Explanation of budget balances on current expense report

6/30/2023

Function	Description	Current Balance	Notes
1100	**Regular Education**	$ 82,842	Hiring savings and unfilled positions
1200	**Special Education**	$ (23,755)	Unexpected special ed costs
2100	**Student Support Services**	$ 24,742	Spec Ed costs lower than expected
2200	**Instructional Staff Support**	$ 60,878	PD Savings and hiring savings
2300	**School Board/SAU Assessment**	$ 106,265	Contingency $95K - not spent
2400	**School Administration**	$ 39,368	Various small savings
2500	**Food Service Bad Debt**	$ (2,800)	
2600	**Facilities**	$ 94,115	Unfilled positions
2700	**Transportation**	$ 30,325	Spec Ed costs lower than expected
2900	**Benefits**	$ 150,214	Savings with hiring, unfilled positions and plan choices
4300	**Architect design**	$ (912)	
5100	**Debt Service**	$ (5,277)	
5200	**Transfers**	$ (258,599)	
		$ 297,406	

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	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense