

Explanation of budget balances on current expense report

	Description	Current Balance	Notes
	Regular Education	\$ 256,662	Teacher vacancies, hiring savings, unpaid leaves, and fewer lane changes
	Special Education	\$ 906,720	Para vacancies, ESY savings, savings in out-of-district services
	Vocational Program	\$ (16,838)	Higher enrollments
	Co-curricular Program	\$ 39,731	Unfilled coaching/ extra curricular positions; savings in transportation
	Student Support Services	\$ 67,486	Vacancies and contracted services lower than expected
	Instructional Staff Support	\$ 10,380	Additional technology purchases
	School Board/SAU assessment	\$ 6,506	Legal expenses and advertising costs higher than expected
	School Administration	\$ 58,897	Savings primarily in online subscriptions
	Facilities	\$ (40,898)	Electric and Oil costs, and snow removal- higher than expected
	Transportation	\$ (88,209)	Voc Ed Transportation - using outside services due to staff shortages
	Benefits	\$ 244,946	Savings in taxes, insurance and retirement due to vacancies & lower salaries
	Site Improvements	\$ (56,650)	Press box stairs and platform
	Debt Service	\$ -	
	Transfers	\$ (348,788)	
		\$ 1,035,430	

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
1300	Vocational Program	Vocational ed. Tuition
1400	Co-curricular Program	Athletic program and other co-curricular activities
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2500	Food Service Bad Debt	Uncollectable student breakfast and lunch money
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus and transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line to make total expenses match total revenue, and match the budget.