$ 226.00			\$ 226.00
Pelletier, Tracy A	\$ 43,764.25	\$ 14,192.77		\$ 57,957.02

**PELHAM TOWN
EMPLOYEE GROSS WAGES (CONT.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Pickles, Michael J	\$ 68,898.57	\$ 31,922.71		\$ 100,821.28
Pinksten, Holly A	\$ 1,275.50			\$ 1,275.50
Pinksten, Paige Judith	\$ 1,307.50			\$ 1,307.50
Pitts, Ryan J	\$ 4,694.80			\$ 4,694.80
Poumakis, Owen H	\$ 993.14			\$ 993.14
Rader, Alec G	\$ 1,376.00			\$ 1,376.00
Rader, Brice P	\$ 1,724.00			\$ 1,724.00
Rafferty, Jennifer C	\$ 5,502.80			\$ 5,502.80
Ramgopaul, Dayanand	\$ 42,749.17	\$ 60.19		\$ 42,809.36
Regan, Kimberly A	\$ 600.00			\$ 600.00
Rheault, Ryan A	\$ 1,868.00			\$ 1,868.00
Rice Jr, Robert E	\$ 46,350.00			\$ 46,350.00
Richard, Edward D	\$ 1,265.00			\$ 1,265.00
Rizzo, Brenda M	\$ 46,733.23	\$ 3,587.68		\$ 50,320.91
Roark, Joseph A	\$ 100,518.24	\$ 3,437.80	\$ 2,632.50	\$ 106,588.54
Roberts, Carol R	\$ 857.50			\$ 857.50
Robidoux, Cameron J	\$ 2,780.00	\$ 195.00		\$ 2,975.00
Robidoux, Ryan C	\$ 390.00			\$ 390.00
Robidoux, Shawn M	\$ 1,668.00			\$ 1,668.00
Rooney, Daniel C	\$ 47,885.98	\$ 24,751.06		\$ 72,637.04
Rossi, Eric C	\$ 328.00			\$ 328.00
Ryan, Jeremy T	\$ 45,862.08	\$ 16,495.85		\$ 62,357.93
Sabine, Kevin P	\$ 168.00			\$ 168.00
Salois, Kelly L	\$ 6,888.00			\$ 6,888.00
Schedeler, Elizabeth A	\$ 462.00			\$ 462.00
Sehovich, Jessica	\$ 3,192.00			\$ 3,192.00
Shalin, Lori L	\$ 13,261.31			\$ 13,261.31
Shapiro, Bradley E	\$ 366.00			\$ 366.00
Shapiro, David A	\$ 5,113.50			\$ 5,113.50
Shepard, Lindsay B	\$ 448.00			\$ 448.00
Slater, David J	\$ 20,800.00			\$ 20,800.00
Snide, Ann S	\$ 35,846.13	\$ 250.00		\$ 36,096.13
Soonthornprapuet, Peter J	\$ 72.00			\$ 72.00
Soucy, Roland J	\$ 11,925.00	\$ 1,680.00		\$ 13,605.00
Sousa, Mathew J	\$ 737.49			\$ 737.49
Stahl, Eugene H	\$ 60,439.08	\$ 28,871.67	\$ 105.00	\$ 89,415.75
Sturtevant, Kelsey R	\$ 1,514.00			\$ 1,514.00
Surette, Kelsey J	\$ 2,162.50			\$ 2,162.50
Surprenant, Alec B	\$ 1,624.00			\$ 1,624.00
Szyszlo, Mathew M	\$ 116.00			\$ 116.00
Takesian, Charlene F	\$ 4,020.00			\$ 4,020.00
Therriault, Anne T	\$ 69,201.67	\$ 37,967.85	\$ 1,312.50	\$ 108,482.02
Thistle Jr, James A	\$ 1,795.38			\$ 1,795.38
Trainor, Brianna R	\$ 368.00			\$ 368.00
Tryon, Casey Lorraine	\$ 4,362.50			\$ 4,362.50

**PELHAM TOWN
EMPLOYEE GROSS WAGES (CONT.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Viger, Douglas E	\$ 900.00			\$ 900.00
Wakefield, Thomas J	\$ 20,105.60			\$ 20,105.60
Wallace, Jonathan	\$ 2,775.00			\$ 2,775.00
Washington, Neil T	\$ 872.20			\$ 872.20
Weaver, Patrick M	\$ 47,502.04	\$ 18,813.85		\$ 66,315.89
White Jr, William D	\$ 38,114.25	\$ 9,164.39		\$ 47,278.64
White, Robert F	\$ 3,774.00			\$ 3,774.00
Willis, Charity A	\$ 9,405.50			\$ 9,405.50
Yates, Myia M	\$ 2,457.00	\$ 216.00	\$ 5,232.50	\$ 7,905.50
Yestramski, Brandon S	\$ 1,950.00			\$ 1,950.00
Young, Elizabeth J	\$ 39,561.23	\$ 14,122.21		\$ 53,683.44
Youngman, Heather C	\$ 2,550.00	\$ 135.00		\$ 2,685.00
Zelonis, Kerry E	\$ 7,170.00			\$ 7,170.00
Zelonis, Timothy	\$ 10,475.00	\$ 1,680.00		\$ 12,155.00

**2011
ENCUMBERANCES**

2011 Warrant Articles	2011 BEGINNING BALANCE	AMOUNT EXPENDED DURING CURRENT YEAR 2011	2012 BEGINNING BALANCE
WA #5 Highway Block Grant	318,383.00	209,989.96	108,393.04
WA # 11 Muldoon Egress	130,000.00	119,100.25	10,899.75



Trustees of the Trust Funds

Trustee Chair:
Mary Gleason

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone # 603-635-8233
Fax # 603-635-8274
Email:
Trustees@pelhamweb.com

www.pelhamweb.com/Trustees

Meeting Information:
The Trustees Meet:
The 3rd Wednesday of each month

Location:
Police Community Room
Police Department
14 Village Green
Pelham, NH 03076

2011 Highlights:
- All existing Trust documents are electronically available on the Pelham website
- Investments made with Citizens Investment Management Services

Trustees:
Mary Gleason, Chair
Cindy Ronning, Trustee
John Kachmor, Bookkeeper

The Trustees of the Trust Funds had a successful year and made a few significant accomplishments in 2011. As anticipated in the 2010 report and as a result of a lot of effort by the BOS Secretary, all of the existing Trust documents were scanned and are now available for review on the Town of Pelham website. Another effort that resulted in increased transparency and easier bookkeeping was the final redemption of all individual stock positions held by the Trust accounts. The funds associated with the stock positions have been invested with Citizens Investment Management Services under the Prudent Investor Policy that was adopted in 2010.

A revised Investment Policy and Code of Conduct were posted to the Trustee of the Trust Funds website during 2011.

Total Funds Held in Trustees of the Trust Funds Accounts as of December 31, 2011 can be found on the following pages.

Looking forward to 2012 the Trustees are planning to work with the town departments who own accounts that are earning standard bank savings interest rates to explore the possibility of investing the funds in higher yielding securities.

The Trustees continue to closely monitor Citizens Investment Management Services to ensure that the funds invested in 2010 under the Prudent Investor policy are being managed appropriately.

We would again like to express our appreciation to the Selectman's office for its continued administrative support, and specifically to the BOS Secretary for her coordination of our meetings, correspondence, and other matters of interest.

As always, the Trustees invite all citizens to visit our website and to contact any one of the Trustees if you have any questions.

Sincerely,

Mary Gleason, Chairman
Cindy Ronning, Trustee
John Kachmor, Bookkeeper



TRUSTEES OF THE TRUST FUNDS

MS-9

REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM NH ON DECEMBER 31, 2011

MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	FEES	BALANCE END OF YEAR	GRAND TOTAL OF PRINCIPAL & INCOME	
	CAPITAL RESERVE FUNDS														
	Ambulance	Cemetery	Cash & Cash	25.33%	45,330.25				45,330.25	42,110.59	25.33%	64.26	42,174.85	87,505.10	
	Cemetery or Renpurchase	Cemetery	Cash & Cash	0.00%	20,800.00	15,531.18	407.77	0.00%	20,600.00	15,531.18	11.51%	26.53	407.07	408.07	
	Memorial Athlet. Field	Town Sprawling	Cash & Cash	11.51%						1,183.88	1,183.88	0.00%	0.88	1,183.88	15,557.11
	Pandemic	Parks & Recr.	Cash & Cash	0.00%	9,876.47	26,368.48	0.00%		36,244.95	1,860.39	5.52%	9.00	1,860.39	37,914.34	
	El. G. Payson Park	School Building and School	Cash & Cash	5.52%	10,000.00	5,593.00	0.00%		10,000.00	4,424.46	25.87	7.34	4,424.46	4,628.89	
	School Building Land-High Schol	School	Cash & Cash	0.00%						0.00%	0.00%	3.43	0.00%	3,203.41	
	Senior Center Bus	Seniors	Cash & Cash	0.00%						0.00%	3.20	0.00%	4,571.92	4,571.92	
	Sr. Center Addition	Seniors	Cash & Cash	0.00%						0.00%	0.00%	3.34	0.00%	24,931.92	
	Tallact Rd. & Willow St.	Highway	Cash & Cash	24.15%	43,146.22	125,000.00	0.00%		168,146.22	61,332.27	24.11%	14.23	61,485.10	24,931.92	
	Highway	Town Building Enter. Repair	Cash & Cash	27.94%	50,000.00				50,000.00	31,151.32	27.94%	60.12	31,151.32	81,973.44	
	Total Capital Reserve Funds			100.00%	178,562.94	151,368.48	0.00	0.00	330,321.42	165,164.70	100.00%	325.77	0.00	186,791.47	517,111.89
	CEMETERY TRUSTS														
	General Maintenance	Cemetery	Cash & Cash	3.20%	10,320.00	18,355.00				9,655.00	44.27	3.20%	14.92		53.19
	CONSERVATION														9,714.19
	Conser. Easement	Conservation	Cash & Cash	1.56%	5,000.00				5,000.00	2,685.55	1.56%	5.63		2,691.18	7,691.18
	LIBRARY TRUSTS														
	Library Renovation	Library	Cash & Cash	5.61%	18,089.39				15,789.39	0.00	5.61%	13.11		13.11	15,802.50
	PARKS & RECREATION														
	Muldown Park - Private	Parks & Rec.	Cash & Cash	0.00%	0.00				0.00	102.27	0.00%	0.11		102.38	102.38
	Muldown Park - Public	Parks & Rec.	Cash & Cash	1.08%	3,495.00	96.00			440.00	82.70	0.00%	0.05		82.75	82.75
	Pelham Veteran Memorial Park	Parks & Rec.	Cash & Cash	0.00%	5.00				5.00	182.59	1.08%	2.07		184.66	184.66
	Raymond Park Trust Public	Parks & Rec.	Cash & Cash	7.19%	23,180.00				11,700.00	11,480.00	24,056.01	7.19%	31.43	24,08.44	35,567.44
	PENSION/INSURANCE FUNDS														
	Compensated Absense	Employee Rel	Cash & Cash	2.59%	8,357.67	100,000.00			108,357.67	53,275.56	2.59%	92.20		53,367.76	161,725.43
	SCHOOL/SCOLARSHIP FUNDS														
	ADA Modification	School	Cash & Cash	5.04%	16,250.00				16,250.00	9,040.70	5.04%	18.59		9,059.29	25,309.29
	School Building Maint	School	Cash & Cash	31.02%	100,000.00	50,000.00			150,000.00	1,812.00	31.02%	91.67		11,903.67	161,903.67
	ROAD/TOWN FUNDS														
	Forest Mgmt Committee	Forestry	Cash & Cash	33.46%	107,889.19	38,576.21			(45,000.00)	101,459.40	27,198.18	92.84		27,291.02	128,750.42
	Recycling Facility	Incinerator	Cash & Cash	9.26%	29,849.14	0.00			29,849.14	21,015.16	9,26%	37.37		21,052.53	50,201.67
	Recycling Equipment	Incinerator	Cash & Cash	0.00%					0.00	397.33	0.00%	0.30		397.63	397.63
	Total Individual Trusts			100.00%	322,424.39	207,861.21	0.00	(82,000.00)	448,285.60	149,892.32	100.00%	400.29	0.00	150,292.61	698,278.21
	CEMETERY TRUSTS														
	Perpetual Care	Cemetery	Stocks & Bds	81.59%	468,621.72	11,835.63	3.52		480,457.35	53,022.46	81.59%	16,660.66		(5,958.60)	63,724.53
	E & A Raymond	Cemetery	Stocks & Bds	0.04%	230.16	0.04%			310.27	0.04%	0.04%	8.16		(2.93)	544,181.88
	Eva Parseau	Cemetery	Stocks & Bds	0.09%	508.96	7.78			516.73	428.04	0.09%	18.05		(6.47)	315.51
	Henry Currier	Cemetery	Stocks & Bds	0.06%	356.68	5.48			384.36	442.41	0.06%	12.73		(4.56)	439.35
	Koehler-Cahill	Cemetery	Stocks & Bds	0.04%	205.11	3.13			208.24	322.28	0.04%	7.28		(2.61)	459.58
	Myron Rable	Cemetery	Stocks & Bds	0.88%	5,064.81	77.38			5,142.19	1,718.59	0.88%	179.67		(64.40)	533.95
	LIBRARY TRUSTS														
	Chards Steavy	Library	Stocks & Bds	1.02%	5,839.01	89.21			5,928.22	316.27	1.02%	207.14		(74.24)	449.16
	E & E Chaloux	Library	Stocks & Bds	0.88%	5,052.16	77.19			5,129.35	407.61	0.88%	179.22		(64.24)	522.60
	Frank Woodbury	Library	Stocks & Bds	1.73%	9,920.08	151.56			10,071.64	1,061.17	1.73%	351.91		(12.14)	5,651.94
	Mary Gage	Library	Stocks & Bds	0.18%	1,009.82	15.43			1,025.25	17.66	0.18%	35.82		(12.84)	1,284.95
	Noreen Brown	Library	Stocks & Bds	5.22%	30,008.59	3,181.57			33,190.16	1,919.36	5.22%	1,064.51		(38.56)	35,792.51



TRUSTEES OF THE TRUST FUNDS
MS-9 (CONT.)

REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM NH ON DECEMBER 31, 2011
MS-9

NAME OF TRUST FUND		DATE OF CREATION		PURPOSE OF TRUST FUND		HOW INVESTED		PRINCIPAL		BALANCE BEGINNING YEAR		BALANCE END YEAR		BALANCE BEGINNING YEAR		BALANCE END YEAR		INCOME DURING YEAR		EXPENDED DURING YEAR		FEES		BALANCE END YEAR		GRAND TOTAL OF PRINCIPAL & INCOME			
Sherman Hobbs				Stocks & Bo	0.45%	2,365.57	2,300.00	39.47		10,096.55	154.29	10,262.84	217.14	350.24	1.76%										295.18	5,182.22			
PENSION/INSURANCE FUNDS		Library																											
SCHOOL/SCOLARSHIP FUNDS																													
Dr. Ernest M. Law	Scholarship	Stocks & Bo	1.76%							6,065.50	52.57	6,151.87	41.32	115.95	1.05%										446.98	10,639.82			
Gatrice C. Ohman	Scholarship	Stocks & Bo	1.05%							10,957.30	154.27	10,251.47	2,157.17	1,178.20	1.16%										185.23	16,337.14			
Lairsgate Care Mem.	Scholarship	Stocks & Bo	1.76%							10,957.30	2,242.67	999.66	3,243.33	2,157.17	0.49%										206.38	10,635.45			
Ruth Richardson	Scholarship	Stocks & Bo	0.48%							5,048.56	77.13	5,126.83	48.66	156.46	0.88%										2,385.53	5,560.65			
Stargate 4-Dram	Scholarship	Stocks & Bo	0.88%							5,045.29	77.14	5,126.43	1059.69	179.10	0.69%									63.37	5,692.19				
ROAD/TOWN FUNDS																													
H. Tracey Davis Mem.	Boy Scouts	Stocks & Bo	1.01%							5,800.31	88.62		5,688.93	2,507.01	205.76	1.01%										2,639.02	8,527.95		
Total Individual Trusts				100.00%		\$74,989.88		2,300.00		16,731.03		0.00		\$593,411.91		65,423.87		100.00%		20,685.71		\$300.00		17,303.34		78,258.24		67,710.15	

withdrawal) made against income in 2018 and should have been against unrestricted principal



**TRUSTEES OF
THE TRUST
FUNDS
MS-10**

REPORT OF THE TRUST FUNDS OF THE TOWN OF PELHAM N.H. FOR YEAR ENDING ON DECEMBER 31, 2011

MS-10

HOW INVESTED

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	INCOME						BALANCE BEGINNING YEAR	BALANCE END YEAR	BALANCE BEGINNING YEAR	BALANCE END YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	PRINCIPAL END OF YEAR	BEGINNING OF YEAR FAIR MARKET VALUE	GRAND TOTAL	
		BALANCE PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	INCOME DURING YEAR	INCOME DURING YEAR										
65,146.34	RES Citizens N.A. Cash Sweep Account	(29,263.15)	899.67	4,750.00	21,304.51	4,080.27	78.57	65,146.34	12,786.80	16,945.64	69,226.60	52,628.62	52,628.62	52,628.62	69,226.60	(16,597.78)	
15,556.84	Colonial Accr Fund Class Z #4492	12,800.00	4,424.11	16,360.00	15,932.11	0.00	62.11	21,304.51	17,730.16	3,329.68	21,929.66	3,164.23	3,164.23	3,164.23	21,929.66	13,056.06	
1,033.69	Deutsche Empiric Inv Trust #151	16,360.00	996.96	14,450.00	20,362.24	0.00	110.73	(170.13)	0.00	22,703.74	19,016.02	4,016.96	23,035.63	23,035.63	23,035.63	19,016.02	13,322.37
88.00	Lehman Managed Portfolio Inv Co. GR Y	21,780.00	4,988.20	1,150.00	14,500.00	0.00	14,500.00	14,500.00	0.00	14,500.00	14,500.00	0.00	23,438.20	24,531.36	24,531.36	18,492.39	(6,087.18)
741.31	Lehman Managed Portfolio Inv Co. GR Y	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,087.18)
2,871.57	Prudential Commodity RealReturn #45	2,684.25	3,240.75	556.50	25,438.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	PNM Resources	2,359.00	3,761.66	1,402.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	Public Service of New Mexico	5,914.35	9,187.66	3,233.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	Spectra	4,920.20	1,242.04	7,643.90	2,723.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11,713.94	T Rowe Price Small Cap Stock Fund #65	11,030.00	1,200.00	1,171.94	14,155.98	11,989.30	380.82	11,989.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,198.81
633.60	Templeton Institutional Fundtory Equity Series	11,100.00	675.00	12,503.48	728.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,796.60
484.40	Templeton Institutional Emerging Mkt #4456	12,000.00	1,350.00	12,350.00	13,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,152.28
889.48	Thomson International Index Signal Shares #1340	74,900.00	1,000.00	75,500.00	75,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,361.87
4,620.49	Vanguard Morgan Growth Fund #261	76,300.00	500.00	76,800.00	76,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,719.69
4.00	Vanguard Morgan Growth Fund #261	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10,566.71	Vanguard High Yield Bond #4515	114,312.03	1,337.07	44,500.00	101,623.59	115,549.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,973.52
9,151.91	Vanguard Bond Index Total Bond #454	9,155.07	1,565.52	8,500.00	8,727.09	542.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,923.81
4,161.04	Vanguard Intermediate Term Corp #459	40,765.23	0.00	70,000.00	339.02	41,635.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,023.13
6,676.45	Vanguard Short Term Corp Fund #351	0.00	0.00	0.00	0.00	1,648.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,162.14
Total All Funds		625,735.52	67,500.00	8,046.56	36,336.55	8,654.05	654,764.55	4,080.27	20,468.71	16,945.64	671,710.19	16,945.64	671,710.19	666,613.00	11,523.50	672,235.50	

Fees and Expenses, if any, paid to Bank Trust Department (RSA 31:38-a IV)

1. Bank Name: BES, Citizens, N.A.

2. Fees Paid: \$2,303.34

3. Expenses Paid: 0.00

4. Were these fees & expenses paid for totally from income? Yes



Pelham Assessors Office

Department Head:

**Susan Snide, Assessing
Assistant
6 Village Green
Pelham, NH 03076**

**Phone # 603-635-3317
Fax # 603-635-3096**

www.pelhamweb.com/assessor

Important Events in 2011:

- *2011 Valuation for Pelham is down from 2010*
- *Tax rate for 2011 is \$21.41 per \$1,000 valuation*

Important Dates:

- April 15, 2012,
Applications for Tax Exemptions & Credits are due
- March 1, 2012,
Applications for Tax Abatements are due

To the Residents of Pelham:

The Board of Selectmen has the statutory responsibility as the Board of Assessors. The Board of Assessors has ongoing support from Corcoran Consulting of Wolfeboro Falls, NH.

In September 2005, a Special Town Meeting vote authorized the conduct of a full revaluation of all real property in the Town of Pelham. The revaluation was completed in the fall of 2006. A full measure and list revaluation has many goals. One of which is it to bring property values in line with the current fair market. Similar properties should reflect similar value taking into account age and quality of construction. A full revaluation is cumbersome, time consuming and costly.

The Board of Selectmen decided in 2007 to maintain values on an annual basis versus a whole town revaluation every five years. This entails the measure and list (complete inventory of real property) of all properties on a cyclical basis, over a five year period. Statistical updates will be performed when fair market sales and assessed values differ by 10% or more. This year is the end of our 5 year certification cycle in and we have continued to maintain values within the parameters established by the ASB.

For 2011 the total valuation for the community is down to \$1,376,695,264 from \$1,427,944,369 in 2010. This excludes exempt properties. Excluding exempt properties and utilities, our valuation is \$1,337,453,764.

Our tax rate for 2011 is \$21.41 per \$1000 valuation. The rate is broken down into: local school at \$11.37 County at \$1.16, Municipal at \$6.38 and State Education rate at \$2.50.

Once the tax bills are mailed, property owners are eligible to seek abatement through the Town.

It is the responsibility of the property owner to prove or show how their assessment is disproportionate to similar properties that the value varies greater than 10% from the current year fair market value or there is some material data error which affects the assessed value.

Our equalization rate for 2011 is 97.4%. The Assessing Standards Board (ASB) allows, as a test of Uniformity of Assessment, a coefficient of dispersion (COD) of 20. When calculating the COD for 2011 using the fair market sales from October 1, 2010 to September 31, 2011 our COD is at 4.2.

Efforts to maintain a COD under 20 as set by the ASB may require annual valuation activity. When we find ourselves in a position where the COD is approaching 15 or greater and our equalization rate 90% or greater than 110% we will be asked by the DRA, what efforts we are undertaking to bring our community values back into range.

Following this report, I have provided the updated version of tax rates and equalization values per year since 1965.

The office is open Monday through Friday 8 am to 4pm. Persons wishing to apply for an elderly exemption, Veteran's Credit, wood burning exemption, solar heat exemption and/or abatement can review information and applications on line at www.nh.gov/revenue; or www.pelhamweb.com, 'Assessing Department' or stop by the office to pick up applications and information. Applications are NOW due no later than **15 April for exemptions and credits and March 1st for Abatements**.

Respectfully Submitted,

Susan Snide, Assessing Assistant

**TAX RATE PER \$1,000 VALUATION**

<u>Year</u>	<u>Ratio</u>	<u>Town</u>	<u>County</u>	<u>School</u>	<u>State</u>	<u>Total</u>
1965		11.30	3.90	43.80		59.00
1966		11.40	3.30	55.30		70.00
1967		13.30	3.60	64.10		81.00
1968		13.20	3.50	65.30		82.00
*1969	100.0%	5.00	1.50	27.70		34.20
1970	93.0%	5.90	1.80	29.10		36.80
1971	93.0%	6.00	1.40	33.40		40.80
1972	77.0%	7.20	1.50	39.20		47.90
1973	77.0%	8.50	1.60	39.90		50.00
1974	58.0%	6.80	1.50	43.70		52.00
1975	58.0%	9.60	2.00	46.10		57.70
1976	57.0%	7.10	2.80	46.90		56.80
1977	50.0%	7.60	2.20	50.00		59.80
1978	50.0%	8.60	2.60	45.80		57.00
1979	38.0%	8.60	2.90	42.40		53.90
1980	33.0%	7.00	3.40	55.90		66.30
1981	33.0%	11.60	3.30	56.00		70.90
*1982	100.0%	4.60	1.30	19.60		25.50
1983	96.0%	4.70	1.60	20.40		26.70
1984	85.0%	2.83	1.58	21.59		26.00
1985	69.0%	4.07	1.80	22.97		28.84
1986	50.0%	3.44	1.96	23.95		29.35
1987	45.0%	5.48	2.90	25.46		33.84
1988	43.0%	5.72	2.27	26.11		34.10
1989	47.0%	5.65	3.22	27.68		36.55
1990	49.0%	6.40	3.11	28.78		38.29
1991	54.0%	8.84	3.26	25.40		37.50
1992	59.0%	8.77	3.57	29.23		41.57
1993	61.0%	7.88	3.65	29.37		40.90
1994	-	8.13	3.50	30.87		42.50
1995	58.0%	8.04	3.63	33.28		44.95
1996	56.0%	8.93	3.92	34.33		47.18
*1997	100.0%	4.14	2.29	19.87		26.30
1998	100.0%	3.41	2.04	20.85		26.30
1999	82.0%	4.97	2.01	6.74	7.17	20.89
2000	72.0%	3.96	2.14	9.01	6.89	22.00
2001	60.0%	3.68	2.25	10.06	7.51	23.50
2002	57.6%	3.98	2.30	12.14	7.43	25.85
2003	53.3%	5.32	2.09	13.06	7.48	27.95
2004	49.3%	6.65	2.01	15.96	5.23	29.85
2005	43.3%	7.16	2.15	16.96	4.98	31.25
*2006	100.0%	3.24	0.93	7.74	2.08	13.99
2007	99.1%	3.89	0.96	8.85	2.11	15.81
**2008	97.0%	4.46	1.07	9.46	2.36	17.35
**2009	97.6%	5.44	1.17	10.46	2.50	19.57
2010	99.4%	6.06	1.12	9.87	2.48	19.53
^2011	97.3%	6.38	1.16	11.37	2.50	21.41

KEY

- * Revaluation Year
- ** Cycled Update
- ^ Predicted as of publication date



Pelham Community Television

Department Head:

James Greenwood, Cable Coordinator
25 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-8645
Fax # 603-635-8645
www.pelhamweb.com
email: ptv@pelhamweb.com

Important Events in 2011:

- Pelham renews Comcast Franchise Agreement for 10 years
- Senior Center is now an additional site for live broadcasting

Important Sites:

- To view archives of any PTV Broadcasts you can visit
<http://video.pelhamweb.com/>

In 2011 The Town of Pelham entered into another franchise agreement between the Town of Pelham and Comcast for 10 years. The Town will continue to receive five percent of the total television revenues from Comcast to fund PEG access and offset taxes; Included in the agreement was a grant to purchase new equipment for PEG operations.

The Senior Center has been added as a live origination point to include robotic camera mounts and associated wiring. Live Government meetings will be broadcast from the senior center when needed. Two new Video Switchers were purchased to replace existing antiquated video switchers at the Town Hall and PES. PTV has also purchased a Sony "Anycast" portable production unit for all remote shoots, e.g. Old Home Day, Graduations, Concerts etc...To assist with Sherburne hall productions an existing 16 channel mixer was outfitted with 16 wireless microphone units.

P.E.G. (Public Educational Government) Access continues to provide Cable Coverage of all School Board, Selectmen, Planning Board, Zoning Board of Adjustment, Conservation Commission, and Budget Committee Meetings, as well as Town & School Deliberative Sessions, Town Meeting Voting results, School Graduations, Academic award ceremonies, School Concerts, Old Home Day, Yuletide, PHS Fashion show etc. There are also several Public productions that are produced either inside or outside of Pelham but sponsored by Pelham residents for Play back in town.

Archives of PTV Broadcasts are also available for viewing through a link on the Town of Pelham website, <http://video.pelhamweb.com/> . Meetings are posted normally within 3-5 business days of airing Live or when editing is complete. As always the PTV equipment e.g. digital camcorders, tripods, live equipment at PES, Sherburne Hall and the Studio are available for all Pelham residents to use for the live shows and/or the taping of and playing back of any other shows. If you are interested in learning more about producing your own show please contact Jim Greenwood or Linda Doherty at PTV..

Respectfully Submitted,

James B. Greenwood,

Cable Coordinator



Cemetery Trustees

Trustees:

Dave Provencal, Trustee
Chair
Dave Slater, Cemetery
Sexton
68 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-6974
Fax # 603-635-6974

Important Events in 2011:

- Gibson Cemetery
Continuing Expansion
- New sections of expansion
in planning stages, will
increase cemetery by 4 acres

Important Dates:

- April 15, 2012, all plastic
flowers and decorations
must be removed

To the Board of Selectmen and the Residents of the Town of Pelham,

At our April 2011 Trustees meeting, Election of officers was held with the results being:

David Provencal, Chairman
Walter Kosik, Vice Chairman
Donna Smith, Secretary

The year 2011 has been a very busy one! We are ahead of schedule with our continuing expansion of the Gibson Cemetery. All excess material has been stockpiled; the total areas has been filled, graded, fertilized, and seeded. The access road to the back of the material area and back side of the expansion has been graveled, graded, and compacted for use; fieldstone wells have been constructed around several large oak trees to enable us to save them. This beautiful stone work was done by our own Brandon Bonnell and Bob Foley.

We are presently in the process of laying out a plan for the new sections of the expansion. When all is complete, we will have increased the size of the cemetery by four (4) full acres. All this has been done for less than the cost of buying one (1) acre of land in another area and developing it. Your Cemetery Trustees are working hard to keep costs down and in maintaining and expanding the Gibson Cemetery. We would like to thank you for your continued support.

As a reminder to everyone, all plastic flowers and decorations are to be removed by April 15, 2012. Any borders must be flush with the grass.

The Cemetery Sexton shall have the authority to remove all floral designs, flowers, weeds, trees, shrubs, or herbage of any kind as soon as, in his judgment or judgment of the Trustees, they become unsightly or dangerous, detrimental, or diseased, or when they do not conform to the standards maintained by the cemetery.

The revenues taken in from the sale of lots and opening and closing of graves in 2011 were:

Lots sold:	37	\$16,800	Returned to Town:	\$ 6,720
			Returned to Cemetery:	\$10,080
Openings, Full Burials:	36	\$18,700		
Openings, Cremations:	14	\$ 4,350	Returned to Town:	\$23,050
		\$39,850		\$39,850

There are six (6) cemeteries maintained in Town: Gibson Cemetery, Center Cemetery, Gumpas Cemetery, North Pelham Cemetery, Atwood Cemetery, and Lyon's Cemetery.

Respectfully Submitted,

David Provencal, Chairman
Walter Kosik, Vice Chairman
Donna Smith, Secretary
Nate Boutwell, Trustee
Timothy Zelonis, Trustee
David Slater, Sexton
Kerry Zelonis, Recording Secretary



Pelham Fire Department



Department Head:

James Midgley, Chief
8 Old Bridge Street
Pelham, NH 03076

Non-Emergency #
603-635-2703
www.pelhamfire.com

Important Events in 2011:

- Hurricane Irene hits Pelham
- October Snowstorm, 99% of residents left without power
- Captain "Al" Cote retires after 32 years of service
- Reverend Bill Ferguson named Fire Chaplain
- Received a \$35,250 grant from the Assistance to Firefighters Grant Program
- Pelham suffers 1st fatal house fire
- Ambulance revenue for 2011 topped \$200,000

To the Honorable Board of Selectmen and the Citizens of the Town of Pelham:

As I sit here typing this, I am thinking back to the events of the past year that have so profoundly impacted our community. This year we weathered a hurricane and an October snowstorm that knocked out power to 99% of our town. For days after the snowstorm, many homes and businesses in town were without power. Many roads in the community were also impassable due to downed trees and power lines. Between these 2 storms the fire department responded to over 120 storm-related calls. With both of these events, the town's Emergency Operations Center (EOC) was opened to provide a coordinated response and recovery center for our town departments. Throughout the events, the town selectmen, public safety agencies and school superintendent worked with utility companies and the state EOC to quickly recover and return our town to normal operation. These events were costly to our community but by working with FEMA, we hope to recoup 75% of the costs incurred by all of the town departments. This represents tens of thousands of dollars being returned to the town.

This year, one of our oldest and most active members retired. Albert Cote has been a member of the department since 1979. Up until the day he retired, he was responding to calls and serving the community. Al retired from the department at the rank of Captain and EMT and for 22 years was Deputy Fire Warden in Pelham for the Department of Forest and Lands. Al's Dedication and service to the community for 32 years are commended by me and will greatly be missed.

It's been over 2 years since our Fire Chaplain Father Paul Ruzzo passed away suddenly and this year we have found an individual that I know Father Ruzzo would be pleased to say was his replacement. We have asked Reverend Bill Ferguson, of the First Congregational Church of Pelham, to be our new Chaplain and he has accepted. Shortly after taking up the post, he was called to assist us in dealing with several fatal incidents. His compassion and patience has shown me that he is a great fit with our department. I thank him for taking up this post and hope he is with us for many years.

This year our department received a \$35,250 grant from the Assistance to Firefighters Grant program. This funding allowed us to place Mobile Data Terminals into 5 of our most used apparatus. This system connects our vehicles to the communications system at the police department. We are now able to see call information, preplans at buildings, building owner contact information, write ambulance reports and have access to information such as water supply for fires, hazmat information and landing zone information for trauma calls. This system has been successfully in operation for 6 months and is now being expanded to give us access to more information at no cost.

One of my first goals after becoming the chief was to improve the quality of the education and set a 3 year training plan for the department. We are now in the final year of this plan and we have met all of the objectives that I set for us. Our fulltime firefighters have progressed to Level III certification, which is the highest level available in NH. Within this training plan we have implemented a succession management track for some of our members. This will allow for the preparation of individuals to move upward in the future to the rank of Lieutenant. This training requires members to take 180 hours of additional classes in Fire Instructor I and Company Officer I & II.

Last year, the fire department responded to 5 structure fires and our town had its first recorded fatal house fire. This event stretched our resources to the limit and required our members to conduct fire attack, search for additional victims and provide



Advanced Life Support to a critically injured member of our community at the same time. Our thoughts and prayers go out to the family who suffered this tragic loss.

Our Emergency medical Services have seen some great advancement over the last year and this translated to better care for you and your family. Our department has acquired new medications and new medical equipment for the treatment of medical and trauma emergencies. Our members have also been trained on new treatment procedures and changes to state wide protocols. This last year, our ambulances have had a revenue income in excess of \$220,000. This money is returned to the town and is not part of the operation budget for the department.

In March of 2012 you will see a warrant for the purchase of a new ambulance for \$210,000. The ambulance that we will be replacing is 12 years old and has had a numerous mechanical and electrical issues that have worsened over the last 2 years and we have seen an increase in our repair costs for this vehicle. In addition, reliability of this vehicle has diminished and we have had to use mutual aid ambulances to cover calls. This vehicle, over its 12 year life, has very conservatively brought in over 1 million dollars in revenue to the town at a cost of \$100,000 to purchase this vehicle.

In the beginning of this year, the Department of Transportation, along with utility companies, will be starting different phases of the roundabout construction. This will have a direct impact on the department's operation and delivery of service due to the front doors of the fire station needing to be closed intermittently during the utility work and then permanently when construction and final redesign of the roadway begins.

This coming March, the townspeople will be asked to vote on a Warrant Article to construct a new fire station on a town owned lot of land next to the Village Green. The cost of this project is \$3,900,000. This project will be funded using a combination of funding sources as follows:

• Unassigned Residual Fund Balance	\$2,100,000	(no tax impact)
• Fire Station Impact Fee	\$ 423,393	(no tax impact)
• Raised by Taxation	\$1,373,607	

This amount being raised by taxation would be for 1 year and the fire station would be paid off. I ask that you make an informed decision regarding the need for a fire station. I also invite any member of the community down to the current station to look at the current problems we face and the ones that will be created when the roundabout construction begins.

I thank the members of the community for the investment that they have made in their fire department over the years. We continue to strive to deliver the best fire and Emergency Medical Services that this community deserves.

2011 PELHAM OLD HOME DAY PARADE



Respectfully,

James Midgley, Fire Chief



The Pelham Fire Department responded to 1366 incidents from 1/1/2011 - 12/31/2011:

Ambulance - Medical	695	Chimney/Woodstove Fires.	9
Motor Vehicle Accidents	103	Electrical Fires/Issues	4
Brush Fires.	6	Oil Burner Calls.	6
Propane Tank Calls.	3	MV Fires.	11
Wires Down	54	Water Problems	8
Structure Fires.	5	Carbon Monoxide.	32
False Alarms.	131	Misc.	21
Hazardous Materials.	2	Monitor Blasting	113
Illegal/Permit Burns	34	Missing Person.	1
Investigations	81		
Mutual Aid	33		
Service Calls.	14	Training.	33
		Wk Detail/Storm Cov/Veh Ck	4

Note: The 2011 incident total of 1366 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2011 ROSTER

James F. Midgley, Chief

George F. Garland, Deputy Chief

John Hodge, FF/Inspector

Maureen McNamara, Office Manager

Raymond Cashman Jr., Lt. Mark Fancher, Lt.

James Foley, Lt. John Ignatowicz, Lt.

FIREFIGHTERS

David Avery
Ryan Bugler
Andrew Cardwell
Anthony DeRosa
Erik Fehmel
David Johnstone
Timothy Monette
Patrick Weaver

Troy Babb
Anthony Bullock
Paul Ciampa
Curtis DiGiovanni
Paul Fisher
Joseph Lepine
Daniel Rooney

Shawn Buckley
Richard Cabral
Jacob Corbin
Daniel Farwell
Robert Horne
James T. Midgley
Jeremy Ryan

Resigned from Fire Department in 2011:

Michael Davanzo, Sr.
Ryan Pitts

Jeffrey Gariepy
John White

Retired in 2011

Albert Cote, Captain

Richard Hanegan



Annual Report of the

Southeastern New Hampshire Hazardous Materials District

Richard Hartung
Selectman, Hampstead



Chief Thomas McPherson, Jr.
Windham Fire Department

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 people within the Route 93 corridor. In June the Town of Atkinson, Board of Selectmen voted to withdraw from membership of the District, reducing the membership to 14 communities. Essentially the District is bordered in the east by Route 125 and the Merrimack River to the west. North and south borders are defined by Manchester, Route 101 and the Massachusetts state line. The District was formed in 1993 to develop a regional approach in dealing with the increasing amounts of hazardous materials being used and transported within these communities. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC which consists of representatives from local government, industry, and the general public is working with industry to comply with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The 2011 operating budget for the District was \$112,156.00. Additionally, in 2011 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$157,297.00. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. This Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community, who approve the budget and any changes to the bylaws. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administration functions of the District, including grants management, financial management, and emergency planning.

The Emergency Response Team:

The District operates a technical emergency response team. This response team is overseen by one of the member community's Chief Fire Officer who serves in the Technical Team Liaison position. The team maintains a three level readiness response posture to permit it to immediately deploy an appropriate response to a District's community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of weapons of mass destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 32 members drawn from the ranks of the fire departments within the District. The team consists of 6 Technician Team Leaders, 18 Technician Level members, 5 Communication Specialists, and 3 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes members from various backgrounds that act as advisors to the team in their specific areas of expertise. These advisors include an industrial chemist, and several police officers.



The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a mobile Command Support Unit, 2 Response Trucks, 2 Spill Trailers, a Technician Trailer and a Mobile Decontamination Trailer. With the use of State Homeland Security Program Grant funds this year we added an Operations Trailer which carries a large amount of spill containment equipment, including 1000 feet of floating containment booms, culvert and drain sealing bladders, a fuel transfer pump, and various absorbent materials. This mobile apparatus carries the team's equipment which includes chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The team equipment is stored at various locations within the District, allowing for rapid deployment when the team is activated. Activation of the team is made by the request of the local incident commander through the Derry Fire Department Dispatch Center.



OPERATIONS TRAILER

Response Team Training

In 2011 the Emergency Response Team completed 1516 hours of training, during monthly training drills and specialized classes attended by team members. This training included confined space entry, hazardous materials operations, Level A entry drills, radiation detection equipment operations, chemical identification, facility familiarization, transportation emergencies, Incident Command.

Additionally, in conjunction with the New Hampshire Fire Academy the District hosted a 24 hour Introduction to CAMEO (Computer Assisted Management of Emergency Operations) class, followed by a 16 hour Advanced CAMEO Class, instructors for these classes were provided by Louisiana State University, funding for our members to attend these classes was provided through a State Homeland Security Grant. The District also received Grant funding to hold Table Top and Functional Exercises for hazardous materials response.

The Team provided 39 hours of instruction to member fire departments, in various Hazardous Materials subjects, including on-scene operations and decontamination.

Emergency Responses

In 2011 the Team responded to 15 incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provides consultation to the fire department on the handling of an incident. Additionally, team responses included hydrocarbon fuel spills in lakes, identifying spills of unknown substances, assisting the NH State Police Bomb Squad and the U.S. Drug Enforcement Agency. The mobile command post was also used to support member departments during large scale incident.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org



Forest Fire Warden & State Forest Ranger

Forest Fire Warden:

Chief James Midgley
8 Old Bridge Street
Pelham, NH 03076
Phone # 603-635-2703

<http://www.pelhamfire.com>

State Forest Ranger:

Niel Bilodeau
NH Division of Forest &
Lands
PO Box 1856
Concord, NH 03301
Phone # 603-271-2214
<http://www.nhdfi.org/>

Important Events in 2011:

- Number of fires and numbers of acres burned was the smallest on record since records have been kept
- Towers fire spotting was assisted by contracted aircraft and the NH Civil Air Patrol

Important Notes:

- Contact your local fire department before doing any outside burning. Permits are required
- Burning of household waste is prohibited
- see www.firewise.org for recommendations on how to keep your home safe

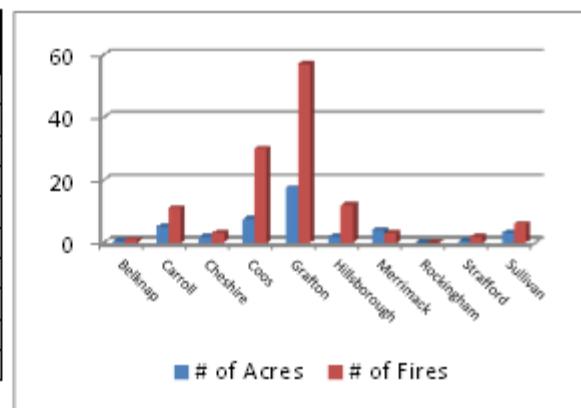
Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfi.org.

Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2011 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2011 Fire Statistics (all fires reported as of November 2100)

(Figures do not include fires under the jurisdiction of the White Mountain National Forest)

County	# of Acres	# of Fires
Belknap	0.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	0.5	2
Sullivan	3	6



Causes of Fires Reported

	Total	Fires	Total Acres
Arson	7	2011	125
Debris	63	2010	360
Campfire	10	2009	360
Children 2		2008	455
Smoking 9		2007	437
Railroad 1			42
Equipment 1			145
Lightning 3			173
Misc.* 29	(*Misc., power lines, fireworks, electric fences, etc.)		175
			212

ONLY YOU CAN PREVENT WILDLAND FIRE



Health Officer - Deputy Health Officer

Department Head(s):

**Dr. Srilatha Kodali,
Health Officer
Paul Zarnowski,
Deputy Health Officer**

**6 Village Green
Pelham, NH 03076**

**Phone # 603-635-3223
Alt. Phone # 603-624-1602
Fax # 603-635-8274**

www.pelhamweb.com/health

Important Events in 2011:

- Mosquito spraying began in May, 2011*
- Changes in procedures*

Important Items:

- Contact Paul Zarnowski at 603-624-1602 directly for questions or information on the following:

**Health Ordinances
*Witnessing of soil testing
*Sewage Disposal System Design, Installation and Applications
Daycare & Foster Home inspections (done by appointment only)

- Mosquito Spraying is done by Municipal Pest Management Services, Inc. Please call 603-431-0008 if you would like any information regarding areas treated, etc.

- Please check the Health Department link above for additional information and helpful links to other important sites

The Deputy Health Officer/Health Agent performed inspections of public and private facilities, communicated directly with the State of New Hampshire Department of Health and Human Services, the Department of Environmental Services and acted as chairperson for the Pelham Board of Health when required.

Of major importance this year, the Board of Health voted to allow the Pelham Health Agent to grant waivers to the Sewage disposal system regulations. This streamlined the approval process and has allowed for the quick replacement of failed septic systems and to further protect the ground and surface waters within the Town.

Complaints were investigated relative to unsanitary site and living conditions, mold issues, food service, septic system failures, surface water quality and well issues.

Inspections and reports for various licensing requirements of child daycare facilities, foster homes and the local schools were completed.

As always we will gladly answer any questions from the public regarding health, drinking water supply and waste water disposal issues.

Thanks to all of the administrative staff at the Town Offices for the assistance they have provided us throughout the years.

Respectfully submitted,

Paul W. Zarnowski
Town of Pelham
Deputy Health Officer/Health Agent



Highway Department

Department Head:
Donald E. Foss, Sr., Highway Agent
31 Newcomb Field Parkway
Pelham, NH 03076

Phone # 603-635-8526
Fax # 603-635-8526
www.pelhamweb.com

Important Events in 2011:

- Hurricane Irene hit Pelham bringing down trees
- October snowstorm downed trees and tree limbs crippling our roadways for several days after the storm

Important Information:

- For any problems or questions regarding our State Highways, please contact the State Highway Department, District 5 at 603- 271-6862

To the Board of Selectmen and the Residents of the Town of Pelham,

The following roads were repaved in 2011:

Pelham Road	Christopher Lane	Jericho Road (portion)
Old Lawrence Road	Tenney Road (portion)	Young's Crossing
Clark Circle	Hillcrest Lane	Theriault Drive (portion)
Simpson Mill Road	Willow Street (portion)	West Street
Iris Avenue	Old Bridge Street (portion)	

The catch basins on these roads were repaired and raised before repaving was done. Some areas of the road base where it was failing was dug out and replaced with gravel. After the roads were repaved, the shoulders were done with gravel and loam.

West Street was total reconstructed and paved with a 2" binder course of asphalt and in 2012 will be paved with a 1 ½ wear course of asphalt.

The following roads were crack-sealed in 2011:

Coburn Avenue	Iris Avenue	McLain Drive	Willow Street
Tiger Avenue	Hillcrest Lane	Theriault Drive	Plower Road
Pelham Road	Christopher Lane	Simpson Mill Road	Nashua Road
Hobbs Road	Main Street		

Drainage projects were completed on Main Street and West Street

General maintenance of the town Roads includes: sign replacements, snow and ice removal, brush cutting, road sweeping, cleaning and repairing/replacing catch basins, replacing failed culverts, line painting, roadside trash pickup, patching roads and crack-sealing.

The Highway Department plows, sands and salts, 105.38 miles of Town roads, 3.14 miles of unaccepted/new subdivision roads and 1.3 miles of private roads. We are also responsible for plowing, sanding, and salting the driveways and parking lots at the three Schools, the three Town Parks and all the Town Building parking lots (with the exception of the Fire Department and the Transfer Station). The Fire Department and Transfer Station lots are salted and sanded as needed.

The State D.O.T. (Department of Transportation) maintains, salts and plows the following roads in the Town of Pelham:

Sherburne Road	Route 38	Windham Road	Mammoth Road
Main Street (from Old Bridge Street to Route 38)			Old Gage Hill Road

If there are any concerns about these state maintained roads, please call the State D.O.T. at (603) 271-6862.

In closing, I would like to extend my appreciation to the entire Highway crew for their dedication and hard work.

Respectfully submitted,

Donald E. Foss, Sr.
Highway Agent



Parks & Recreation

Department Head:

Brian Johnson, CPRP
Director
6 Village Green
Pelham, NH 03076

Phone # 603-635-2721
Fax # 603-508-3094

www.pelhamweb.com/recreation

Important Events in 2011:

- Power and phone lines brought out to Raymond Fields
- Irrigation installed at Raymond Fields
- Muldoon Park 2nd egress constructed
- Muldoon Park Disc Golf course re-designed
- U11 Outlaws Lacrosse win State Championship
- Lady Outlaws girls Lacrosse debut
- Director Brian Johnson earns Certified Parks & Recreation Professional designation
- Travel Soccer and Ice Rink are under the Parks & Recreation umbrella
- Parks & Recreation create their Facebook page

Important Information:

- To sign up for programs, or apply for any of our part time, seasonal positions please see our link above

Parks and Recreation continued to improve facilities and add programming in 2011. Director, Brian Johnson, and Office Manager, Kathy Carr, continue to work hard so Pelham can play.

Improvements to facilities continued in 2011. Power and phone lines were brought out to Raymond Fields at 1201 Mammoth Rd. so that much needed Irrigation could be added as well as an emergency call station due to the lack of cell phone service at the field. The long awaited 2nd egress at Muldoon Park was constructed and will be opened for the spring 2012 season. A new field is being developed at Muldoon Park near the playground. Land was leveled and irrigation installed as well as a fence to protect the field. We hope this field will be ready for play in fall 2012. The scouts continued their support of the Parks and Recreation Department with Cub Scout Pack 610 adding landscaping and plantings at Veterans Park as well as picnic tables, umbrellas, and an updated entrance sign. They also donated two benches to Muldoon Park. New basketball nets were installed at the courts at Veterans Memorial Park as well as a parking area for the ball field.

Pelham Outlaws Lacrosse was a huge success in only the second year of the program with all 3 boy's teams playing for the State Championship in their respective age divisions. The U11 Outlaws ran the table going undefeated and taking home the State Championship. The U15 boys lost a heartbreaker in the final seconds of the Championship game and the U13 boys lost a hard fought battle in the semi-finals. Pelham Lacrosse continued to grow with the creation of the Lady Outlaws with the U11 girls making their splash on the NH lacrosse scene. Special thanks to all the volunteer coaches and team moms who make this program a huge success.

Pelham Travel Soccer came under the Parks and Recreation umbrella this past year. The program continues to work independently with administrative support from the Parks and Recreation Department. The club competes in the Granite State Soccer League and offers spring and fall seasons to boys and girls ages 9-13.

The Pelham Ice Garden has also been moved to Parks and Recreation. The department will continue to work closely with volunteers in regards to the maintenance of the ice skating rink and look to continue to promote free ice skating throughout the winter months to families in Pelham.

This year saw big changes to the Disc Golf Course located at Muldoon Park. The course was totally redesigned to help promote the sport and encourage tournament play, as well as tee signage with pars and hole distances being added. The new design was well received as course play certainly increased and a Pelham Disc Golf Club was created.

Parks and Recreation would like to thank all of our volunteer coaches. Without them, many of our programs would not be possible. THANK YOU !

Our website, www.pelhamweb.com/recreation continues to be the best source for information on all our programs as well as online registration, pictures, and videos. Another source of information in 2011 was the development of our Parks and Recreation Facebook page www.facebook.com/PlayInPelham . Be sure to "Like" us to receive updates on program registration and Parks and Recreation happenings.



Independent Programs

The Pelham-Windham Razorbacks became the Pelham Razorbacks as Windham created their own program in 2011. This change did not affect the dominance of the Razorback program as they captured State Championships at the 5th and 6th Grade levels with the 5th Graders also capturing the Regional Championship and moving on to the Nationals in Florida for the second consecutive year. Razorback Cheer continued success offering cheerleading to girls ages 6 to 14. For information on the Razorbacks, check out www.pwrazorbacks.com

New Hampshire Flag Football League continued to be very popular offering flag football in the spring and fall to boys and girls ages 5-15. 2011 saw the league take home Granite Bowl titles for the 3rd consecutive year in the 9-11 and 12-14 age groups as well as a New England Championship in the 12-14 division. For information on the league, check out www.NHFFL.com

Pelham Baseball continued to be a popular program amongst the youth of Pelham. The league offers baseball for boys ages 4-15. The organization also refurbished the major league baseball field in 2011 installing new sod and clay in the infield. For information, check out www.pelhamnhbaseball.com

Pelham Softball offers instructional and competitive softball for girls ages 5-15. The organization made significant improvements to the playground field to better suit the needs of softball. For information, check out www.pelhamnhsoftball.com

Pelham Travel basketball had a great year with the 3rd grade boys and 4th grade girls winning their respective league championships. The organization offers competitive basketball for boys and girls from 4th through 8th grades. Check out their website www.pelhambasketball.com for more information.

Thanks again to all the volunteers who made 2011 such a great success. We have plans to continue to improve our facilities as well as add and improve programming and look forward to another great year in 2012.

Respectfully Submitted,

Brian and Kathy

Pelham Parks and Recreation



Planning Department

Department Head:

Jeff Gowan, Planning Director
6 Village Green
Pelham, NH 03076

Phone # 603-635-7811
Fax # 603-635-6594

www.pelhamweb.com/planning

Important Events in 2011:

- New Walgreens location & building was completed in the spring
- Enterprise Bank began construction and will be complete in the Spring of 2012
- Increase in Commercial Projects, Decrease in Residential Projects
- New initiatives include - Implementation of Munismart Modules to link permits and code enforcement
- Pelham Flood Committee initiated
- Code Enforcement changes

Important Links:

Visit:-

www.pelhamweb.com/planning

for the **Planning Department** and links to Conservation Commission, Planning Board, Zoning Board of Adjustment, & Forestry

NRPC –

www.nashuarpc.org

2011 has been an interesting year. We have seen significant new commercial projects with more in the pipeline. Of note is the new Walgreens, completed in the spring of this year, the new Enterprise Bank which is finishing construction, the new Southern New Hampshire Medical Center office in Pelham Center that is slated for completion by late spring of 2012 and a new convenience store that will replace the former chiropractor's office at the extreme southern end of Route 38. Among the commercial projects coming in the near future is the R&B Superette, which had previously come before the Planning Board but was tabled pending state permitting for the fuel tank component of the project. The state has now permitted the tanks and the project will return to the Planning Board early in 2012 for site plan review. Each of these projects replaces old and dilapidated structures with brand new buildings that will improve Pelham's streetscape while adding to our commercial tax base and making additional new commercial development more likely. It is important to recognize Pelham's land use boards for their willingness to streamline the approval process by holding joint meetings that condense the time required to gain approvals without reducing the scrutiny given to each application.

The other side of this coin is the dramatic decrease in new residential subdivision applications coming to the Planning Board which negatively impacts the department's revenue for the year because the application fees are based on the number of proposed lots. The difficult housing market has caused developers to place plans for new subdivisions on hold, but formerly approved subdivision roads are under construction for numerous projects in order to be ready to build homes when the market improves. When permits are pulled for the homes on these new roads, improved revenue will be a result. Five projects currently under construction include:

- Paradise Estates, a 30 Unit adult housing project on St. Margaret's Drive
- Skyview Estates, a 24-lot subdivision off of Spaulding Hill Road that entailed significant road improvements that have just been completed
- Bayberry Woods, a 28 lot subdivision that will connect Poplar Hill Road to Stonepost Road
- Pine Ridge Estates, a 12 single family lot conservation subdivision with 5 open space lots that connect Wellesley Drive to Ballard Road
- Harmony Lane, a 12-lot conservation subdivision off Tallant Road

I would like to recognize the outstanding work of my two full-time staff members, Jennifer Hovey, Office Manager and Sandra Dufresne, Code Administrative Assistant as well as part-time inspectors Roland Soucy, Tim Zelonis and Walter Kosik, who perform timely inspections often on very short notice, especially after inclement weather such as the October snow storm that caused widespread power outages throughout the Town. While the overall number of permits remains flat the number of inspections and the effort required to manage and track them is robust. Those numbers are reflected in the statistics on the following pages. Some changes and initiatives within the Planning Department and initiatives that should be highlighted are:

- Implementation of two new MuniSmart modules that allow electronic linkage between our permit software and planning and code enforcement. This software helps us move away from paper tracking for improved efficiency;
- Leadership in the Pelham Flood Committee which is working to identify specific causes of flooding and to explore potential changes in regulations to help reduce future flooding impacts while exploring possible projects that will help to mitigate historical flooding;
- Implementation of changes in code compliance personnel and policies to effect more positive public perception of this critical departmental function, which protects the rights of property owners from the negative impacts of activity that violates the zoning and codes that have been put into place by Pelham voters;



- Close coordination with government and non-government agencies including the NH Department of Transportation, Nashua Regional Planning Commission, the Office of Energy and Planning and the Rockingham Economic Development Corporation, to ensure that Pelham participates fully in regional planning efforts and is positioned to take advantage of opportunities and programs that utilize increasingly scarce funding.

I am honored to serve as your Planning Director and I look forward to working with our boards, committees, federal and state agencies, my fellow department heads and Pelham residents as we plan for Pelham's future.

Respectfully submitted,

Jeff Gowan, Planning Director

PLANNING DEPARTMENT

OFFICE HOURS:

Monday through Friday 8:00 A.M. – 4:00 P.M.

All work performed in the Town of Pelham must meet the current versions of the ICC International Building Code, National Electrical Code and International Plumbing Code. All inspections are arranged through the Planning Office staff.

PLANNING OFFICE STAFF

JEFF GOWAN, *PLANNING DIRECTOR, ZONING ADMINISTRATOR*

Jennifer Hovey, *Planning Office Manager*

Sandra Dufresne, *Code Administrative Assistant*

INSPECTORS

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

Deputy Health Agent

Paul Zarnowski



STATISTICS OF 2011 BUILDING PERMITS & REVENUE	
Commercial (New Building)	2
Commercial (Addition, Alteration, Renovation)	13
Single Family Dwellings	9
Single Family conversion to Duplex	3
Duplex	2
Duplex conversion to Multi-Family	0
Senior Housing Units	3
Accessory Dwelling Units	2
Additions	18
Garages	6
Sheds/Barns	33
Decks/Porches	36
Septic Repairs	23
Signs	24
Pools	44
Wells	15
Foundation Only	21
Certificates of Occupancy (Commercial)	11
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	123
Total Building Permits Issued	388
Total Building Inspections	352
Total Electrical Permits Issued	280
Total Electric Inspections	377
Total Plumbing Permits Issued	148
Total Plumbing Inspections	186
Building Permit Fees Collected	\$25,943.40
Fines Collected	\$782.40
Electrical Permit Fees Collected	\$11,125.00
Plumbing/Propane Fees Collected	\$5,525.00
Reinspection & Commercial Inspection Fees Collected	\$3,950.00
Certificate of Occupancy Fees Collected	\$350.00
Copy Fees Collected	\$842.75
Board of Adjustment Application Fees Collected	\$525.00
Board of Adjustment Advertising Fees Collected	\$1,650.00
Planning Board Application Fees Collected	\$4,612.00
TOTAL REVENUES COLLECTED	\$55,305.55
Senior Recreation Impact Fees Collected	\$4,133.00
Fire Department Impact Fees Collected	\$16,052.44
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	\$20,185.44



2011 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF PELHAM

The Nashua Regional Planning Commission is formed by the thirteen communities of Pelham, Hudson, Litchfield, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason.

NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the state and federal levels. Our core planning programs are transportation, land use, environment, and mapping. NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2011, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Board of Selectmen. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

TRANSPORTATION

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

Congestion Management Process – The NRPC has developed a Congestion Management Plan (CMP) designed to identify areas of congestion and develop solutions for more effective management of the transportation system. This plan provides information to municipal decision makers to assess the effectiveness of strategies and identify investment priorities. In 2011, NRPC collected travel time data on NH 111, Route 3A and the Taylor Falls Bridge which will be used to support prioritization of transportation improvements in the region.

Third River Crossing – With the recent opening of the Manchester Airport Access Road (MARR), NRPC began a traffic volume monitoring program to assess the impact of the MARR opening on the surrounding communities within the NRPC Region. Baseline data was collected prior to the opening of the MAAR and will be compared to data collected in the spring of 2012 in order to quantify the impact of the bridge opening.

Traffic Data Collection – NRPC continued its robust traffic data collection program. These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website using the Google Maps feature and more detailed data from each count is available upon request.

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding.

NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Pelham and the rest of the region. Throughout 2011, NRPC carefully monitored the status of Pelham projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning and community development staff.

Congestion Mitigation Air Quality (CMAQ) Program - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region.



Road Inventory – During 2011, NRPC staff prepared the updated data in the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on Pelham’s roads and will be used for planning road improvements in the community. This data also forms the basis for the Town’s allocation of Transportation Block Aid from the State.

Highway Safety Improvement Program (HSIP) – NRPC, in cooperation with NHDOT and town staff, initiated a Road Safety Audit at Sherburne Road and Dracut Road intersection. This process required NRPC to conduct peak hour turning movement counts and correspond with local police to obtain accident reports. This data was then analyzed to develop intersection operation and traffic accident diagrams. Those diagrams were reviewed as part of a field review of the intersection with federal, state and local officials, which NRPC coordinated and participated in as a Road Safety Audit Team member. The results of the data analysis and field review were evaluated by NHDOT and its consultant for possible implementation of safety improvements at the intersection.

Metropolitan Transportation Plan (MTP) – During 2011, NRPC began a major update to the region’s Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town of Pelham staff to identify local transportation improvements that benefit the Town. Including these projects in the MTP will provide the opportunity for future funding through the states Ten Year Plan Process.

NH Capitol Corridor Passenger Rail Project – During the course of 2011 NRPC continued to work toward the development of the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and a study of the land use and zoning in North Merrimack for the possible development of a rail station.

Regional Traffic Model – NRPC is updating the regional traffic model in conjunction with the release of new U.S. Census data and regional employment and journey to work data. This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues. This will allow NRPC to provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions to help study critical intersections and development issues.

Population Projections – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for the Town of Pelham that will aid in community planning through 2040. The projections are based upon the 2010 existing male and female population, broken down by 5 year age cohorts, and projected in 5 year increments through 2040; allowing the town to plan for its future demographic composition including school age, workforce and senior populations. Incorporated into the projection model are recent birth rates, standard survival rates, and an estimate of the future migration that considers known and anticipated future economic development, housing construction, and recent trends. Additionally, NRPC is developing similar projections for all towns in the region as is Southern NH Planning Commission, allowing Pelham to track its future in comparison with neighboring communities.

Human Service Transit Coordination – The NRPC has been the leader in the state in this process and was recognized as the first Regional Coordinating Council. In the coming years it is anticipated that this project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

Safe Routes to Schools Program - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC continues to pursue Safe Routes to School funding for communities and school districts in the region.



LAND USE AND ENVIRONMENT

Comprehensive Economic Development Strategy (CEDS) – NRPC Staff provides analysis and staff support to the Regional Economic Development Center of Southern New Hampshire to develop the Regional Comprehensive Economic Development Strategy (CEDS). A CEDS is the result of a local planning process designed to guide the economic growth of a region and is required to qualify for assistance from the U.S. Economic Development Administration (EDA) under its Public Works and Planning Programs.

Hazard Mitigation Program – In 2011, NRPC staff in conjunction with town staff completed an update to the existing Pelham Hazard Mitigation Plan originally approved in 2004. Hazard mitigation plans identify critical facilities and areas of concern throughout the town, analyze potential hazards and risks to these facilities, and prioritize mitigation measures to address the hazards. The Disaster Mitigation Act of 2000 encourages natural disaster planning to reduce property damage costs and injuries. Completion of a Hazard Mitigation Plan and participation in the National Flood Insurance Program enables a community to apply for fully funded hazard mitigation grants. Staff from numerous town departments and elected officials participated in three meetings to collect data, update sections and review maps. The draft plan is in the final stages of review. Once conditional approval has been received from FEMA, a public hearing will be scheduled with the Board of Selectman for final approval.

NRPC Energy Program – In 2011, NRPC continued to provide technical assistance to increase municipal energy efficiency in the Nashua Region through the Energy Technical Assistance and Planning program (ETAP). ETAP is funded by the American Recovery and Reinvestment Act and is being administered through the NH Office of Energy and Planning. Through this program, NRPC helped Pelham to conduct an energy inventory and walk-through audits of several of its municipal buildings. Using funding from the Energy Technical Assistance and Planning program, NRPC staff also worked with the Town of Pelham along with 10 additional towns and 7 school districts to form an aggregation for electricity supply. It is anticipated that contracts will be signed for the Town of Pelham and the Pelham-Windham School District in early 2012 and the Town should expect to see a substantial savings on its municipal energy bills as a result.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets were developed on Transit Oriented Design, Overlay Districts, Bike and Pedestrian Planning, Performance Zoning and the Sustainability Series Overview. Two Planning Board and Zoning Board trainings were also offered as well as a workshop on roundabouts design.

Household Hazardous Waste Program – Household Hazardous Waste Program – Household Hazardous Waste (HHW), comes from everyday products used in the home, yard, or garden. By definition, they are corrosive, flammable, toxic, or reactive. Non-latex paint, solvents, oven cleaner, pool chemicals, pesticides, drain opener, and auto chemicals are just a few examples. The Nashua Regional Planning Commission holds HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics.

The Nashua Regional Solid Waste Management District held six collections during the 2011 Household Hazardous Waste season. In 2011, a total of 1,032 households participated in the HHW collections District-wide; of those, 41 households came from Pelham. A total of 71,348 pounds of material was collected in 2011. Pelham residents comprised 3.97% of the total participation, which equates to roughly 2,833 pounds of waste removed from the waste stream.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

General Mapping and Spatial Data Maintenance - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects. NRPC continued its quarterly updates to the town parcels layer, using the Registry of Deeds database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge. NRPC also worked with the assessing department to acquire the latest set of land use and housing data to join geographically for improved mapping and data analysis.

Census Data – NRPC collected and synthesized hundreds of datasets from the 2010 U.S. Census and the ongoing American Community Survey estimate program. Data is available at several geographic levels, from the State and Town all the way down to small Census Blocks. NRPC has presented local and regional data at several meetings throughout the year and even created an online tutorial on how to access even more data using American Fact Finder, the Census's official website. This data has been, and will continue to be, extremely important in planning efforts and decision making



for Pelham. Updated numbers in categories such as population, race, language, employment, and housing can now be used in local plans, and will be the inputs to the updated travel demand model.

Broadband Mapping – NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. Tasks in the Town of Pelham included collection broadband information from “community anchor institutions” – schools, town facilities, medical facilities, etc – and sending them to UNH for inclusion in statewide maps which help show where any service is lacking, or where better service is needed.

NRPC also took the lead on the rural addressing project, which will map every household in a rural census block throughout the state. NRPC began organizing this project in 2011, analyzing where points will need to be collected.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at kerried@nashuarpc.org or visit the NRPC website at www.nashuarpc.org.



Pelham Police Department



Department Head:
Joseph A. Roark, Chief
14 Village Green
Pelham, NH 03076

Phone # 603-635-2411
Fax # 603-635-2525
www.pelhampolice.com

Find us on Facebook & Twitter

Important Highlights for 2011:

- Tough economic times a direct correlation with increase in workload for the department*
- New School Resource Officer, Brian Kelly is in place*
- Officer Matthew Keenliside returns from the Middle East*
- Officer Bismark Montano deployed to Afghanistan*

Important Websites:

www.dare.com

<http://www.schoolsecurity.org/resources/school-resource-officer.html>

http://www.deadiversion.usdoj.gov/drug_disposal/takeback/

www.rad-systems.com

To the Honorable Board of Selectmen and my fellow Pelham Neighbors,

It is once again my honor and privilege to present to you my 2011 Pelham Police Department Town report. Your police department was challenged during 2011 with growing demands for services. We also faced increasing complexities in our daily duties brought on by several factors including a recessed economy and the ever present and persistent problems of area wide substance abuse.

Unlike many businesses, the business of police work increases as the economy suffers. The symptoms of a poor economy combined with the familial stress related to these symptoms have led to increases in crime as well as increases in the desperation level of these crimes. The police department has seen these ramifications first hand in the form of increases in theft related crimes as well as firearm related crimes.

We have also been on the front line of some of the police service demands that the area wide housing crisis has brought forth. We currently have a number of homes in town that are vacant due to foreclosures or owner "walk-aways". These homes tax us greatly as they are prime targets for vandalism, partying, theft, and unlawful squatting. In addition to taking the calls regarding these types of problem homes we also make an effort to identify and patrol the homes to avoid and prevent criminal incidents.

Our town, like all other towns in the area, still suffers the consequences of substance abuse. The US Department of Health and Human Services estimates that *"80 percent of criminal offenders are substance abusers"*. In my experience I would estimate an even higher percentage than that assessment. The police related problems caused by substance abuse are not only theft related, although that is most certainly a problem, the problems also include domestic violence, sexual assaults, assaults, motor vehicle accidents as well as a myriad of other issues.

Due to this correlation between substance abuse and crime it is imperative that we continue our outreach to the town's youth through our DARE program at the Elementary School www.dare.com as well as our School Resource officer position <http://www.schoolsecurity.org/resources/school-resource-officers.html> which was approved at the last town meeting. The town's willingness to support these efforts is greatly appreciated.

It is also paramount that we continue our aggressive interdiction and investigation of drug related criminals to help stem the drug related crimes. In terms of our recent illegal drug distribution intelligence in town it is painfully obvious that prescription drugs, particularly the opiate family of prescription drugs, are currently contributing the highest amounts of our drug related crimes. Some commonly abused prescription opiates commonly available on the street include Percocet, oxycodone, oxycontin, codeine, morphine, and methadone.

The latest findings nationwide indicate that rather than marijuana the new 'gateway' drug for our youth are prescription drugs usually obtained from family medicine chests or at friend's homes. Kids think prescription drugs are safe because they are prescribed by doctors. However, they do not fully understand that when not taken as prescribed the pills can be dangerous and highly addictive. Please keep prescription drugs secure and if they are no longer of use please dispose of them carefully. Several times during the year we sponsor prescription drug "take back" days at the police station where we will take in your unwanted prescriptions and ensure they will disposed of properly. Look for upcoming dates at http://www.deadiversion.usdoj.gov/drug_disposal/takeback/ .



During this year's town meeting elections please consider supporting a warrant article that we have proposed. The warrant article that I would respectfully request you consider supporting is the acceptance of police officer hiring grant we applied for and received through the United States Department of Justice (DOJ). The grant was very competitive and the award was objectively granted through a need based assessment by the DOJ. We were only one of three agencies awarded the grant in New Hampshire, the other two agencies being Manchester and Claremont.

The grant will pay for the base salary and benefits of one new officer for three consecutive years after which the Town must pay the officer's salary and benefits for a fourth year at which time the town can then decide to keep or release the officer. This is a great opportunity to add an officer, which is inevitable as the town grows, with no tax impact for the first three years in terms of salary and benefits. The hiring of this officer would greatly assist in our department goal of assigning three officers to patrol town 24/7. Currently many shifts are staffed with only two officers.

Please remember we provide several ways to keep up with the happenings at the Police Department year round. Everyone can receive police related news, program announcements and emergency updates via email and or text messaging by signing up to receive the alerts through our Citizen Observer program available at our website www.pelhampolice.com .

We are also available through several social networking sites. Visit us at www.facebook.com and www.pelhammessageboard.com or follow us on www.twitter.com . To get Pelham Police Twitter updates via SMS text, text: **follow PelhamNHPolice** to 40404. You can also submit anonymous crime tips through our website or by texting the tip to TIP411 and including **PELHAM** in the tip.

Please also feel free to take advantage of some of the many programs offered through our department including daily elderly check in phone calls from dispatch, vacant house and vacation house checks, "Partnering with Parents" child involvement notifications, our Police Explorer Post for teens, Rape Aggression Defense training www.rad-systems.com as well as our "Allies in Substance Abuse Prevention" programs.

To finish I would like to thank all of my loyal employees, sworn and civilian, who consistently provide the extra effort and diligence necessary to give the Town of Pelham some of the finest law enforcement services in the area.

There are two officers I would like to especially recognize. The first being Officer Matthew Keenliside who just returned to us after being deployed for over a year flying Blackhawk Helicopters in the Middle East as an Army Reserve Captain. The second officer being Officer Bismark Montano who is serving as a Sergeant in National Guard and is currently deployed to the Khost province of Afghanistan. We hope to have Bismark back on patrol by sometime this summer. These officers along with several other military veterans in our department are truly shining examples of people who devote their lives to helping their country and community.

In closing, together with your continued support the Pelham Police Department will continue to work 24 hours a day, 365 days a year to make Pelham the safe and welcoming community we have all come to know and love!



2011 OLD HOME DAY

Respectfully,

Chief Joseph A. Roark



**PELHAM POLICE DEPARTMENT
2011 OFFICERS LIST**

Unit #	Officers
1	Chief Joseph Roark
2	Lt. Gary Fisher
3	Lt. Brian McCarthy
4	Sgt. Michael Pickles
5	Det/Sgt. Thomas O'Donnell
6	Sgt. Anne Perriello
7	Sgt. Glen Chase
8	MPO Dennis Mannion
9	MPO Eugene Stahl
10	MPO James Johnson
11	MPO Matthew Keenliside
12	Ptl. David DeRoche
13	Ptl. Ronald L. Page
14	SRO Brian M. Kelly
15	Ptl. James M. Locke
16	Ptl. Bismark Montano
17	Ptl. Brian Barbato
18	Ptl. Matthew Kulesz
19	Ptl. Ryan Donovan
20	Ptl. Thomas Goulden
	Dispatchers
40	Disp Kimberly MacKenzie
41	Disp. Tracy Pelletier
42	Disp. Gennifer Hoegen
43	Disp. Elizabeth Young
	Part-Time Officers
30	Ptl. Michael Ogiba
31	Ptl. Timothy Kelleher
32	Ptl. Allison Downing
33	Ptl. Kevin J. Martin
34	Ptl. Myia Yates
	Crossing Guards
56	Robert White
58	Joan Davis
	Animal Control
59	ACO. Allison Caprigno
	Administration
60	Celia Lingley
61	Brenda Rizzo



Pelham Public Library:

Library Trustees:

Fran Garboski, Chair

Interim Library Director,

Carol Roberts

24 Village Green

Pelham, NH 03076

Phone # 603-635-7581

Fax # 603-635-6952

www.pelhampubliclibrary.org

Important Events in 2011:

- *A new outdoor patio built by Jacob Wormald for his Eagle Scout Project*

- *Red Cross Babysitting Certificate Courses offered to 60 area teens*

- *Young Adult area showing increased popularity with TAG (Teen Advisory Group) lead by Lori Shalin*

- *Summer Ready Program with 243 children reading over 4,600 books*

- *New website launched by Adult Services Librarian, Corinne Chronopolous*

- *Close to 100 adult programs offered with over 800 participating*

- *Continues to work with NH Downloadable Books Consortium*

Library Trustees:

Francis C. Garboski, Jr., Chair

Douglas H. Fyffe, Vice Chair

Diane M. Chubb, Secretary

A. Susan Snide, Treasurer

Deb Kruzel, Friends Liaison

The Pelham Public Library is a vibrant community center where all age groups can gather for programs, as well as books, periodicals, audiobooks, movies, internet access, and research. The staff and trustees are committed to exceptional patron service and the availability of diverse and current materials. In 2011 we redesigned the website, library logo, patron cards, and added a Facebook page. We encourage you to visit the library and take advantage of all the services and programs available.

Some of our yearly projects and programming in the children's area included:

- New Outdoor Patio - Jacob Wormald from Pelham designed and built a beautiful outside patio for the Pelham Library as his project for attaining Eagle Scout Status. The 20'x20' patio will greatly enhance our outdoor library programming for the citizens of Pelham. Congratulations Jake for your accomplishments and thank you very much for your selfless efforts on behalf of the Pelham Library.
- Three Red Cross Babysitting Certificate Courses were offered for Pelham and other area residents. A total of 60 teens took advantage of these opportunities and we continue to accrue names for our next class.
- Children's Chess Club is still going strong. Thanks to help from Mr. Palmieri we have a great club staffed by some very capable middle schoolers who donate their time twice a month for this endeavor.
- Re-assigning a dedicated staff person to the YA Area has greatly improved operations and the atmosphere in this popular area during the hours of 2:00 – 5:00 p.m. each afternoon. There are many afternoons when 30 – 40 teens arrive en masse at the library to use the library resources, study, work on projects and use the computers for social networking. Lori Shalin, a part time library staff person, has a good rapport with the teens and has increased involvement in our TAG (Teen Advisory Group) from 8 to 20 teens.
- The Summer Reading Program was successful. We had 243 children who registered for the program. These kids read over 4,600 books and, in total, we had 846 attendees for our weekly programs and special activities.
- The Pelham Library Second Annual Halloween Party was a big success again this year. The Teen TAG group planned, set up, staffed and then cleaned up for our party which attracted over 100 party goers! The teens did an awesome job creating a wonderful event for our young Pelham Library patrons.



In the area of adult services this year:

- Adult Services Librarian Corinne Chronopoulos designed and launched a new website for the library this year. We are very excited to have better communication with our patrons and provide more online services. Access to databases, downloadable eBooks and audiobooks, and our informative library blog are just some of the ways we are improving our services to the public.
- We had almost 100 adult programs this year with over 800 patrons attending! Computer classes, an heirloom tomato seed swap, cooking classes, a walking book club, and local author events with Bill Drover and Barbara Walsh are just some examples of our successful programs.
- The library continues to participate in the NH Downloadable Books Consortium in cooperation with the NH State Library. This service allows patrons to download eBooks or audiobooks to their eReader or portable device. This year we expanded to offering Kindle Books. We also began circulating an MP3 Player preloaded with audiobooks. In 2012 we will begin circulating eReaders.
- This year we partnered with a non-profit in raising funds to build a library in Chacraseca, Nicaragua. As part of our Summer Reading Program we raised \$200.00 and donated 100 books in Spanish to the project. Patrons really enjoyed learning about another culture and the importance of having library services.

Interlibrary Loans:

- Streamlined the interlibrary loan process to run more efficiently
 - Interlibrary Loan Items Loaned – 610
 - Interlibrary Loan Items Borrowed – 347

Collection Development:

- Continued to build our collection according to patron preferences
 - Materials Added (Books, DVDs, Audios, Periodical) – 2900
 - Materials Withdrawn (Damaged, Worn Out, Outdated) – 3112
 - Materials in the Library – December, 2011 – 31765

Donations:

- Donations added to our collection – 575

Thank you for the generous donations to the library during the course of the year. All donated materials are evaluated for addition to the library's collections according to established collection development policies.

We would like to thank all of our dedicated staff for their tireless efforts during the past year and the Friends of the Library in Pelham (FLIP) for all their hard work.

Sincere thanks to our very generous Volunteers and The Board of Trustees without whom our team would be incomplete.

Respectfully submitted,

Francis Garboski,
Library Trustees Chair

Pelham Public Library
Trustee Account 2011

Year end 2011 Trustees Account Financial Report

Municipal Account	Appropriation	Trustee Accounts	Beginning	Deposited	Spent	Balance	Notes
General Fund			849.65		4,073.68		4,923.33
Fines & Fees			11,483.36		3,116.49	-8,579.40	6,020.45
Copier Fund			33.73		224.00		257.73
Coffee			0.00		101.00		101.00
Lost and paid for					375.79		375.79
Paid from cash drawer					-59.60		-59.60
Sister library					195.25		195.25
Fundraising							
Director's Grant			1,485.39			1,485.39	
Poetry Project			2.53			2.53	
Entertain Books			110.00			110.00	
Summer Reading			-134.00			-134.00	
Tote Bags			197.45			197.45	
Book Sales Child			112.83			112.83	
Book Sale Adult			2,091.33		712.00		2,803.33
Balance			16,232.27		8,738.61	8,579.40	\$16,391.48
Trust Fund Income							2,177.22
TOTAL Acct Balance			\$18,409.49		\$8,738.61	-\$8,579.40	\$18,568.70

2/13/2012



Pelham Senior Center

Department Head:

Sara Landry, Director
8 Nashua Road
Pelham, NH 03076

Phone # 603-635-3800
Fax # 603-635-6971
www.pelhamweb.com/srcenter/councilonaging
[email: seniors@pelhamweb.com](mailto:seniors@pelhamweb.com)

Important Events in 2011:

- April saw the completion and opening of the new addition
- New physical fitness programs now able to be offered at the center
- In May, the first Director of the center, Sue Hovling retired. New director, Sara Landry joins Pelham
- New multimedia center installed

Important Dates:

- Please check our calendar on our website for important dates throughout the year

This past year saw many changes at the Pelham Senior Center. In April, the new addition was completed and opened for senior programs! The new room is a welcome space to our growing Senior Center. The new room has allowed the Center to host new physical fitness programs such as; tai chi, zumba and line dancing, as well as fun social gatherings such as a Luau and Halloween party!

In May, after the retirement of the Center's original Director, Sue Hovling; I was hired as the new Director. Sue has chosen to stay closely connected to the Center and is currently assisting me with organizing and planning overnight and day trips for our Center. I am truly blessed to be a part of a vibrant and fun senior community and very happy to be heading the Pelham Senior Center.

June saw a change in the Senior Center's nutrition program. Instead of having the meals cooked onsite, the Center's noon meals are now cooked off site and delivered "catered" style to the Senior Center. The Senior Center works with St. Joseph's Community Services to provide congregate meals for our seniors, aged 60 and over. St. Joseph Community Services is funding our kitchen manager position. This employee and many senior volunteers allow our nutrition program to run smoothly. The Center serves approximately 120 meals per week.

In August, we updated our computer and database software. Updating the database was a bit of a challenge and the office staff worked very hard to input every new and returning member into the database. The Senior Center currently has two part-time office assistants that help with everything from memberships, trip enrollments, reception, programming and outreach. The Senior Staff also includes a driver for our Center's bus. The staff, along with several committed senior volunteers (these volunteers assist with general maintenance, running the Penny Pincher COA store, meals, etc.) keep the Center on track. The Center is lucky to have such dedicated and hardworking employees and volunteers!

The Center newest upgrade came in the form of a new multimedia center. The new equipment which was jointly funded by the COA and the Town of Pelham is a great addition to the new room. A large pull down screen is great for viewing DVD's and Wii games on! The new room has been outfitted with video equipment which allows us to go "live" on TV!

To join the Senior Center you must be 55 years old and pay annual dues of \$7.00 for town residents and \$10.00 for nonresidents. Members are offered discounts at various programs throughout the year. Additionally we mail our bi-monthly newsletter to our membership.

There is always something fun happening at the Senior Center, so stop on by and check us out!



Respectfully Submitted,

Sara Landry
Senior Center Director



Pelham Recycling Complex

Department Head:

Ron Hannon, Director
71 Newcomb Field Parkway
Pelham, NH 03076

Phone # 603-635-3964
Fax # 603-635-3964
www.pelhamweb.com/transfer
email: rhannon@pelhamweb.com

Important Events in 2011:

- "Live Green" Campaign begins
- PERC honored with a "Green City of the Year" Award
- PERC also honored with the prestigious EPA award, "Environmental Merit Award" at their National Conference
- Recycling family of the year awarded to the Mayer Family
- Active in many charities in the local community such as, Walk for Life and Festival of Trees
- "Trash Talk" newsletter with updates.
- Composting, bulk pick up service, leaf and grass clipping drop-off now available to residents
- Please check our website for important dates and information throughout the year

We may see a light at the end of a dark economy tunnel in 2012. We continue to shine bright at PERC and now realize Mother Nature controls the municipal budgets in New England. The economy and some out of the ordinary weather will not dampen our commitment to an aggressive but controlled plan to provide our residents with the best possible services at the best possible costs at a user friendly Recycling Complex.

We will meet or exceed the goals put in each year. With many new users, and uncontrollable costs we once again increased recycling, while lowering our disposal costs. We continue to refine many features and add new services for residents while keeping expenses level, and increase revenues.

Some of the highlights of 2011 include kicking off our "Live Green" Campaign to boost recycling. PERC was honored with a Green City of the Year Award and the prestigious Environmental Merit Award from the EPA. Pelham gained a great deal of positive exposure for the towns recycling efforts at National Conferences. PERC was also recognized by Senators Ayotte and Shaheen for our efforts to improve our environment through recycling.

Recycling is working in Pelham, so much that the theme of Old Home Day was Recycling. PERC was recognized at the event and lead as Grand Marshal of the Parade. Staff member Steven Belcher was seen driving the Rolls Royce with our local Queen Red Hatter. Steve was a welcome full time addition just completing his 1st full year back at PERC. Longtime staff member Bob Long was seen driving the recently renovated PERC vehicle that was loaded with handouts and gifts. Also at the event was our Recycle Mobile offering a single source collection site. Someone had to hold down the Complex on a busy Saturday and we all thank lifetime resident and team member Larry Neskey for allowing the others to be involved in the festivities. We were honored to have our past two Recycling Families of the Year, the Mayers and Wormalds as a part of the parade and this fantastic day. PERC had many special drawings that included numerous restaurant Gift Certificates and tickets to a Patriots game.

We held our annual Earth Day event with tree plantings and our spin wheel for prizes. Of course all the dogs get biscuits and the residents get the candy and apples. This year's Recycler of the year was the Mayer Family. PERC gives and works with residents and groups when we can. We previously had a Tree at the "Festival of Trees"; sponsored a group in the "Walk for Life" and contributed to many departments. We were featured in the news many times this year including a story on our "Dumpling Patch". We worked with the PTA at the Elementary School and they now have a successful, educational and cost cutting recycling program. With a prompt and desire from the Boy Scouts, we have put together a recycling educational video for groups looking to do more.

We offered a communication paper called "Trash Talk" to make the public aware of happenings at the Complex. Our web site was updated with a user friendly view. We began a survey questionnaire that received great response from the public. These are some of the things we do to keep us in touch with the public and reaffirm our commitment to stabilize costs and educate through recycling. We have all the information that you need to recycle.

Mother Nature was tough, but we did manage to refine the complex. We now offer food composting. We also finished a successful full year of construction waste disposal. And for a fee, we now offer bulk pick- up service. In addition, we found an outlet for our plastic bulk yard toys and our new clothing program includes many items that are for the needy. Our tool shack was a success as well. We now accept leaf and grass clippings from residents. This service reduced illegal fires and dumping. Also available for residents is the ability to purchase metal items left here for the cost of the metal. PERC also has some non-metal "take-it-or-leave-it" areas around the site.



I like to believe usage is up at the Complex due to our multiple outlets, refinements and efficiencies; however this will show when the economy comes back. A dump doesn't have to look like a dump. People work here and residents utilize the site. We did some sprucing up with plantings and decorations this year. We had a very good year at PERC. We continue our refinements, add value services and adjust as the need arises. We continue to work with vendors for new outlets and pricing and do our best to provide the taxpayer with a user-friendly facility. We have a great group of guys making these changes work and we keep our residents involved.

