

Explanation of budget balances on current expense report

6/30/2023

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 178,556	Primarily Unfilled Regular Ed MTSS Positions
1200	Special Education	\$ (93,058)	Unexpected Spec Ed services
2100	Student Support Services	\$ 146,754	Primarily savings in Vision/Hearing/PT Services
2200	Instructional Staff Support	\$ 83,682	Savings in PD and Unfilled Positions
2300	School Board/SAU Assessment	\$ (27,585)	Unanticipated legal & advertising expense
2400	School Administration	\$ (7,444)	New PT Admin Support position created
2500	Food Service Bad Debt	\$ (2,411)	
2600	Facilities	\$ (13,336)	Significant increases in heating and electrical costs
2700	Transportation	\$ (80,524)	Increased fuel costs and special ed costs
2900	Benefits	\$ 38,239	Various small savings
4300	ADA Projects/Temp. Storage	\$ (108,017)	Required ADA project
5100	Debt Service	\$ -	
5200	Transfers	\$ (195,726)	
		\$ (80,870)	

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
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
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus 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	service expense