Old Home Day 2011



2011 Old Home Day Parade **Grand Marshall, Ron Hannon - Bob Long**, PERC Attendant participating in the Parade

We look forward to 2012 and our continued recycling push with any items that can reduce our disposal costs.

Respectfully submitted,

Ron Hannon, Director, PERC



Zoning Board of Adjustment

Committee Chair:

David Hennessey

Committee Vice Chair:
Svetlana Paliy

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

**Phone # 603-635-7811
Fax # 603-635-6954**

www.pelhamweb.com/planning/

Meeting Information:

The ZBA Meets:

The 2nd Monday of each month @ 7PM

Location:

*Sherburne Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076*

Applications to go in front of the ZBA can be found at:

www.pelhamweb.com/planning

or

Visit the planning Department during the business hours of 8AM to 5PM – located at

6 Village Green, Pelham, NH 03076

Board Members:

*David Hennessey, Chair '12
Svetlana Paliy, Vice Chair '13
Robert Molloy, Secretary '12
Kevin O'Sullivan '14
Peter McNamara '13
Lance Ouellette (Alt.) '13
Chris LaFrance, (Alt.) '13
Bill Kearny, (Alt.)'13
Charity Willis, Recording Secretary*

The law which land use board members are asked to apply in their volunteer capacities is constantly changing – more so than in possibly any other area of municipal activity. While the job of the board members is not necessarily to say “yes” to every application coming before them, the members are charged with the duty to be of assistance to its applicants and citizens as they attempt to maneuver the “bureaucratic maze” of regulations, ordinances and hearings, while not expressly advising them. Moreover, the ZBA is charged via the Simplex line of cases with being the “constitutional safety valve” to protect both the municipality as a whole and the individual applicant’s property rights. Following New Hampshire State Law, the Board must decide what is lawful, not necessarily popular, in determining the balance between the constitutional rights of property owners to the reasonable use of their land and the public rights of others.

In addition to the responsibility of reviewing Variance requests, the Board is charged with:

- Granting Equitable Waivers
- Special Exceptions
- Appeals of Administrative Decisions

The Board thanks Charity Willis, the Board Recording Secretary, for recording minutes from at times lengthy meetings. We also thank Planning Director Jeff Gowan and his whole department for his attendance at our meetings and their assistance, guidance, and professional input.

Also, special thanks must go to Jim Greenwood for his continued dedication to handling cable coverage and taping our meetings, and to Pelham Community Television (PTV) for providing televised access to Pelham residents.

Many of the members attended conferences and workshops provided by the New Hampshire Office of Energy and Planning as well as workshops provided by the New Hampshire Local Government Center in order to stay abreast of new Legislative and Judicially ordered changes to the application of Zoning laws in this state.

The following cases were heard in 2011

Applications for Variance.....	21	Applications for Special Exception...	4
Applications Approved.....	18	Applications Approved.....	4
Applications Denied/Withdrawn.....	3	Applications Denied/Withdrawn.....	0
Applications Continued to 2012.....	0	Applications Continued to 2012.....	0
Appeal of Administrative Decision.....	1	Requests for Rehearing.....	2
Administrative Decisions Upheld.....	1	Request Granted.....	0
Administrative Decisions Overturned.....	0	Requests Denied/Withdrawn.....	2
Applications for Equitable Waiver.....	2		
Applications Approved.....	2		
Applications Denied/Withdrawn.....	0		



The Board of Adjustment meets on the second Monday of each month at 7:00 P.M. Any resident wishing to bring a matter before the Board should fill out an application at the Planning Department. Information may also be obtained at the Planning Department's web site www.pelhamweb.com/planning/.

Members of the Board Jan through April

David Hennessey, Chair	2012
Svetlana Paliy, Vice Chair	2013
Robert Molloy, Secretary	2012
Peter McNamara	2013
Kevin O'Sullivan	2014
Lance Ouellette, Alternate	2013
Bill Kearney, Alternate	2013
Chris LaFrance, Alternate	2014
Recording Secretary, Charity Willis	

Members of the Board May thru December

David Hennessey, Chair	2012
Svetlana Paliy, Vice Chair	2013
Robert Molloy, Secretary	2012
Kevin O'Sullivan	2014
Peter McNamara	2013
Lance Ouellette, Alternate	2013
Chris LaFrance, Alternate	2014
Recording Secretary, Charity Willis	



Conservation Commission

Committee Chair:
Paul Gagnon

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone # 603-635-7811
Fax # 603-635-6954

www.pelhamweb.com/planning/

Meeting Information:

The Conservation Commission meets:
The 2nd Wednesday of each month @ 7PM

Location:
*Sherburne Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076*

2011 Highlight:

- Acquired a 109 acre parcel, on the Class VI portion of Spaulding Hill Road, from the Cutler Family

Board Members:

*Paul Gagnon, Chair '12
Paul Dadak, '14
Karen Mackay, '12
(member/recording secretary)
Lisa Loosigian, '14
Glennie Edwards, '13
Christine McCarron, '13
Heidi Remich, '13*

Important Websites:

www.pelhamweb.com/planning
<http://www.pelhamweb.org/forestry/parkrules.html>

The Conservation Commission's responsibilities to the Town of Pelham, as established by RSA:36-A, are to assure the proper utilization and protection of natural resources including the watershed resource, wetlands, open space, surface and ground waters.

The Conservation Commission members, working together with the Forestry Committee, Planning Board, Zoning Board and Board of Selectmen continue to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2011 include:

- We furthered our efforts to preserve open space by purchasing two additional parcels: 109 acres on the Class VI portion of Spaulding Hill Road; and 0.8 acres on Island Pond Road. The 109 acre parcel is adjacent to a 32 acre parcel we acquired in 2009 and the 155 acre Gumpas Pond Conservation Area, acquired in 2004. In addition, we negotiated and signed a Purchase and Sales agreement on a 14 acre parcel near Gumpas Pond. We expect to close on this parcel in early 2012.
- Christine McCarron, a member of the Conservation Commission, continued our trail building efforts. Chris organized and led a team of volunteers who built a new trail in the Merriam/Cutter Conservation Area. In that same conservation area, we also constructed a 48' foot bridge over a stream. A brochure and trail map is forthcoming.
- Our web page, entitled Recreation and Conservation Lands, accessible from the Pelham home page, has been updated and includes brochures and trail maps, as they are created.
- We reviewed fewer development plans than in prior years, due to the slow real estate market. Nonetheless, we worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of these developments on our environment. Paul Dadak is the Conservation Commission representative on the Planning Board. In addition to Paul's efforts, joint site walks and written/verbal communications assure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, had a very active year. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

Thank you, to all the members of the Conservation Commission, Forestry Committee, Board of Selectmen, Planning Board, Zoning Board and to all those who have volunteered their time to preserve and protect the environment in the Town of Pelham.

Respectfully submitted,

Paul R Gagnon, Chairman



Forestry Committee

Committee Chair:
Deb Waters

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

**Phone # 603-635-7811
Fax # 603-635-6954**

www.pelhamweb.com/planning/

Meeting Information:

The Forestry Committee Meets

*The 1st Tuesday of each
month @ 7PM*

Location:
Police Community Room
Pelham Police Department
14 Village Green
Pelham, NH 03076

2011 Highlights:

- Installed trail head parking and a disability, easy walking trail*
- Planning/preparation at the Gumpas Pond Conservation Area for the 2012 sustainable habitat restoration project*

Board Members

*Deb Waters, Chair '12
Paul Gagnon, '13
Bob Lamoreaux, '12
Gayle Plouffe, '14
Harold Lynde, Selectmen's Rep,*

Important Websites:
<http://www.pelhamweb.org/forestry/parkrules.html>

"Stewards of Our Town Forests"

"They are beautiful in their peace; they are wise in their silence.
They will stand until after we are dust.
They teach us, and we tend them."
Unknown

Since 1980 your Town Forestry Committee (previously Commission), in concert with the Conservation Commission, Planning Board, Board of Selectmen and Recreation Department, has historically worked to reserve lands across all quadrants of town including forests, parks, open space, watercourses, wildlife habitat, wetlands, scenic and forested, natural resources. Are you aware that the Town of Pelham received the 1998 New Hampshire Outstanding Community Tree Farm of the Year for Hillsborough County? This particular award was last made in the 1940s!

New Hampshire is the second, most forested state at 83%, second only to Maine. Did you know that forestry is the second largest industry in New Hampshire following tourism? Through our volunteer efforts and sound forest management, we have lead the way for community cooperation promoting sustainable and sound, long-term forestry practices that will produce high quality timber (silviculture), diverse wildlife habitat, encourage passive recreation, protect water quality and ensure ongoing education, appreciation and respect for those natural resources.

We extend our thanks to certified foresters Dan J. Cyr and Michael F. Powers of Bay State Forestry Service and formerly Brian E. Johnsen of same for their professional forestry skills and continued, exemplary sensitivity to our community. Additionally, due thanks are in order to Christine McCarron and Brian Zahn for their volunteer efforts and continued support in trail work, mapping, signage, trail head site work for parking, harvest staging and security respectively.

Accomplishments this year include:

- PVMP – Installation of trail head parking and a disability, easy walking trail from the tennis courts/ball fields to the lodge*
- Gumpas Pond Conservation Area – Site, field maintenance and security work; planning/preparation for the pending 2012 sustainable habitat restoration project*
- Merriam-Cutter Conservation Area - Installation of a footbridge, wildlife field maintenance, and further trail development and maintenance*
- Peabody Town Forest – Completed timber harvest, cleanup, signage*
- Doreen Drive Woodlots – Plan/contract to survey bounds*
- Kirby/Ivers Town Forest – Signage, wildlife field maintenance and trail head parking area maintenance*
- Elmer G. Raymond Memorial Park (The Scout Lot) – Completed Phase One (1) northeast timber harvest, cleanup, signage*

Additional studies undertaken include:

- Survey work needed/required to establish definitive bounds on identified parcels*
- Update "public lands" educational website and mapping*
- Management/security/public access to conservation/forestry lands*
- Road classifications and Class VI Highways*
- ITRaC Project Feasibility Study – NRPC*



All project work accomplished in 2011 was fully funded from the forest maintenance account which contains revenues from timber harvesting. In 2011, the Forestry Committee adhered to its 2009 Ten (10) year Financial Plan ensuring that Pelham's town forests and conservation areas will be self-sustaining well into the future without the need for any taxpayer funds.

Respectfully submitted,

PELHAM FORESTRY COMMITTEE

Paul Gagnon - 2013
Robert Lamoureux - 2012
Gayle Plouffe - 2014
Deborah Waters - 2012
Selectmen's Representative, Harold V. Lynde



Beaver Dam at Merriam-Cutter Conservation Area





Planning Board

Committee Chair:
Peter J. McNamara, Esq.

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

**Phone # 603-635-7811
Fax # 603-635-6954**

Email: Planning@pelhamweb.com
www.pelhamweb.com/planning/

Meeting Information: The Planning Board Meets

Day:

*The 1st and 3rd Monday of the
month @ 7PM*

Location:

*Sherburne Hall
Municipal Building
6 Village Green
Pelham, NH 03076*

2011 Highlights:

- Two new Business developments come to Pelham*
- Several residential subdivision began construction*

Planning Board Members

*Peter J. McNamara, Chair '13
Roger Montbleau, Vice Chair '13
Paul Dadak, Secretary, '14
Patrick Culbert, '13
Jason Croteau, '14
Timothy Doherty, '12
Joseph Passamonte, Alt. '12
Mike Sherman, Alt. '14
Erin Sullivan, Alternate '13
Bill McDevitt, Selectmen's Rep.
Jeff Gowan, Planning Director
Charity Willis, Recording
Secretary*

While the overall number of subdivision and site plan proposals submitted to the Planning Board over the past year remained relatively small, the Board did approve two significant business developments, and both should have a positive impact on Pelham residents. The newest branch of Enterprise Bank (which as of the date of this writing has been constructed) brings to Pelham a successful, growing local bank specializing in serving individuals and small businesses. And the Southern New Hampshire Medical Center will start construction of a new facility located directly across from the American Legion. This facility will feature a sub-acute medical walk-in clinic, several doctors' offices, and radiology and laboratory capacity.

In addition to the obvious benefits that another medical facility and bank will bring to Pelham, it is important to note that both of these projects were reviewed by the Board in an expedited manner without sacrificing a thorough review of the engineering, drainage, traffic/parking as well as the zoning and wetland issues involved. This would have not been possible without the guidance and assistance of our Planning Director Jeff Gowan and the cooperation of the Zoning Board of Adjustment and Conservation Commission in agreeing to joint meetings and site walks. On behalf of the Board, I extend our thanks.

On another positive note, several residential subdivisions which the Board had previously approved over the past several years have finally begun construction. These include Bayberry Woods, Pine Ridge Estates, Paradise Estates, and the Spaulding Hill Development known as Skyview Estates. Hopefully this is indicative of an improving climate for business and real estate interests.

Unlike previous years, the Board will not propose any changes to our Zoning Ordinance for the March, 2012 Town Ballot. The Board did establish a Zoning sub-committee to review the Wetland Conservation District Ordinance and to examine possible zoning or other measures to ensure the future integrity of the Town's historic center and surrounding areas. The sub-committee is expected to present its recommendations to the full Board within the next six-eight months.

Former alternate Board member James McManus resigned his post this year, and the Board chose to appoint Mike Sherman as an alternate member. We thank Jim for his past service, and Mike for his spirit of volunteerism.

As is always the case, the Planning Board could not perform its mandated duties without the work of Planning Director Jeff Gowan and Office Manager Jennifer Hovey. Thank you for your proficiency and professionalism. And thanks to recording secretary Charity Willis, Jim Greenwood and the staff of Pelham Cable Television for providing prompt public access to the records of our meetings.

Respectfully submitted,

Peter J. McNamara, Esq.



**TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2012 TOWN MEETING**

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at Sherburne Hall in the Pelham Municipal Building, 6 Village Green, Pelham, New Hampshire on Tuesday, February 7, 2012 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 14. Warrant articles may be amended subject to the following limitations: (a) warrant articles the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 13, 2012 between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary town officials for the ensuing year and to vote on warrant articles numbered 1 through 14.



ARTICLE 1: To see what action the Town will take in the election of the following Officers: one (1) Selectman for a term of three (3) years; three (3) Budget Committee Members for a term of three (3) years; one (1) Budget Committee Member for a term of two (2) years; two (2) Cemetery Trustees for a term of three (3) years; one (1) Library Trustee for a term of three (3) years; one (1) Town Moderator for a term of two (2) years; one (1) Trustee of Trust Funds for a term of three (3) years; one (1) Supervisor of the Checklist for a term of six (6) years and two (2) Planning Board Members for a term of three (3) years.

ARTICLE 2: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$12,507,402? Should this article be defeated, the default budget shall be \$12,427,207 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Budget Committee) (\$12,520,950 approved by Selectmen) (Majority Vote Required)

Department	Selectmen 2012 final Dept. approved	Budget Committee 2012 final Dept. approved
Assessing	150,115	150,115
Budget Committee	4,166	4,082
Cable	95,060	95,209
Cemetery	143,873	143,193
Conservation Committee	3,747	3,747
Debt Service - Interest	166,365	166,365
Debt Service - Principal	541,310	541,310
Elections	18,785	18,785
Emergency Management	8,809	8,809
Fire	1,838,737	1,838,737
Health Officer	43,766	43,766
Health Services	46,235	46,235
Highway	1,309,233	1,299,233
Human Services	86,480	86,480
Insurance	1,831,084	1,831,084
Legal	85,000	85,000
Library	230,256	230,256
Parks and Recreation	183,828	183,828
Planning Department	286,630	283,697
Police	2,411,149	2,411,149
Retirement	1,149,113	1,149,113
Selectmen	477,738	477,738
Seniors	94,891	94,891
Town Buildings	524,902	524,902
Town Celebrations	9,055	9,055
Town Clerk	208,297	208,297
Transfer Station	563,850	563,850
Treasurer	8,331	8,331
Trust Funds	145	145
TOTAL	12,520,950	12,507,402



ARTICLE 3: Shall the Town vote to authorize the Selectmen to enter into a 3 year lease-purchase agreement for \$14,004 for the purpose of obtaining a new Ford Focus to replace the current Planning Department vehicle and to further raise and appropriate the sum of \$4,668 for the first year's payment for that purpose? This agreement will have a non-appropriation and non-replacement clause as prescribed by state statute. The current Planning vehicle, a former police cruiser, has over 150,000 miles and will not pass inspection. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 4: Shall the Town vote to raise and appropriate the sum of \$210,000 for the purpose of purchasing a new, fully equipped ambulance and to authorize the withdrawal of \$87,440 from the Ambulance Capital Reserve Fund, \$90,000 from the Ambulance Replacement Revolving Account and \$32,560 from the FEMA account. No funds will be raised through taxation. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 5: Shall the Town vote to discontinue the Ambulance Capital Reserve Fund? Said funds with accumulated interest to date of withdrawal are to be transferred to the general fund. (Recommended by Selectmen) (Majority Vote Required)

ARTICLE 6: Shall the Town vote to raise and appropriate the sum of \$3,900,000 for the purpose of constructing a fire station and to approve withdrawal of \$2,100,000 of unassigned residual fund balance to offset this cost. Additionally, \$423,393 will be withdrawn from the fire impact fee account, leaving a balance of \$1,376,607 to be raised by taxation. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 7: Shall the Town vote to raise and appropriate the sum of \$196,057 for the purpose of equipping and funding an additional police officer for three years with the condition the town must fully fund that officer in the fourth year? This appropriation of \$196,057 shall be totally offset by a Department of Justice Community Oriented Policing Services (COPS) grant in the amount of \$196,057. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 8: Shall the Town vote to raise and appropriate the sum of \$275,418 for repair, maintenance and upgrading of Town roads, to be offset by the State Grant for highway maintenance? This is a Special Warrant Article. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 9: Shall the Town vote to raise and appropriate the sum of \$21,350 from the Raymond Park Capital Reserve for the purpose of forest management, trail maintenance, security and other costs associated with the maintenance and care of Raymond Park? Funds requested come from the net revenues produced by timber harvesting. NO PORTION OF SAID AMOUNT TO BE RAISED BY LOCAL TAXES. This is a non-lapsing account per RSA 32:7. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)



ARTICLE 10: Shall the Town vote to approve cost items included in the three year collective bargaining agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases in salary and benefits and to further raise and appropriate the sum of \$27,407 to fund this year of the agreement? (The sum of \$32,359 (health and dental benefits) is required to be in the operating and default budgets as an ongoing contractual expense). (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

<u>YEAR</u>	<u>COST</u>	<u>ACCUMULATED COST</u>
2012	\$ 59,766	
2013	\$ 38,476	\$ 98,242
2014	\$ 64,856	\$ 163,098

ARTICLE 11: Shall the Town vote to raise and appropriate the sum of \$25,000 to fund a professional study of the causes of the frequent flooding of Beaver Brook and the neighborhoods, homes, roads, and businesses in proximity to the brook? The study will identify those actions the Town and State or both should take to reduce flooding and estimate the costs of these actions. It will also identify those actions of the Town or State which contribute to the flooding and which the Town or State or both should modify or stop. This study is to be paid from the FEMA account and will have no impact on the tax rate. (Recommended by Selectmen) (Recommended by Budget Committee) (Majority Vote Required)

ARTICLE 12: Shall the Town vote to change the purpose of the existing Library Renovation – Americans with Disabilities Act Expendable Trust Fund to include any construction/renovation at the Library and to appoint the Library Trustees as agents to expend. (This Article requires a 2/3 majority vote per RSA 35:16.)

ARTICLE 13: Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 the following parcels or add them to existing Town Forests as follows: Add tax map 8 lot 9-64 (formerly owned by Ivers) to the Kirby Town Forest and rename it the Kirby-Ivers Town Forest totaling approximately 87 acres; and establish the Cutler-Spalding Town Forest to be made up of tax map 26 lots 2-66, 2-67 and 2-76 and tax map 27 lots 2-65 and 2-77 and tax map 32 lot 1-145 totaling approximately 170 acres? No tax impact. (Majority Vote Required)

ARTICLE 14: Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the town default budget to the municipal budget committee which has been adopted under RSA 32:14? (Submitted by Petition) (3/5 Majority Vote Required)



Given under our hands this 30th day of January, 2012

Edmund Gleason, Chairman



William McDevitt, Vice Chairman



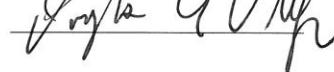
Robert Haverty



Harold Lynde



Douglas Viger

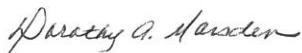


I, the undersigned Town Administrator for the Town of Pelham, do hereby certify that on the 30th day of January, 2012, I did post signed copies of the 2012 annual Town Meeting at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Post Office, located at 150 Bridge Street of said Town.

Respectfully Submitted,



Thomas R. Gaydos, Town Administrator



Dorothy A. Marsden, Notary Public

DOROTHY A. MARSDEN, Notary Public
My Commission Expires October 6, 2015



**School Warrant
State of New Hampshire**

**School Warrant
State of New Hampshire**

To the inhabitants of the School District in the Town of Pelham, New Hampshire qualified to vote in District affairs: You are hereby notified of the following annual School District meeting schedule:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Sherburne Hall in said District on the 8th day of February, 2012 at 7:00 p.m. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Meeting (Official Ballot Voting)

You are hereby notified to meet at the Pelham High School in Pelham, on Tuesday, March 13, 2012, between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot on warrant articles numbered 1 through 11.

Article 1. Election of Officers (voting by official ballot March 13, 2012)

To the following school district offices:

- a. To choose two School Board members for the ensuing three years; and,
- b. To choose the School District Clerk for the ensuing two year unexpired term.



**School Warrant
State of New Hampshire**

Article 2. “Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,859,566 (Twenty-five million, eight hundred and fifty-nine thousand, five hundred and sixty-six dollars)? Should this article be defeated, the default budget shall be \$25,590,455 (Twenty-five million, five hundred and ninety thousand, four hundred and fifty-five dollars), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only.”

(Majority vote required)

Recommended by the School Board
Recommended by the Budget Committee

*NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.

Article 3. “Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the School Board and PESPA (Pelham Education Support Personnel Association) which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2012-2013	\$39,973

and further to raise and appropriate the sum of \$39,973 (thirty-nine thousand, nine hundred and seventy-three dollars) for the 2012-2013 year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.”

Recommended by the School Board
Recommended by the Budget Committee

Article 4. “Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (five hundred thousand dollars) for the purpose of replacing the core components of the HVAC system at Pelham High School? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee



**School Warrant
State of New Hampshire**

Article 5. “If and only if article 4 passes, shall the Pelham School District vote to raise and appropriate the sum of \$400,000 (four hundred thousand dollars) for the purpose of installing HVAC components at Pelham High School that will provide air conditioning to the entire school building? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee

Article 6. “Shall the Pelham School District vote to raise and appropriate the sum of \$500,000 (Five hundred thousand dollars) for the purpose of installing an automatic sprinkler system at Pelham High School? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee

Article 7. “Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000 (Fifty thousand dollars) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1, 2012?” (Majority vote required).

Recommended by the School Board
Recommended by the Budget Committee

Article 8. “Shall the Pelham School District vote to raise and appropriate the sum of \$31,262 (Thirty-one thousand, two hundred and sixty-two dollars) for Child Benefit Services as defined by RSA 189:49 for approximately 101 Pelham children attending St. Patrick School? This is a special warrant article.”

Recommended by the School Board
Recommended by the Budget Committee

Article 9. “Shall the Pelham School District vote to authorize the School Board to sell the District’s property at 86 Marsh Road identified on Tax Map 28 parcel 7-149 on the terms and conditions that the School Board determine are in the best interest of the District?”



School Warrant
State of New Hampshire

Article 10. "Shall the Pelham School District raise and appropriate the sum of \$377,000 (three hundred and seventy-seven thousand dollars) as a deficit appropriation for the current fiscal year (2011-2012) for the purpose of covering unanticipated expenses related to providing special education services?"

Recommended by the School Board
Recommended by the Budget Committee

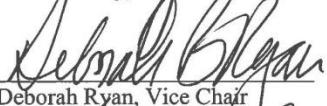
Article 11. "Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the school default budget to the municipal budget committee which has been adopted under RSA 32:14?"
(3/5 ballot vote required)

Submitted by Petition.

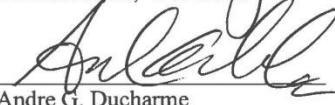
Given under our hands as said Pelham, New Hampshire, on the 18th day of January, 2012.



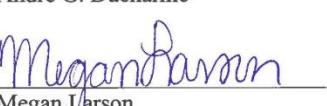
Robert Hardy, Chair



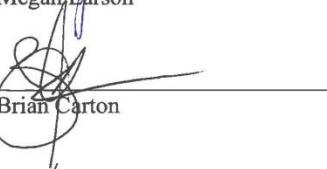
Deborah Ryan, Vice Chair



Andre G. Ducharme



Megan Larson



Brian Carton



Pelham School District

Superintendent:

Henry E. LaBranch, Ed. D

Assistant Superintendent:

Amanda LeCoraz, CAGS

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

**Phone # 603-425-1976
Fax # 603-425-1719**

Website:

www.pelhamsd.org

Email:

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~ Pelham School District Officers ~

MODERATOR

Paul Leonard

CLERK

Patricia E. Murphy

TREASURER

Patricia E. Murphy

SCHOOL BOARD

Rob Hardy	2013
Debbie Ryan	2012
Megan Larson	2012
Andy Ducharme	2013
Brian Carton	2014

SUPERINTENDENT OF SCHOOLS

Henry E. LaBranche, Ed.D

ASSISTANT SUPERINTENDENT OF SCHOOLS

Amanda Lecaroz, CAGS

BUSINESS ADMINISTRATOR

Adam Steel

DIRECTOR OF SPECIAL SERVICES

Tina H. McCoy

DIRECTOR OF HUMAN RESOURCES

Carol St. Pierre

BUILDING ADMINISTRATORS

Pelham Elementary School	Alicia LaFrance
Pelham Memorial School	Cathy Pinsonneault
Pelham High School	Dorothy Mohr
Pelham Preschool	Shirley Sullivan

SCHOOL NURSES

Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS

Plodzik & Sanderson



Pelham School District Superintendent's Report

Superintendent:
Henry E. LaBranche, Ed. D

Assistant Superintendent:
Amanda LeCoraz, CAGS

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

**Phone # 603-425-1976
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Important Events in 2011:

- 2100 sees a 13% point increase in mathematics scores on State assessment
- PSD adopted new K-12 mathematics curriculum
- Pelham High School placed on warning status due to safety and climate concerns at facility
- Memorial School received safety up-grade with installation of fire suppression system
- PES has a new report card for the primary grades
- Pelham Elementary School Principal Alicia LaFrance resigned in December. Thomas Adamakos named Interim Principal.

Respectfully, I submit my annual review regarding the affairs of the Pelham School District. Obviously, my perspective is somewhat diminished given that I did not assume the responsibilities of the superintendent until mid-June of 2011. I do take this opportunity to acknowledge the Pelham School Board for their demonstrated faith and their willingness to take a risk in appointing me to the position after a twenty-three year hiatus.

The Pelham School District continues to use the resources that citizens have provided both efficiently and effectively. The primary goal of the school board, teachers, and administration is to provide high-quality instruction that results in continuous improvement in student achievement. The Pelham School District continues to perform very well in both reading and writing when compared to other area high schools on the state assessment. This past year we were pleased to see a 13 percentage point increase in our mathematics scores on the state assessment as well for Pelham High School. Our middle and elementary schools continue to perform with a proficiency level above the state average in most subject areas. Much of this continuous improvement is due to the dedicated staff teaching our students each and every day K-12 and improvement efforts of the various school improvement and district improvement teams. This past year, the Pelham School District adopted a new K-12 mathematics curriculum with new resources at many grade levels to improve the math achievement of our students. Differentiated instruction training has taken place for teams of teachers at each of our three schools to ensure that we are meeting the needs of all learners throughout their school careers.

An unresolved challenge for the district is the physical condition of Pelham High School. Much work needs to be done to bring the facility into the twenty-first century and the New England Association of School and Colleges have duly noted this task as evidenced by placing Pelham High School on warning status. Essentially the association applauds the staff, the leadership, and the community at large for the instructional efforts, which occur at the school, but acknowledges that it is time to make significant improvements in the safety and climate of the facility. With the support of the Pelham Budget Committee, residents will have the opportunity to begin this improvement process should they see fit to vote affirmatively for a new HVAC and air conditioning system.

The significantly greater concern with our secondary school operation is with respect to determining the long-term future of where and how the community of Pelham will deliver a high school education. Studies and votes have been taken relative to new building and cooperative ventures. Currently, the school board is continuing to investigate options including an addition and renovations to the existing facility, building new, as well as reviewing tuition options. An answer to this question needs to be forthcoming during the 2012-13 school year.

The Memorial School received a safety up-grade in the summer of 2011 with the installation of a fire suppression system. In December the school library and other program opportunities were relocated to the new classrooms in the courtyard of the Memorial School.



Our elementary students continued to be served well at the Pelham Elementary School. Initiatives related to providing accurate information to what our students know and are able to do have resulted in a new report card for our primary grades. This initiative is continuing this school year in anticipation of extending the use of this report card for the 2012-13 school year. In December, Alicia LaFrance resigned her position of as principal due to relating in Florida and we thank this native of Pelham for her several years of leadership at PES. As a result of this, I had the opportunity to appoint Thomas Adamakos as the Interim Principal. Mr. Adamakos is no stranger to the district and town having served five years as the Assistant Principal at the Memorial School.

Of concern to the citizens of Pelham is an up-coming vote by the voters of Windham, NH. Since 1975, Pelham and Windham School Districts have been successful partners in operating School Administrative Unit # 28. At the March 2012 elections, the Windham voters will be asked to determine the future of this unit by responding to question of whether they favor withdrawing from SAU #28. If Windham votes in the affirmative (requires a 60% plurality), the withdrawal takes effect on July 1, 2013.

The Pelham School District is vibrant with exciting instructional initiatives, strong parent participation and interest in the schools, and a dedicated and caring staff, who work diligently at making each day a successful for every student. In these difficult economic times, we remain sensitive to our obligation to use our resources wisely in order to move our instructional efforts to the next level. As our enrollments stabilize, we are able to focus on critical instructional improvements in math and reading as evidenced by the proposed budget as recommended by the Budget Committee. We look forward to community support for these vital programs.

Also, I take this opportunity to express my appreciation for the support and patience of the school board, the district leadership team, all of the employees of the district in assisting me in my re-acclamation process to Pelham. When I first arrived in 1975, I was impressed with Yankee spirit and pride of the community and that has continued over these past four decades.

Sincerely,

Henry E. LaBranche, Ed.D
Superintendent of Schools



2011 PSD Official Ballot

Results

OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETINGTOWN OF
PELHAM, NEW HAMPSHIRE
MARCH 8, 2011

Patricia E. Murphy

PATRICIA E. MURPHY, SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) opposite your choice(s) like this
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

SCHOOL OFFICIALS

For School Board

THREE YEARS Vote for ONE:

BRIAN CARTON

1714

WRITE-IN

For School Board

ONE YEAR Vote for ONE:

MEGAN LARSON

1750

WRITE-IN

For Moderator

THREE YEARS Vote for ONE:

WRITE-IN

PAUL LEONARD

198

For Clerk

THREE YEARS Vote for ONE:

WRITE-IN

For Treasurer

THREE YEARS Vote for ONE:

PATRICIA MURPHY

1646

WRITE-IN

OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT

QUESTION #2

"Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee. Shall the Pelham School District raise and appropriate the sum of \$3,815,000 (Three million, eight hundred and fifteen thousand dollars) for the construction and equipping of a new kindergarten and pre-school school building and authorize the issuance of not more than \$3,815,000 (Three million, eight hundred and fifteen thousand dollars) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and authorize the Pelham School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to authorize the Pelham School Board to apply for, and accept and expend any federal, state, or other aid that may be available for said project and to comply with all the requirements related thereto; and further to raise and appropriate the additional sum of \$64,685 (Sixty-four thousand, six hundred and eighty-five dollars) for the first year's interest payment on the bond and authorize the Pelham School Board to take any other action necessary to carry out this vote?" (3/5 ballot vote required) (Recommended by the School Board) (Initially Not Recommended by the Budget Committee-After Deliberative Session, Recommended by the Budget Committee)

YES NO

1500

QUESTION #3

"Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School Board and the Pelham Education Association (PEA) which calls for the following increases in salaries and benefits at the current staffing levels:

Year:	Estimated Increase:
2011-2012	\$66,247
2012-2013	\$256,555

and further to raise and appropriate the sum of \$66,247 (Sixty-six thousand, two hundred and forty-seven dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels paid in accord with the most recent collective bargaining agreement?" (Note: Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases (if applicable), will continue in force and effect until a new agreement is negotiated.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

YES 1335
NO 305

QUESTION #4

"Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,651,498 (Twenty-four million, six hundred fifty-one thousand, four hundred and ninety-eight dollars)? Should this article be defeated, the default budget shall be \$24,569,216 (Twenty-four million, five hundred and sixty-nine thousand, two hundred and sixteen dollars), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only." (Note: Warrant Article 4 (operating budget) does not include appropriations proposed in any other warrant articles.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

YES 1492
NO 1135

QUESTION #5

"Shall the Pelham School District vote to raise and appropriate the sum of \$15,106 (Fifteen thousand, one hundred and six dollars), for the purpose of funding a 1.5% salary increase and benefits for the following 12 non-union administrative employees: 3 principals, 4 assistant principals, 1 special education coordinator, 1 director of maintenance, 1 school-to-work coordinator, 1 food service director, and 1 pre-school coordinator?" (Note: Salaries equal \$12,410, Benefits equal \$2,696.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

YES 317
NO 1324

TURN OVER TO CONTINUE VOTING

**2011 PSD Official Ballot
Results (cont.)**

QUESTION #6
"Shall the Pelham School District vote to raise and appropriate the sum of \$18,477 (Eighteen thousand, four hundred and seventy-seven dollars), for the purpose of funding a 1.5% salary increase and benefits for the following 48 non-union support personnel: 12 secretaries, 15 custodians, 3 maintenance technicians, 1 technology support, and 17 food service workers." (Note: Salaries equal \$15,180, Benefits equal \$3,297.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

1622
YES
NO

QUESTION #7
"Shall the Pelham School District vote to add the following positions and raise and appropriate the money to fund salaries and benefits for those new positions as follows:"

a. District Athletic Director \$81,158
(Note: Salary equals \$50,000 Benefits equal \$31,158.) (Majority vote required) (Recommended by the School Board) (Not recommended by the Budget Committee)

672
YES
NO

b. District Psychologist \$1
(Note: If this article passes, the monies from the psychologist contracted consultant line in the operating budget will fund this position.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

1931
YES
NO

c. District Speech Pathologist \$1
(Note: If this article passes, the monies from the speech contracted consultant line in the operating budget will fund this position.) (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

1432
YES
NO

QUESTION #8
"Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000.00, (Fifty Thousand dollars and no cents) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2011, unreserved fund balance available for transfer on July 1, 2011." (Majority vote required) (Recommended by the School Board) (Recommended by the Budget Committee)

1555
YES
NO

QUESTION #9
"Shall the Pelham School District vote to raise and appropriate the sum of \$30,824.00 (Thirty thousand, eight hundred and twenty-four dollars and zero cents) for Child Benefit Services for the 101 Pelham children attending St. Patrick School?" (Recommended by the School Board) (Recommended by the Budget Committee)

1312
YES
NO

QUESTION #10
"Shall the Pelham School District raise and appropriate up to the sum of \$390,000 (Three hundred ninety thousand dollars) for the purpose of installing a sprinkler system in Pelham High School to comply with life safety and fire codes cited in the NEASC accreditation report?" (If approved, this action completes only one of many deficiencies cited in the accreditation report and is not required by the Pelham Fire Department) (Not recommended by the School Board) (Not recommended by the Budget Committee) Submitted by petition

857
YES
NO

QUESTION #11
"Shall the Pelham School District raise and appropriate up to the sum of \$385,000 (Three hundred eighty-five thousand dollars) for the purpose of replacing the original heating, ventilation, and air cooling system (HVAC) in Pelham High School as cited in the NEASC accreditation report as clearly inadequate?" (If approved, this will correct only one of many deficiencies cited in the accreditation report.) (Not recommended by the School Board) (Not recommended by the Budget Committee) Submitted by petition

804
YES
NO

QUESTION #12
"Shall the Pelham School District raise and appropriate up to the sum of \$330,000 (Three hundred thirty thousand dollars) for the purpose of constructing a high school parking lot on the school district-owned property located across the street from the high school on Marsh Road to address the NEASC accreditation report citing the lack of parking spaces is a major problem?" (Not recommended by the School Board) (Not recommended by the Budget Committee) Submitted by petition

534
YES
NO

VOTING COMPLETE

Catrina Murphy

1173
YES
NO

1050
YES
NO

1311
YES
NO

1760
YES
NO

**2011 PSD Deliberative
Session Minutes**

**PELHAM SCHOOL DISTRICT
DELIBERATIVE SESSION OF ANNUAL MEETING
WEDNESDAY, FEBRUARY 9, 2011**

Moderator Kenneth Dunne called the session to order at 7:04 p.m. and announced that the second session will be held at the voting polls at Pelham High School on Tuesday, March 8, 2011 between the hours of 7:00 a.m. and 8:00 p.m. Mr. Paul Leonard was asked to lead the audience in the Pledge of Allegiance.

Moderator Dunne introduced the panel on the stage as follows: Clerk Pat Murphy, Superintendent of Schools Dr. Bass, Business Administrator Adam Steele, District Counsel Dean Eggert, Budget Committee Members Larry Hall and Dan Guimond, School Board Members Rob Hardy, Deb Ryan, Andy Ducharme, Linda Mahoney and Megan Larson. Also recognized sitting in the audience were Assistant Superintendents of the Pelham School District Roxanne Wilson and Amanda Lecaroz.

Superintendent Bass was asked to take the podium for a presentation to School Board Member Linda Mahoney who is not running for reelection.

Moderator Dunne read Article 1:

Article 1. Election of Officers (by official ballot March 8, 2011)

School Board	1 Seat	Three Years
School Board	1 Seat	One Year
Moderator		Three Years
Clerk		Three Years
Treasurer		Three Years

Mr. Ken Dunne appointed Mr. Phillip Currier as Assistant Moderator for the two sessions of this annual meeting. He also thanked Mr. Currier for the help he has given over the past years.

Mr. Currier began by requesting all non-registered voters be seated in the front two rows of the audience. He then went over the procedures that would be followed on how to make amendments to warrant articles and stated that changes must be presented in writing. He informed the audience of the rules of debate and restrictive reconsideration on articles and how and why non-residence may be allowed to speak.

Mr. Currier then read each article into record and introduced the School Board Member who would present it for discussion:

Article 2. "Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee. Shall the Pelham School District raise and appropriate the sum of \$3,805,000 (Three million, eight hundred and five thousand dollars) for the construction and equipping of a new kindergarten and pre-school school building and authorize the issuance of not more than \$3,805,000 (Three million, eight hundred and five thousand dollars) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and authorize the Pelham School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to authorize the Pelham School Board to apply for, and accept and expend any federal, state, or other aid that may be available for said project and to comply with all the requirements related thereto; and further to raise and appropriate the additional sum of \$64,685 (sixty-four thousand, six hundred and eighty-five dollars) for the first year's interest payment on the bond and authorize the Pelham School Board to take any other action necessary to carry out this vote?"

(3/5 ballot vote required)

Recommended by the School Board, Not Recommended by the Budget Committee



Andy Ducharme talked about the Kindergarten Committee that was formed which was made up of Chair, Assistant Superintendent Roxanne Wilson, representative of the Budget Committee, School Board Member Andy Ducharme, Pelham Elementary School Principal Alicia LaFrance, several teachers and parents. The committee looked at several options including what would be best dollar wise, what would be best for the town and what would be best for students. Mr. Ducharme introduced Gary Goodrow of Davis and Goodrow Associates who made a presentation of the architectural plan for a new Pre-School and Kindergarten Building (a handout was made available to the audience).

Mr. Ducharme discussed the 75% state aid which will cover the cost of the kindergarten classrooms, the parking lot, and the playground equipment. He discussed the budget as it would be before aid reimbursement. If this article fails, the School Board will consider purchasing the currently used portables. Deb Ryan explained that this building would house a special education preschool program and kindergarten (both programs are mandated by law). These programs are currently housed in the portables located next to Pelham Elementary School. She asked Business Administrator Adam Steele to explain the tax impact and the nature of reimbursement. Mr. Steele explained that, in regards to kindergarten state building aid, funds would come up front (as expended) at a rate of 75% of allowable costs. He further stated that the district would only have to issue a bond for the balance and would be looking at a five (5) year bond. The projected tax impact would be: first year \$0.03/1,000; second year \$0.42/1,000 and down to \$0.38/1,000 in FY2017.

Mr. Bill Scanzani made a motion to amend the article to increase the amount by \$1 from \$3,805,000 to \$3,805,001. Assistant Moderator Currier denied the amendment as it was not a material change to the article.

There were further options and discussions from the audience regarding the possibility of sending our students to currently established private kindergartens in the town, the possibility of saving dollars by having space for special education pre-school students who are currently being out sourced. Mr. Steele addressed this issue and added that some student's IEPs require them to be around non-disabled peers and that we are currently contracting with private facilities for these students. If we were to construct this building, it is possible that the School Board could consider opening enrollment to students without an educational disability. This would present a cost savings by keeping these students in-district as well as generating revenue through tuition from non-disabled peers who do not require pre-school services. Mr. Brian Carton requested information on aid from the state for kindergarten and federal aid for special education pre-school services. Mr. Steele stated that current kindergarten aid from the state is \$3,450 for every full-time kindergarten student; therefore, we receive half of that for every half-time student. He also stated that the projected revenue amount for next year's budget for special education is \$7,006 for the pre-school grant and \$404,945 for the IDEA grant.

Mr. Scanzani offered an amendment to increase the article by \$10,000 to \$3,815,000 for the purpose of the cost of a parking lot which was not part of the original \$3M+ proposal. The motion was seconded, and after a vote the amendment was adopted.

There was further lengthy discussion regarding the approximate \$1.1M aid from the state. Linda Mahoney questioned whether all the proper letters and applications have been filed with the State of New Hampshire and if approval from the state has been received. Mr. Steele stated that the application has been sent to the state. He informed the audience that the way the building aid works is that the state provides a preliminary estimate of what they believe the aid will be. He stated that we will not know what the actual dollar reimbursement from the state will be until the building is built and we receive bills from contractors. Mr. Steele and Attorney Eggert confirmed that the current RSA reads there is 75% building aid for kindergarten classrooms exclusive of core facilities; however, there is no guarantee for aid in the future.

Mike Conrad moved to restrict reconsideration of Article 2; seconded by Bill Scanzani. Motion passed.

Article 3. "Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School Board and the Pelham Education Association (PEA) which calls for the following increases in salaries and benefits at the current staffing levels:

Year:	Estimated Increase:
2011-2012	\$66,247
2012-2013	\$256,555



and further to raise and appropriate the sum of \$66,247 (Sixty-six thousand, two hundred and forty-seven dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels paid in accord with the most recent collective bargaining agreement?"

(Majority vote required) Recommended by the School Board, Recommended by the Budget Committee Note: Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases (if applicable), will continue in force and effect until a new agreement is negotiated.

Deb Ryan explained her participation as a member of the negotiating team and the process of the negotiations. She shared with the audience that we are the second lowest on the salary scale with our surrounding towns, about the high turnover of beginning teachers, and the concern with the teacher/student ratio.

Both Darlene Greenwood and Sue Harden, PEA members, spoke explaining the \$66,247 pay increases would help teachers offset the increase to union members in health care costs (which with the new contract would be a cost savings for the district). Ms. Greenwood talked about the "step" scale and cost of living increases.

There was some discussion regarding the fact that we are an "Evergreen" state and as such what impact this article will have in the future.

Article #4: "Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,501,498 (Twenty-four million, five hundred one thousand, four hundred and ninety-eight dollars)? Should this article be defeated, the default budget shall be \$24,569,216 (Twenty-four million, five hundred and sixty-nine thousand, two hundred and sixteen dollars), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only."

(Majority vote required) Recommended by the School Board

***NOTE: Warrant Article 4 (operating budget) does not include appropriations proposed in any other warrant articles.**

Before beginning his discussion on Article 4, Budget Committee Chair Larry Hall took a moment to commend the work that Mr. Steele did in preparation of the budget and acknowledged Mr. Steele's candor, integrity and the amount of information he supplied the committee. Mr. Hall proceeded to review the budget explaining line item increases and decreases leading to a total budget increase of \$840,000. Mr. Ducharme of the School Board also recognized and commended Mr. Steele for his fine work on this budget. He advised the audience that this is a "bare boned budget" with no frills.

Ms. Linda Dart-Kathios discussed the fact that the budget committee cut the money that Memorial School requested for a portable for the library. Ms. Dart-Kathios offered a motion to amend the budget for an additional \$150,000 for the purpose of funding a library. The motion was seconded and passed by the body.

Mr. Mike Conrad moved to Restrict Reconsideration of Articles 3 and 4, seconded by Bill Scanzani. The motion was adopted.

Article #5: "Shall the Pelham School District vote to raise and appropriate the sum of \$15,106 (Fifteen thousand, one hundred and six dollars), for the purpose of funding a 1.5% salary increase and benefits for the following 12 non-union administrative employees: 3 principals, 4 assistant principals, 1 special education coordinator, 1 director of maintenance, 1 school-to-work coordinator, 1 food service director, and 1 pre-school coordinator."

(Majority vote required) (Note: Salaries equal \$12,410, Benefits equal \$2,696)
Recommended by the School Board, Recommended by the Budget Committee

There was no discussion on Article 5.



Article #6: "Shall the Pelham School District vote to raise and appropriate the sum of \$18,477 (Eighteen thousand, four hundred and seventy-seven dollars), for the purpose of funding a 1.5% salary increase and benefits for the following 48 non-union support personnel: 12 secretaries, 15 custodians, 3 maintenance technicians, 1 technology support, and 17 food service workers."

(Majority vote required) (Note: Salaries equal \$15,180, Benefits equal \$3,297)

Recommended by the School Board, Recommended by the Budget Committee

There was no discussion on Article 6. Bill Scanzani made a motion to Restrict Reconsideration of Articles 5 & 6, seconded by Mike Conrad and passed.

Article #7: "Shall the Pelham School District vote to add the following positions and raise and appropriate the money to fund salaries and benefits for those new positions as follows:"

a. District Athletic Director \$81,158

(Majority vote required) (Note: Salary equals \$50,000 Benefits equal \$31,158)

Recommended by the School Board, Not Recommended by the Budget Committee

Mrs. Ryan explained that the Athletic Director was indeed going to be a district wide position. She stated that it is currently a full-time stipend position filled by a full-time math teacher. Therefore, the teacher/athletic director needs to leave the classroom to attend required NHIAA meetings. This results in the need for a substitute in the classroom. Ms. Ryan discussed what the duties and responsibilities of the director are and stated that nearly half of our high school and middle school students are serviced by this person who is responsible for 47 teams. She also stressed how important it is to have a consistent teacher in the classroom full-time and a full-time athletic director and the benefits those professionals bring to athletes, students and the community. She stated that the School Board attempted to keep this at a reasonable salary cost which is actually much lower than area schools which range between a \$70,000 and \$92,000 for their full-time athletic directors.

b. District Psychologist \$1

(Majority vote required) (Note: If this article passes, the monies from the psychologist contracted consultant line in the operating budget will fund this position.) Recommended by the School Board, Recommended by the Budget Committee

Mr. Hardy stated that the district is currently contracting these services and it would be fiscally beneficial to employ this position. Tina McCoy, Special Education Director, reinforced that this would indeed be a savings to the district and added that it would be beneficial to have someone in the district as a part of the community who would be readily accessible and know the students. Mrs. Eleanor Burton stated that currently the money is in the budget under contracted services so there would not be a need to raise any funds.

c. District Speech Pathologist \$1

(Majority vote required) (Note: If this article passes, the monies from the speech contracted consultant line in the operating budget will fund this position.)

Recommended by the School Board, Recommended by the Budget Committee

Mr. Hardy briefly stated that this position is very similar to the District Psychologist position and thought it was not necessary to elaborate on the article.

Article #8: "Shall the Pelham School District vote to raise and appropriate up to the sum of \$50,000.00, (Fifty Thousand dollars and no cents) to be added to the previously established (1999-2000) School District Maintenance Capital Reserve Fund, with such sum to be funded from the June 30, 2010 unreserved fund balance available for transfer on July 1, 2010."

(Majority vote required) Recommended by the School Board, Recommended by the Budget Committee

School Board Member Meg Larson, informed the audience that this fund gives relief to the budget for any unforeseen emergency.



Mike Conrad made an amendment to change the dates as follows "...June 30, 2011....July 2, 2010." The motion was seconded and passed. Mr. Conrad made a motion to Restrict Reconsideration on Articles 7 and 8, seconded by Bill Scanzani and passed by the body.

Article #9: "Shall the Pelham School District vote to raise and appropriate the sum of \$30,824.00 (Thirty thousand, eight hundred and twenty-four dollars and zero cents) for Child Benefit Services for the 101 Pelham children attending St. Patrick School?"
Recommended by the School Board, Recommended by the Budget Committee

Mr. Dumont, Principal of St. Patrick School, addressed the audience informing them that this money is used in only two (2) areas: nurse's salary and cost incurred for running her office and to pay a portion of non-religious text books, and scoring of approximately half of the standardized test. Jennifer Correa questioned if funding is offered to other private schools that our students attend. Mr. Hardy responded that we are funding Pelham students who are attending a school in Pelham. Mr. Adam Steele, quoted RSA 189:49 Child Benefit Services and that the RSA refers to public and non-public schools "in the district." Attorney Eggert stated the statue allows the school board to decide whether or not to allow these child benefit services to private schools in the district. The board could chose to supply the services or expand them to services in private schools in other districts but feels that would be redundant of other school districts supplying these services. When questioned if this could be applied to kindergarten, Attorney Eggert stated that the legislative body could expand those services to provide, as cost allowed, including each non-public school in the district. When questioned if a cost analysis has been done to determine the impact, Superintendent Bass state that an analysis has not been undertaken and that the school board would have to decide if they wanted to pursue that.

Mr. Scanzani stated the other private schools in our district do not meet the criteria for this funding as they do not have nurses and are not required to have standardized testing. Ken Dunne questioned if it is legally binding that this be a warrant article each year instead of the School Board putting it in the operating budget. Attorney Eggert stated that any article after the operating budget could indeed be incorporated into that operating budget. Dan Guimond stated his understanding is that historically this has been a warrant article so that funds would be spent only for the purpose specified at Saint Patrick School where that would not be the case if it were part of the operating budget.

Article #10: "Shall the Pelham School District raise and appropriate up to the sum of \$390,000 (Three hundred ninety thousand dollars) for the purpose of installing a sprinkler system in Pelham High School to comply with life safety and fire codes cited in the NEASC accreditation report? (If approved, this action completes only one of many deficiencies cited in the accreditation report and is not required by the Pelham Fire Department.)."

Not recommended by the School Board, Not recommended by the Budget Committee

Submitted by petition

Mrs. Linda Mahoney spoke as one of the petitioners of the article acting as a private citizen and not a school board member.

Mike Conrad made a motion to amendment to raise the amount to \$395,000 for the use of hiring a structural engineer to be sure this work can be done. The motion for amendment was not seconded.

There was lengthy debate regarding actual cost vs. cost as part of the original comprehensive report. Mr. Rob Hardy cited an evaluation requested by the Pelham School Board which was performed by Mr. Michael Jonas, Fire Protection Engineer. Mr. Jonas estimated the cost from \$270,000 to \$400,000 (and that there would likely be an increase in cost due to probable structural issues). Because the Pelham School District is on a spending freeze, the school board has requested the Business Administrator to perform this structural evaluation when monies become available (this may be after July 1st with the new budget).

Mr. Scanzani asked legal counsel if the voters do approve this article can the school district encumber this money in a reserve fund until the entire project can be done correctly. Attorney Eggert stated that the article fits into the category of a "special warrant article"; therefore, if it passes the funds raised and appropriated can only be used for the purpose of the article. He stated that it is "probable that if there was an engineering study that said that it was not feasible to be done that the governing board would then have a valid basis to not expend." Those funds would therefore not be allowed to be used for any other purpose and the funds would have been raised and appropriated and not expended. Whether the funds could be carried from year to year may depend on what action the board takes. The board may be able to encumber under the theory that they were not able to complete within the year.



Bill McDevitt offered an amendment to add at the end of the article “(If approved, this action completes only one of thirty deficiencies cited in the accreditation report, and is not required by the Pelham Fire Department.).” The motion was seconded. For the purpose of accuracy, Mr. McDevitt made an amendment reading “If approved, this action completes only one of many deficiencies cited in the accreditation report, and is not required by the Pelham Fire Department.).” The motion was seconded; the amendment was adopted.

It was moved and seconded to Restrict Reconsideration of Article 9 and 10 and passed.

Article #11: “Shall the Pelham School District raise and appropriate up to the sum of \$385,000 (three hundred eighty-five thousand dollars) for the purpose of replacing the original heating, ventilation, and air cooling system (HVAC) in Pelham High School as cited in the NEASC accreditation report as clearly inadequate? (If approved, this will correct only one of many deficiencies cited in the accreditation report.)”

Not recommended by the School Board, Not recommended by the Budget Committee Submitted by petition

Ms. Linda Mahoney, as one of the petitioners, spoke to the article as a private citizen and not a member of the school board.

Mr. Bill McDevitt offered an amendment to appear at the end of the article reading “(If approved, this will correct only one of many deficiencies cited in the accreditation report.).” The motion was seconded. After some discussion, a vote was taken and the amendment was adopted.

Before addressing Article 12, Assistant Moderator Currier took a moment to remind all that voting will be at Pelham High School, March 8, 2011, from 7:00 a.m. 8:00 p.m. for both town and school warrants. Mr. Currier thanked the following: Mr. Ken Dunne, School District Moderator, the crew that set-up for the deliberative session, Pat Murphy, School District Clerk, the Supervisor of the Check List and staff, the Superintendent and his staff, the police officers on duty at this meeting. The cable television staff headed by Jim Greenwood received a special thanks for the work they do every year. Applause was given.

Article #12: “Shall the Pelham School District raise and appropriate up to the sum of \$330,000 (Three hundred thirty thousand dollars) for the purpose of constructing a high school parking lot on the school district-owned property located across the street from the high school on Marsh Road to address the NEASC accreditation report citing the lack of parking spaces is a major problem?”

Not recommended by the School Board, Not recommended by the Budget Committee Submitted by petition

Linda Mahoney spoke to this article as a petitioner not as a member of the Pelham School Board.

Mr. Mike Conrad presented an amendment to the article to increase the dollar amount by \$160,000 (which was the cost of the land and demolition of the building on the property) making the warrant article amount \$490,000. The motion was seconded by Ken Dunne. After some discussion, a vote was taken on the amendment and failed.

Mr. Bill Scanzani motioned to Restrict Reconsider of Articles 11 and 12, seconded and passed.

There were 87 registered voters in attendance at this session. Articles 1 through 12 were adopted and will be placed on the official ballot.

The meeting was adjourned at 11:10 p.m. to resume on March 8, 2011 at Pelham High School between the hours of 7:00 a.m. and 8:00 p.m.

Respectfully submitted,

Patricia E. Murphy, Pelham School District Clerk



**2011 PSD - FINANCIAL SECTION –
INDEPENDENT AUDITORS' REPORT**

**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011**



PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

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**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of the Pelham School District as of and for the fiscal year ended June 30, 2011, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Pelham School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Pelham School District, as of June 30, 2011, and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general, food service, and grants funds, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 2 through 9) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (pages 30 and 31) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

January 27, 2012

Sheryl A. Pratt, CPA
PLODZIK & SANDERSON
Professional Association



PELHAM SCHOOL DISTRICT

MANAGEMENT DISCUSSION & ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2011

The Pelham School District, located in Pelham, New Hampshire is governed by an elected school board, comprised of five Pelham taxpayers. As management of New Hampshire School Administrative Unit (SAU) #28, serving the Pelham and Windham School Districts, we offer the readers of the Pelham School District's annual financial statements this narrative discussion and analysis of financial activities of the District for the fiscal year, which ended June 30, 2011. This discussion and analysis is prepared in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 34 (GASB 34).

FINANCIAL HIGHLIGHTS

- The District's net assets for the year ending June 30, 2011, were \$14,488,765. Net assets increased by \$1,137,331 or 8.52% compared to fiscal year 2010. The District's total net assets for the fiscal year ending June 30, 2011 consisted of \$14,024,830 invested in capital assets net of debt, \$123,274 in assets restricted for certain purposes, and an unrestricted net asset balance in the amount of \$340,661.
- The District's liabilities totaling \$840,256 consisted primarily of unearned revenue in the amount of \$654,667 and compensated absences totaling \$161,038.
- The District's total expenses for the year ended June 30, 2011 totaled \$23,719,549. Of the total expenses, 46% related to instructional expenses (\$10,982,470) and 49% related to support services (\$11,664,720). Total revenues for the year ended June 30, 2011 totaled \$24,856,880, which included revenue generated from local and state assessments, grants, and food service sales.
- For the year ended June 30, 2011 the general fund ended with a total fund balance of \$355,454, which consisted of a committed fund balance of \$237,967 and an unassigned fund balance of \$117,487. The committed fund balance represents a \$50,000 voter approved transfer to a capital reserve fund for facility maintenance. The remaining committed fund balance of \$187,967 represents the balance in the capital reserve funds maintained in the custody of the Town of Pelham Trustees of Trust Funds. The unassigned fund balance will be used to reduce property taxes in 2011-2012.
- For the year ended June 30, 2011 the food service program had a surplus of \$6,601, compared to a surplus of \$94,016 in the year ended June 30, 2010. This was a 93% decrease between the two years.
- During fiscal year 2011, GASB Statement No. 45 and No. 54 were implemented by the District. GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*, requires the long-term cost of retirement health care and other post-retirement employee benefits (OPEB) be determined on an actuarial basis and reported on the Statement of Net Assets. The District's OPEB reported on the Statement of Net Assets totals (\$123,446). GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, determines new fund balance classifications based on how governmental funds can be spent in the future.
- The District did not issue any new bonds during the fiscal year ended June 30, 2011.
- The District issued a new capital lease in the amount of \$82,649 for a new telephone system.
- Student enrollment decreased by 100 students, not including preschool and kindergarten students, during the year ended June 30, 2011 compared to the prior fiscal year.



OVERVIEW OF FINANCIAL STATEMENTS

This management's discussion and analysis provides an overview of the District's annual financial report, which includes basic financial statements, notes, and related financial/compliance information. The annual audit report includes government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, management's discussion and analysis, and federal awards information.

Included in the audit report, are two types of financial statements, government wide statements and fund financial statements. The difference in the financial statements is determined by the measurement focus and the basis of accounting employed.

Government-wide statements, which include the statement of Net Assets and Statement of Activities, report information about the government entity as a whole. These statements include all assets and liabilities using the accrual basis of accounting and an economic resource measurement. The Statement of activities reports all of the current year's revenues and expenditures regardless of when cash is received or paid.

Fund financial statements use the current financial resource measurement and the modified accrual basis of accounting. The fund financial statements portray separate and individual parts of the District and report the operations of those activities in further detail. Governmental activities that are considered "Major" are reported separately, and all "Non-Major" funds are reported in the aggregate. The District has two types of funds that it has to account for: governmental funds and fiduciary funds. For the Pelham School District governmental funds include the General Fund and the Special Revenue Funds (which accounts for federal and state grants and the food service fund). Fiduciary funds are resources held by the District but are for the benefit of others. The only fiduciary funds the District has are agency funds, which are used to account for resources held by a District in a purely custodial capacity. The District's agency funds include the resources held for and due to student groups for their student activity funds.

Pertinent to the financial statements are the notes to the financials and the required supplementary information. The notes and supplementary information include essential data required to fully understand the financials.

The remainder of this overview section of MD&A explains the structure and contents of each of the statements:

Government-wide Financial Statements:

The government-wide financial statements show functions of the District that are primarily supported by the property taxes and intergovernmental revenues as "governmental activities". Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services. Taxes and intergovernmental revenues also support fixed assets and related debt.

Fund Financial Statements:

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements focus on individual parts of the government and report the District's operations in more detail than the government-wide statements. Fund definitions are part of a state mandated uniform accounting system and chart of accounts for all New Hampshire school districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The District's funds can be divided into two categories: governmental funds and fiduciary funds. Only those governmental activities that are considered significant or "major" funds are reported in individual columns in the fund financial statements with combining schedules in the supplementary section to report the non-major funds.



The District's basic services are accounted for in the governmental funds and include the general and special revenue fund (food service fund and federal grant fund).

Fiduciary funds include agency funds, which account for resources held in a purely custodial capacity, consisting of student activities funds. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operation.

Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information:

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a schedule of funding progress for other post-employment benefit plans.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets

The Statement of Net Assets provides insight into the financial condition of a government entity. It includes both short-term and long-term assets and liabilities of the government as a whole. The District's net assets totaled \$14.4 million on June 30, 2011, an increase of approximately \$1.1 million compared to the prior fiscal year.

The majority of the District's assets, \$14 million, represent capital assets, less any related debt. Capital assets include land, buildings, and equipment. Current assets, which include cash and receivables, totaled \$1.2 million. Short-term liabilities, which total approximately \$770,000, include unearned revenue and payables that are due within one year. Long-term liabilities, which totaled approximately \$70,000, include payables that are due in more than one year, which includes capital leases, compensated absences, and other post-employment benefits. Compensated balances refer to future obligations for employee time off with pay for vacation, holiday, and sick days. The District is obligated to pay these days, and as such, they are reported as liabilities on the Statement of Net Assets. The District's other post-employment benefits total \$(123,446), which means that the District has over-funded the annual required contribution, which is an actuarially determined rate in accordance with GASB 45. A condensed version of the District's Statement of Net Assets is depicted below.

Pelham School District Statement of Net Assets for the Fiscal Year Ended June 30, 2011 (Expressed in Thousands)				
Governmental Activities				
	2011	2010	Increase/(Decrease)	% Increase / % (Decrease)
Current Assets	1,167	1,237	(70)	-5.66%
Capital Assets	14,162	14,197	(35)	-0.25%
Total Assets	15,329	15,418	(89)	-0.58%
Short-Term Liabilities	770	1,830	(1,060)	-57.92%
Long-Term Liabilities	70	253	(183)	-72.33%
Total Liabilities	840	2,083	-1243	-59.67%
Net Assets:				
Invested in capital assets, net of related debt	14,025	13,012	1,013	7.79%
Restricted	123	0	123	0.00%
Unrestricted	341	339	2	0.60%
Total Net Assets	14,489	13,351	1,138	8.52%

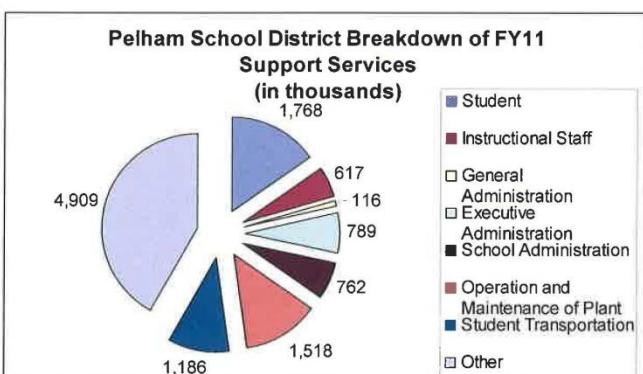
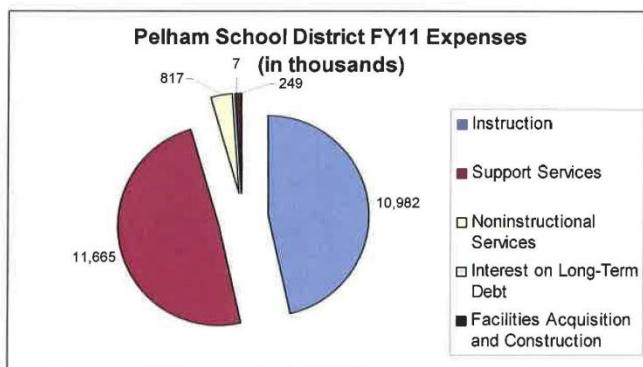
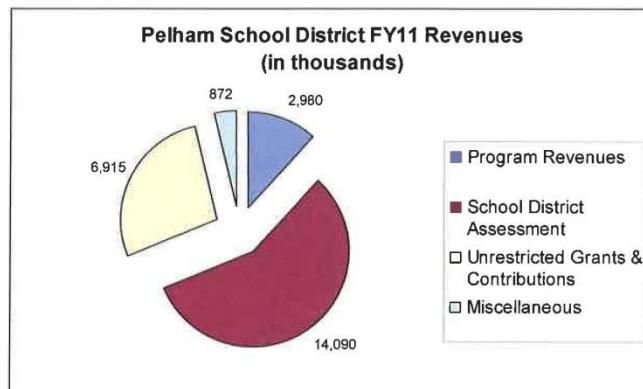


Statement of Activities

The Statement of Activities presents the governmental entity's revenue and expenses for a specified period of time. The revenues and expenses reported are for the governmental entity as a whole.

Total revenue for the fiscal year ending June 30, 2011 was \$24.8 million and total expenditures were \$23.7 million. Of total revenue, \$14 million or 56.7% came from school district assessments and \$6.9 million or 27.8% represents revenue from grants and contributions not restricted to specific programs. Of the District's total expenditures, approximately \$10.9 million or 46% represents the cost of school instruction while \$11.7 million or 49% represent the cost of support services. Below is a condensed version of the District's Statement of Activities followed by charts showing the breakdown of the District's total expenses and revenue.

Pelham School District				
Statement of Activities for the Fiscal Year Ended June 30, 2011				
(Expressed in Thousands)				
Governmental Activities				
	2011	2010	Increase/ (Decrease)	% Increase / % (Decrease)
Revenues:				
Program Revenues:				
Charges for Services	701	720	(19)	-2.64%
Operating Grants	1,845	3,329	(1,484)	-44.58%
Capital Grants	434	311	123	39.55%
General Revenues:				
School District Assessment	14,090	14,800	(710)	-4.80%
Unrestricted Grants and Contributions	6,915	6,151	764	12.42%
Miscellaneous	872	127	745	586.61%
Total Revenues	24,857	25,438	(581)	-2.28%
Expenditures:				
Instruction	10,982	11,817	(835)	-7.07%
Support Services:				
Student	1,768	1,525	243	15.93%
Instructional Staff	617	720	(103)	-14.31%
General Administration	116	142	(26)	-18.31%
Executive Administration	789	829	(40)	-4.83%
School Administration	762	768	(6)	-0.78%
Business	0	1,968	(1,968)	-100.00%
Operation and Maintenance of Plant	1,518	1,169	349	29.85%
Student Transportation	1,186	4,476	(3,290)	-73.50%
Other	4,909	0	4,909	
Noninstructional Services	823	753	70	9.29%
Interest on long-term debt	7	58	(51)	-87.93%
Facilities Acquisition and Construction	249	464	(215)	-46.34%
Total Expenditures	23,726	24,689	(975)	-3.13%
Change in Net Assets	1,131	749	382	51.00%
Beginning Net Assets	13,357	12,602	755	5.99%
Ending Net Assets	14,488	13,351	1,137	8.52%





INDIVIDUAL FUND FINANCIAL ANALYSIS

General Fund

The General Fund is the fund used to account for the general operations and activities of the District. Most people refer to the General Fund as the District's "budget" since it is the part of the budget that is primarily supported by taxpayer dollars.

For the fiscal year ended June 30, 2011, the General Fund had a total fund balance of \$355,454 which consisted of a committed fund balance of \$237,967 and an unassigned fund balance of \$117,487.

The General Fund received \$14 million from school district assessments, \$7.6 million from state grants, \$.9 million from other local sources (including transportation revenue and impact fees), and \$.2 million from federal sources. General fund expenditures consisted of approximately \$10 million for school instruction, \$11.6 million for support services, and \$1 million for debt payments.

Food Service Program

The Food Service fund is the fund used to account for all revenue and expenditures related to the food service program. The Food Service fund is not supported by taxpayer dollars and is the only fund that can retain any surplus that it experiences. For the fiscal year ended June 30, 2011, the Food Service Fund had a total fund balance of \$146,073, which consisted of a non-spendable fund balance of \$22,799 and a restricted fund balance of \$123,274.

The Food Service Fund received \$656,860 in food service sales, \$10,612 from state sources, and \$172,596 from federal sources. Food Service expenditures totaled \$833,467 for the fiscal year.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- General Fund actual revenues totaled \$22,869,233, which was \$20,916 less compared to budgeted revenues.
 - State sourced revenue totaling \$7,639,651 was below budget by \$98,942 primarily due to Kindergarten Aid.
 - Federal sourced revenue totaling \$223,468 exceeded the budget by \$52,822 due to Medicaid reimbursements.
 - Other local revenue totaling \$915,951 exceeded the budget by \$25,204 primarily due to rental revenue received.
- General Fund expenditures totaling \$22,964,309 were below budget by \$188,403.
 - Instruction expenses totaling \$10,139,436 were below budget by \$267,019 due to savings in personnel salaries.
 - Support Services for students totaling \$1,694,257 exceeded the budget by \$316,920 primarily due to an increase in the need of special education services, such as occupational therapists, physical therapists, and speech services.
 - Support Services for instructional staff totaling \$536,334 was below budget by \$111,280.
 - Student transportation costs totaling \$1,186,208 exceeded the budget by \$45,791 due to an increase in the number of out-of-district special education routes.
 - Facilities acquisition and construction costs totaling \$126,117 exceeded the budget by \$46,124 due to costs associated with researching a pre-school and kindergarten facility.



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year ending June 30, 2011 the District had capital assets totaling \$14,161,764, net of accumulated depreciation. Additions of assets during the year included:

- \$80,000 for the paving of the Pelham Memorial parking lot
- \$19,150 to resurface the track at Pelham High School
- \$88,049 for a new telephone system
- \$5,382 for an Accutemp Steamer for Food Services
- \$5,284 for a stove for Food Services

Pelham School District Capital Assets				
Capital Assets as of June 30, 2011				
Governmental Activities				
	2011	2010	Increase/(Decrease)	% Increase / % (Decrease)
Land	744,680	744,680	0	0.00%
Land Improvements	836,085	736,935	99,150	13.45%
Buildings & Buildings Improvements	15,740,763	15,668,014	72,749	0.46%
Machinery, Equipment, & Vehicles	756,516	745,850	10,666	1.43%
Total Historical Cost	18,078,044	17,895,479	182,565	1.02%
Total Accumulated Depreciation	(3,916,280)	(3,698,087)	(218,193)	5.90%
Net Capital Assets	14,161,764	14,197,392	(35,628)	-0.25%

Long-Term Debt

The Table below illustrates the long-term debt of the District as of June 30, 2011. The District did not issue any new bonds. During fiscal year June 30, 2011, the District made its last bond payment. For the year ended June 30, 2011 the District did issue a capital lease for a new telephone system.

Pelham School District				
Long-Term Debt as of June 30, 2011				
Governmental Activities				
	2011	2010	Increase/(Decrease)	% Increase / % (Decrease)
General Obligation Bonds	0	1,033,000	(1,033,000)	-100.00%
Compensated Absences	161,038	175,203	(14,165)	-8.08%
Capital Leases	136,934	152,510	(15,576)	-10.21%
Total Long-Term Debt	297,972	1,360,713	(1,062,741)	-78.10%



FUTURE BUDGETARY IMPLICATIONS

In the coming years, the Pelham School District will need to examine the high-cost areas of health insurance, NH retirement, teacher salaries (per the current collective bargaining agreement), fuel oil, and special education.

The increased cost of health insurance has become a major factor in the District's future budgets. As a result, the District is looking at a variety of ways to possibly lower the cost of health insurance in the future.

Increases in New Hampshire retirement costs are also a concern of the District. Since the state of New Hampshire no longer subsidizes employer contributions to the New Hampshire Retirement System on behalf of teachers, the District is required to pay significantly more in retirement costs. Currently, the employer contribution rates are 8.80% for employees and 11.30% for teachers. These rates are in effect for the period of August 1, 2011 through June 30, 2012.

In the fall of 2011, the school district and the Pelham Educational Support Personnel Association successfully negotiated a 1 year agreement. The agreement will be presented to the voters in March 2012.

The Pelham Education Association is currently in the first year of a two-year contract, which was ratified in March 2011. The collective bargaining agreement calls for a step increase and a raise of \$1,300 for the year ended June 30, 2013.

Due to volatile fuel oil costs, the District has had to substantially increase the anticipated cost of this line item. In FY11, the District spent \$207,299 on fuel oil compared \$132,227 spent in FY10.

The District has also seen an increase in cost and amount of special education services. By its nature, unanticipated special education costs can create a hardship for districts due to unanticipated student needs. As a result, the District has spent extra time and attention to prepare a special education budget that provides insulation for the rest of the District budget.

In October 2011, an SAU Study Committee, formed by Windham taxpayers, voted to split from SAU #28. This recommendation will be presented to the Windham voters for approval in March 2012.

Contacting the School District's Financial Management

If you have questions about this report or need additional information, contact the SAU Office at 19 Haverhill Road, Windham, New Hampshire 03087 or call 603-425-1976.



BASIC FINANCIAL STATEMENTS



EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Assets
June 30, 2011

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 653,857
Intergovernmental receivable	487,932
Other receivables	2,669
Inventory	22,799
Capital assets, not being depreciated:	
Land	744,680
Capital assets, net of accumulated depreciation:	
Land improvements	379,130
Buildings and building improvements	12,632,500
Machinery, equipment, and vehicles	<u>405,454</u>
Total assets	<u>15,329,021</u>
LIABILITIES	
Accounts payable	10,963
Intergovernmental payable	100
Unearned revenue	654,667
Noncurrent obligations:	
Due within one year:	
Capital leases	104,783
Due in more than one year:	
Capital leases	32,151
Compensated absences	161,038
Other postemployment benefits	<u>(123,446)</u>
Total liabilities	<u>840,256</u>
NET ASSETS	
Invested in capital assets, net of related debt	14,024,830
Restricted	123,274
Unrestricted	340,661
Total net assets	<u><u>\$ 14,488,765</u></u>



EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2011

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 10,982,470	\$ 1,650	\$ 1,384,008	\$ -	\$ (9,596,812)
Support services:					
Student	1,768,235	-	73,978	-	(1,694,257)
Instructional staff	616,651	-	80,317	-	(536,334)
General administration	116,302	-	-	-	(116,302)
Executive administration	789,319	-	-	-	(789,319)
School administration	761,610	-	-	-	(761,610)
Operation and maintenance of plant	1,517,713	15,558	-	-	(1,502,155)
Student transportation	1,186,208	34,870	-	-	(1,151,338)
Other	4,908,682	-	494	-	(4,908,188)
Noninstructional services	822,801	648,560	183,208	-	8,967
Interest on long-term debt	6,580	-	-	434,100	427,520
Facilities acquisition and construction	248,781	-	122,664	-	(126,117)
Total governmental activities	<u>\$ 23,725,352</u>	<u>\$ 700,638</u>	<u>\$ 1,844,669</u>	<u>\$ 434,100</u>	<u>\$ (20,745,945)</u>
General revenues:					
School district assessment					14,090,163
Grants and contributions not restricted to specific programs					6,914,938
Interest					2,619
Miscellaneous					869,753
Total general revenues					<u>21,877,473</u>
Change in net assets					1,131,528
Net assets, beginning, as restated (see Note 13)					13,357,237
Net assets, ending					<u>\$ 14,488,765</u>

The notes to the basic financial statements are an integral part of this statement.



EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2011

	General	Food Service	Grants	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 527,173	\$ 126,684	\$ -	\$ 653,857
Receivables:				
Accounts	1,437	1,232	-	2,669
Intergovernmental	18,392	10,298	271,275	299,965
Interfund receivable	269,580	-	-	269,580
Inventory	-	22,799	-	22,799
Intergovernmental receivable - restricted	187,967	-	-	187,967
Total assets	<u><u>\$ 1,004,549</u></u>	<u><u>\$ 161,013</u></u>	<u><u>\$ 271,275</u></u>	<u><u>\$ 1,436,837</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,672	\$ 291	\$ -	\$ 10,963
Intergovernmental payable	100	-	-	100
Interfund payable	-	-	269,580	269,580
Deferred revenue	638,323	14,649	1,695	654,667
Total liabilities	<u><u>\$ 649,095</u></u>	<u><u>\$ 14,940</u></u>	<u><u>\$ 271,275</u></u>	<u><u>\$ 935,310</u></u>
Fund balances:				
Nonspendable	-	22,799	-	22,799
Restricted	-	123,274	-	123,274
Committed	237,967	-	-	237,967
Unassigned	117,487	-	-	117,487
Total fund balances	<u><u>\$ 355,454</u></u>	<u><u>\$ 146,073</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 501,527</u></u>
Total liabilities and fund balances	<u><u>\$ 1,004,549</u></u>	<u><u>\$ 161,013</u></u>	<u><u>\$ 271,275</u></u>	<u><u>\$ 1,436,837</u></u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-2****PELHAM SCHOOL DISTRICT****Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets**
June 30, 2011

Total fund balances of governmental funds (Exhibit C-1)	\$ 501,527
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.	
Cost	\$ 18,078,044
Less accumulated depreciation	<u>(3,916,280)</u>
	14,161,764
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.	
Receivables	\$ (269,580)
Payables	<u>269,580</u>
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	
Capital leases	\$ (136,934)
Compensated absences	<u>(161,038)</u>
Other postemployment benefits	<u>123,446</u>
	(174,526)
Net assets of governmental activities (Exhibit A)	<u><u>\$ 14,488,765</u></u>



EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2011

	General	Food Service	Grants	Total Governmental Funds
Revenues:				
School district assessment	\$ 14,090,163	\$ -	\$ -	\$ 14,090,163
Other local	916,150	656,860	-	1,573,010
State	7,871,790	10,612	154,050	8,036,452
Federal	223,468	172,596	761,191	1,157,255
Total revenues	<u>23,101,571</u>	<u>840,068</u>	<u>915,241</u>	<u>24,856,880</u>
Expenditures:				
Current:				
Instruction	10,454,224	-	637,788	11,092,012
Support services:				
Student	1,694,257	-	73,978	1,768,235
Instructional staff	536,334	-	80,317	616,651
General administration	116,302	-	-	116,302
Executive administration	789,319	-	-	789,319
School administration	761,610	-	-	761,610
Operation and maintenance of plant	1,597,713	-	-	1,597,713
Student transportation	1,186,208	-	-	1,186,208
Other	4,908,188	-	494	4,908,682
Noninstructional services	-	833,467	-	833,467
Debt service:				
Principal	1,033,000	-	-	1,033,000
Interest	25,825	-	-	25,825
Facilities acquisition and construction	126,117	-	122,664	248,781
Total expenditures	<u>23,229,097</u>	<u>833,467</u>	<u>915,241</u>	<u>24,977,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(127,526)</u>	<u>6,601</u>	<u>-</u>	<u>(120,925)</u>
Other financing source:				
Inception of capital lease	82,649	-	-	82,649
Net change in fund balances	(44,877)	6,601	-	(38,276)
Fund balances, beginning, as restated (see Note 13)	400,331	139,472	-	539,803
Fund balances, ending	<u>\$ 355,454</u>	<u>\$ 146,073</u>	<u>\$ -</u>	<u>\$ 501,527</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-4****PELHAM SCHOOL DISTRICT****Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2011**

Net change in fund balances of total governmental funds (Exhibit C-3)	\$ (38,276)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	
Capitalized capital outlay	\$ 190,368
Depreciation expense	<u>(225,996)</u>
	(35,628)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	
Inception of capital lease	\$ (82,649)
Principal repayment of bond	1,033,000
Principal repayment of capital leases	<u>98,225</u>
	1,048,576
Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 19,245
Decrease in compensated absences payable	14,165
Decrease in other postemployment benefits	<u>123,446</u>
	156,856
Change in net assets of governmental activities (Exhibit B)	<u>\$ 1,131,528</u>

**EXHIBIT D-1****PELHAM SCHOOL DISTRICT****Statement of Revenues, Expenditures, and Change in Fund Balance****Budget and Actual (Non-GAAP Budgetary Basis)****General Fund****For the Fiscal Year Ended June 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
School district assessment	\$ 14,090,163	\$ 14,090,163	\$ -
Other local	890,747	915,951	25,204
State	7,738,593	7,639,651	(98,942)
Federal	170,646	223,468	52,822
Total revenues	<u>22,890,149</u>	<u>22,869,233</u>	<u>(20,916)</u>
Expenditures:			
Current:			
Instruction	10,406,455	10,139,436	267,019
Support services:			
Student	1,377,337	1,694,257	(316,920)
Instructional staff	647,614	536,334	111,280
General administration	100,494	116,302	(15,808)
Executive administration	794,029	789,319	4,710
School administration	775,826	761,610	14,216
Operation and maintenance of plant	1,606,867	1,597,713	9,154
Student transportation	1,140,417	1,186,208	(45,791)
Other	5,093,353	4,908,188	185,165
Debt service:			
Principal	1,033,000	1,033,000	-
Interest	25,825	25,825	-
Facilities acquisition and construction	79,993	126,117	(46,124)
Total expenditures	<u>23,081,210</u>	<u>22,914,309</u>	<u>166,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(191,061)</u>	<u>(45,076)</u>	<u>145,985</u>
Other financing uses:			
Transfers out	<u>(71,502)</u>	<u>(50,000)</u>	<u>21,502</u>
Net change in fund balance	<u>\$ (262,563)</u>	<u>(95,076)</u>	<u>\$ 167,487</u>
Unassigned fund balance, beginning		212,563	
Unassigned fund balance, ending		<u>\$ 117,487</u>	

**EXHIBIT D-2****PELHAM SCHOOL DISTRICT****Statement of Revenues, Expenditures, and Change in Fund Balance****Budget and Actual (Non-GAAP Budgetary Basis)****Food Service Fund****For the Fiscal Year Ended June 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Local:			
Sales	\$ 673,183	\$ 648,560	\$ (24,623)
Miscellaneous	-	8,300	8,300
State:			
Lunch reimbursement	9,000	10,612	1,612
Federal:			
Lunch reimbursement	116,497	126,981	10,484
USDA commodities	-	45,615	45,615
Total revenues	<u>798,680</u>	<u>840,068</u>	<u>41,388</u>
Expenditures:			
Current:			
Noninstructional services	<u>798,680</u>	<u>833,467</u>	<u>(34,787)</u>
Net change in fund balance	<u>\$ -</u>	<u>6,601</u>	<u>\$ 6,601</u>
Fund balance, beginning, as restated (see Note 13)		139,472	
Fund balance, ending		<u>\$ 146,073</u>	

**EXHIBIT D-3****PELHAM SCHOOL DISTRICT****Statement of Revenues, Expenditures, and Change in Fund Balance****Budget and Actual (Non-GAAP Budgetary Basis)****Grants Fund****For the Fiscal Year Ended June 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
State	\$ -	\$ 154,050	\$ 154,050
Federal	809,778	761,191	(48,587)
Total revenues	<u>809,778</u>	<u>915,241</u>	<u>105,463</u>
Expenditures:			
Current:			
Instruction	564,296	637,788	(73,492)
Support services:			
Student	65,454	73,978	(8,524)
Instructional staff	71,062	80,317	(9,255)
Other	437	494	(57)
Facilities acquisition and construction	108,529	122,664	(14,135)
Total expenditures	<u>809,778</u>	<u>915,241</u>	<u>(105,463)</u>
Net change in fund balance	\$ -	-	\$ -
Fund balance, beginning		-	
Fund balance, ending	<u>\$ -</u>		



EXHIBIT E
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Assets
June 30, 2011

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ 251,778
LIABILITIES	
Due to student groups	<u>251,778</u>
NET ASSETS	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

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PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I-A Reporting Entity

The Pelham School District, Pelham, New Hampshire (the School District) is a municipal corporation governed by an elected five-member School Board. The accompanying financial statements of the Pelham School District are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board, and (1) the School District is able to significantly influence the programs or services performed or provided by the organizations; or (2) the School District is legally entitled to or can otherwise access the organization's resources; (3) the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the School District is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

The more significant of the School District's accounting policies are described below.

I-B Financial Statement Presentation

Government-wide Financial Statements – The government-wide financial statements display information about the School District as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The Statement of Net Assets presents information on all of the entity's assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories; invested in capital assets, net of related debt, restricted, or unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different functions of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Vehicle maintenance; pension benefit; property and liability insurance; claims and judgments; and state assessments and charges have been allocated to major functions in order to present a more accurate and complete picture of the cost of School District services. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided; and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the School District are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized as major funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the School District or meets the following criteria:

- (a) Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type;
- (b) Total assets, liabilities, revenues or expenditures of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined; and
- (c) In addition, any other governmental fund that the School District believes is particularly important to the financial statement users may be reported as a major fund.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

Governmental Activities – Governmental funds are identified as general and special revenue funds, based upon the following guidelines:

General Fund – is the primary operating fund of the School District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Types – These funds account for resources held by the School District for the benefit of other parties and include the agency fund. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate statement of fiduciary net assets. These funds are as follows:

Agency Funds – are used to account for resources held by the School District in a purely custodial capacity and include the assets held for and due to the student groups for their student activity funds.

Major Funds – The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Food Service Fund – accounts for the operation of the School District's food service program.

Grants Fund – accounts for the resources received from various federal and state agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

I-C Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The district assessment is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current period. District assessment, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the School District. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

Revenues – Nonexchange Transactions – Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Restricted Assets

An intergovernmental receivable account is classified as a restricted asset on the balance sheet because its use is legally restricted for specified purposes through laws and/or enabling legislation.

1-F Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-G Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the statement of net assets.

1-H Inventory

The inventories of the School District are valued at cost (first-in, first-out), which approximates market. The inventories of the School District's food service fund consist of materials and supplies held for subsequent use. The cost of these inventories is expended when consumed rather than when purchased.

1-I Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$5,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	50-100
Buildings and building improvements	50-100
Machinery, equipment, and vehicles	10-75



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-J Deferred/Unearned Revenue

In the government-wide financial statements, deferred revenue is recognized when cash, receivables, or other assets are recorded prior to their being earned. In the governmental fund financial statements deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide Statement of Net Assets, deferred revenue is classified as unearned revenue.

1-K Compensated Absences

The School District's policy allows certain employees to earn varying amounts of sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

Vested amounts of sick pay are reported as long-term liabilities in the statement of net assets.

1-L Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statements.

1-M Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-N Equity/Fund Balance Classifications

Government-wide Statements – Equity is classified as net assets and displayed in three components:

- a) *Invested in capital assets, net of related debt* – Consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any capital leases that are attributable to the acquisition, construction, or improvement of those assets.
- b) *Restricted net assets* – Consists of net assets with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net assets* – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental Fund Balances Classification – The Pelham School District has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* for this fiscal year ending June 30, 2011. GASB Statement No. 54 establishes fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact. The School District has classified inventories as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year. These items were previously reported as reserved for special purposes.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The School District has classified the food service fund as being restricted because its use is restricted by Federal/State statutes for expenditures. This item was previously reported as unreserved-undesignated.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body (School District Meeting) removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. Legislative body votes relative to the use of unassigned fund balance at year-end, in addition to the capital reserve funds, are included in this classification. These items were previously reported as reserved for special purposes or unreserved-designated for special purposes.

Unassigned – This classification includes the residual fund balance for the general fund. This amount was previously reported as unreserved-undesignated.

The details of the fund balances are included in Note 12. As discussed in Note 1, restricted funds are used first as appropriate, followed by committed resources as appropriate opportunities arise. In the event that unassigned fund balance becomes zero, then committed fund balance is used.

1-O Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the statement of net assets.

1-P Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, food service, and grants funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2011, \$262,563 of the beginning general fund unassigned fund balance was applied for this purpose.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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2-B Budgetary Reconciliation to GAAP Basis

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 22,869,233
Adjustments:	
Basis difference:	
Capital lease inception	82,649
GASB Statement No. 54:	
Interest earned on capital reserve funds	199
On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis	232,139
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,184,220</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 22,964,309
Adjustments:	
Basis difference:	
Capital lease inception	82,649
GASB Statement No. 54:	
Transfer between general and capital reserve funds	(50,000)
On-behalf retirement contributions made by the State of New Hampshire recognized as an expenditure on the GAAP basis, but not on the budgetary basis	232,139
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,229,097</u>

2-C Excess of Expenditures over Appropriations

The following funds had expenditures in excess of appropriations for the fiscal year ended June 30, 2011, which were due to the receipt and expenditure of unanticipated funds.

Food service fund	\$ 34,787
Grants fund	105,463
Total	<u>\$ 140,250</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk. As of June 30, 2011, none of the School District's bank balances of \$1,839,175 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Assets (Exhibit A)	\$ 653,857
Cash per Statement of Fiduciary Net Assets (Exhibit E)	251,778
Total cash and cash equivalents	<u>\$ 905,635</u>

NOTE 4 – RESTRICTED ASSETS

Intergovernmental receivables in the general fund of \$187,967 have been restricted at June 30, 2011. This amount represents the balance in the capital reserve funds at the end of the year.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 5 – RECEIVABLES

Receivables at June 30, 2011, consisted of accounts and intergovernmental amounts arising from driver's education tuition, Medicaid, grants, and the school lunch program. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 744,680	\$ -	\$ -	\$ 744,680
Being depreciated:				
Land improvements	736,935	99,150	-	836,085
Buildings and building improvements	15,668,014	88,049	(15,300)	15,740,763
Machinery, equipment, and vehicles	745,850	10,666	-	756,516
Total capital assets being depreciated	17,150,799	197,865	(15,300)	17,333,364
Total capital assets	17,895,479	197,865	(15,300)	18,078,044
Less accumulated depreciation:				
Land improvements	(441,563)	(15,392)	-	(456,955)
Buildings and building improvements	(2,925,901)	(190,165)	7,803	(3,108,263)
Machinery, equipment, and vehicles	(330,623)	(20,439)	-	(351,062)
Total accumulated depreciation	(3,698,087)	(225,996)	7,803	(3,916,280)
Net book value, capital assets being depreciated	13,452,712	(28,131)	(7,497)	13,417,084
Net book value, all capital assets	<u>\$ 14,197,392</u>	<u>\$ (28,131)</u>	<u>\$ (7,497)</u>	<u>\$ 14,161,764</u>

Depreciation expense of \$225,996 was charged to the instruction function of the School District.

NOTE 7 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2011, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	<u>\$ 269,580</u>

NOTE 8 – DEFERRED/UNEARNED REVENUE

Deferred/unearned revenue at June 30, 2011 consists of the following:

General fund:	
Fiscal year 2012 School District assessment received in advance	\$ 634,611
Donations received in advance of eligible expenditures being made	3,712
Total general fund	<u>638,323</u>
Food service fund:	
Student lunch fees received in advance	<u>14,649</u>
Grants fund:	
Kindergarten building aid	1,695
Total deferred/unearned revenue	<u>\$ 654,667</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 9 – LONG-TERM LIABILITIES

Changes in the School District's long-term obligations consisted of the following for the year ended June 30, 2011:

	General Obligation Bond Payable	Capital Leases Payable	Compensated Absences Payable	Total
Balance, beginning	\$ 1,033,000	\$ 152,510	\$ 175,203	\$ 1,360,713
Additions	-	82,649	-	82,649
Reductions	(1,033,000)	(98,225)	(14,165)	(1,145,390)
Balance, ending	<u>\$ -</u>	<u>\$ 136,934</u>	<u>\$ 161,038</u>	<u>\$ 297,972</u>

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2011	Current Portion
Capital leases payable:						
Modular classroom complex	\$ 229,439	2009	2012	3.250	\$ 77,474	\$ 77,474
Phone system	\$ 82,649	2011	2014	8.008	59,460	27,309
Compensated absences payable:						
Vested sick leave					161,038	-
Total					<u>\$ 297,972</u>	<u>\$ 104,783</u>

NOTE 10 – LEASES

Operating Lease – The School District is committed under a noncancelable operating lease for a modular classroom building. Rent expenditures were \$122,664 for the year ended June 30, 2011.

Future minimum operating lease commitments are as follows:

	Fiscal Year Ending June 30,	Principal
2012	\$ 122,664	
2013	20,444	
Totals	<u>\$ 143,108</u>	

Capital Leases – The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

Leased equipment under capital leases, included in capital assets, is as follows:

Equipment:	
Modular classroom complex	\$ 229,439
Phone system	88,049
Total equipment	317,488
Less: accumulated depreciation	(30,881)
Total capital lease equipment	<u>\$ 286,607</u>

Amortization of leased equipment under capital assets is included with depreciation expense.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The annual requirements to amortize the capital leases payable as of June 30, 2011, including interest payments, are as follows:

Fiscal Year Ending June 30,	
2012	\$ 111,076
2013	31,063
2014	2,590
Total requirements	<u>144,729</u>
Less: interest	(7,795)
Present value of remaining payments	<u><u>\$ 136,934</u></u>

NOTE 11 – GOVERNMENTAL ACTIVITIES NET ASSETS

Governmental activities net assets reported on the government-wide Statement of Net Assets at June 30, 2011 include the following:

Invested in capital assets, net of related debt:	
Net property, buildings, and equipment	\$ 14,161,764
Less:	
Capital leases payable	(136,934)
Total invested in capital assets, net of related debt	<u>14,024,830</u>
Restricted for food service	123,274
Unrestricted	<u>340,661</u>
Total net assets	<u><u>\$ 14,488,765</u></u>

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balance balances reported on the fund financial statements at June 30, 2011 include the following:

Nonspendable:	
Major fund:	
Food service:	
Inventory	\$ 22,799
Restricted:	
Major fund:	
Food service	123,274
Committed:	
Major fund:	
General:	
Capital reserve	\$ 187,967
Warrant Article No. 8 dated March 8, 2011	<u>50,000</u>
Total committed fund balance	<u>237,967</u>
Unassigned:	
Major fund:	
General	117,487
Total governmental fund balances	<u><u>\$ 501,527</u></u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

NOTE 13 – PRIOR PERIOD ADJUSTMENTS

Fund equity at July 1, 2010 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund	Food Service Fund	Total
To record:				
Capital reserve funds previously recorded as a special revenue fund that under GASB No. 54 is now considered part of the general fund	\$ -	\$ 137,768	\$ -	\$ 137,768
The value of inventory not previously reported	22,508	-	22,508	45,016
Net assets/fund balance, as previously reported	13,334,729	262,563	116,964	13,714,256
Net assets/fund balance, as restated	<u>\$ 13,357,237</u>	<u>\$ 400,331</u>	<u>\$ 139,472</u>	<u>\$ 13,897,040</u>

NOTE 14 – EMPLOYEE RETIREMENT PLAN

The School District participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 5% of earnable compensation. For fiscal year 2011, the School District contributed 8.02% for teachers and 9.16% for other employees. The contribution requirements for the fiscal years 2009, 2010, and 2011 were \$565,617, \$747,167, and \$799,667, respectively, which were paid in full in each year.

The State of New Hampshire funds 25% of the total employer normal contribution rate for teachers employed by the School District. This amount, \$232,139, is reported as an “on-behalf payment,” as an expenditure and revenue on the governmental funds statement of revenues, expenditures, and changes in fund balances, and as an expense and revenue on the statement of activities.

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in the preceding note, the School District provides postemployment benefit options for health care and dental insurance to eligible retirees. The benefits are provided in accordance with the School District's personnel policy. The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The School District funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay 100% of the cost of the plan. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 was implemented by the School District during the current fiscal year, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. Nevertheless, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.



PELHAM SCHOOL DISTRICT
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The School District has overfunded the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45, resulting in a net OPEB asset. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2011:

Annual required contribution/OPEB cost	\$ 302,079
Contributions made (pay-as-you-go)	<u>(425,525)</u>
Decrease in net OPEB obligation	(123,446)
Net OPEB obligation, beginning	-
Net OPEB asset, ending	<u><u>\$ (123,446)</u></u>

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset for fiscal year 2011 was as follows:

Fiscal Year Ended	Annual Required Contribution		Actual Contributions (pay-as-you-go)		Percentage Contributed	Net OPEB Asset
		(ARC)				
June 30, 2011		\$ 302,079		\$ 425,525	140.87%	\$ (123,446)

As of June 30, 2011, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$3,468,953, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,468,953. The covered payroll (annual payroll of active employees covered by the plan) was \$11,218,953 during fiscal year 2011, and the ratio of the UAAL to the covered payroll was 30.90%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2011 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual health care cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2011 was 30 years.

NOTE 16 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2011, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs, which are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2010 to July 1, 2011 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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for that purpose. The estimated net contribution from the Pelham School District billed and paid for the year ended June 30, 2011 was \$42,812 for workers' compensation and \$50,394 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 17 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 18 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

In March 2009 the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements of Statement No. 54 are mandatory for the School District for fiscal year ended June 30, 2011 and accordingly have been implemented, with the exception of adoption of a fund balance policy. GASB Statements No. 60 through No. 64 issued during this period are not effective for financial statements until the subsequent year.

NOTE 19 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through January 27, 2012 the date the June 30, 2011 financial statements were issued, and no events occurred requiring recognition or disclosure.



REQUIRED SUPPLEMENTARY INFORMATION



EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2011	\$ -	\$ 3,468,953	\$ 3,468,953	0.00%	\$ 11,218,953	30.90%

The note to the required supplementary information is an integral part of this schedule.



PELHAM SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits for the fiscal year ended June 30, 2011.



COMBINING AND INDIVIDUAL FUND SCHEDULES



SCHEDULE 1
PELHAM SCHOOL DISTRICT
Major General Fund

Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

			Variance
			Positive
	Estimated	Actual	(Negative)
School district assessment:			
Current appropriation	\$ 14,090,163	\$ 14,090,163	\$ -
Other local sources:			
Tuition	-	1,650	1,650
Transportation	30,000	34,870	4,870
Investment earnings	6,000	2,420	(3,580)
Impact fees	854,747	854,747	-
Rentals	-	15,558	15,558
Miscellaneous	-	6,706	6,706
Total from other local sources	890,747	915,951	25,204
State sources:			
Adequacy aid (grant)	3,464,204	3,464,204	-
Adequacy aid (tax)	3,450,734	3,450,734	-
School building aid	309,900	309,900	-
Kindergarten aid	291,439	124,200	(167,239)
Catastrophic aid	212,116	267,087	54,971
Vocational aid	-	11,526	11,526
Driver education	10,200	12,000	1,800
Total from state sources	7,738,593	7,639,651	(98,942)
Federal sources:			
Medicaid	45,000	97,822	52,822
Education jobs fund grant	125,646	125,646	-
Total from federal sources	170,646	223,468	52,822
Total revenues	22,890,149	\$ 22,869,233	\$ (20,916)
Use of fund balance to reduce school district assessment	262,563		
Total revenues and use of fund balance	<u><u>\$ 23,152,712</u></u>		



***SCHEDULE 2
PELHAM SCHOOL DISTRICT***

Major General Fund

***Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2011***

	<u>Appropriations</u>	<u>Expenditures</u>	Variance Positive (Negative)
Current:			
Instruction:			
Regular programs	\$ 6,905,548	\$ 6,599,983	\$ 305,565
Special programs	3,001,376	3,098,266	(96,890)
Vocational programs	35,000	43,913	(8,913)
Other	464,531	397,274	67,257
Total instruction	<u>10,406,455</u>	<u>10,139,436</u>	<u>267,019</u>
Support services:			
Student	1,377,337	1,694,257	(316,920)
Instructional staff	647,614	536,334	111,280
General administration	100,494	116,302	(15,808)
Executive administration	794,029	789,319	4,710
School administration	775,826	761,610	14,216
Operation and maintenance of plant	1,606,867	1,597,713	9,154
Student transportation	1,140,417	1,186,208	(45,791)
Other	5,093,353	4,908,188	185,165
Total support services	<u>11,535,937</u>	<u>11,589,931</u>	<u>(53,994)</u>
Debt service:			
Principal of long-term debt	1,033,000	1,033,000	-
Interest on long-term debt	25,825	25,825	-
Total debt service	<u>1,058,825</u>	<u>1,058,825</u>	<u>-</u>
Facilities acquisition and construction	<u>79,993</u>	<u>126,117</u>	<u>(46,124)</u>
Other financing uses:			
Transfers out	<u>71,502</u>	<u>50,000</u>	<u>21,502</u>
Total appropriations, expenditures, and other financing uses	<u>\$ 23,152,712</u>	<u>\$ 22,964,309</u>	<u>\$ 188,403</u>



SCHEDULE 3
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

Unassigned fund balance, beginning	\$ 212,563
Changes:	
Unassigned fund balance used to reduce school district assessment	(262,563)
2010-2011 Budget summary:	
Revenue shortfall (Schedule 1)	\$ (20,916)
Unexpended balance of appropriations (Schedule 2)	188,403
2010-2011 Budget surplus	<hr/> <hr/> 167,487
Unassigned fund balance, ending	<hr/> <hr/> \$ 117,487



SCHEDULE 4
PELHAM SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2011

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	\$ 122,381	\$ 181,188	\$ 173,346	\$ 130,223
Pelham Memorial School	81,961	102,928	94,919	89,970
Pelham Elementary School	17,825	22,460	21,879	18,406
Athletics	15,943	12,621	15,385	13,179
Totals	<u>\$ 238,110</u>	<u>\$ 319,197</u>	<u>\$ 305,529</u>	<u>\$ 251,778</u>



***SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS***



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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***REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS***

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited the financial statements of the governmental activities and each major fund of the Pelham School District, as of and for the year ended June 30, 2011, which collectively comprise the Pelham School District's basic financial statements and have issued our report thereon dated January 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Pelham School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pelham School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the school board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

January 27, 2012

Sheryl A. Pratt, CPA
PLODZIK & SANDERSON
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Compliance

We have audited the Pelham School District's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Pelham School District's major federal programs for the year ended June 30, 2011. The Pelham School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Pelham School District's management. Our responsibility is to express an opinion on the Pelham School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pelham School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Pelham School District's compliance with those requirements.

In our opinion, the Pelham School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control over Compliance

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Pelham School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.



***Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect
on each Major Program and on Internal Control over Compliance in accordance with OMB Circular A-133***

This report is intended solely for the information and use of management, the school board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sheryl A. Platt, CPA

January 27, 2012

PLODZIK & SANDERSON
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SCHEDULE I
PELHAM SCHOOL DISTRICT
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2011

Auditor Reference Number

10-02 U.S. Department of Education passed through the State of New Hampshire Department of Education: Special Education Cluster

Criteria: The New Hampshire Department of Education (NH DOE) requires school districts to submit monthly online expenditure reports for ARRA projects in order to request draw downs of funding from the State. The monthly online expenditure reports are supposed to be on a modified accrual basis with the reports being properly supported by School District records.

Condition: During reporting testing, it was noted for the IDEA ARRA grant, that none of the monthly reports submitted to NH DOE for the fiscal year agreed to the School District's general ledger system.

Cause: The School District was unaware of the reporting requirements per NH DOE.

Effect: The School District is not in compliance with reporting requirements.

Recommendation: We recommend that monthly online ARRA reports be properly supported by the School District's general ledger system.

Management Response: The District will ensure that the figures reported to the DOE reflecting Federal Fund expenditures matches the general ledger.

Status: Corrective action has been taken.

10-03 U.S. Department of Education passed through the State of New Hampshire Department of Education: CFDA No. 84.394: State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act

Criteria: According to Federal requirements, entities using this funding to support payroll expenditures must maintain documentation to support the time and effort of those individuals in the same manner that it supports the time and effort of individuals performing similar duties who are paid with State or local funds. At a minimum entities must show that these costs are "reasonable and necessary," as with other similarly situated employees, the entities must maintain contemporaneous documentation to show that individuals for whom wages are paid using SFSF funds, worked sufficient hours to justify the salary, the level of wages were similar to other employees who performed similar work and were paid from other sources, and that the individuals were not paid more than once for the same work. Thus, the documentation should be able to demonstrate that the costs were reasonable for the service provided, that the service was actually provided, and that no other funds were paid for the same service.

Condition: While performing compliance testing over payroll expenditures it was noted that one expenditure out of eighteen requiring a timesheet did not have a completed timesheet supporting the employee's hours worked for the applicable pay period, and it was also noted that one employee out of forty did not have a personnel action form supporting the employee's rate of pay.

Cause: The School District appears to have a lack of oversight related to payroll documentation.

Effect: The School District is not in compliance with allowable costs/cost principle requirements.

Questioned Costs: \$843.38 – total payroll expenditures related to missing timesheet and unverifiable rate of pay.

Recommendation: We recommend that the School District make sure that all employees have proper documentation in order to support their paid wages.

Management Response: We agree with the auditors' comments and the following action will be taken to resolve the issues. The District will make sure all of the appropriate documentation is received for all payroll disbursements. All Personnel Action Forms and approved timesheets for hourly employees will be obtained and kept on file.

Status: Corrective action has been taken.



SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. There were no material weaknesses identified relating to the internal control over financial reporting.
3. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over financial reporting.
4. There were no instances of noncompliance material to the financial statements identified.

B. Federal Awards

1. There were no material weaknesses identified relating to the internal control over major programs.
2. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over major programs.
3. The auditor's report on compliance for major programs expresses an unqualified opinion.
4. There are no audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133.
5. The programs tested as major programs are the Special Education Cluster and CFDA No. 84.410 Education Jobs Fund.
6. The threshold for distinguishing between Types A and B programs was \$300,000.
7. The Pelham School District was determined not to be a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE



SCHEDULE III
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the State of New Hampshire Department of Education			
National School Lunch Program (<i>note 3</i>)	10.555	N/A	<u>\$ 172,596</u>
U.S. DEPARTMENT OF EDUCATION			
Passed Through the State of New Hampshire Department of Education			
Title I Grants to Local Educational Agencies:			
Title I	84.010	10110	132,334
Title I SINI (1003a)	84.010	N/A	6,442
Title I DINI	84.010	N/A	<u>2,274</u>
<i>PROGRAM TOTAL</i>			
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States	84.027	12609	408,277
Special Education - Preschool Grants	84.173	12609	4,994
Special Education - Grants to States, Recovery Act	84.391	N/A	<u>134,878</u>
<i>CLUSTER TOTAL</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	06635	3,232
English Language Acquisition Grants	84.365	00810	<u>3,944</u>
Improving Teacher Quality State Grants:			
Title IIA	84.367	04886	42,875
Title IIA	84.367	14909	<u>21,940</u>
<i>PROGRAM TOTAL</i>			
Education Jobs Fund	84.410	N/A	<u>64,815</u>
<i>Total Expenditures of Federal Awards</i>			
<u><u>\$ 1,059,432</u></u>			

The accompanying notes are an integral part of this schedule.



PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED
JUNE 30, 2011

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of the Pelham School District under programs of the federal government for the year ended June 30, 2011. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3. Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities on the date received.

**2011 PSD - FINANCIAL SECTION –
2011-2012 Budget Report****PELHAM SCHOOL DISTRICT****Budget Report**

Fiscal Year: 2011-2012

From Date: 11/1/2011 To Date: 11/30/2011

Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1100.00.112.108.000000.5	KINDERGARTEN TEACHER	\$91,820.00	\$108,450.00	\$134,980.00	\$0.00	\$0.00	(\$134,980.00)	(100.00)
100.1100.00.114.108.000000.5	INSTRUCTIONAL AIDS	\$30,676.94	\$31,750.31	\$32,654.00	\$0.00	\$0.00	(\$32,654.00)	(100.00)
100.1100.00.610.108.000000.5	SUPPLIES	\$4,969.59	\$6,810.47	\$3,900.00	\$0.00	\$0.00	(\$3,900.00)	(100.00)
100.1100.11.610.108.000000.5	SUPPLIES-MATH	\$0.00	\$0.00	\$4,740.00	\$0.00	\$0.00	(\$4,740.00)	(100.00)
100.1100.23.610.108.000000.5	SUPPLIES-READING	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	(\$3,600.00)	(100.00)
100.1100.23.640.108.000000.5	BOOKS-READING	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	(\$2,500.00)	(100.00)
Func: Regular Education - 1100		\$127,466.53	\$147,010.78	\$182,374.00	\$0.00	\$0.00	(\$182,374.00)	(100.00)
100.1200.00.112.108.000000.5	SPECIAL EDUCATION TEAC	\$65,098.62	\$40,260.00	\$41,560.00	\$0.00	\$0.00	(\$41,560.00)	(100.00)
100.1200.00.114.108.000000.5	INSTRUCTIONAL AIDS	\$47,932.83	\$60,420.98	\$61,611.00	\$0.00	\$0.00	(\$61,611.00)	(100.00)
100.1200.00.610.108.000000.5	SUPPLIES	(\$58.00)	\$555.31	\$794.00	\$0.00	\$0.00	(\$794.00)	(100.00)
100.1200.00.640.108.000000.5	BOOKS	\$0.00	\$549.20	\$1,200.00	\$0.00	\$0.00	(\$1,200.00)	(100.00)
100.1200.00.754.108.000000.5	EQUIPMENT	\$0.00	\$2,304.76	\$3,400.00	\$0.00	\$0.00	(\$3,400.00)	(100.00)
100.1200.00.737.108.000000.5	REPLACEMENT EQUIPMENT	\$0.00	\$449.02	\$300.00	\$0.00	\$0.00	(\$300.00)	(100.00)
Func: Special Education - 1200		\$112,973.45	\$104,539.27	\$108,865.00	\$0.00	\$0.00	(\$108,865.00)	(100.00)
100.2142.00.610.108.000000.5	DIAGNOSTIC TESTING	\$0.00	\$1,029.27	\$480.00	\$0.00	\$0.00	(\$480.00)	(100.00)
Func: Psychological Services - 2142		\$0.00	\$1,029.27	\$480.00	\$0.00	\$0.00	(\$480.00)	(100.00)
100.2150.00.640.108.000000.5	BOOKS	\$0.00	\$270.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Speech Services - 2150		\$0.00	\$270.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00



PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year:	2011-2012	To Date:	11/30/2011	Definition:	FY13-Official	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
Account	Description											
100.2163.00.610.108.0000000.5	SUPPLIES - O.T.	\$0.00	\$206.91	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	(100.00)
100.2163.00.650.108.0000000.5	SOFTWARE O.T.	\$0.00	\$106.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2163.00.734.108.0000000.5	EQUIPMENT O.T.	\$0.00	\$407.98	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$650.00)	(100.00)
100.2163.00.737.108.0000000.5	REPLACEMENT EQUIPMENT	\$0.00	\$139.94	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	(100.00)
Func: OT Services - 2163		\$0.00	\$861.77	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,150.00)	(100.00)
Loc: KINDERGARTEN - 108		\$240,439.98	\$253,711.59	\$292,869.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$292,869.00)	(100.00)
100.1200.00.112.109.0000000.5	SALARIES TEACHERS	\$106,774.41	\$103,908.74	\$106,120.00	\$108,720.00	\$108,720.00	\$108,720.00	\$108,720.00	\$2,600.00	\$2,600.00	\$2,600.00	2.45
100.1200.00.114.109.0000000.5	INSTRUCTIONAL ASSISTANT	\$31,229.81	\$75,205.06	\$92,251.00	\$113,832.00	\$113,832.00	\$113,832.00	\$113,832.00	\$21,631.00	\$21,631.00	\$21,631.00	23.45
100.1200.00.610.109.0000000.5	SUPPLIES	\$5,697.47	\$2,271.79	\$2,000.00	\$1,970.00	\$1,970.00	\$1,970.00	\$1,970.00	(\$30.00)	(\$30.00)	(\$30.00)	(1.50)
100.1200.00.640.109.0000000.5	BOOKS	\$101.08	\$260.83	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.00.650.109.0000000.5	SOFTWARE	\$0.00	\$199.90	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.00.730.109.0000000.5	EQUIPMENT	\$10,076.25	\$226.86	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.00.733.109.0000000.5	FURNITURE	\$7,673.29	\$0.00	\$500.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$100.00)	(\$100.00)	(\$100.00)	(20.00)
100.1200.00.734.109.0000000.5	TECHNOLOGY EQUIPMENT	\$1,401.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.01.114.109.0000000.5	COMMUNITY PROGRAM AS	\$39,582.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Special Education - 1200		\$202,536.49	\$182,073.18	\$201,971.00	\$226,072.00	\$226,072.00	\$226,072.00	\$226,072.00	\$24,101.00	\$24,101.00	\$24,101.00	11.93
100.1280.00.112.109.0000000.5	ESY STAFF SALARIES	\$14,326.66	\$13,841.00	\$21,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$3,000.00	\$3,000.00	\$3,000.00	14.29
100.1280.00.610.109.0000000.5	ESY SUPPLIES	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00
Func: Extended School Year - 1280		\$14,326.66	\$13,841.00	\$21,100.00	\$24,100.00	\$24,100.00	\$24,100.00	\$24,100.00	\$3,000.00	\$3,000.00	\$3,000.00	14.22
100.2130.00.112.109.0000000.5	PRESCHOOL NURSE	\$20,430.00	\$33,601.75	\$36,092.00	\$37,002.00	\$37,002.00	\$37,002.00	\$37,002.00	\$910.00	\$910.00	\$910.00	2.52
100.2130.00.610.109.0000000.5	SUPPLIES	\$726.12	\$365.70	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$0.00	\$0.00	\$0.00	0.00

Printed: 11/30/2011 8:20:31 AM

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year:	2011-2012	To Date:	11/30/2011	Definition:	FY13-Official	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
Account		Description									
100.2130.00.640.109.000000.5	BOOKS	\$0.00	\$123.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2130.00.650.109.000000.5	SOFTWARE	\$449.00	\$0.00	\$1,158.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,158.00)	(\$1,158.00)	(100.00)
100.2130.00.730.109.000000.5	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2130.00.733.109.000000.5	FURNITURE	\$1,054.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Health Services - 2130		\$22,659.17	\$34,090.97	\$37,525.00	\$37,362.00	\$37,277.00	\$37,277.00	\$37,277.00	\$248.00)	\$248.00)	(0.43)
100.2142.00.610.109.000000.5	DIAGNOSTIC TESTING SUP	\$395.28	\$0.00	\$1,000.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$600.00)	(\$600.00)	(60.00)
Func: Psychological Services - 2142		\$395.28	\$0.00	\$1,000.00	\$400.00	\$400.00	\$400.00	\$400.00	(\$600.00)	(\$600.00)	(60.00)
100.2152.00.112.109.000000.5	SALARY SPEECH AND LANG	\$46,460.00	\$38,838.60	\$47,560.00	\$48,860.00	\$48,860.00	\$48,860.00	\$48,860.00	\$1,300.00	\$1,300.00	2.73
100.2152.00.322.109.000000.5	CONTRACTED SERVICES S	\$0.00	\$45,826.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2152.00.610.109.000000.5	SPEECH SUPPLIES	\$1,431.79	\$574.91	\$1,900.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	(\$900.00)	(\$900.00)	(47.37)
100.2152.00.730.109.000000.5	SPEECH EQUIPMENT	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	\$0.00	0.00
100.2152.00.733.109.000000.5	SPEECH FURNITURE	\$3,979.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2152.00.734.109.000000.5	SPEECH TECHNOLOGY EQ	\$911.38	\$471.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2152.00.610.109.000000.5	TESTING MATERIALS	\$1,342.33	\$644.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Speech Services - 2152		\$34,125.19	\$86,355.77	\$49,460.00	\$50,660.00	\$50,660.00	\$50,660.00	\$50,660.00	\$49,860.00	\$49,860.00	2.43
100.2163.00.112.109.000000.5	SALARY OCCUPATIONAL TI	\$42,175.60	\$41,860.00	\$43,160.00	\$44,460.00	\$44,460.00	\$44,460.00	\$44,460.00	\$1,300.00	\$1,300.00	3.01
100.2163.00.610.109.000000.5	SUPPLIES OCCUPATIONAL	\$721.57	\$802.19	\$1,500.00	\$750.00	\$750.00	\$750.00	\$750.00	(\$750.00)	(\$750.00)	(50.00)
100.2163.00.730.109.000000.5	EQUIPMENT OCCUPATION/	\$6,138.26	\$927.89	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00	0.00
100.2163.01.610.109.000000.5	TESTING SUPPLIES O. T.	\$1,432.24	\$1,298.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: OT Services - 2163		\$50,467.67	\$44,888.68	\$44,660.00	\$45,960.00	\$45,960.00	\$45,960.00	\$45,960.00	\$550.00	\$550.00	2.91
100.2211.00.112.109.000000.5	SALARIES TEAM LEADER	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Improvement of Instruction - 2211		\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year:	2011-2012	To Date:	11/30/2011	Definition:	FY13-Official	FY12-Budget	School Board	Budget Committee	Increase	Percent
Account	Description	FY10-Expended	FY11-Expended	FY12-Budget						
100.2332.00.110.109.0000000.5	PRESCHOOL ADMINISTRAT	\$62,220.00	\$63,153.00	\$63,154.00	\$63,154.00	\$63,154.00	\$63,154.00	\$63,154.00	\$0.00	0.00
100.2332.00.534.109.000000.5	POSTAGE	\$229.25	\$320.60	\$250.00	\$300.00	\$300.00	\$300.00	\$300.00	\$50.00	20.00
100.2332.00.581.109.000000.5	MILEAGE	\$1,751.60	\$427.87	\$1,800.00	\$750.00	\$750.00	\$1,600.00	\$1,050.00	(\$1,050.00)	(58.33)
100.2332.00.610.109.000000.5	SUPPLIES	\$2,597.85	\$1,541.92	\$2,500.00	\$2,150.00	\$2,150.00	\$1,600.00	(\$900.00)	(\$900.00)	(14.00)
100.2332.00.733.109.000000.5	FURNITURE	\$2,768.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2332.00.734.109.000000.5	TECHNOLOGY EQUIPMENT	\$1,841.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Administrative Services - 2332		\$71,408.99	\$65,443.39	\$67,704.00	\$66,354.00	\$66,354.00	\$65,804.00	\$65,804.00	(\$1,900.00)	(1.99)
100.2620.00.531.109.000000.5	TELEPHONE	\$2,622.51	\$3,215.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Building Operation Services - 2620		\$2,622.51	\$3,215.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.4500.00.400.109.000000.5	RENT	\$960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.4500.00.450.109.000000.5	FACILITIES ACQUISITIONS	\$2,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Building Acquisition - 4500		\$3,038.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Loc: PRESCHOOL - 109		\$422,779.96	\$429,908.57	\$423,420.00	\$450,908.00	\$448,723.00	\$448,723.00	\$448,723.00	\$25,303.00	6.49
100.1100.00.112.111.000000.5	SALARIES-TEACHERS	\$2,218,186.81	\$2,042,045.18	\$2,056,144.00	\$2,283,257.00	\$2,241,397.00	\$2,241,397.00	\$185,253.00	\$185,253.00	11.05
100.1100.00.114.111.000000.5	SALARIES-AIDES	\$60,221.96	\$64,430.00	\$70,510.00	\$117,108.00	\$117,108.00	\$117,108.00	\$46,598.00	\$46,598.00	66.09
100.1100.00.120.111.000000.5	SALARIES-SUBS	\$129,988.30	\$86,194.36	\$96,000.00	\$0.00	\$0.00	\$0.00	(\$96,000.00)	(\$96,000.00)	(100.00)
100.1100.00.121.111.000000.5	TUTORING	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00	\$900.00	\$0.00	\$0.00	0.00
100.1100.00.125.111.000000.5	SUBSTITUTES-DAILY	\$0.00	\$0.00	\$0.00	\$67,379.00	\$67,379.00	\$65,774.00	\$65,774.00	\$0.00	0.00
100.1100.00.126.111.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$0.00	\$0.00	\$44,919.00	\$44,919.00	\$43,850.00	\$43,850.00	\$0.00	0.00

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2011-2012

From Date: 11/1/2011

To Date: 11/30/2011

Definition:

FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1100.00.322.111.000000.5	MENTORING	\$0.00	\$0.00	\$3,500.00	\$2,500.00	\$1,000.00		(28.57)
100.1100.00.430.111.000000.5	REPAIRS TO INST EQUIP	\$17,836.41	\$32,440.06	\$300.00	\$300.00	\$0.00		0.00
100.1100.00.610.111.000000.5	SUPPLIES	\$30,685.49	\$28,706.88	\$32,225.00	\$30,000.00	\$24,000.00	(\$8,225.00)	(6.90)
100.1100.00.640.111.000000.5	BOOKS	(\$17.67)	\$0.00	\$0.00	\$0.00	\$0.00		0.00
100.1100.00.733.111.000000.5	NEW FURNITURE & FIXTUR	\$1,225.70	\$1,946.40	\$1,520.00	\$11,840.00	\$10,320.00		678.95
100.1100.00.734.111.000000.5	EQUIPMENT	\$945.50	\$948.85	\$3,000.00	\$0.00	\$0.00	(\$3,000.00)	(100.00)
100.1100.00.737.111.000000.5	REPLACE OF INST EQUIP	\$779.97	\$1,037.07	\$5,000.00	\$2,005.00	\$2,005.00	(\$2,995.00)	(59.90)
100.1100.00.739.111.000000.5	DONATION EQUIPMENT	\$0.00	\$1,695.00	\$0.00	\$0.00	\$0.00		0.00
100.1100.02.610.111.000000.5	SUPPLIES-ART	\$5,093.09	\$4,560.47	\$4,195.00	\$4,055.00	\$4,055.00	(\$140.00)	(3.34)
100.1100.08.610.111.000000.5	SUPPLIES-PHY EDUC	\$1,006.42	\$1,159.63	\$1,000.00	\$1,100.00	\$1,100.00		10.00
100.1100.11.610.111.000000.5	SUPPLIES-MATH	\$9,479.71	\$12,931.35	\$15,484.00	\$15,000.00	\$15,000.00	(\$484.00)	(3.13)
100.1100.11.640.111.000000.5	BOOKS-MATH	\$1,827.98	\$13,382.64	\$12,287.00	\$21,620.00	\$21,620.00		75.96
100.1100.12.610.111.000000.5	SUPPLIES-MUSIC	\$189.05	\$186.59	\$200.00	\$200.00	\$200.00		0.00
100.1100.12.640.111.000000.5	BOOKS-MUSIC	\$327.51	\$434.83	\$1,000.00	\$1,200.00	\$1,200.00		20.00
100.1100.12.734.111.000000.5	EQUIPMENT-MUSIC	\$0.00	\$0.00	\$1,200.00	\$1,324.00	\$124.00		10.33
100.1100.13.610.111.000000.5	SUPPLIES-SCIENCE	\$4,480.05	\$566.79	\$9,570.00	\$10,385.00	\$10,385.00		8.52
100.1100.13.640.111.000000.5	BOOKS-SCIENCE	\$3,463.74	\$1,644.25	\$600.00	\$0.00	\$0.00	(\$600.00)	(100.00)
100.1100.15.610.111.000000.5	SUPPLIES-SOCIAL STUDIES	\$2,400.89	\$2,160.64	\$2,313.00	\$2,350.00	\$2,350.00		1.60
100.1100.15.640.111.000000.5	BOOKS-SOCIAL STUDIES	\$0.00	\$9,895.57	\$8,997.00	\$10,425.00	\$10,425.00		15.87
100.1100.18.610.111.000000.5	SUPPLIES-ENRICHMENT	\$985.50	\$898.73	\$839.00	\$3,000.00	\$3,000.00		257.57
100.1100.23.610.111.000000.5	SUPPLIES-READING	\$16,521.36	\$5,620.57	\$11,208.00	\$4,150.00	\$4,150.00	(\$7,058.00)	(62.97)
100.1100.23.640.111.000000.5	BOOKS-READING	\$58,161.55	\$79,436.89	\$19,148.00	\$6,225.00	\$6,225.00	(\$12,923.00)	(67.49)
Func: Regular Education - 1100		\$2,563,789.32	\$2,392,320.75	\$2,357,140.00	\$2,641,242.00	\$2,590,708.00	\$233,568.00	12.05
100.1200.00.112.111.000000.5	SALARIES SPEED TEACHERS	\$236,179.14	\$271,658.18	\$27,1760.00	\$323,420.00	\$323,420.00	\$51,660.00	19.01

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2011-2012

From Date: 11/1/2011

To Date: 11/30/2011

Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1200.0.114.111.000000.5	SALARIES SPED AIDES	\$490,940.81	\$502,041.07	\$553,905.00	\$573,504.00	\$558,421.00	\$4,516.00	3.54
100.1200.0.610.111.000000.5	SUPPLIES	\$2,126.92	\$1,182.33	\$2,750.00	\$2,200.00	\$2,200.00	(\$550.00)	(20.00)
100.1200.0.640.111.000000.5	BOOKS	\$4,012.65	\$2,170.15	\$3,900.00	\$3,000.00	\$3,000.00	(\$900.00)	(23.08)
100.1200.0.734.111.000000.5	EQUIPMENT	\$2,979.74	\$187.88	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.1200.0.737.111.000000.5	REPLACEMENT EQUIPMENT	\$597.91	\$0.00	\$300.00	\$500.00	\$500.00	\$200.00	66.67
Func: Special Education - 1200		\$736,837.17	\$777,239.61	\$835,615.00	\$905,624.00	\$890,541.00	\$54,926.00	8.38
100.1410.0.112.111.000000.5	SALARIES-COCURRICULAR	\$11,007.00	\$12,711.00	\$12,149.00	\$12,149.00	\$12,149.00	\$0.00	0.00
Func: Cocurricular Programs - 1410		\$11,007.00	\$12,711.00	\$12,149.00	\$12,149.00	\$12,149.00	\$0.00	0.00
100.2120.0.112.111.000000.5	SALARY GUIDANCE	\$111,020.00	\$109,816.56	\$113,620.00	\$116,220.00	\$116,220.00	\$2,600.00	2.29
100.2120.0.610.111.000000.5	SUPPLIES	\$8,705.61	\$9,233.20	\$690.00	\$500.00	\$500.00	(\$190.00)	(27.54)
Func: Guidance Services - 2120		\$119,725.61	\$119,049.76	\$114,310.00	\$116,720.00	\$116,720.00	\$24,10.00	2.11
100.2130.0.112.111.000000.5	SALARY NURSE	\$63,717.81	\$67,233.21	\$51,160.00	\$52,460.00	\$52,460.00	\$1,300.00	2.54
100.2130.0.114.111.000000.5	NURSE ASSISTANT SALARY	\$0.00	\$0.00	\$17,622.00	\$15,084.00	\$15,084.00	(\$2,538.00)	(14.40)
100.2130.0.610.111.000000.5	SUPPLIES	\$3,724.74	\$3,779.92	\$4,117.00	\$4,583.00	\$4,583.00	\$406.00	9.72
Func: Health Services - 2130		\$67,442.55	\$71,013.13	\$72,959.00	\$72,127.00	\$72,127.00	(\$832.00)	(1.14)
100.2142.0.610.111.000000.5	DIAGNOSTIC TESTING	\$2,603.49	\$1,022.04	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00
Func: Psychological Services - 2142		\$2,603.49	\$1,022.04	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00
100.2150.0.112.111.000000.5	SALARY SPEECH	\$70,760.00	\$70,760.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2150.0.114.111.000000.5	SPEECH AIDE	\$22,980.87	\$17,413.76	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2150.0.640.111.000000.5	BOOKS	\$923.87	\$913.42	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Speech Services - 2150		\$94,664.74	\$89,087.18	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year:	2011-2012	To Date:	11/30/2011	Definition:	FY13-Official	FY12-Budget	School Board	Budget Committee	Increase	Percent
Account		Description	FY10-Expended	FY11-Expended	FY12-Budget					
100.2152.00.112.111.000000.5	SALARY SPEECH	\$0.00	\$0.00	\$72,060.00	\$73,360.00	\$73,360.00	\$1,300.00	\$1,300.00	1.80	
100.2152.00.114.111.000000.5	SPEECH AIDE	\$0.00	\$0.00	\$17,651.00	\$17,887.00	\$17,887.00	\$236.00	\$236.00	1.34	
100.2152.00.640.111.000000.5	SPEECH AIDE	\$0.00	\$0.00	\$251.00	\$1,200.00	\$1,200.00	(\$51.00)	(\$51.00)	(4.08)	
Func: Speech Services - 2152		\$0.00	\$0.00	\$90,962.00	\$92,447.00	\$92,447.00	\$1,486.00	\$1,486.00	1.63	
100.2163.00.610.111.000000.5	SUPPLIES OCCPATIONAL T	\$493.97	\$503.35	\$550.00	\$550.00	\$550.00	\$0.00	\$0.00	0.00	
100.2163.00.650.111.000000.5	SOFTWARE	\$180.34	\$123.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
100.2163.00.734.111.000000.5	EQUIPMENT	\$449.61	\$516.54	\$575.00	\$600.00	\$600.00	\$25.00	\$25.00	4.35	
100.2163.00.737.111.000000.5	REPLACEMENT EQUIPMENT	\$599.00	\$706.44	\$800.00	\$800.00	\$800.00	\$0.00	\$0.00	0.00	
Func: OT Services - 2163		\$1,722.92	\$1,738.69	\$1,925.00	\$1,950.00	\$1,950.00	\$25.00	\$25.00	1.30	
100.2190.00.323.111.000000.5	VISION SERVICES	\$2,490.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
100.2190.00.640.111.000000.5	BOOKS VISION	\$2,053.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
100.2190.00.890.111.000000.5	ASSEMBLIES	\$0.00	\$0.00	\$1,000.00	\$500.00	\$500.00	(\$500.00)	(\$500.00)	(50.00)	
Func: Other Support Services - 2190		\$4,543.45	\$0.00	\$1,000.00	\$500.00	\$500.00	(\$500.00)	(\$500.00)	(50.00)	
100.2210.00.641.111.000000.5	PROFESSIONAL PUBLICATI	\$119.75	\$0.00	\$120.00	\$200.00	\$200.00	\$80.00	\$80.00	66.67	
Func: Improvement of Instruction - 2210		\$119.75	\$0.00	\$120.00	\$200.00	\$200.00	\$80.00	\$80.00	66.67	
100.2222.00.112.111.000000.5	MEDIA SPECIALIST	\$55,764.13	\$35,860.00	\$37,160.00	\$38,460.00	\$38,460.00	\$1,300.00	\$1,300.00	3.50	
100.2222.00.114.111.000000.5	SALARY LIBRARY AIDE	\$14,067.74	\$15,959.05	\$16,361.00	\$15,084.00	\$15,084.00	(\$1,277.00)	(\$1,277.00)	(7.81)	
100.2222.00.430.111.000000.5	REPAIRS AND MAINTENANC	\$395.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00	
100.2222.00.444.111.000000.5	AUDIOVISUAL	\$977.50	\$1,000.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	0.00	

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2011-2012

From Date: 11/1/2011

To Date: 11/30/2011

Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.22222.00.610.111.0000000.5	SUPPLIES	\$998.57	\$923.89	\$1,100.00	\$1,100.00	\$0.00	\$0.00	0.00
100.22222.00.640.111.0000000.5	BOOKS	\$1,980.23	\$2,136.91	\$3,000.00	\$3,000.00	\$0.00	\$0.00	0.00
100.22222.00.641.111.0000000.5	PERIODICALS	\$875.46	\$885.95	\$900.00	\$1,037.00	\$137.00	\$137.00	15.22
100.22222.00.642.111.0000000.5	AUDIOVISUAL	\$619.76	\$1,332.66	\$2,778.00	\$3,255.00	\$477.00	\$477.00	17.17
100.22222.00.733.111.0000000.5	EQUIPMENT	\$757.45	\$658.46	\$0.00	\$600.00	\$600.00	\$600.00	0.00
100.22222.15.680.111.0000000.5	SUPPLIES-MAPS	\$602.11	\$791.05	\$588.00	\$590.00	\$2.00	\$2.00	0.34
Func: Library Services - 2222		\$57,037.95	\$60,447.97	\$63,487.00	\$64,726.00	\$1,239.00	\$1,239.00	1.95
100.2410.00.110.111.0000000.5	SALARY PRINCIPAL	\$91,438.00	\$89,765.00	\$89,765.00	\$89,765.00	\$0.00	\$0.00	0.00
100.2410.00.111.111.0000000.5	SALARY ASST PRINCIPAL	\$75,705.40	\$121,963.60	\$125,000.00	\$125,000.00	\$0.00	\$0.00	0.00
100.2410.00.112.111.0000000.5	SALARY REGULAR	\$0.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2410.00.115.111.0000000.5	SALARIES SECRETARIES	\$77,964.93	\$77,756.18	\$78,926.00	\$78,926.00	\$0.00	\$0.00	0.00
100.2410.00.430.111.0000000.5	MAINTENANCE CONTRACT	\$0.00	\$0.00	\$22,749.00	\$50,749.00	\$28,000.00	\$28,000.00	123.98
100.2410.00.534.111.0000000.5	SUPPLIES-POSTAGE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	0.00
100.2410.00.581.111.0000000.5	PROFESSIONAL MEETING	\$1,532.23	\$2,773.86	\$5,325.00	\$7,650.00	\$2,325.00	\$2,325.00	43.66
100.2410.00.610.111.0000000.5	SUPPLIES	\$5,975.63	\$6,280.71	\$5,000.00	\$5,835.00	\$835.00	\$835.00	16.70
100.2410.00.650.111.0000000.5	SOFTWARE	\$0.00	\$0.00	\$13,170.00	\$12,036.00	\$11,826.00	(\$1,344.00)	(8.61)
100.2410.00.810.111.0000000.5	PROFESSIONAL MEMBERS	\$1,478.00	\$1,678.00	\$2,655.00	\$1,800.00	\$1,800.00	(\$855.00)	(32.20)
Func: Office of the Principal - 2410		\$257,094.19	\$304,517.35	\$345,590.00	\$374,761.00	\$28,961.00	\$28,961.00	8.44
100.2490.00.112.111.0000000.5	SALARIES-DEPARTMENT H	\$16,900.00	\$8,008.50	\$10,400.00	\$11,200.00	\$800.00	\$800.00	7.69
100.2490.00.610.111.0000000.5	SUPPLIES-REPORT CARDS	\$911.94	\$955.95	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00
Func: Other Support Services - 2490		\$17,811.94	\$8,964.45	\$11,400.00	\$12,200.00	\$800.00	\$800.00	7.02
100.2620.00.118.111.0000000.5	SALARIES CUSTODIANS	\$186,978.27	\$198,597.51	\$211,828.00	\$206,707.00	(\$15,121.00)	(\$15,121.00)	(2.42)

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PELHAM SCHOOL DISTRICT

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Definition:

FY13-Official

Account Description FY10-Expended FY11-Expended FY12-Budget

School Board Budget Committee

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2620.00.411.111.000000.5	WATER	\$15,467.97	\$14,717.36	\$15,000.00	\$15,002.00	\$15,002.00	\$2.00	0.01
100.2620.00.421.111.000000.5	RUBBISH	\$15,020.04	\$15,954.25	\$15,000.00	\$16,104.00	\$16,104.00	\$1,104.00	7.36
100.2620.00.429.111.000000.5	SEPTIC TANK	\$0.00	\$3,940.00	\$2,800.00	\$0.00	\$0.00	(\$2,800.00)	(100.00)
100.2620.00.430.111.000000.5	BUILDING REPAIRS	\$29,912.77	\$27,234.42	\$22,500.00	\$37,695.00	\$37,695.00	\$15,195.00	67.53
100.2620.00.432.111.000000.5	REPAIRS - EQUIPMENT	\$4,604.24	\$2,155.47	\$10,000.00	\$10,000.00	\$8,000.00	(\$2,000.00)	0.00
100.2620.00.531.111.000000.5	TELEPHONE	\$15,483.74	\$16,940.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2620.00.610.111.000000.5	SUPPLIES	\$29,494.23	\$29,432.11	\$30,000.00	\$31,832.00	\$31,832.00	\$1,832.00	6.11
100.2620.00.622.111.000000.5	ELECTRICITY	\$110,636.03	\$97,761.84	\$116,000.00	\$116,064.00	\$116,064.00	\$64.00	0.06
100.2620.00.623.111.000000.5	GAS	\$7,341.66	\$2,919.77	\$8,000.00	\$5,315.00	\$5,315.00	(\$2,685.00)	(33.56)
100.2620.00.624.111.000000.5	HEAT	\$47,283.07	\$76,278.25	\$90,000.00	\$147,772.00	\$147,772.00	\$57,772.00	64.19
100.2620.00.735.111.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$0.00	\$7,050.00	\$6,050.00	\$6,050.00	(\$6,050.00)	0.00
Func: Building Operation Services - 2620		\$462,222.02	\$485,931.61	\$521,128.00	\$593,541.00	\$580,541.00	\$59,413.00	13.90
100.2640.00.432.111.000000.5	REPAIRS - EQUIPMENT	\$20,086.47	\$7,106.68	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Equipment Services - 2640		\$20,086.47	\$7,106.68	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Loc: PELHAM ELEMENTARY - 111		\$4,416,708.57	\$4,331,150.22	\$4,430,385.00	\$4,890,787.00	\$4,811,960.00	\$381,575.00	10.39
100.1100.00.112.112.000000.5	SALARIES TEACHERS	\$1,449,249.75	\$1,410,386.89	\$1,514,972.00	\$1,565,142.00	\$1,565,142.00	\$50,170.00	3.31
100.1100.00.120.112.000000.5	SALARIES SUBS	\$48,152.00	\$60,144.04	\$35,200.00	\$0.00	\$0.00	(\$39,200.00)	(100.00)
100.1100.00.125.112.000000.5	SUBSTITUTES-DAILY	\$0.00	\$0.00	\$0.00	\$28,352.00	\$28,352.00	\$28,352.00	0.00
100.1100.00.126.112.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$0.00	\$0.00	\$18,901.00	\$18,901.00	\$18,901.00	0.00
100.1100.00.323.112.000000.5	MENTORING	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00
100.1100.00.430.112.000000.5	REPAIRS TO INST. EQUIP	\$10,929.02	\$24,610.10	\$500.00	\$500.00	\$500.00	(\$500.00)	(50.00)
100.1100.00.581.112.000000.5	PROFESSIONAL MEETING	\$664.10	\$221.30	\$1,000.00	\$500.00	\$500.00	(\$500.00)	(50.00)

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Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1100.00.610.112.000000.5	SUPPLIES	\$17,075.91	\$13,598.35	\$22,690.00	\$18,000.00	(\$4,690.00)	(20.67)	
100.1100.00.733.112.000000.5	EQUIPMENT	\$3,116.76	\$0.00	\$630.00	\$3,330.00	\$2,700.00	428.57	
100.1100.00.737.112.000000.5	REPLACEMENT FURNITURE	\$0.00	\$4,645.04	\$11,700.00	\$6,100.00	(\$5,500.00)	(47.86)	
100.1100.00.739.112.000000.5	DONATION EXPENSES - EQ	\$0.00	\$2,341.04	\$0.00	\$0.00	\$0.00	0.00	
100.1100.02.610.112.000000.5	SUPPLIES-ART	\$3,658.32	\$1,227.41	\$4,200.00	\$2,000.00	(\$2,200.00)	(52.38)	
100.1100.05.610.112.000000.5	SUPPLIES-LANG ART	\$245.00	\$396.00	\$750.00	\$750.00	\$0.00	0.00	
100.1100.05.640.112.000000.5	BOOKS-LANG ARTS	\$4,292.15	\$1,019.04	\$4,000.00	\$4,000.00	\$0.00	0.00	
100.1100.06.610.112.000000.5	SUPPLIES-FOREIGN LANG	\$202.62	\$45.75	\$150.00	\$200.00	\$50.00	33.33	
100.1100.06.640.112.000000.5	BOOKS-FOREIGN ARTS	\$580.19	\$246.25	\$600.00	\$420.00	(\$180.00)	(30.00)	
100.1100.08.610.112.000000.5	SUPPLIES-PHY EDUC	\$1,152.80	\$316.88	\$1,500.00	\$1,500.00	\$0.00	0.00	
100.1100.08.640.112.000000.5	BOOKS-HEALTH EDUC	\$916.09	\$590.38	\$935.00	\$990.00	\$55.00	5.88	
100.1100.11.610.112.000000.5	SUPPLIES-MATH	\$1,078.50	\$1,740.45	\$4,122.00	\$1,710.00	(\$2,412.00)	(58.52)	
100.1100.11.640.112.000000.5	BOOKS-MATH	\$6,145.09	\$24,158.72	\$5,965.00	\$5,370.00	(\$595.00)	(9.97)	
100.1100.12.430.112.000000.5	REPAIRS TO INST EQUIP	\$592.50	\$472.66	\$1,490.00	\$1,000.00	(\$400.00)	(28.57)	
100.1100.12.610.112.000000.5	SUPPLIES-MUSIC	\$1,123.91	\$830.15	\$1,750.00	\$1,150.00	(\$600.00)	(34.29)	
100.1100.12.640.112.000000.5	BOOKS-MUSIC	\$2,279.28	\$2,172.30	\$3,645.00	\$3,570.00	(\$75.00)	(2.06)	
100.1100.13.430.112.000000.5	SCIENCE-REPAIRS AND MA	\$0.00	\$0.00	\$650.00	\$650.00	\$10.00	1.54	
100.1100.13.610.112.000000.5	SUPPLIES-SCIENCE	\$1,324.32	\$318.72	\$1,500.00	\$1,000.00	(\$500.00)	(33.33)	
100.1100.13.640.112.000000.5	BOOKS-SCIENCE	\$0.00	\$1,644.44	\$1,176.00	\$1,613.00	\$437.00	37.16	
100.1100.13.733.112.000000.5	EQUIPMENT-SCIENCE	\$4,351.25	\$2,377.64	\$2,850.00	\$3,008.00	\$158.00	5.54	
100.1100.15.610.112.000000.5	SUPPLIES-SOCIAL STUDIES	\$1,475.22	\$399.98	\$1,200.00	\$600.00	(\$600.00)	(50.00)	
100.1100.15.640.112.000000.5	BOOKS-SOCIAL STUDIES	\$17,306.39	\$2,453.35	\$20,855.00	\$28,820.00	\$7,965.00	38.19	
100.1100.16.610.112.000000.5	SUPPLIES-COMP EDUC	\$1,884.59	\$0.00	\$1,200.00	\$1,250.00	\$50.00	4.17	
100.1100.16.640.112.000000.5	BOOKS-COMP LIT	\$0.00	\$0.00	\$1,425.00	\$1,435.00	\$60.00	4.21	
100.1100.18.610.112.000000.5	SUPPLIES-ENRICHMENT	\$393.57	\$306.69	\$475.00	\$475.00	\$0.00	0.00	

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1100.23.61.0.112.0000000.5	SUPPLIES-READING	\$431.32	\$0.00	\$510.00	\$500.00	\$500.00	(\$10.00)	(1.96)
100.1100.23.640.112.0000000.5	BOOKS-READING	\$1,740.78	\$10,080.11	\$1,860.00	\$990.00	\$990.00	(\$870.00)	(46.77)
Func: Regular Education - 1100		\$1,580.361.43	\$1,586.743.68	\$1,655.410.00	\$1,705.886.00	\$1,705.886.00	\$50,476.00	3.05
100.1200.00.112.112.0000000.5	SALARIES SPED TEACHER:	\$173,678.75	\$172,061.08	\$174,440.00	\$174,640.00	\$174,640.00	\$5,200.00	3.07
100.1200.00.114.112.0000000.5	SALARIES SPED AIDES	\$354,704.99	\$371,220.89	\$431,929.00	\$371,278.00	\$355,615.00	(\$76,314.00)	(14.04)
100.1200.00.610.112.0000000.5	SUPPLIES	\$1,056.86	\$1,855.85	\$2,120.00	\$2,000.00	\$2,000.00	(\$120.00)	(5.66)
100.1200.00.640.112.0000000.5	BOOKS	\$1,868.34	\$147.47	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00
100.1200.00.733.112.0000000.5	FURNITURE	\$0.00	\$898.50	\$600.00	\$1,650.00	\$1,650.00	\$1,050.00	175.00
Func: Special Education - 1200		\$531,308.94	\$546,183.79	\$602,089.00	\$550,568.00	\$534,905.00	(\$70,184.00)	(9.01)
100.1410.00.112.112.0000000.5	SALARIES COCURRICULAR	\$51,892.88	\$50,990.61	\$56,708.00	\$56,708.00	\$56,708.00	\$0.00	0.00
100.1410.00.581.112.0000000.5	CO-CURRICULAR TRANSPC	\$8,654.68	\$8,380.03	\$10,000.00	\$9,000.00	\$9,000.00	(\$1,000.00)	(10.00)
100.1410.00.591.112.0000000.5	OFFICIALS	\$9,902.00	\$9,500.00	\$10,605.00	\$10,605.00	\$10,605.00	\$0.00	0.00
100.1410.00.610.112.0000000.5	SUPPLIES-ATHLETIC	\$4,085.33	\$1,283.10	\$7,000.00	\$4,100.00	\$4,100.00	(\$2,900.00)	(41.43)
100.1410.01.112.112.0000000.5	DC STIPENDS	\$0.00	\$0.00	\$2,400.00	\$4,800.00	\$4,800.00	\$2,400.00	100.00
100.1410.05.610.112.0000000.5	SUPPLIES-DRAMA	\$329.89	\$0.00	\$350.00	\$350.00	\$350.00	\$0.00	0.00
Func: Co-curricular Programs - 1410		\$74,864.78	\$70,153.74	\$87,063.00	\$85,563.00	\$85,563.00	(\$1,500.00)	(1.72)
100.2120.00.112.112.0000000.5	SALARY GUIDANCE	\$105,520.00	\$105,520.00	\$108,120.00	\$110,720.00	\$110,720.00	\$2,600.00	2.40
100.2120.00.610.112.0000000.5	SUPPLIES	\$7,002.67	\$7,090.07	\$1,140.00	\$1,090.00	\$1,090.00	(\$50.00)	(4.39)
Func: Guidance Services - 2120		\$112,522.67	\$112,610.07	\$105,260.00	\$111,810.00	\$111,810.00	\$2,550.00	2.33
100.2130.00.112.112.0000000.5	SALARY NURSE	\$64,420.00	\$57,560.00	\$56,860.00	\$60,160.00	\$60,160.00	\$1,300.00	2.21
100.2130.00.610.112.0000000.5	SUPPLIES	\$2,424.53	\$2,694.44	\$6,670.00	\$4,115.00	\$4,115.00	(\$2,555.00)	(38.31)
Func: Health Services - 2130		\$66,844.53	\$60,254.44	\$65,530.00	\$64,275.00	\$64,275.00	(\$1,255.00)	(1.92)

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2142.00.610.112.000000.5	DIAGNOSTIC TESTING	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Psychological Services - 2142		\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2150.00.112.112.000000.5	SALARY SPEECH	\$81,027.10	\$82,244.47	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Speech Services - 2150		\$81,027.10	\$82,244.47	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2163.00.610.112.000000.5	SUPPLIES OCCUPATIONAL	\$198.63	\$279.76	\$300.00	\$600.00	\$600.00	\$300.00	100.00
100.2163.00.734.112.000000.5	EQUIPMENT	\$452.47	\$324.39	\$400.00	\$0.00	\$0.00	(\$400.00)	(100.00)
100.2163.00.737.112.000000.5	REPLACEMENT EQUIPMENT	\$179.99	\$110.37	\$125.00	\$0.00	\$0.00	(\$125.00)	(100.00)
Func: OT Services - 2163		\$631.09	\$714.52	\$825.00	\$600.00	\$600.00	(\$225.00)	(27.27)
100.2190.00.323.112.000000.5	CONSULTANT SUPPORT SE	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2190.00.640.112.000000.5	BOOKS - SUPPORT SERVIC	\$0.00	\$4,092.00	\$6,000.00	\$3,000.00	\$3,000.00	(\$3,000.00)	(50.00)
100.2190.00.890.112.000000.5	ASSEMBLIES	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
Func: Other Support Services - 2190		\$0.00	\$4,092.00	\$10,400.00	\$7,400.00	\$7,400.00	(\$3,000.00)	(28.85)
100.2210.00.641.112.000000.5	PROFESSIONAL PUBLICATI	\$281.38	\$409.85	\$500.00	\$450.00	\$450.00	(\$50.00)	(10.00)
Func: Improvement of Instruction - 2210		\$281.38	\$409.85	\$500.00	\$450.00	\$450.00	(\$50.00)	(10.00)
100.2222.00.114.112.000000.5	SALARY LIBRARY AIDES	\$16,093.35	\$16,535.61	\$16,991.00	\$0.00	\$0.00	(\$16,991.00)	(100.00)
100.2222.00.430.112.000000.5	REPAIRS AND MAINTENANC	\$798.00	\$492.20	\$445.00	\$445.00	\$445.00	\$0.00	0.00
100.2222.00.610.112.000000.5	SUPPLIES	\$385.36	\$261.81	\$350.00	\$500.00	\$500.00	\$150.00	42.86
100.2222.00.640.112.000000.5	BOOKS	\$1,337.53	\$0.00	\$1,000.00	\$999.00	\$999.00	(\$1.00)	(0.10)

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.22222.00.641.112.0000000.5	PERIODICALS	\$1,759.40	\$1,546.78	\$1,823.00	\$1,800.00	\$1,800.00	(\$23.00)	(1.26)
100.22222.00.642.112.0000000.5	AUDIOVISUAL-FOREIGN	\$97.92	\$98.85	\$160.00	\$154.00	\$154.00	(\$6.00)	(3.75)
100.22222.11.642.112.0000000.5	AUDIOVISUAL-MATH	\$0.00	\$0.00	\$125.00	\$9,156.00	\$9,156.00	\$9,031.00	7,224.80
100.22222.13.642.112.0000000.5	AUDIOVISUAL-SCIENCE	\$372.79	\$134.23	\$390.00	\$156.00	\$156.00	(\$234.00)	(60.00)
100.22222.13.680.112.0000000.5	SUPPLIES-MAPS-SCI-CHAR	\$0.00	\$160.44	\$150.00	\$180.00	\$180.00	\$30.00	20.00
100.22222.15.642.112.0000000.5	AUDIOVISUAL-SOCIAL STUDI	\$446.35	\$456.22	\$505.00	\$580.00	\$580.00	\$75.00	14.85
100.22222.15.680.112.0000000.5	SUPPLIES-MAPS-SOCIAL S	\$292.40	\$238.79	\$320.00	\$280.00	\$280.00	(\$60.00)	(18.75)
100.22222.23.642.112.0000000.5	AUDIOVISUAL-ENGLISH	\$408.53	\$0.00	\$748.00	\$800.00	\$800.00	\$52.00	6.95
100.22222.23.733.112.0000000.5	EQUIPMENT	\$684.95	\$1,459.47	\$980.00	\$900.00	\$900.00	(\$80.00)	(8.16)
Func: Library Services - 2222		\$22,676.58	\$21,384.40	\$23,987.00	\$15,930.00	\$15,930.00	(\$8,057.00)	(33.59)
100.2410.00.110.112.0000000.5	SALARY PRINCIPAL	\$91,760.00	\$91,614.00	\$91,614.00	\$91,614.00	\$91,614.00	\$0.00	0.00
100.2410.00.111.112.0000000.5	SALARY ASST PRINCIPAL	\$66,776.00	\$66,763.00	\$66,763.00	\$66,763.00	\$66,763.00	\$0.00	0.00
100.2410.00.115.112.0000000.5	SALARIES SECRETARIES	\$55,705.58	\$56,429.33	\$57,134.00	\$57,267.00	\$57,267.00	\$133.00	0.23
100.2410.00.240.112.0000000.5	PROFESSIONAL DEVELOPM	\$1,492.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2410.00.270.112.0000000.5	PROFESSIONAL DEVELOPM	\$1,324.66	\$2,771.19	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2410.00.430.112.0000000.5	MAINTENANCE CONTRACT	\$0.00	\$0.00	\$15,136.00	\$33,136.00	\$33,136.00	\$18,000.00	118.92
100.2410.00.534.112.0000000.5	SUPPLIES-POSTAGE	\$2,885.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2410.00.681.112.0000000.5	PROFESSIONAL MEETING	\$0.00	\$0.00	\$1,325.00	\$3,000.00	\$3,000.00	\$1,675.00	126.42
100.2410.00.610.112.0000000.5	SUPPLIES	\$715.92	\$408.45	\$800.00	\$800.00	\$800.00	\$0.00	0.00
100.2410.00.650.112.0000000.5	BUILDING SOFTWARE	\$0.00	\$0.00	\$10,320.00	\$8,520.00	\$8,475.00	(\$1,845.00)	(17.44)
100.2410.00.810.112.0000000.5	PROFESSIONAL MEMBERS	\$970.00	\$1,005.00	\$970.00	\$1,000.00	\$1,000.00	\$30.00	3.09
Func: Office of the Principal - 2410		\$221,630.04	\$218,990.97	\$247,062.00	\$265,100.00	\$265,055.00	\$17,993.00	7.30
100.2490.00.112.112.0000000.5	SALARIES DEPARTMENT HI	\$6,784.87	\$6,550.00	\$7,500.00	\$9,000.00	\$7,500.00	\$0.00	20.00

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100.2490.00.610.112.0000000.5	SUPPLIES-SCHOOL PUBLIC	\$2,081.89	\$2,981.00	\$3,340.00	\$3,340.00	\$3,340.00	\$0.00	0.00
100.2490.00.880.112.0000000.5	GRADUATION	\$1,887.93	\$1,344.00	\$2,200.00	\$1,500.00	\$1,500.00	(\$700.00)	(31.82)
Func: Other Support Services - 2490		\$10,754.69	\$10,875.00	\$13,040.00	\$13,840.00	\$12,340.00	(\$700.00)	6.13
100.2620.00.118.112.0000000.5	SALARIES CUSTODIANS	\$134,144.73	\$126,483.10	\$129,080.00	\$139,538.00	\$129,538.00	\$458.00	8.10
100.2620.00.411.112.0000000.5	WATER	\$5,423.69	\$5,628.88	\$5,500.00	\$5,662.00	\$5,662.00	\$162.00	2.95
100.2620.00.421.112.0000000.5	RUBBISH	\$11,600.47	\$12,297.38	\$12,000.00	\$12,334.00	\$12,334.00	\$334.00	2.78
100.2620.00.429.112.0000000.5	SEPTIC TANK	\$3,334.00	\$2,695.00	\$3,400.00	\$0.00	\$0.00	(\$3,400.00)	(100.00)
100.2620.00.430.112.0000000.5	REPAIRS	\$519,463.39	\$30,905.33	\$33,000.00	\$99,995.00	\$99,995.00	\$66,995.00	203.02
100.2620.00.432.112.0000000.5	Maintenance Contract	\$0.00	\$611.40	\$10,000.00	\$10,000.00	\$10,000.00	(\$5,000.00)	0.00
100.2620.00.531.112.0000000.5	TELEPHONE	\$12,107.00	\$13,839.67	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2620.00.610.112.0000000.5	SUPPLIES	\$22,386.26	\$17,272.07	\$22,000.00	\$20,707.00	\$20,707.00	(\$1,293.00)	(5.88)
100.2620.00.622.112.0000000.5	ELECTRICITY	\$42,788.79	\$36,156.49	\$44,000.00	\$44,861.00	\$44,861.00	\$861.00	1.96
100.2620.00.623.112.0000000.5	GAS	\$3,050.76	\$2,033.63	\$3,500.00	\$13,092.00	\$13,092.00	\$1,500.00	274.96
100.2620.00.624.112.0000000.5	HEAT	\$40,180.41	\$46,497.21	\$70,000.00	\$83,375.00	\$70,000.00	\$0.00	19.11
100.2620.00.735.112.0000000.5	EQUIPMENT REPLACEMENT	\$149.90	\$1,378.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	0.00
Func: Building Operation Services - 2620		\$794,629.40	\$295,798.16	\$332,480.00	\$433,564.00	\$397,097.00	\$64,617.00	30.40
100.2630.00.430.112.0000000.5	GROUNDS REPAIRS	\$293.65	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Grounds Services - 2630		\$293.65	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2640.00.432.112.0000000.5	MAINTENANCE CONTRACT	\$7,659.12	\$7,343.39	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Equipment Services - 2640		\$7,659.12	\$7,343.39	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Loc: PMS - 112		\$3,505,685.40	\$3,077,798.48	\$3,151,146.00	\$3,255,486.00	\$3,201,811.00	\$50,665.00	3.31

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Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1100.0.112.133.000000.5	SALARIES TEACHERS	\$2,188,657.18	\$2,239,104.82	\$2,203,117.00	\$2,229,200.00	\$2,206,617.00	\$3,500.00	1.18
100.1100.0.114.133.000000.5	INSTRUCTIONAL AIDE	\$18,308.34	\$19,324.31	\$21,389.00	\$46,589.00	\$46,589.00	\$25,200.00	117.82
100.1100.0.120.133.000000.5	SALARIES SUBS	\$86,048.08	\$42,630.29	\$64,000.00	\$0.00	\$0.00	(\$64,000.00)	(100.00)
100.1100.0.125.133.000000.5	SUBSTITUTES-DAILY	\$0.00	\$0.00	\$0.00	\$11,384.00	\$11,384.00	\$11,384.00	0.00
100.1100.0.126.133.000000.5	SUBSTITUTES-LONG TERM	\$0.00	\$0.00	\$0.00	\$24,390.00	\$24,390.00	\$24,390.00	0.00
100.1100.0.323.133.000000.5	MENTORING	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$1,500.00	(\$1,500.00)	0.00
100.1100.0.430.133.000000.5	EQUIPMENT REPAIRS	\$14,079.47	\$18,272.63	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.1100.0.561.133.000000.5	PROFESSIONAL MEETING	\$1,575.62	\$280.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00
100.1100.0.610.133.000000.5	SUPPLIES	\$18,894.38	\$9,064.04	\$21,361.00	\$15,000.00	\$15,000.00	(\$6,361.00)	(29.78)
100.1100.0.732.133.000000.5	Driver Education 'Car	\$0.00	\$1,468.13	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.0.753.133.000000.5	EQUIPMENT	\$8,411.50	\$0.00	\$8,738.00	\$8,738.00	\$8,738.00	\$0.00	0.00
100.1100.0.759.133.000000.5	DONATION - EQUIPMENT	\$0.00	\$1,146.20	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.02.450.133.000000.5	REPAIRS TO INST EQUIPM	\$315.00	\$449.29	\$489.00	\$489.00	\$489.00	\$0.00	0.00
100.1100.02.610.133.000000.5	SUPPLIES-ART	\$8,817.41	\$8,651.29	\$8,444.00	\$8,444.00	\$8,444.00	\$0.00	0.00
100.1100.02.640.133.000000.5	BOOKS-ART	\$862.94	\$123.84	\$945.00	\$946.00	\$946.00	\$1.00	0.11
100.1100.02.755.133.000000.5	EQUIPMENT ART	\$900.64	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.1100.02.737.133.000000.5	REPLACE OF INST EQUIP-A	\$0.00	\$905.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.03.610.133.000000.5	SUPPLIES-BUSINESS	\$1,582.15	\$585.00	\$1,860.00	\$1,860.00	\$1,860.00	\$0.00	0.00
100.1100.03.640.133.000000.5	BOOKS-BUSINESS	\$4,079.32	\$4,382.39	\$11,110.00	\$10,697.00	\$10,697.00	(\$413.00)	(3.72)
100.1100.05.610.133.000000.5	SUPPLIES-ENGLISH	\$5,817.81	\$3,801.38	\$5,615.00	\$5,600.00	\$5,600.00	(\$15.00)	(0.27)
100.1100.05.640.133.000000.5	BOOKS-ENGLISH	\$7,945.96	\$5,568.83	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00
100.1100.05.733.133.000000.5	EQUIPMENT-ENGLISH	\$503.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.05.754.133.000000.5	ENGLISH EQUIPMENT	\$0.00	\$629.00	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	0.00
100.1100.06.610.133.000000.5	SUPPLIES-FOREIGN LANG	\$2,799.71	\$871.03	\$2,490.00	\$1,900.00	\$1,900.00	(\$500.00)	(20.83)
100.1100.06.640.133.000000.5	BOOKS-FOREIGN LANG	\$3,090.15	\$400.77	\$4,263.00	\$4,263.00	\$4,263.00	\$0.00	0.00

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100.1100.06.610.133.000000.5	SUPPLIES-HEALTH-PHY ED	\$1,464.07	\$917.08	\$1,800.00	\$1,200.00	\$1,200.00	(\$600.00)	(33.33)
100.1100.06.640.133.000000.5	BOOKS-HEALTH & PHY EDL	\$627.02	\$522.69	\$610.00	\$2,070.00	\$2,070.00	\$1,460.00	239.34
100.1100.06.430.133.000000.5	REPAIRS TO INST EQUIP-F	\$0.00	\$0.00	\$820.00	\$820.00	\$820.00	\$0.00	0.00
100.1100.06.610.133.000000.5	SUPPLIES-FACS	\$3,573.14	\$3,720.90	\$3,800.00	\$3,400.00	\$3,400.00	(\$400.00)	(10.53)
100.1100.06.640.133.000000.5	BOOKS-FACS	\$1,650.76	\$383.28	\$750.00	\$1,270.00	\$1,270.00	\$520.00	69.33
100.1100.06.733.133.000000.5	EQUIPMENT-FACS	\$499.51	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00
100.1100.06.737.133.000000.5	REPLACE OF INST EQUIP-F	\$313.99	\$763.93	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.10.430.133.000000.5	REPAIRS TO INST EQUIP-F	\$35.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.10.610.133.000000.5	SUPPLIES-TECH	\$2,627.37	\$338.49	\$3,012.00	\$3,012.00	\$3,012.00	\$0.00	0.00
100.1100.10.640.133.000000.5	BOOKS-TECH	\$1,483.63	\$0.00	\$1,237.00	\$1,237.00	\$1,237.00	\$0.00	0.00
100.1100.10.737.133.000000.5	REPLACE OF INST EQUIP-T	\$1,199.92	\$1,159.86	\$1,223.00	\$1,223.00	\$1,223.00	\$0.00	0.00
100.1100.11.610.133.000000.5	SUPPLIES-MATH	\$1,015.41	\$0.00	\$3,515.00	\$3,515.00	\$3,515.00	\$0.00	0.00
100.1100.11.640.133.000000.5	BOOKS-MATH	\$7,498.73	\$7,234.63	\$7,550.00	\$7,549.00	\$7,549.00	(\$1.00)	(0.01)
100.1100.11.733.133.000000.5	EQUIPMENT MATH	\$1,550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.11.734.133.000000.5	MATH EQUIPMENT	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1100.12.430.133.000000.5	REPAIRS TO INST EQUIP-M	\$0.00	\$343.49	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.1100.12.610.133.000000.5	SUPPLIES-MUSIC	\$2,164.94	\$264.68	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.1100.12.640.133.000000.5	BOOKS-MUSIC	\$903.82	\$339.99	\$2,252.00	\$2,252.00	\$2,252.00	\$0.00	0.00
100.1100.12.737.133.000000.5	REPLACE OF INST EQUIP-N	\$1,223.57	\$3,264.60	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.13.421.133.000000.5	SCIENCE-WASTE REMOVAL	\$0.00	\$615.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100.1100.13.430.133.000000.5	REPAIRS TO INST EQUIP-S	\$2,615.00	\$308.50	\$408.00	\$408.00	\$408.00	\$0.00	0.00
100.1100.13.610.133.000000.5	SUPPLIES-SCIENCE	\$12,942.57	\$11,200.56	\$12,516.00	\$12,516.00	\$12,516.00	\$0.00	0.00
100.1100.13.640.133.000000.5	BOOKS-SCIENCE	\$8,473.97	\$2,170.01	\$7,785.00	\$7,785.00	\$7,785.00	\$0.00	0.00
100.1100.13.733.133.000000.5	EQUIPMENT-SCIENCE	\$0.00	\$425.41	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.13.734.133.000000.5	SCIENCE EQUIPMENT	\$93,953.04	\$0.00	\$708.00	\$708.00	\$708.00	\$0.00	0.00

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100.1100.15.610.133.000000.5	SUPPLIES-SOCIAL STUDIES	\$5,952.87	\$341.22	\$2,020.00	\$1,000.00	\$1,020.00	(\$1,020.00)	(50.50)
100.1100.15.640.133.000000.5	BOOKS-SOCIAL STUDIES	\$23,772.63	\$15,089.78	\$9,397.00	\$9,397.00	\$0.00	\$0.00	0.00
100.1100.15.733.133.000000.5	EQUIPMENT-SOCIAL STUDY	\$0.00	\$0.00	\$816.00	\$816.00	\$0.00	\$0.00	0.00
100.1100.21.122.133.000000.5	SALARY DRIVER EDUCATC	\$10,200.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	(\$12,000.00)	(100.00)
100.1100.21.1610.133.000000.5	SUPPLIES-DRIVER EDUCAT	\$1,922.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.23.610.133.000000.5	SUPPLIES-ENGLISH-READIF	\$5,143.05	\$1,936.90	\$5,135.00	\$5,100.00	\$35.00	(\$35.00)	(0.68)
100.1100.23.640.133.000000.5	BOOKS-ENGLISH	\$3,144.80	\$0.00	\$3,745.00	\$3,745.00	\$0.00	\$0.00	0.00
Func: Regular Education - 1100		\$2,569.141.72	\$2,421,000.23	\$2,456,500.00	\$2,463,193.00	\$2,439,110.00	(\$20,390.00)	0.15
100.1200.00.112.133.000000.5	SALARIES SPED TEACHER:	\$3,545.13	\$215,576.95	\$197,840.00	\$203,040.00	\$203,040.00	\$5,200.00	2.63
100.1200.00.114.133.000000.5	SALARIES SPED AIDES	\$316,240.70	\$327,515.67	\$379,865.00	\$381,460.00	\$365,777.00	(\$14,068.00)	0.42
100.1200.00.1610.133.000000.5	SUPPLIES	\$1,712.61	\$933.45	\$2,175.00	\$1,775.00	(\$400.00)	(\$400.00)	(18.39)
100.1200.00.640.133.000000.5	BOOKS	\$703.12	\$1,175.39	\$2,050.00	\$1,500.00	(\$550.00)	(\$550.00)	(26.83)
100.1200.00.650.133.000000.5	SOFTWARE	\$0.00	\$604.00	\$550.00	\$550.00	\$0.00	\$0.00	0.00
100.1200.00.734.133.000000.5	EQUIPMENT	\$0.00	\$889.00	\$700.00	\$300.00	(\$400.00)	(\$400.00)	(57.14)
Func: Special Education - 1200		\$322,201.56	\$546,694.46	\$583,180.00	\$588,625.00	\$572,982.00	(\$10,218.00)	0.93
100.1300.00.561.133.000000.5	TUITION	\$37,019.34	\$43,913.13	\$33,000.00	\$52,000.00	\$52,000.00	\$14,000.00	36.84
Func: Vocational Programs - 1300		\$37,019.34	\$43,913.13	\$33,000.00	\$52,000.00	\$52,000.00	\$14,000.00	36.84
100.1410.00.112.133.000000.5	SALARY CO-CURRICULAR	\$163,984.99	\$152,149.35	\$150,561.00	\$160,936.00	\$10,375.00	\$10,375.00	6.89
100.1410.00.323.133.000000.5	ATHLETIC TRAINING SERVI	\$0.00	\$0.00	\$16,500.00	\$26,500.00	\$10,000.00	\$10,000.00	60.61
100.1410.00.330.133.000000.5	OFFICIALS	\$49,520.00	\$38,680.00	\$38,800.00	\$45,000.00	(\$13,800.00)	(\$13,800.00)	(23.47)
100.1410.00.581.133.000000.5	PROF MEETINGS-ATHLETIC	\$18,774.87	\$18,096.04	\$4,500.00	\$4,500.00	\$0.00	\$0.00	0.00
100.1410.00.610.133.000000.5	SUPPLIES-ATHLETIC	\$49,026.32	\$46,737.99	\$70,775.00	\$55,000.00	(\$15,775.00)	(\$15,775.00)	(22.29)

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100.1410.00.810.133.000000.5	CO-CURRICULAR DUES AN	\$496.00	\$241.00	\$2,000.00	\$1,000.00	\$1,000.00	(\$1,000.00)	(50.00)
100.1410.05.610.133.000000.5	SUPPLIES-DRAMA	\$3,000.00	\$2,929.36	\$3,130.00	\$3,130.00	\$3,130.00	\$0.00	0.00
Func: Cœcurricular Programs - 1410		\$284,802.18	\$258,833.74	\$304,266.00	\$296,066.00	\$296,066.00	(\$10,200.00)	(3.33)
100.1490.00.112.133.000000.5	SCHOOL TO CAREER	\$25,812.50	\$52,399.00	\$52,400.00	\$52,400.00	\$52,400.00	\$0.00	0.00
100.1490.00.270.133.000000.5	STAFF DEVELOPMENT	\$0.00	\$1,468.12	\$1,690.00	\$1,690.00	\$1,690.00	\$0.00	0.00
100.1490.00.581.133.000000.5	MILEAGE AND TRAVEL	\$842.30	\$613.75	\$750.00	\$750.00	\$750.00	\$0.00	0.00
100.1490.00.591.133.000000.5	INSURANCE	\$0.00	\$0.00	\$105.00	\$105.00	\$105.00	\$0.00	0.00
100.1490.00.610.133.000000.5	SUPPLIES	\$0.00	\$0.00	\$100.00	\$400.00	\$400.00	\$300.00	300.00
100.1490.00.810.133.000000.5	DUES AND FEES	\$1,000.00	\$1,095.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00
Func: Schol-to-Career - 1490		\$27,654.80	\$55,575.87	\$56,145.00	\$56,445.00	\$56,445.00	\$300.00	0.53
100.2120.00.112.133.000000.5	SALARY GUIDANCE	\$239,202.89	\$240,584.46	\$233,064.00	\$176,594.00	\$176,594.00	(\$56,470.00)	(24.23)
100.2120.00.115.133.000000.5	SALARY SECRETARIES	\$59,019.80	\$57,998.50	\$61,420.00	\$60,377.00	\$60,377.00	(\$1,143.00)	(1.70)
100.2120.00.130.133.000000.5	TRAINING	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0.00
100.2120.00.610.133.000000.5	SUPPLIES	\$11,440.63	\$9,924.42	\$11,706.00	\$13,800.00	\$13,800.00	\$2,094.00	17.89
100.2120.00.640.133.000000.5	BOOKS	\$2,187.13	\$1,047.98	\$2,476.00	\$2,500.00	\$2,500.00	\$24.00	0.97
100.2120.00.733.133.000000.5	EQUIPMENT	\$0.00	\$0.00	\$1,561.00	\$1,561.00	\$1,561.00	\$0.00	0.00
Func: Guidance Services - 2120		\$311,850.45	\$309,554.46	\$310,227.00	\$257,332.00	\$257,332.00	(\$52,895.00)	(17.05)
100.2130.00.112.133.000000.5	SALARY NURSE	\$55,060.00	\$55,060.00	\$55,360.00	\$57,660.00	\$57,660.00	\$1,300.00	2.31
100.2130.00.610.133.000000.5	SUPPLIES	\$1,718.70	\$1,170.27	\$2,045.00	\$1,400.00	\$1,400.00	(\$645.00)	(31.54)
100.2130.10.737.133.000000.5	HEALTH EQUIPMENT	\$0.00	\$206.00	\$767.00	\$496.00	\$496.00	(\$271.00)	(35.33)
Func: Health Services - 2130		\$56,778.70	\$56,436.27	\$56,172.00	\$59,556.00	\$59,556.00	\$384.00	0.65

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100.2142.00.112.133.000000.5	PSYCHOLOGIST SALARIES	\$0.00	\$0.00	\$62,360.00	\$62,360.00	\$62,360.00	\$0.00	0.00
100.2142.00.610.133.000000.5	DIAGNOSTIC TESTING	\$292.56	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	0.00
Func: Psychological Services - 2142		\$292.56	\$0.00	\$200.00	\$62,560.00	\$62,560.00		31,180.00
100.2163.00.610.133.000000.5	SUPPLIES OCCPATIONAL T	\$242.95	\$500.00	\$750.00	\$750.00	\$750.00	(\$1,000.00)	(57.14)
100.2163.00.734.133.000000.5	EQUIPMENT	\$1,241.96	\$0.00	\$3,150.00	\$3,100.00	\$3,100.00	(\$50.00)	(1.59)
100.2163.00.737.133.000000.5	REPLACEMENT EQUIPMENT	\$0.00	\$175.00	\$200.00	\$250.00	\$250.00	\$50.00	25.00
Func: OT Services - 2163		\$1,484.91	\$675.00	\$5,100.00	\$4,100.00	\$4,100.00	(\$1,000.00)	(19.61)
100.2190.00.890.133.000000.5	ASSEMBLIES	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
Func: Other Support Services - 2190		\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00
100.2210.00.321.133.000000.5	PROFESSIONAL TRAINING	\$11,757.50	\$13,700.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00
100.2210.00.641.133.000000.5	PROFESSIONAL PUBLICATIONS	\$0.00	\$0.00	\$7,261.00	\$7,261.00	\$7,261.00	\$0.00	0.00
Func: Improvement of Instruction - 2210		\$11,757.50	\$13,700.00	\$21,261.00	\$21,261.00	\$21,261.00	\$0.00	0.00
100.2222.00.114.133.000000.5	SALARY LIBRARY AIDE	\$18,525.00	\$18,810.00	\$19,095.00	\$19,095.00	\$19,095.00	\$0.00	0.00
100.2222.00.430.133.000000.5	REPAIRS AND MAINTENANCE	\$920.10	\$140.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00
100.2222.00.610.133.000000.5	SUPPLIES	\$3,508.56	\$2,022.66	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2222.00.640.133.000000.5	BOOKS	\$14,542.50	\$4,654.70	\$12,000.00	\$19,500.00	\$19,500.00	\$7,500.00	62.50
100.2222.00.641.133.000000.5	LIBRARY PERIODICALS	\$9,998.53	\$9,973.79	\$12,713.00	\$11,000.00	\$11,000.00	(\$1,713.00)	(13.47)
100.2222.00.642.133.000000.5	AUDIOVISUAL	\$3,074.14	\$1,640.94	\$3,000.00	\$2,000.00	\$2,000.00	(\$1,000.00)	(33.33)
100.2222.00.680.133.000000.5	MAPS, CHARTS, GLOBES	\$478.80	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2222.00.733.133.000000.5	EQUIPMENT	\$2,867.71	\$645.00	\$1,350.00	\$1,000.00	\$1,000.00	(\$350.00)	(25.93)
Func: Library Services - 2222		\$53,915.34	\$37,887.09	\$50,558.00	\$54,995.00	\$54,995.00	\$4,437.00	8.78

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Definition:

FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2620.00.623.133.000000.5	GAS	\$2,283.01	\$3,669.89	\$2,200.00	\$3,024.00	\$3,024.00	\$824.00	37.45
100.2620.00.624.133.000000.5	HEAT	\$44,763.69	\$84,523.51	\$65,000.00	\$160,594.00	\$152,594.00	\$87,594.00	147.07
100.2620.00.735.133.000000.5	EQUIPMENT REPLACEMENT	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	0.00
Func: Building Operation Services - 2620		\$383,286.70	\$520,975.27	\$446,507.00	\$622,859.00	\$594,859.00	\$148,352.00	39.50
100.2630.00.430.133.000000.5	GROUNDS REPAIRS	\$0.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Grounds Services - 2630		\$0.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2640.00.432.133.000000.5	MAINTENANCE CONTRACT	\$7,566.65	\$7,194.57	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Equipment Services - 2640		\$7,566.65	\$7,194.57	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2790.00.581.133.000000.5	CO-CURRICULAR TRANSPC	\$0.00	\$39,489.40	\$30,000.00	\$42,000.00	\$42,000.00	\$12,000.00	40.00
Func: Other Student Transportation - 2790		\$0.00	\$39,489.40	\$30,000.00	\$42,000.00	\$42,000.00	\$12,000.00	40.00
Loc: PHS - 133		\$4,528,428.73	\$4,578,216.35	\$4,675,721.00	\$4,874,232.00	\$4,806,391.00	\$130,670.00	4.25
100.1100.00.112.198.000000.5	SALARIES COMMUNITY SCI	\$48,560.00	\$48,860.00	\$51,160.00	\$51,160.00	\$51,160.00	\$1,300.00	2.61
100.1100.00.114.198.000000.5	TITLE I	\$11,601.78	\$11,964.19	\$19,667.00	\$18,911.00	\$18,911.00	(\$756.00)	(3.84)
100.1100.00.561.198.000000.5	TUITION	\$0.00	\$10,730.64	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1100.00.610.198.000000.5	SUPPLIES COMMUNITY SCI	\$3,204.00	\$0.00	\$1,650.00	\$500.00	\$500.00	(\$1,150.00)	(69.70)
Func: Regular Education - 1100		\$63,365.78	\$71,254.83	\$71,177.00	\$70,571.00	\$70,571.00	(\$606.00)	(0.85)
100.1200.00.112.198.000000.5	SALARIES SPED TEACHERS	\$561.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.00.114.198.000000.5	SALARIES SPED AIDES	\$2,462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.1200.00.115.198.000000.5	DISTRICT TRAINING STIPEND	\$6,730.00	\$1,950.00	\$4,550.00	\$2,000.00	\$2,000.00	(\$2,550.00)	(56.04)

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.1200.00.240.199.0000000.5	SPECIAL EDUCATION TRAIL	\$13,530.21	\$9,927.25	\$2,500.00	\$5,000.00	\$2,500.00	100.00	100.00
100.1200.00.322.199.0000000.5	CONTRACTED CONSULTAT	\$8,388.70	\$26,768.52	\$12,000.00	\$20,000.00	\$8,000.00	66.67	66.67
100.1200.00.323.199.0000000.5	CONTRACTED DIRECT SERV	\$5,464.00	\$44,781.46	\$20,000.00	\$52,000.00	\$32,000.00	160.00	160.00
100.1200.00.430.199.0000000.5	MAINTENANCE AND REPAIR	\$0.00	\$0.00	\$1,000.00	\$500.00	\$500.00	(\$500.00)	(\$500.00)
100.1200.00.534.199.0000000.5	POSTAGE	\$31.49	\$0.00	\$200.00	\$100.00	\$100.00	(\$100.00)	(\$100.00)
100.1200.00.561.199.0000000.5	SPECIAL EDUCATION TUTI	\$25,398.56	\$0.00	\$5,000.00	\$4,000.00	\$4,000.00	(\$1,000.00)	(20.00)
100.1200.00.564.199.0000000.5	TUITION PRIVATE SCHOOL:	\$669,122.89	\$578,437.28	\$526,700.00	\$600,000.00	\$600,000.00	\$73,300.00	13.92
100.1200.00.569.199.0000000.5	TUITION	\$188,446.25	\$23,526.25	\$1,00	\$150,001.00	\$150,001.00	\$15,000.00	15,000,000.00
100.1200.00.581.199.0000000.5	MILEAGE	\$1,220.49	\$1,454.05	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.00
100.1200.00.591.199.0000000.5	STUDENT SERVICES	\$33,193.98	\$23,651.00	\$53,000.00	\$30,000.00	\$20,000.00	(\$33,000.00)	(43.40)
100.1200.00.610.199.0000000.5	SUPPLIES	\$7,935.24	\$1,165.46	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.1200.00.641.199.0000000.5	BOOKS	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1200.00.643.199.0000000.5	INFORMATION ACCESS SEI	\$2,763.44	\$489.45	\$2,200.00	\$1,500.00	\$1,500.00	(\$700.00)	(31.82)
100.1200.00.650.199.0000000.5	SOFTWARE	\$0.00	\$0.00	\$1,00	\$1,00	\$1,00	\$0.00	0.00
100.1200.00.730.199.0000000.5	EQUIPMENT DISTRICT WID	\$7,467.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.1200.00.734.199.0000000.5	TECHNOLOGY EQUIPMENT	\$0.00	\$4,061.47	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.1200.00.810.199.0000000.5	SPECIAL SERVICES	\$18,331.03	\$15,540.80	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00
100.1200.00.890.199.0000000.5	ESOL PROGRAM	(\$9.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Special Education - 1200		\$891,037.74	\$730,852.99	\$653,852.00	\$892,802.00	\$882,802.00	\$228,950.00	36.54
100.1260.00.110.199.0000000.5	ESOL TUTORS	\$67,216.62	\$69,523.83	\$70,459.00	\$0.00	\$0.00	(\$70,459.00)	(100.00)
100.1260.00.114.199.0000000.5	SALARY ESOL ASSISTANT	\$0.00	\$0.00	\$71,520.00	\$71,520.00	\$71,520.00	0.00	0.00
100.1260.00.323.199.0000000.5	CONTRACTED SERVICE ES	\$49,191.54	\$50,473.01	\$46,500.00	\$51,322.00	\$41,882.00	10.50	10.50
100.1260.00.329.199.0000000.5	OTHER PROFESSIONAL SE	\$0.00	\$0.00	\$350.00	\$1.00	\$1.00	(\$349.00)	(99.71)
100.1260.00.581.199.0000000.5	MILEAGE ESOL	\$73.76	\$322.78	\$250.00	\$200.00	\$200.00	(\$50.00)	(20.00)

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Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100-1260.00-610.198.000000.5	SUPPLIES ESOL	\$220.23	\$741.13	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100-1260.00-640.198.000000.5	BOOKS ESOL	\$52.62	\$140.25	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100-1260.00-650.198.000000.5	SOFTWARE	\$0.00	\$0.00	\$250.00	\$250.00	\$1.00	(\$249.00)	0.00
100-1260.00-733.198.000000.5	FURNITURE	\$124.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: ESOL - 1260		\$116,879.36	\$121,201.00	\$118,809.00	\$124,553.00	\$124,104.00	\$5,295.00	4.67
100-1280.00-112.198.000000.5	EXTENDED SCHOOL YEAR	\$61,956.57	\$75,372.72	\$62,500.00	\$78,000.00	\$78,000.00	\$15,500.00	24.80
100-1280.00-610.198.000000.5	SUPPLIES ESY	\$1,185.87	\$252.86	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Extended School Year - 1280		\$63,142.44	\$75,625.58	\$63,900.00	\$78,500.00	\$78,500.00	\$15,500.00	24.60
100-1410.00-112.198.000000.5	DISTRICT ATHLETIC DIREC	\$0.00	\$0.00	\$10,125.00	\$10,125.00	\$10,125.00	\$0.00	0.00
100-1410.01-112.198.000000.5	CPR STIPENDS	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Co-curricular Programs - 1410		\$0.00	\$0.00	\$10,625.00	\$10,625.00	\$10,625.00	\$0.00	0.00
100-2141.00-112.198.000000.5	SCHOOL PSYCHOLOGIST	\$55,892.00	\$56,730.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Psychological Services - 2141		\$55,892.00	\$56,730.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100-2142.00-112.198.000000.5	SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$111,731.00	\$110,290.00	\$110,290.00	(\$1,441.00)	(1.29)
100-2142.00-240.198.000000.5	TUITION REIMBURSEMENT	\$369.00	\$0.00	\$1,500.00	\$3,000.00	\$3,000.00	\$1,500.00	100.00
100-2142.00-322.198.000000.5	CONTRACTED EVALUATION	\$90,005.94	\$112,220.14	\$55,194.00	\$65,000.00	\$65,000.00	\$5,806.00	9.81
100-2142.00-329.198.000000.5	OTHER PROFESSIONAL ED	\$4,235.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100-2142.00-581.198.000000.5	MILEAGE	\$0.00	\$0.00	\$250.00	\$250.00	\$1.00	(\$249.00)	0.00
100-2142.00-610.198.000000.5	SUPPLIES	\$2,851.72	\$1,573.24	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100-2142.00-641.198.000000.5	PERIODICALS	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00
100-2142.00-650.198.000000.5	SOFTWARE	\$886.50	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00

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Definition: FY13-Official

Account: Description: FY10-Expended FY11-Expended FY12-Budget

Budget Committee

Increase

Percent

100.2163.00.112.198.000000.5	C.O.T.A.	\$46,992.74	\$45,107.49	\$83,613.00	\$111,653.00	\$28,040.00	33.54
100.2163.00.322.198.000000.5	OCCUPATIONAL THERAPIS	\$41,332.50	\$75,685.27	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2163.00.610.198.000000.5	SUPPLIES - O.T.	\$0.00	\$0.00	\$500.00	\$500.00	\$1.00	0.00
100.2163.00.730.198.000000.5	EQUIPMENT O.T.	\$0.00	\$0.00	\$900.00	\$600.00	\$600.00	(499.00)
100.2163.00.735.198.000000.5	REPLACEMENT EQUIPMENT	\$218.97	\$0.00	\$0.00	\$0.00	\$0.00	(300.00)
Func: OT Services - 2163		\$88,544.21	\$120,792.76	\$89,013.00	\$116,753.00	\$116,254.00	(33.33)
						\$27,241.00	0.00
							31.16
100.2210.00.240.198.000000.5	COURSE CREDIT	\$51,250.00	\$45,603.00	\$58,000.00	\$59,000.00	\$1,000.00	1.72
100.2210.00.320.198.000000.5	TEACHERS WORKSHOPS	\$13,083.75	\$13,474.23	\$22,000.00	\$22,000.00	\$0.00	0.00
100.2210.00.321.198.000000.5	TGIF	\$17,191.22	\$24,661.41	\$20,000.00	\$20,750.00	\$750.00	3.75
100.2210.00.322.198.000000.5	RESPONSIBILITY POOL	\$0.00	\$0.00	\$75,000.00	\$76,000.00	\$1,000.00	1.33
100.2210.00.328.198.000000.5	SCHOOL IMPROVEMENT	\$0.00	\$4,180.00	\$20,000.00	\$20,750.00	\$750.00	3.75
100.2210.01.320.198.000000.5	WORKSHOPS FOR ASSIST/	\$5,770.25	\$8,276.75	\$9,000.00	\$9,000.00	\$0.00	0.00
100.2210.01.322.198.000000.5	SUMMER PROGRAMMING	\$0.00	\$0.00	\$24,000.00	\$23,750.00	\$23,750.00	0.00
Func: Improvement of Instruction - 2210		\$87,295.22	\$96,195.39	\$204,000.00	\$231,500.00	\$231,260.00	0.00
						\$27,260.00	13.48
100.2211.00.329.198.000000.5	SCHOOL IMPROVEMENT	\$27,142.27	\$6,798.28	\$0.00	\$0.00	\$0.00	0.00
Func: Improvement of Instruction - 2211		\$27,142.27	\$6,798.28	\$0.00	\$0.00	\$0.00	0.00
							0.00
100.2212.00.321.198.000000.5	RESPONSIBILITY POOL	\$55,356.71	\$50,631.00	\$0.00	\$0.00	\$0.00	0.00
Func: Instruction & Curriculum Development - 2212		\$55,356.71	\$50,631.00	\$0.00	\$0.00	\$0.00	0.00
							0.00
100.2225.00.111.198.000000.5	TECHNOLOGY DIRECTOR	\$75,100.00	\$34,653.41	\$60,000.00	\$60,000.00	\$0.00	0.00
100.2225.00.112.198.000000.5	TECHNOLOGY TECHNICIAN	\$42,398.45	\$41,983.80	\$43,026.00	\$40,599.00	\$40,599.00	(2,127.00)
100.2225.00.113.198.000000.5	SALARIES-INT. SPECIALIST	\$0.00	\$2,651.82	\$75,193.00	\$55,000.00	\$55,000.00	(20,193.00)
							(26.85)

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Definition: FY13-Official

Description: FY10-Expended

FY11-Expended

FY12-Budget

School Board

Budget Committee

Increase

Percent

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2163.00.112.198.000000.5	C.O.T.A.	\$46,992.74	\$45,107.49	\$83,613.00	\$111,653.00	\$28,040.00	\$33,54	33.54
100.2163.00.322.198.000000.5	OCCUPATIONAL THERAPIS	\$41,332.50	\$75,685.27	\$4,000.00	\$4,000.00	\$0.00	\$0.00	0.00
100.2163.00.610.198.000000.5	SUPPLIES - O.T.	\$0.00	\$0.00	\$500.00	\$500.00	\$1.00	(\$499.00)	0.00
100.2163.00.730.198.000000.5	EQUIPMENT O.T.	\$0.00	\$0.00	\$900.00	\$600.00	\$600.00	(\$300.00)	(33.33)
100.2163.00.735.198.000000.5	REPLACEMENT EQUIPMENT	\$218.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: OT Services - 2163		\$88,544.21	\$120,792.76	\$89,013.00	\$116,753.00	\$116,254.00	\$27,241.00	31.16
100.2210.00.240.198.000000.5	COURSE CREDIT	\$51,250.00	\$45,603.00	\$58,000.00	\$59,000.00	\$59,000.00	\$1,000.00	1.72
100.2210.00.320.198.000000.5	TEACHERS WORKSHOPS	\$13,083.75	\$13,474.23	\$22,000.00	\$22,000.00	\$0.00	\$0.00	0.00
100.2210.00.321.198.000000.5	TGIF	\$17,191.22	\$24,661.41	\$20,000.00	\$20,750.00	\$750.00	\$750.00	3.75
100.2210.00.322.198.000000.5	RESPONSIBILITY POOL	\$0.00	\$0.00	\$75,000.00	\$76,000.00	\$76,000.00	\$1,000.00	1.33
100.2210.00.328.198.000000.5	SCHOOL IMPROVEMENT	\$0.00	\$4,180.00	\$20,000.00	\$20,750.00	\$750.00	\$750.00	3.75
100.2210.01.320.198.000000.5	WORKSHOPS FOR ASSIST/	\$5,770.25	\$8,276.75	\$9,000.00	\$9,000.00	\$0.00	\$0.00	0.00
100.2210.01.322.198.000000.5	SUMMER PROGRAMMING	\$0.00	\$0.00	\$24,000.00	\$23,750.00	\$23,750.00	\$0.00	0.00
Func: Improvement of Instruction - 2210		\$87,295.22	\$96,195.39	\$204,000.00	\$231,500.00	\$231,260.00	\$27,260.00	13.48
100.2211.00.329.198.000000.5	SCHOOL IMPROVEMENT	\$27,142.27	\$6,798.28	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Improvement of Instruction - 2211		\$27,142.27	\$6,798.28	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2212.00.321.198.000000.5	RESPONSIBILITY POOL	\$55,356.71	\$50,631.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Instruction & Curriculum Development - 2212		\$55,356.71	\$50,631.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2225.00.111.198.000000.5	TECHNOLOGY DIRECTOR	\$75,100.00	\$34,653.41	\$60,000.00	\$60,000.00	\$0.00	\$0.00	0.00
100.2225.00.112.198.000000.5	TECHNOLOGY TECHNICIAN	\$42,398.45	\$41,983.80	\$43,026.00	\$40,599.00	(\$2,127.00)	\$40,599.00	(5.64)
100.2225.00.113.198.000000.5	SALARIES-INT. SPECIALIST	\$0.00	\$2,651.82	\$75,193.00	\$55,000.00	\$55,000.00	(\$20,193.00)	(26.85)

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2225.00.240.198.000000.5	COURSES AND WORKSHOP	\$3,008.65	\$4,269.00	\$3,000.00	\$6,000.00	\$6,000.00	\$3,000.00	100.00
100.2225.00.430.198.000000.5	MAINTENANCE CONTRACT	\$22,596.11	\$24,414.85	\$35,000.00	\$45,000.00	\$45,000.00	\$10,000.00	28.57
100.2225.00.531.198.000000.5	TELEPHONE AND INTERNET	\$24,302.73	\$810.00	\$77,901.00	\$77,901.00	\$77,901.00	\$0.00	0.00
100.2225.00.610.198.000000.5	CONSUMABLE SUPPLIES	\$0.00	\$1,086.78	\$10,000.00	\$13,000.00	\$13,000.00	\$3,000.00	30.00
100.2225.00.650.198.000000.5	DISTRICT SOFTWARE	\$45,760.92	\$27,096.58	\$35,992.00	\$51,617.00	\$51,617.00	\$14,625.00	33.54
100.2225.00.734.198.000000.5	EQUIPMENT	\$98,351.38	\$111,843.07	\$75,000.00	\$125,000.00	\$125,000.00	\$47,000.00	60.26
Func: Technology - 2225		\$311,519.24	\$248,809.31	\$419,112.00	\$474,117.00	\$474,117.00	\$55,005.00	13.12
100.2310.00.103.198.000000.5	SALARIES SCHOOL BOARD	\$7,527.60	\$4,656.70	\$4,800.00	\$4,800.00	\$4,800.00	\$0.00	0.00
100.2310.00.540.198.000000.5	ADVERTISING	\$8,457.44	\$1,683.07	\$8,500.00	\$12,000.00	\$12,000.00	\$3,500.00	41.18
100.2310.00.550.198.000000.5	BALLOTS	\$2,571.45	\$2,114.85	\$4,000.00	\$2,500.00	\$2,500.00	(\$1,500.00)	(37.50)
100.2310.00.1691.198.000000.5	SUPPLIES-DISTRICT	\$1,002.62	\$3,169.07	\$950.00	\$3,500.00	\$3,500.00	\$2,550.00	268.42
100.2310.00.810.198.000000.5	NHSBA DUES	\$6,144.85	\$13,546.05	\$6,175.00	\$8,000.00	\$8,000.00	\$1,825.00	29.55
100.2310.00.890.198.000000.5	COMMITTEE EXPENSES	\$2,215.70	\$1,283.31	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2310.00.891.198.000000.5	DISTRICT MEETING COST	\$145.33	\$492.84	\$400.00	\$500.00	\$500.00	\$100.00	25.00
Func: School Board Services - 2310		\$28,065.59	\$26,945.89	\$22,325.00	\$32,800.00	\$32,800.00	\$6,475.00	24.60
100.2312.00.107.198.000000.5	SALARY CLERK	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2312.00.115.198.000000.5	SALARIES SECRETARIES	\$3,024.33	\$3,375.00	\$3,100.00	\$3,100.00	\$3,100.00	\$0.00	0.00
100.2312.00.340.198.000000.5	CENSUS	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: District Clerk Services - 2312		\$4,274.33	\$3,875.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	0.00
100.2313.00.104.198.000000.5	SALARY TREASURER	\$5,125.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00
100.2313.00.692.198.000000.5	SUPPLIES-TREASURER	\$1,073.20	\$536.60	\$1,100.00	\$750.00	\$750.00	(\$350.00)	(31.82)
Func: District Treasurer Services - 2313		\$6,198.20	\$5,536.60	\$6,100.00	\$5,750.00	\$5,750.00	(\$350.00)	(5.74)

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2314.00.105.198.000000.5	SALARY MODERATOR	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: District Moderator Services - 2314		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
100.2317.00.381.198.000000.5	AUDITORS	\$19,023.00	\$18,500.00	\$20,000.00	\$27,000.00	\$27,000.00	\$7,000.00	35.00
Func: Audit Services - 2317		\$19,023.00	\$18,500.00	\$20,000.00	\$27,000.00	\$27,000.00	\$7,000.00	35.00
100.2318.00.330.198.000000.5	COUNSEL FEES	\$71,969.08	\$60,440.41	\$55,000.00	\$62,000.00	\$62,000.00	\$7,000.00	12.73
Func: Legal Services - 2318		\$71,969.08	\$60,440.41	\$55,000.00	\$62,000.00	\$62,000.00	\$7,000.00	12.73
100.2320.00.310.198.000000.5	SAU #28 SHARE	\$609,341.00	\$647,874.00	\$612,916.00	\$650,164.00	\$650,164.00	\$37,248.00	6.08
Func: Administrative Services - 2320		\$609,341.00	\$647,874.00	\$612,916.00	\$650,164.00	\$650,164.00	\$37,248.00	6.08
100.2322.00.110.198.000000.5	SALARY SPECIAL ED. COOF	\$72,033.00	\$73,113.00	\$73,114.00	\$73,113.00	\$73,113.00	(\$1.00)	0.00
100.2322.00.240.198.000000.5	TUITION REIMBURSEMENT	\$452.98	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2322.00.534.198.000000.5	POSTAGE	\$81.13	\$155.06	\$100.00	\$175.00	\$175.00	\$75.00	75.00
100.2322.00.581.198.000000.5	MILEAGE	\$1,042.66	\$1,369.02	\$1,200.00	\$1,400.00	\$1,400.00	\$200.00	16.67
100.2322.00.610.198.000000.5	SUPPLIES	\$576.43	\$834.37	\$500.00	\$700.00	\$700.00	\$200.00	40.00
100.2322.00.810.198.000000.5	PROFESSIONAL MEMBERS	\$530.00	\$530.00	\$530.00	\$530.00	\$530.00	\$0.00	0.00
Func: Administrative Services - 2332		\$74,716.21	\$76,001.45	\$76,944.00	\$77,418.00	\$77,418.00	\$474.00	0.62
100.2620.00.118.198.000000.5	MAINTENANCE SALARIES	\$0.00	\$0.00	\$160,391.00	\$166,354.00	\$166,354.00	(\$4,037.00)	3.72
100.2620.00.424.198.000000.5	SITES	\$0.00	\$0.00	\$96,000.00	\$96,000.00	\$96,000.00	\$0.00	0.00
100.2620.00.531.198.000000.5	TELEPHONE	\$0.00	\$30,933.48	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2620.00.610.198.000000.5	SAFETY SUPPLIES	\$0.00	\$2,361.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2620.00.628.198.000000.5	Undesignated	\$13,020.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Building Operation Services - 2670		\$13,020.50	\$33,294.48	\$256,391.00	\$262,354.00	\$262,354.00	(\$4,037.00)	2.3

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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
100.2630.00.424.198.0000000.5	SITES	\$155,445.00	\$100,223.75	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Grounds Services - 2630		\$155,445.00	\$100,223.75	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.2721.00.110.198.0000000.5	TRANSPORTATION COORD	\$8,171.88	\$8,126.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00	0.00
100.2721.00.519.198.0000000.5	REGULAR BUSES	\$617,563.08	\$594,686.00	\$618,000.00	\$648,900.00	\$648,900.00	\$30,900.00	5.00
Func: Regular Transportation - 2721		\$625,734.96	\$602,812.00	\$622,200.00	\$657,100.00	\$657,100.00	\$30,900.00	4.93
100.2722.00.519.198.0000000.5	SPECIAL PUPIL BUSES	\$376,151.95	\$371,285.08	\$349,000.00	\$361,000.00	\$361,000.00	\$12,000.00	3.44
Func: SPED Transportation - 2722		\$376,151.95	\$371,285.08	\$349,000.00	\$361,000.00	\$361,000.00	\$12,000.00	3.44
100.2790.00.519.198.0000000.5	SPECIAL BUSES	\$167,369.10	\$172,622.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	0.00
Func: Other Student Transportation - 2790		\$167,369.10	\$172,622.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	0.00
100.2800.00.135.198.0000000.5	NON-UNION SALARY POOL	\$0.00	\$0.00	\$0.00	\$57,200.00	\$28,600.00	\$28,600.00	0.00
100.2800.00.211.198.0000000.5	HEALTH INSURANCE	\$2,471,198.12	\$2,855,108.13	\$3,089,164.00	\$3,031,557.00	\$3,031,557.00	(\$57,607.00)	(1.86)
100.2800.00.212.198.0000000.5	DENTAL INSURANCE	\$188,763.78	\$183,732.64	\$260,727.00	\$254,237.00	\$254,237.00	(\$6,490.00)	(2.49)
100.2800.00.213.198.0000000.5	LIFE AND LTD INSURANCE	\$39,578.12	\$43,393.67	\$42,486.00	\$51,757.00	\$51,757.00	\$9,271.00	21.82
100.2800.00.220.198.0000000.5	FICA	\$899,080.95	\$895,824.28	\$961,501.00	\$984,654.00	\$984,654.00	(\$3,472.00)	2.51
100.2800.00.231.198.0000000.5	NH RETIREMENT EMPLOYEE	\$83,030.25	\$87,720.93	\$106,531.00	\$152,512.00	\$152,512.00	\$45,981.00	43.16
100.2800.00.232.198.0000000.5	NH RETIREMENT TEACHER	\$693,652.40	\$713,373.39	\$881,081.00	\$1,161,720.00	\$1,161,720.00	\$280,639.00	31.85
100.2800.00.250.198.0000000.5	UNEMPLOYMENT COMPEN.	\$22,823.50	\$36,099.00	\$40,000.00	\$59,760.00	\$59,760.00	\$19,760.00	49.40
100.2800.00.260.198.0000000.5	WORKERS COMPENSATION	\$51,789.66	\$4,958.50	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00
100.2800.00.520.198.0000000.5	LIABILITY INSURANCE	\$56,331.00	\$50,394.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	0.00
Func: Benefits - 2900		\$4,476,247.98	\$4,900,604.54	\$5,495,490.00	\$5,868,397.00	\$5,868,397.00	\$316,682.00	6.79

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Account	Description	FY10-Expended									
100.4000.00450.198.000000.5	FACILITIES AQUISIT.	\$185,761.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: FACILITIES - 4000		\$185,761.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.4300.00330.198.000000.5	Architect & Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00
Func: TECHNICAL SERVICES - 4300		\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00
100.4600.00450.198.000000.5	BUILDING AQUISITION & CC	\$91,153.00	\$126,116.80	\$354,994.00	\$642,000.00	\$642,000.00	\$202,664.00	\$202,664.00	\$202,664.00	(\$152,330.00)	80.85
Func: Building Acquisition - 4600		\$91,153.00	\$126,116.80	\$354,994.00	\$642,000.00	\$642,000.00	\$202,664.00	\$202,664.00	\$202,664.00	(\$152,330.00)	80.85
100.4600.00450.198.000000.5	Building Improvements	\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Building Improvement Services - 4600		\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.5110.00910.198.000000.5	PRINCIPAL DEBT	\$1,035,000.00	\$1,033,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Debt Service-Principal - 5110		\$1,035,000.00	\$1,033,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.5120.00830.198.000000.5	INTEREST DEBT	\$77,525.00	\$25,825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Debt Service-Interest - 5120		\$77,525.00	\$25,825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.5200.00930.198.000000.5	DISTRICT MONEY	\$12,443.35	\$7,743.10	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.00
Func: District Fund Transfers - 5200		\$12,443.35	\$7,743.10	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.00
100.5221.00930.198.000000.5	FOOD SERVICE	\$1,450.00	\$0.00	\$1.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$4,999.00	999,900.00
Func: Transfer to Food Service- 5221		\$1,450.00	\$0.00	\$1.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$4,999.00	999,900.00



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Account:		Description:									
100.5251.00.930.198.000000.5	CAPITAL RESERVE	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	(\$50,000.00)	(100.00)
Func: TRANSFER TO CAPITAL RESERVE - 5251		\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	(\$50,000.00)	(100.00)
100.5252.00.430.198.000000.5	TRANSFER TO EXPENDABLE	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Transfer to Expendable Trust - 5252		\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
100.5390.00.930.198.000000.5	TRANSFER TO OTHER AGE	\$0.00	\$0.00	\$30,824.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$30,824.00)	(100.00)
Func: TRANSFER TO OTHER AGENCIES - 5390		\$0.00	\$0.00	\$30,824.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$30,824.00)	(100.00)
Loc: DISTRICT - 199		\$10,167,747.96	\$10,282,620.92	\$10,240,734.00	\$12,215,987.00	\$10,871,199.00	\$630,455.00	\$630,455.00	\$630,455.00	19.29	
Func: GENERAL FUND - 100		\$23,281,790.60	\$22,953,406.13	\$23,214,275.00	\$25,687,400.00	\$24,140,074.00	\$225,799.00	\$225,799.00	\$225,799.00	10.65	
200.1100.00.602.198.000000.5	TITLE IIA	\$0.00	\$0.00	\$81,735.00	\$65,934.00	\$65,934.00	\$65,934.00	\$65,934.00	\$65,934.00	(\$15,781.00)	(19.31)
200.1100.01.602.198.000000.5	TITLE 1	\$0.00	\$0.00	\$128,000.00	\$127,464.00	\$127,464.00	\$127,464.00	\$127,464.00	\$127,464.00	(\$536.00)	(0.42)
200.1100.02.602.198.000000.5	TITLE IID	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00
Func: Regular Education - 1100		\$0.00	\$0.00	\$219,735.00	\$203,418.00	\$203,418.00	\$203,418.00	\$203,418.00	\$203,418.00	(\$16,317.00)	(7.43)
200.1200.00.602.198.000000.5	IDEA	\$0.00	\$0.00	\$404,945.00	\$396,256.00	\$396,256.00	\$396,256.00	\$396,256.00	\$396,256.00	(\$8,689.00)	(2.15)
200.1200.01.602.198.000000.5	FOCUS MONITORING	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00
200.1200.03.602.198.000000.5	PRESCHOOL	\$0.00	\$0.00	\$7,006.00	\$6,892.00	\$6,892.00	\$6,892.00	\$6,892.00	\$6,892.00	(\$14.00)	(1.63)
Func: Special Education - 1200		\$0.00	\$0.00	\$411,951.00	\$413,148.00	\$413,148.00	\$413,148.00	\$413,148.00	\$413,148.00	\$1,197.00	0.29
200.2800.00.231.198.000000.5	Benefits	\$0.00	\$73.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Benefits - 2900		\$0.00	\$73.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Loc: DISTRICT - 199		\$0.00	\$73.09	\$631,686.00	\$616,566.00	\$616,566.00	\$616,566.00	\$616,566.00	\$616,566.00	(\$15,120.00)	(2.35)
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Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
Fund: FEDERAL FUNDS - 200		\$0.00	\$73.09	\$631,686.00	\$616,566.00	\$616,566.00	(\$15,120.00)	(2.39)
201.1100.00.602.198.0000000.5	KINDERGARTEN GRANT	\$0.00	\$0.00	\$206,704.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Func: Regular Education - 1100		\$0.00	\$0.00	\$206,704.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Loc: DISTRICT - 199		\$0.00	\$0.00	\$206,704.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
Fund: KINDERGARTEN - 201		\$0.00	\$0.00	\$206,704.00	\$0.00	\$0.00	(\$206,704.00)	(100.00)
400.3100.00.119.111.000000.5	SALARIES-LUNCH PROGRAM	\$59,841.08	\$54,432.48	\$84,931.00	\$94,749.00	\$94,749.00	\$9,818.00	11.56
400.3100.00.323.111.000000.5	CONTRACTED SERVICES	\$3,204.78	\$594.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.430.111.000000.5	REPAIRS LUNCH PROGRAM	\$3,962.84	\$5,184.64	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00
400.3100.00.581.111.000000.5	MILEAGE	\$44.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.610.111.000000.5	SUPPLIES LUNCH PROGRAM	\$201.34	\$11,660.51	\$11,000.00	\$11,500.00	\$11,500.00	\$500.00	4.55
400.3100.00.620.111.000000.5	FOOD	\$161,876.30	\$145,566.52	\$182,000.00	\$182,000.00	\$182,000.00	\$0.00	0.00
400.3100.00.730.111.000000.5	EQUIPMENT	\$469.20	\$656.78	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$229,599.54	\$218,094.93	\$281,931.00	\$292,249.00	\$292,249.00	\$10,318.00	3.66
Loc: PELHAM ELEMENTARY - 111		\$229,599.54	\$218,094.93	\$281,931.00	\$292,249.00	\$292,249.00	\$10,318.00	3.66
400.3100.00.119.112.000000.5	SALARIES-LUNCH PROGRAM	\$69,121.80	\$68,227.77	\$50,623.00	\$50,623.00	\$50,623.00	\$0.00	0.00
400.3100.00.323.112.000000.5	CONTRACTED SERVICES	\$1,311.00	\$462.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2011-2012

From Date: 11/1/2011

To Date:

11/30/2011

Definition:

FY13-Official

FY10-Expended

FY11-Expended

FY12-Budget

School Board

Budget Committee

Increase

Percent

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
400.3100.00.430.112.000000.5	REPAIRS LUNCH PROGRAM	\$3,523.20	\$1,868.68	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
400.3100.00.1581.112.000000.5	MILEAGE	\$30.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.610.112.000000.5	SUPPLIES LUNCH PROGRAM	\$3,884.47	\$6,268.47	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00
400.3100.00.620.112.000000.5	FOOD	\$51,965.44	\$79,672.95	\$103,000.00	\$103,000.00	\$103,000.00	\$0.00	0.00
400.3100.00.730.112.000000.5	EQUIPMENT	\$0.00	\$5,284.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$129,836.71	\$161,784.37	\$167,623.00	\$167,623.00	\$167,623.00	\$0.00	0.00
Loc: PMS - 112		\$129,836.71	\$161,784.37	\$167,623.00	\$167,623.00	\$167,623.00	\$0.00	0.00

400.3100.00.119.133.000000.5	SALARIES-LUNCH PROGRAM	\$54,053.48	\$54,599.33	\$57,093.00	\$54,499.00	\$54,499.00	(\$2,594.00)	(4.54)
400.3100.00.323.133.000000.5	CONTRACTED SERVICES	\$2,347.45	\$440.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.430.133.000000.5	REPAIRS LUNCH PROGRAM	\$1,409.00	\$483.31	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00
400.3100.00.610.133.000000.5	SUPPLIES LUNCH PROGRAM	\$4,171.12	\$5,539.71	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00
400.3100.00.620.133.000000.5	FOOD	\$120,504.08	\$115,463.64	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	0.00
400.3100.00.730.133.000000.5	EQUIPMENT	\$5,245.04	\$5,382.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Food Service - 3100		\$187,730.17	\$181,908.49	\$201,093.00	\$198,499.00	\$198,499.00	(\$2,594.00)	(1.29)
Loc: PHS - 133		\$187,730.17	\$181,908.49	\$201,093.00	\$198,499.00	\$198,499.00	(\$2,594.00)	(1.29)

400.2800.00.220.198.000000.5	FICA	\$207.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.2800.00.231.198.000000.5	RETIREMENT	\$3.69	(\$7.40)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Func: Benefits - 2900		\$211.65	(\$7.40)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.111.198.000000.5	SALARY FOOD SERVICE DII	\$0.00	\$42,000.00	\$43,000.00	\$43,000.00	\$43,000.00	\$0.00	0.00
400.3100.00.119.198.000000.5	SALARIES-LUNCH PROGRAM	\$81,839.99	\$74,318.80	\$18,126.00	\$8,576.00	\$8,576.00	(\$9,550.00)	(52.69)

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PELHAM SCHOOL DISTRICT

Budget Report

Fiscal Year: 2011-2012

From Date: 11/1/2011

To Date: 11/30/2011

Definition: FY13-Official

Account	Description	FY10-Expended	FY11-Expended	FY12-Budget	School Board	Budget Committee	Increase	Percent
400.3100.00.135.199.000000.5	SALARY POOL	\$0.00	\$0.00	\$0.00	\$7,544.00	\$7,544.00	0.00	0.00
400.3100.00.211.199.000000.5	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$83,321.00	\$83,321.00	0.00	0.00
400.3100.00.212.199.000000.5	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$4,935.00	\$4,935.00	0.00	0.00
400.3100.00.220.199.000000.5	FICA	\$20,525.25	\$125,216.12	\$16,125.00	\$19,236.00	\$3,111.00	19.29	
400.3100.00.231.199.000000.5	RETIREMENT	\$13,348.70	\$12,600.52	\$18,034.00	\$23,888.00	\$5,854.00	32.46	
400.3100.00.323.199.000000.5	CONTRACTED SERVICES	\$2,490.00	\$8,631.90	\$10,000.00	\$10,000.00	\$1.00	(\$9,999.00)	0.00
400.3100.00.430.199.000000.5	REPAIRS LUNCH PROGRAM	\$168.40	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00
400.3100.00.534.199.000000.5	POSTAGE	\$1,858.90	\$293.28	\$1,000.00	\$500.00	\$500.00	(\$500.00)	(50.00)
400.3100.00.550.199.000000.5	PRINTING	\$1,510.00	\$1,261.30	\$1,200.00	\$1,500.00	\$1,500.00	\$300.00	25.00
400.3100.00.581.199.000000.5	MILEAGE	\$76.00	\$161.46	\$250.00	\$250.00	\$0.00	\$0.00	0.00
400.3100.00.610.199.000000.5	SUPPLIES LUNCH PROGRAM	\$4,105.14	\$884.79	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00
400.3100.00.620.199.000000.5	FOOD	\$14.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
400.3100.00.730.199.000000.5	EQUIPMENT	\$0.00	\$0.00	\$1.00	\$10,000.00	\$10,000.00	\$9,999.00	999,900.00
400.3100.00.734.199.000000.5	COMPUTER EQUIPMENT	\$11,669.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00
400.3100.00.810.199.000000.5	DUES AND FEES	\$317.25	\$258.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
Func: Food Service - 3100		\$137,923.55	\$223,626.17	\$113,736.00	\$218,750.00	\$208,751.00	\$95,015.00	92.33
Loc: DISTRICT - 199		\$138,135.20	\$223,618.77	\$113,736.00	\$218,750.00	\$208,751.00	\$95,015.00	92.33
Fund: LUNCH PROGRAM - 400		\$685,301.62	\$785,406.56	\$764,383.00	\$877,121.00	\$867,122.00	\$102,739.00	14.75
Grand Total:		\$23,967,092.22	\$23,738,885.78	\$24,817,048.00	\$27,181,087.00	\$25,623,762.00	\$606,714.00	9.53

End of Report

**2011 PSD - FINANCIAL SECTION –
DEPARTMENT OF REVENUE REPORT****2011 Tax Rate Calculation****Town of Pelham****School Portion**

Net Local School Budget	\$22,582,259
Regional School Apportionment	\$0
Less: Adequate Education Grant	(\$3,589,850)
State Education Taxes	(\$3,345,192)
Approved School(s) Tax Effort	<u>\$15,647.217</u>

Local School Rate	\$11.37
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State Education Taxes

Equalized Valuation (no utilities)	\$2.325
\$1,438,792,297	\$3,345,192
State School Rate	\$2.50
Divided by Local Assessed Valuation (no utilities)	\$1,337,453,764

Excess State Education Taxes to be Remitted to State

Pay to State	\$0
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**2011 PSD - FINANCIAL SECTION –
EMPLOYEE SALARIES****LUNCH STAFF EMPLOYEES
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
DEEB, GLORIA	FOOD SERVICE	\$6,877.46
ERNST, KATHLEEN J	FOOD SERVICE	\$18,817.89
GERVAIS, KELLEY A	FOOD SERVICE	\$11,366.32
GOLDEN, BRENDA	FOOD SERVICE	\$8,875.06
GOUPIL, SHARON A	FOOD SERVICE	\$9,467.41
GRZESIK, JACQUELINE Y	FOOD SERVICE	\$18,715.06
JONES, JODI J	FOOD SERVICE	\$10,116.87
KUBIT, KIMBERLY	FOOD SERVICE MANAGER	\$19,110.00
KUBIT, LINDA C	FOOD SERVICE	\$18,715.06
LEGATOS-TRENT, DEBRA A	FOOD SERVICE	\$8,743.23
PECKHAM, RHONDA A	FOOD SERVICE DIRECTOR	\$43,000.00
SOUCY, ERICA C	LUNCH PROGRAM MGR	\$18,715.06
SPRACKLIN, LINDA J	FOOD SERVICE	\$10,612.87
TAYLOR, LAURA J	FOOD SERVICE	\$10,416.69
TIELAND, KATHERINE	FOOD SERVICE	\$10,155.83
TRIMM, LEAH	FOOD SERVICE	\$7,085.23
WILLIS, CHARITY A	FOOD SERVICE	\$6,421.20

**PRE-SCHOOL PROFESSIONAL STAFF
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
ATKINSON, IRENE	INSTRUCTIONAL ASSISTANT	\$14,681.03
CARLSON, SUSAN	INSTRUCTIONAL ASSISTANT	\$11,938.42
DALY-GARGANO, LISA	SP ED	\$46,260.00
DESHARNAIS, JESSICA L	INSTRUCTIONAL ASSISTANT	\$16,535.61
HOLDSWORTH, ERICA L	INSTRUCTIONAL ASSISTANT	\$13,551.72
INGRAM, CAROL	NURSE	\$33,478.00
JEZAK, DIANNE	OCCUPATIONAL THERAPIST	\$41,860.00
KLEIN, STACEY	SPEECH PATHOLOGIST	\$46,260.00
KOBRENSKI, KRISTIN P	INSTRUCTIONAL ASSISTANT	\$15,923.18
OLSON, JEAN	SECRETARY	\$17,556.00
SCOTT, BRENDA J	INSTRUCTIONAL ASSISTANT	\$14,681.03
SOMEN, ELLEN J	SPECIAL ED.TEACHER	\$57,260.00
SULLIVAN, SHIRLEE A	ADMINISTRATION	\$63,153.00
SZYNKIEWICZ, JOLENE A	INSTRUCTIONAL ASSISTANT	\$17,837.82



**PSD PROFESSIONAL STAFF
DISTRICT WIDE
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
CAMPBELL, SARAH	TECH INTEG FACILITATOR	\$42,040.00
CAMPO, RONALD M	IT COORDINATOR	\$19,310.34
DUKELOW, BRIAN	TECHNICAL SUPPORT SPECIALIST	\$18,080.55
GRANTZ, MARK S	MAINTENANCE	\$17,100.60
GRAUSLYS, IEVA	ESOL TUTOR	\$35,229.40
JOHANSEN, SHAWN E	MAINTENANCE	\$37,103.76
KIRILIN, DIANE	TECHNICAL SUPPORT SPECIALIST	\$23,408.70
LOVETT, BARBARA A	SPEECH PATHOLOGIST	\$82,244.47
MCNALLY, HARRY	PRN PPSYCHOLOGIST	\$31,802.36
MILLER, ALAN	MAINTENANCE DIRECTOR	\$60,484.00
MILNER, KRISTINE	OCCUPATIONAL THERAPIST	\$18,708.75
MONTE, SARA A	SPECIAL EDUCATION COORDINATOR	\$73,113.00
NICHOLAS, KATHERINE	Psychologist	\$58,520.00
RODRIGUEZ, SANDRA	ESOL TUTOR	\$35,229.40
STEEL, ADAM A	TECHNOLOGY DIRECTOR	\$80,681.00
WILKINS, RAYMOND T JR	MAINTENANCE	\$43,117.20
WILLIAMS, JERI	SCHOOL PSYCHOLOGIST	\$1,633.44



**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
ANDREWS, CHERYL A	GRADE 1 TEACHER	\$38,860.00
ANDREWS, ROBIN A	GRADE 2 TEACHER	\$44,860.00
AUBIN, NORMAND V	CUSTODIAN	\$30,192.48
BERGERON, DEBRA A	COTA	\$43,488.00
BIANCHI, SUSAN J	SECRETARY	\$36,096.30
BODENRADER, JENNIFER T	SCHOOL NURSE	\$49,860.00
BOLDUC, ANTHONY J	PHYSICAL EDUCATION	\$38,860.00
BORGHETTI, YVONNE P	LIBRARY ASSISTANT	\$16,185.65
BOURQUE, DEBORAH M	GRADE 2 TEACHER	\$45,260.00
BROWN, GINA M	NURSE ASSISTANT	\$14,417.19
BRUNELLE, JOHN G	CUSTODIAN	\$39,421.44
BURNS, AMANDA M	GRADE 4 TEACHER	\$37,260.00
BYRNE, ELIZABETH R	GRADE 5 TEACHER	\$47,260.00
CALABRESE, MARIA	SP ED	\$40,260.00
CAMPBELL, REBECCA	TITLE I TUTOR	\$18,406.50
CARR, DONNA M	GRADE 3 TEACHER	\$55,060.00
CIBULSKI, JOYCE M	INSTRUCTIONAL ASSISTANT	\$20,040.02
CLOUTIER, CAROL A	INSTRUCTIONAL ASSISTANT	\$17,177.16
COSTA, CHRISTINE	INSTRUCTIONAL ASSISTANT	\$14,681.03
COTE, STEFENIE	INSTRUCTIONAL ASSISTANT	\$15,923.18
COVART, NICOLE	SP ED	\$37,860.00
CROCKER, LENORE A	LITERACY TUTOR	\$36,340.18
CUMMINGS, REBECCA R	GRADE 5 TEACHER	\$40,260.00
DAILEY, DONNA L	INSTRUCTIONAL ASSISTANT	\$20,040.02
DALY, JESSICA LYNN	GRADE 3 TEACHER	\$33,860.00
DESHARNAIS, JESSICA	INSTRUCTIONAL ASSISTANT	\$15,923.18
DOAN, HANH	TITLE I TUTOR	\$5,574.54
DOBE, KATHLEEN M	GRADE 2 TEACHER	\$41,260.00
DOE, HOLLY M	ENRICHMENT TEACHER	\$44,260.00
DOMIGAN, PAMELA	INSTRUCTIONAL ASSISTANT	\$14,681.03
DUFault, VIRGINIA	INSTRUCTIONAL ASSISTANT	\$6,057.00
DUNBAR, TIFFANY	GRADE 2 TEACHER	\$40,260.00
DUTIL, CARRIE E	GRADE 3 TEACHER	\$39,260.00
DUTRA, LEONILDO V	HEAD CUSTODIAN	\$31,695.84
EDWARDS, LORI	INSTRUCTIONAL ASSISTANT	\$15,923.18
FISHER, JENNIFER	INSTRUCTIONAL ASSISTANT	\$15,923.18
FITZMAURICE, GEORGINA L	INSTRUCTIONAL ASSISTANT	\$14,681.03
FLAHERTY, TRACI L	GUIDANCE COUNSELOR	\$56,260.00
FLENO, KIERA M	GRADE 2 TEACHER	\$38,260.00



PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)

NAME	ASSIGNMENT	CONTRACT AMT.
FRANK, PAMELA J	INSTRUCTIONAL ASSISTANT	\$16,535.61
FRASER, LAURI	INSTRUCTIONAL ASSISTANT	\$15,923.18
FRAZIER, KEE SCHIA	SP ED	\$39,260.00
GADOURY, JUDITH A	INSTRUCTIONAL ASSISTANT	\$20,040.02
GALPIN, AMANDA L	KINDERGARTEN	\$22,630.00
GAUTHIER, BRUCE E	CUSTODIAN	\$24,012.00
GEORGE, REBECCA L	GRADE 4 TEACHER	\$44,860.00
GETTY, DEBRA J	INSTRUCTIONAL ASSISTANT	\$15,923.18
GILFOYLE, AMY	GRADE 1 TEACHER	\$41,260.00
GRAY, CHRISTINE	INSTRUCTIONAL ASSISTANT	\$18,608.59
GREEN, LYNN	LIBRARIAN	\$35,860.00
GREENWOOD, DARLENE A	GRADE 4 TEACHER	\$61,760.00
GUIMOND, JUDY A	INSTRUCTIONAL ASSISTANT	\$18,608.59
HALL, ALICE E	CUSTODIAN	\$23,322.96
HANSEN, VICTORIA L	INSTRUCTIONAL ASSISTANT	\$17,177.16
HARDEN, SUSAN M	GRADE 1 TEACHER	\$50,260.00
HASKINS, NANCY E	INSTRUCTIONAL ASSISTANT	\$14,681.03
HENDERSON, WENDY	GRADE 1 TEACHER	\$46,560.00
HICKS, NINA	GRADE 1 TEACHER	\$35,560.00
HOBBS, BRENDA M	INSTRUCTIONAL ASSISTANT	\$20,040.02
HOHENBERGER, KATE E	GRADE 5 TEACHER	\$40,260.00
HOULNE, MARGARET M	GRADE 2 TEACHER	\$52,260.00
HURD, DIANE L	INSTRUCTIONAL ASSISTANT	\$14,681.03
IVES, KATELYN	INSTRUCTIONAL ASSISTANT	\$14,681.03
JOHNSTON, JENNIFER	Title 1 Tutor	\$5,574.54
JORDAN, CELINE C	GRADE 5 TEACHER	\$57,360.00
JOYCE, DIANNE	INSTRUCTIONAL ASSISTANT	\$6,057.00
KARWACKI, JILL E	GRADE 4 TEACHER	\$45,860.00
KEARNEY, KIM	SPECIAL EDUCATION	\$41,560.00
KERR, SUSAN	INSTRUCTIONAL ASSISTANT	\$4,610.05
KING, CELINE M	INSTRUCTIONAL ASSISTANT	\$17,177.16
KIRANE, KIMBERLY A	TITLE 1 TEACHER	\$18,406.50
KISS, CHRISTINE	SPEECH PATHOLOGIST	\$70,760.00
KOSIK, TANYA A	INSTRUCTIONAL ASSISTANT	\$17,177.16
KWONG, CHRISTINE	GRADE 5 TEACHER	\$33,860.00
LABONTE, KELLY L	GRADE 1 TEACHER	\$38,260.00
LAFRANCE, ALICIA M	PRINCIPAL	\$89,765.00
LAPLANT, LORI A	INSTRUCTIONAL ASSISTANT	\$18,608.59
LAROCHE, LISA A	GUIDANCE COUNSELOR	\$54,760.00
LAWSON, ESTHER C	INSTRUCTIONAL ASSISTANT	\$14,681.03



PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)

NAME	ASSIGNMENT	CONTRACT AMT.
LINDSAY, CATHERINA	INSTRUCTIONAL ASSISTANT	\$14,681.03
LISTON, KATHRYN	GRADE 4 TEACHER	\$37,260.00
MACINTOSH, JULIA	KINDERGARTEN	\$39,260.00
MAGOON, LAURA	GRADE 1 TEACHER	\$39,260.00
MAIGATTER, NOREEN	NURSE ASSISTANT	\$5,663.03
MALLARD, LYNNE K	INSTRUCTIONAL ASSISTANT	\$15,923.18
MANGIAFICO, MICHELLE L	GRADE 5 TEACHER	\$45,860.00
MANSFIELD, PAMELA M	GRADE 2 TEACHER	\$48,260.00
MASIELLO, KELLY A	GRADE 1 TEACHER	\$44,860.00
MCCARTHY, SANDRA H	GRADE 5 TEACHER	\$69,260.00
MCCARTY, VALERIE	INSTRUCTIONAL ASSISTANT	\$15,923.18
MCCOMISKEY, MICHELE F	GRADE 1 TEACHER	\$61,560.00
MERRILL, LEE ANN	GRADE 3 TEACHER	\$40,560.00
MOLLOY, SUSAN M	TITLE 1 TEACHER	\$52,860.00
MORAN, NANCY T	INSTRUCTIONAL ASSISTANT	\$17,177.16
NOTTEBART, MARY T	INSTRUCTIONAL ASSISTANT	\$11,293.10
O'DONNELL, MARILYN	INSTRUCTIONAL ASSISTANT	\$4,678.57
OVERTON, LISA	SECRETARY	\$19,152.00
PARKER, JODI L	SPECIAL EDUCATION	\$43,260.00
PEET, LYNN	INSTRUCTIONAL ASSISTANT	\$14,681.03
PENDERGAST, JENNIFER A	KINDERGARTEN	\$46,560.00
PLOUFFE, LAUREL	GRADE 5 TEACHER	\$34,860.00
PROCTOR, KRISTEN	INSTRUCTIONAL ASSISTANT	\$13,632.39
QUEENAN, NANCY A	GRADE 4 TEACHER	\$48,860.00
RATCLIFFE, NICHOLE	INSTRUCTIONAL ASSISTANT	\$14,681.03
ROBERSON, NICOLE M	GRADE 5 TEACHER	\$39,860.00
RUSSELL, STEPHANIE	INSTRUCTIONAL ASSISTANT	\$14,681.03
SCANZANI, LOUISE	INSTRUCTIONAL ASSISTANT	\$15,923.18
SHANNON, JANICE M	RESOURCE ROOM TEACHER	\$57,760.00
SIDLowski, ELIZABETH J	GRADE 3 TEACHER	\$48,260.00
SIENA, SUSAN	ENGLISH INSTRUCTOR	\$33,450.15
SKINNER, TINA M	INSTRUCTIONAL ASSISTANT	\$15,923.18
SLATTERY, LYNNE	INSTRUCTIONAL ASSISTANT	\$15,245.69
SMART, WAYNE R	CUSTODIAN	\$27,373.68
STRASBURGER, DONNA L	GRADE 3 TEACHER	\$66,760.00
STRUTH, KERRY A	GRADE 5 TEACHER	\$44,260.00
SWANSON, SHARON	INSTRUCTIONAL ASSISTANT	\$14,681.03
TOMER, CAROL G	SPECIAL EDUCATION	\$44,260.00
TSELIOS, PETER D	ART TEACHER	\$42,560.00
VAN VRANKEN, JESSICA	ASSISTANT PRINCIPAL	\$55,858.24



**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)**

NAME	ASSIGNMENT	CONTRACT AMT.
VANASKIE, KATHRYN	MUSIC TEACHER	\$39,260.00
VAUDREUIL, SAUNDRA J	INSTRUCTIONAL ASSISTANT	\$14,681.03
VERMETTE, CHERYL A	INSTRUCTIONAL ASSISTANT	\$17,177.16
VIGER, MICHELLE A	ASSISTANT PRINCIPAL	\$58,605.36
WEIGLER, ERIN E	MUSIC TEACHER	\$44,260.00
WEIGLER, LAURA J	SECRETARY	\$22,507.88
YACEK, LAURA	GRADE 2 TEACHER	\$48,260.00
ZSOFKA, SUSANNE M	INSTRUCTIONAL ASSISTANT	\$17,177.16
ZUBE, PATRICIA M	GRADE 1 TEACHER	\$48,560.00



**PELHAM MIDDLE SCHOOL
PROFESSIONAL STAFF
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
ADAMAKOS, THOMAS	ASSISTANT PRINCIPAL	\$66,763.00
BANNON, JESSICA	GRADE 8 TEACHER	\$39,260.00
BASHALANY, JOSHUA	INSTRUCTIONAL ASSISTANT	\$15,245.69
BERGERON, ALBERT	CUSTODIAN	\$23,322.96
BIERY, BENJAMIN	INSTRUCTIONAL ASSISTANT	\$14,743.08
BLAKE, ASHLEY	INSTRUCTIONAL ASSISTANT	\$10,554.71
BOWEN, ALLISON	TECHNOLOGY ED. TEACHER	\$34,860.00
BRANCO, AMY L	GRADE 6 TEACHER	\$41,860.00
BRYANT, JAMIE R	GRADE 8 TEACHER	\$41,260.00
BURTON, JULIE A	SCIENCE	\$37,860.00
BUTLER, MARY A	SECRETARY	\$34,354.13
CARIGNAN, KELLY M	INSTRUCTIONAL ASSISTANT	\$16,535.61
CARSON, DEBORAH	SPECIAL EDUCATION	\$40,860.00
CARTEN, KARENA S	GRADE 7 TEACHER	\$42,860.00
CARTIER, KATHLEEN G	AT RISK COUNSELOR	\$63,260.00
CASAVANT, DIANE T	INSTRUCTIONAL ASSISTANT	\$17,837.82
CORREA, KEVIN	GRADE 7 TEACHER	\$47,260.00
COUTU, RANDY R	ART TEACHER	\$40,560.00
CURTIS, TERRY A	GRADE 7 TEACHER	\$45,560.00
DESPRES, SHARON	INSTRUCTIONAL ASSISTANT	\$5,277.35
DURKIN, PAMELA T	GRADE 7 TEACHER	\$52,860.00
ENGLISH, MARY	SPECIAL EDUCATION	\$39,260.00
ERNST, CATHLEEN A	INSTRUCTIONAL ASSISTANT	\$16,535.61
GARIEPY, CAROL M	GRADE 7 TEACHER	\$47,260.00
GAUDREAU, STEVEN	GRADE 8 TEACHER	\$37,860.00
GIBSON, ELAINE A	HEALTH TEACHER	\$48,560.00
GLAUDE, JONATHAN M	CUSTODIAN	\$23,322.96
GOODWIN, KIMBERLY	INSTRUCTIONAL ASSISTANT	\$15,245.69
GRANFIELD, PAULA	LIBRARY AIDE	\$16,535.61
GREENWOOD, KEVIN P	CUSTODIAN	\$23,322.96
GRIFFIN, ANGELA M	INSTRUCTIONAL ASSISTANT	\$17,837.82
HALL, PHYLLIS R	INSTRUCTIONAL ASSISTANT	\$15,245.69
HAMILTON, TIMOTHY	SCIENCE	\$38,260.00
HEWSON, MELISSA	GRADE 8 TEACHER	\$37,860.00
JAQUITH, JENNIFER	PHYSICAL EDUCATION	\$45,860.00
JARDINE, HEATHER	SP ED	\$42,260.00
JEAN, KELLY A	INSTRUCTIONAL ASSISTANT	\$17,837.82
KIVIKOSKI, JEAN M	SECRETARY	\$22,075.20
KORAVOS, BETH	INSTRUCTIONAL ASSISTANT	\$15,245.69
LAMONTAGNE, PATRICIA A	GRADE 8 TEACHER	\$43,260.00



**PELHAM MIDDLE SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)**

NAME	ASSIGNMENT	CONTRACT AMT.
LAMOUNTAIN, KELLY L	INSTRUCTIONAL ASSISTANT	\$15,245.69
LEVINE, SUSAN E	NURSE	\$57,560.00
LIZOTTE, JENNIFER	TUTOR	\$35,229.40
MANNERS, CATHERINE J	INSTRUCTIONAL ASSISTANT	\$17,837.82
MARCOTTE, KATE E	FOREIGN LANGUAGE	\$20,780.00
MARTINEAU, CHRISTOPHER	CUSTODIAN	\$24,742.80
MCDOWELL, ADA K	SPECIAL EDUCATION	\$41,860.00
MEAD, SUSAN C	FOREIGN LANGUAGE	\$44,260.00
NELSON, SHIRLEY L	LIBRARIAN	\$63,260.00
NYMAN, PATRICIA A	INSTRUCTIONAL ASSISTANT	\$17,837.82
O'HEARN, KELLY	GRADE 6 TEACHER	\$33,860.00
PALMIERI, JAMES R	6TH GRADE TEACHER	\$46,260.00
PASTOR, JEAN M	INSTRUCTIONAL ASSISTANT	\$16,535.61
PELLETIER, JOANNE	6TH GRADE TEACHER	\$49,860.00
PINSONNEAULT, CATHERINE A	PRINCIPAL	\$91,614.00
POOLE, LINDA A	INSTRUCTIONAL ASSISTANT	\$20,810.79
PORTNER, MARIE E	GUIDANCE COUNSELOR	\$42,260.00
PRIOR, LAURA	MUSIC TEACHER	\$35,860.00
ROGERS, LAURA	INSTRUCTIONAL ASSISTANT	\$19,324.31
ROY, AUDREY	INSTRUCTIONAL ASSISTANT	\$83.77
SANTERRE, PAUL A	MUSIC TEACHER	\$63,260.00
SAPIENZA, JOY A	GRADE 8 TEACHER	\$56,760.00
SAWYER, MARYANN	INSTRUCTIONAL ASSISTANT	\$19,324.31
SCANLON, IRENE	INSTRUCTIONAL ASSISTANT	\$16,535.61
SCHULTE, NANCY D	6TH GRADE TEACHER	\$49,560.00
SHANTELER, JUDITH L	6TH GRADE TEACHER	\$43,860.00
STEPHEN, RONALD R	CUSTODIAN	\$26,580.24
STICKNEY, MEGAN	INSTRUCTIONAL ASSISTANT	\$12,397.59
STILPHEN, PATRICIA K	GRADE 7 TEACHER	\$42,260.00
TESSIER, KELLY A	GRADE 6 TEACHER	\$39,560.00
TOBEY, KATHY J	READING TUTOR	\$35,229.40
TRYON, DIANE R	GRADE 6 TEACHER	\$66,560.00
VANTI, LINDA R	INSTRUCTIONAL ASSISTANT	\$17,837.82
WEIGLER, BRIAN G	INSTRUCTIONAL ASSISTANT	\$15,245.69
WESTWOOD, KIA	INSTRUCTIONAL ASSISTANT	\$15,245.69
WHALEN, EMILY	SCIENCE	\$38,260.00
YOUNG, ELIZABETH M	INSTRUCTIONAL ASSISTANT	\$17,837.82



**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2010-2011**

NAME	ASSIGNMENT	CONTRACT AMT.
BABAIAN, THOMAS C	PHYSICAL EDUCATION	\$48,560.00
BAILLY-BURTON, PAULA B	SOCIAL STUDIES	\$60,260.00
BARRIOS, SARAH E	INSTRUCTIONAL ASSISTANT	\$17,837.82
BLACK, DONALD S	SCIENCE	\$55,260.00
BLAIR, DANA J	INSTRUCTIONAL ASSISTANT	\$15,245.69
BOLDUC, DIANE E	AT RISK	\$59,760.00
BOURQUE, AMY K	ENGLISH	\$40,560.00
BRAY, CYNTHIA	INSTRUCTIONAL ASSISTANT	\$16,535.61
BRENNAN, LELAND R JR.	ASSISTANT PRINCIPAL	\$73,182.00
BRIERE, VENESSA E	CUSTODIAN	\$26,976.96
BROWN, JASON	SCIENCE	\$10,800.32
BYRNE, KATHRENE M	BUSINESS EDUCATION TEACHER	\$55,860.00
CAIRA, SARA-JEAN	GUIDANCE COUNSELOR	\$39,260.00
CAMPBELL, BARBARA A	NURSE	\$55,060.00
CARUSO, KATHLEEN	MATH TEACHER	\$34,860.00
CATE, PHYLLIS J	INSTRUCTIONAL ASSISTANT	\$20,810.79
CHEW, MICHAEL	FOREIGN LANGUAGE	\$42,260.00
CIAMPA, EMILIANNE	INSTRUCTIONAL ASSISTANT	\$15,245.69
CLARK, RYAN	SOCIAL STUDIES	\$39,260.00
CRAWFORD, ROBERT	LIBRARY SECRETARY	\$18,810.00
DAVITT, AMANDA	ENGLISH	\$36,860.00
DORVAL, WENDY S	BUSINESS EDUCATION TEACHER	\$56,260.00
DUBE, DONNA M	SOCIAL STUDIES	\$54,760.00
ELDRIDGE, CAROL	SPECIAL EDUCATION TEACHER	\$44,260.00
ENRIGHT, SHARON	INSTRUCTIONAL ASSISTANT	\$16,535.61
FORMIDONI, JULIE	INSTRUCTIONAL ASSISTANT	\$15,245.69
FORMIDONI, MARGARET	INSTRUCTIONAL ASSISTANT	\$15,245.69
FOX, LINDA E	LANGUAGE ARTS	\$62,643.00
FRENCH, ELAINE M	SPECIAL EDUCATION TEACHER	\$46,560.00
FRONKO, JANICE	FAMILY AND CONSUMER SCIENCE	\$21,098.82
GAVIN, ERIN	HEALTH TEACHER	\$39,260.00
GERVAIS, YVONNE	INSTRUCTIONAL ASSISTANT	\$13,628.25
GILCREAST, DAVID W	MATH TEACHER	\$55,260.00
GREEN, WILLIAM J	CUSTODIAN	\$5,950.50
GUANCI, TIMOTHY	SCIENCE	\$25,807.06
HARB, MARY E	INSTRUCTIONAL ASSISTANT	\$15,245.69
HOLDEN, JANET	SCIENCE	\$56,260.00
HURLEY, THOMAS	INSTRUCTIONAL ASSISTANT	\$15,245.69
ISAAC, NANCY	FOREIGN LANGUAGE	\$36,847.70
IVAS, AMY M	INSTRUCTIONAL ASSISTANT	\$19,324.31



**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)**

NAME	ASSIGNMENT	CONTRACT AMT.
KILGOUR, DANIEL	READING TUTOR	\$36,340.18
KIRILA, LYNNE M	COMMUNITY SCHOOL	\$48,560.00
KRESS, TODD W	MATH TEACHER	\$47,860.00
LAGASSE, HEATHER	AT RISK COORDINATOR	\$27,484.46
LANTHIER, STEPHEN P	INSTRUCTIONAL ASSISTANT	\$19,324.31
LESSARD, KIMBERLY G	Psychologist	\$56,730.00
LINDSEY, LYNNE	INSTRUCTIONAL ASSISTANT	\$15,245.69
LOCKE, CASEY	ART TEACHER	\$36,860.00
LOWELL, DEBORAH J	INSTRUCTIONAL ASSISTANT	\$15,245.69
LYDER, ROGER C	SOCIAL STUDIES	\$67,760.00
LYON, SANDRA F	SPECIAL EDUCATION	\$47,560.00
MARCHAND-FOURNIER, CYNTHIA J	FAMILY AND CONSUMER SCIENCE	\$43,260.00
MARKUNAS, JACQUELYN R	INSTRUCTIONAL ASSISTANT	\$17,837.82
MARTIN, JANE	FACS	\$22,508.98
MARTIN, LORRIE A	INSTRUCTIONAL ASSISTANT	\$17,837.82
MASSUA, LAURA	SECRETARY	\$16,138.50
MATHENY, LAURA	MEDIA GENERALIST	\$46,260.00
MERGENTHALER, INGRID	SECRETARY	\$21,386.40
MICHAUD, SUZANNE	GUIDANCE SECRETARY	\$17,888.50
MILLER, CATHLEEN E	MATH TEACHER	\$45,260.00
MILLER, SHELLI	INSTRUCTIONAL ASSISTANT	\$3,099.40
MILLER-BARTON, SUSAN	INSTRUCTIONAL ASSISTANT	\$7,904.39
MOHR, DOROTHY A	PRINCIPAL	\$89,109.00
MOORE, ROBERT E	SCIENCE	\$51,260.00
MORIN, PATRICIA E	LANGUAGE ARTS	\$43,260.00
MORSE, VALERIE A	SPECIAL EDUCATION	\$59,260.00
MUNDY, JOSEPH	MUSIC TEACHER	\$33,860.00
NELSON, SARAH	INSTRUCTIONAL ASSISTANT	\$7,287.77
NIEMASZYK, DAVID	SCIENCE	\$35,860.00
NORTON, MICHAEL B	ART TEACHER	\$41,860.00
NUGENT, JENNIFER M	ENGLISH	\$48,260.00
PAULAUSKAS, LOUISE A	ADMINISTRATION	\$52,399.00
PERIGNY, GUY G	CUSTODIAN	\$33,053.04
PERIGNY, NANCY M	CUSTODIAN	\$33,053.04
PROVENCHER, MIRIAM B	LANGUAGE ARTS	\$65,760.00
RAZA, REGINA	INSTRUCTIONAL ASSISTANT	\$16,535.61
REARDON, JEANNE	ENGLISH	\$48,260.00
REECE, JACOB	BIOLOGY TEACHER	\$39,260.00
REGAN, MATTHEW G	PHYSICAL EDUCATION	\$34,860.00
SANKAR, SRILAKSHMI	INSTRUCTIONAL ASSISTANT	\$8,376.75



**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2010-2011 (CONT.)**

NAME	ASSIGNMENT	CONTRACT AMT.
SAWYER, DEBRA	MATH TEACHER	\$68,260.00
SCAER, STEPHEN C	SPECIAL EDUCATION TEACHER	\$54,260.00
SCHIPELLITI, JEANNE V	INSTRUCTIONAL ASSISTANT	\$7,204.01
SHERIDAN, KATHRYN J	GUIDANCE DIRECTOR	\$63,260.00
SOUCY, JUSTIN M	TUTOR	\$34,058.80
SPOONER, SHARON	GUIDANCE COUNSELOR	\$39,260.00
STINE, CRISTINE R	MATH TEACHER	\$62,760.00
SULLIVAN, KAREN CABRAL	ART TEACHER	\$19,130.00
SULLIVAN, KRISTEN J	LANGUAGE ARTS	\$38,260.00
TABOR, ELIZABETH	INSTRUCTIONAL ASSISTANT	\$16,535.61
TERWILLIGER, LISA A	FOREIGN LANGUAGE	\$45,260.00
TOBIN, JEFFREY	MATH TEACHER	\$43,260.00
TORRISI, DAVID P	SOCIAL STUDIES	\$43,860.00
TURGEON, ROGER	PART-TIME CUSTODIAN	\$13,509.00
TURK, JENNIFER P	FOREIGN LANGUAGE	\$1,317.11
WAGNER, JEANNA	BUSINESS EDUCATION TEACHER	\$49,260.00
WALKER, ALLISON	FOREIGN LANGUAGE	\$46,260.00
WALKER, MARIE	SECRETARY	\$17,556.00
WALSH, PAMELA A	SECRETARY	\$34,373.70
WEINER, TREACY A	SECRETARY	\$23,971.50
WISWELL, JULIE A	INSTRUCTIONAL ASSISTANT	\$15,245.69
WYATT, MOLLY	SOCIAL STUDIES	\$38,260.00
ZEMETRES, ELIZABETH C	SOCIAL STUDIES	\$48,260.00



Pelham School Board

School Board:

Rob Hardy, School Board Chair

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

**Phone # 603-425-1976
Fax # 603-425-1719**

Website:

www.pelhamsd.org

Email:

pgarobbie1@comcast.net

Important Events in 2011:

- *High School increased overall math achievement by 13% on State assessment*
- *Reading improvement efforts increase*
- *Portable library/classroom unit is installed at Memorial School*

School Board Members:

Rob Hardy, Chair, '13

Deb Ryan, Vice Chair, '12

Megan Larson, '12

Brian Carton, '14

Andy Ducharme, '13

Dear Citizens of Pelham,

The Pelham School District remains a District in Need of Improvement (DINI) in mathematics and has added reading to this designation. The DINI process, however, provides a unique opportunity for the district to take a systematic approach to improving the instructional programming for all students in the areas of mathematics and reading. After only one year as a DINI in Math, the Pelham Elementary School achieved adequate yearly progress in mathematics for the first time in three years and the high school increased its overall math achievement on the state assessment by thirteen percentage points. These achievements and steps forward are a direct result of the hard work of the volunteers of the DINI committee and the teachers implementing the new initiatives and strategies.

Some of these initiatives include: standards-based report cards at grades K-2, a newly articulated K-12 mathematics curriculum that is aligned to NH State Standards, new mathematics curriculum resource for grades K-4, and a highly successful summer program for struggling math students in grades 5-8. As we have seen success over the past year in our improvement efforts, we continue to push forward to harness this momentum and provide a quality educational program for all students in mathematics and reading.

This year, we turn our attention to also include reading as part of our improvement efforts. Teachers are working to write a K-12 English Language Arts curriculum that is aligned to the National Common Core Standards and developing interventions in reading and mathematics for struggling students at all three schools. As part of this improvement initiative, we have sponsored an ongoing professional development series for over 60 of our educators in the district on differentiated instruction. This series is developing teacher leaders in each of our three schools that will work with their colleagues to implement quality teaching strategies in the classroom to meet the needs of all students by taking into account each student's readiness, learning styles and interests.

The Pelham School Board is focused on the future of our school district. At the time this letter was submitted we had spent taxpayer dollars on a professional plan to install a sprinkler system and a new HVAC system at Pelham High School. We are committed to improving the facilities we have as well as providing any new facility that promotes the best in student achievement. We feel as a board that we must find a way to improve our current facilities in a way that will let us use these facilities many different capacities. We feel strongly that no matter what the current High School is used for in the future, a new HVAC and Fire protection system is crucial to the health and safety of the students and faculty that are presently in the building.

At Pelham Memorial school we have completed the installation of our new portable library / classroom unit. We received our certificate of occupancy in late November and had begun the moving of music, health and the library shortly thereafter. We are happy that the Memorial school has finally received some overdue relief from the overcrowding it has weathered for so long now.



The upcoming year has no shortage of challenges for us as a board and for you as a community member. Windham will be voting on a question in March on whether or not they wish to withdraw from SAU28 and go it alone. This will mean a higher financial burden for Pelham taxpayers, as well as a need for a building to house our own SAU staff. This coupled with being in need of a Permanent Kindergarten and Pre-school solution, both State mandates, will keep us busy. I would also like to take a moment to recognize Dr. Henry LaBranche and thank him for returning to SAU 28. He has bridged the gap between the departure of Dr. Bass and the start of a search for a permanent replacement.

On Behalf of the Pelham School Board, We hope you have a happy and healthy 2012.

Rob Hardy, Chairman, Pelham School Board



Pelham Elementary School

**Alicia LaFrance, Principal
Thomas Adamakos, Interim
Principal**

**61 Marsh Road
Pelham, NH 03076
Phone # 603-635-8875
Fax # 603-635-8892**

Website:

www.pelhamsd.org

Important Events in 2011:

- *New program for K-3 students called "PALS"*
- *Mr.s Donna Strasburger retires*
- *Mr.s Patricia Aube honored as the Veteran of Foreign Wars NH Elementary Teacher of the Year*
- *New 5th Grade Lego team wins Regional Level competition*

This year, Pelham Elementary School's enrollment including kindergarten is 896 students. Class sizes vary from grade to grade, but the projected 1st grade enrollment for 2012-13 is expected to be 180 students. As a result of our lower enrollment this year, we have utilized the extra space in the elementary school for Title I, ESOL, Enrichment and Special Education. This includes a new program for students in kindergarten through grade three called "PALS", which stands for Pelham Alternative Learning Setting. The goal of this program is to increase meaningful access to the modified, general curriculum and to improve students' social interactions and communication skills.

Last year, Mrs. Donna Strasburger retired after many years of classroom teaching at Pelham Elementary School. New to our teaching staff this year is: Mrs. Kristen Davis and Mrs. Amanda Ward. They are enjoying their teaching experiences in grades one and five, respectively, and bring new energy to our ever growing teaching staff. Also, we are honored to recognize Mrs. Patricia Zube as the Veteran of Foreign Wars NH Elementary Teacher of the year for 2011.

Teachers continue to work very hard to improve their instructional practices. As a result of their efforts, the students in grades three through five have met the State adequate yearly progress criteria in the area of math. This year, professional development for teachers within the Pelham school district is focused on effective differentiated instruction strategies to engage students' in learning across the curriculum. Teachers in grades three through five are also working with The Teaching and Learning Alliance staff on developing specific lessons in writing. Curriculum committee work in the areas of math and English/Language Arts is ongoing across the Pelham school district.

Our Enrichment teacher, Mrs. Holly Doe, has formed two Lego teams. This year's 5th grade Lego team won at the regional level and is competing at the State level. We know how much the students have enjoyed this experience and appreciate the help from parent volunteers. The entire Unified Arts team is working on a culminating Summer Olympics event for the spring at Pelham Elementary School. Students and staff are excited to see the creative efforts of our Unified Arts teachers. The book fair is also coming back this February and has been coordinated by our librarian, Ms. Lynn Green.

Pelham Elementary School is committed to excellence and our goal is to give every child the foundation necessary to succeed in the 21st century. This summer, we will be asking students to participate in a summer reading incentive program and recognize individual students in the fall for their reading accomplishments. We ask parents to continue to support, encourage and model the habit of reading. Thank you all for your continued support of education.

Respectfully Submitted,

Alicia LaFrance, Principal

**Pelham Middle School****Catherine Pinsonneault,
Principal**

**59 Marsh Road
Pelham, NH 03076
Phone # 603-635-2321
Fax # 603-635-2369**

Website:

www.pelhamsd.org

Important Events in 2011:

- *Mrs. Patricia Lamontagne named VFW Middle School teacher of the year*
- *Most textbooks are available online*
- *Held first "Toys for Tots" drive and collected over 200 new toys*
- *"Education Haiti" program a true success, giving to school children of Haiti who needed school necessities after the devastating earthquake*

I would like to begin my Annual Principal's Report by recognizing some significant accomplishments at Pelham Memorial School during the 2010-2011 school year

We were proud of grade 8 English teacher, Mrs. Patricia Lamontagne, our very own VFW Middle School teacher of the year! She was selected for this award from a pool of very talented middle school teachers throughout the state of New Hampshire.

Our teachers continue to work hard in the area of curriculum. They continued working on the creation of formative and summative assessments in all academic areas. All of our teachers participated in a two-day, June training in differentiation of instruction. Many ideas for all academic areas were discussed and created during this end-of-the school year training.

We began utilizing classroom walk-throughs as a means of focusing on differentiation of instruction. This process was used as a practice method this year for both teachers and administrators.

All of our teachers continue to utilize teacher websites to post homework assignments and classroom activities. Most of our textbooks are now available online for easy access from home. We also continue to utilize the Parent Portal for reporting up-to-the minute student progress. This has definitely streamlined direct communication between parents and teachers at Memorial School

Our extra-curricular participation was alive and well. Our students participated in many school clubs, bands, ensemble groups, choruses and athletic teams throughout the year. Although we didn't celebrate any team championships this year, we did have some individual champions in both wrestling and track and field. We continued celebrating both our community and our school pride with all of our athletic teams and extra-curricular programs this year.

We have continued our year-long school spirit program with daily trivia, homeroom contests, community can drives and student dances. We held our first "Toys for Tots" homeroom competition in December. We collected over 200 new toys and our students enjoyed a holiday raffle for their efforts. We continued our "week of giving" in April. Each day for one week, our students participated in a different "play for pay" activity. All funds raised were donated to the school children of Haiti through the "Education Haiti" program. Our donations went directly to fund classroom necessities that were destroyed in the recent earthquake. Through a personal contact of mine, we have received pictures of the children sitting at their new desks and using their new books! Our families and students continue to amaze us with their generosity, energy and spirit.

Our 8th grade trip to Washington, DC in May was while very hot, still a success. An overnight visit to Gettysburg was added and enjoyed by all. The addition of a "pie selling" fundraiser was a huge success for all participants. Again, our fundraisers continue to enable all hard-working participants to lessen the financial burden of this trip.

In conclusion, it is my honor to continue serving as Memorial School's principal. With the support of the community, we will always "put the children of Pelham first" and provide academically challenging programs, while providing a safe and nurturing environment for all.

Respectfully submitted,

Catherine Pinsonneault, Principal



Pelham High School

**Dr. Dorothy Mohr, PH.D.
Principal**

**85 Marsh Road
Pelham, NH 03076
Phone # 603-635-2115
Fax # 603-635-3994**

Website:

www.pelhamsd.org

Important Events in 2011:

- Fall athletic season produced several All-State awards winners*
- The New England Association of Schools and Colleges extends the date for progress report from PHS*

It is my pleasure to reflect on the status of Pelham High School for the 2011-2012 school year. For this school year we will continue our journey of quality and accountability. We will hold tightly to the premise that learning is for life and the skills and concepts that students master will serve them well for the next 5, 10, 20, 40, and 80 years. “Education is not preparation for life; education is life itself.” John Dewey

The faculty focuses on delivering a competency driven curriculum that provides opportunities for students to demonstrate the ability to think critically, to problem solve, and to be analytical. Adhering to the mantra that learning is for life, teachers are working with students on demonstrating mastery of skills and concepts. It is our belief that we do not become masters by doing 4,000 things 12 times, but rather by doing 12 things 4,000 times.

The fall athletic season produced several All State awards winners: Volleyball: Kathryn Mostone, Alex Hall; Girls Soccer: Gina Grimes; Field Hockey: Diana Godreau; Boys Cross Country: Steven Hammar; Girls Cross Country: Shannon Arsenault; Football: John Bourk, Devin Decarteret; and Golf: Jake Vaiknoras.

Congratulations to the following senior student/athletes for being named NHIAA scholar athletes from Pelham High. Each of these student/athletes play at least 2 sports and have an overall GPA of 3.33 or better at PHS. They will now represent PHS at the annual state awards on February 6 in Concord, NH: Ryan Birmingham, Ben Cares, JP Cares, Brian Finney, Broghan Gilligan, Alexandra Hall, Steven Hammar, Erin Krawczyk, Tom Lynch, Kathryn Mostone, Alec Paradis, Ryan Rhealt, Anthony Spirou, Justin Spognardi, Lauren Tocco.

The New England Association of Schools and Colleges has extended the date for the next progress report from PHS. They are looking for updates on nine items involving the PHS facility, future plans for PHS students, ADA compliance, the HVAC systems, and school funding.

In closing, we continue to manage the distractions. We continue to hold quality as our PHS community standard and implore the larger Pelham community to do the same for our students.

Respectfully submitted,

Dorothy Mohr, Ph.D.
Principal, Pelham High School



Pelham Special Services

Tina H. McCoy, Director of Student Services, SAU 28

**19 Haverhill Road
PO Box 510
Windham, NH 03087**

**Phone # 603-425-1976
Fax # 603-425-1719**

Website:

www.pelhamsd.org

Important Events in 2011:

- PSD provides specialized instruction and services to over 300 Pelham students*
- Supplemental federal funding was used to boost District's capacity with using specialized tutors*

The Pelham School District provides specialized instruction and related services to well over three hundred (318 in October of 2011) students ages three to twenty-one. While total school enrollment in our District has declined over the past two years, the number of students with educational disabilities served in grades kindergarten through twelve has remained relatively stable. The percentage of the student population identified with some type of educational disability increased slightly from 13.6 percent in the 2009/10 school year to a present level of 15.5 percent. The effective delivery of special education services involves extensive collaboration between special services professionals, classroom teachers, parents, administrators and other members of our support staff. The creative, student-centered philosophy of our educational community allows our District to serve the overwhelming majority of all students with educational disabilities within our own community schools. This is indicative of Pelham's continued commitment to inclusive education.

During the fiscal year 2011, supplemental federal funding was used primarily to boost the District's capacity to effectively serve students with autism spectrum disorders, specific learning disabilities, and challenging behaviors. Specialized tutors were hired to provide supplemental instruction to help narrow or close the gap in academic achievement between students with disabilities and their non-disabled peers.

The Pelham Preschool Program is currently in its second year of operation after separating from the Windham School District. The preschool is temporarily housed in the kindergarten portable, located on the grounds of Pelham Elementary School. Several long-term facility options for our preschool have been, and continue to be, under consideration.

In addition to providing for the needs of special education students, the district provides appropriate supports services to many other students who experience unique challenges. There are currently over fifty students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973 and over one hundred students with specialized health plans. English language learners (currently 17 students) are also served well by our district. Counselors at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. Professional and support staff members across our District work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at www.pelhamsd.org. Also available on the district website is information regarding Section 504, special education, bullying and home education

I would like to extend sincere thanks to all those who have demonstrated their support for quality education in Pelham. A special thank you goes out to the Pelham School Board for their support of special services and their understanding of the many unique needs of Pelham students. I am grateful for the continued opportunity to serve the community of Pelham as the Director of Student Services for School Administrative Unit 28.

Special Services Notation:

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous two fiscal years, including offsetting revenues from all sources. The following constitutes the required information for FY '10 and FY '11.

ACCOUNTING OF SPECIAL EDUCATION EXPENDITURES AND REVENUES

Pelham School District

2009-10

Actual District Cost

- Expenditures less revenues
\$6,115,791.45

2010-11

Special Education Expenses

- Transportation, supplies, instruction and tuition
\$5,163,607.41
- Federal special education funds
\$548,149.00

\$5,711,756.41

Special Education Revenues

- Catastrophic aid
\$267,086.61
- Federal special education funds
\$548,149.00
- Medicaid reimbursement
\$97,822.31

\$913,057.92

Actual District Cost

- Expenditures less revenues
\$4,798,698.49

Respectfully submitted,

Tina H. McCoy
Director of Student Services, SAU 28



Pelham School District Enrollment

GRADE	ENROLLED 2011-2012	PROJECTED 2012-2013
1	159	176
2	137	163
3	171	135
4	183	171
5	<u>160</u>	<u>184</u>
TOTAL	810	829
6	201	155
7	196	201
8	<u>164</u>	<u>196</u>
TOTAL	561	552
9	180	152
10	148	175
11	154	144
12	<u>142</u>	<u>152</u>
TOTAL	624	623