

**Explanation of budget balances on current expense report**

**10/21/2024**

| <b>Function</b> | <b>Description</b>          | <b>Current Balance</b> | <b>Notes</b>  |
|-----------------|-----------------------------|------------------------|---|
| 1100            | Regular Education           | \$ 125,224             | Hiring savings  |
| 1200            | Special Education           | \$ (566,664)           | Contracted staffing services to fill open positions               |
| 2100            | Student Support Services    | \$ (141,396)           | Contracted staffing services to fill open positions               |
| 2200            | Instructional Staff Support | \$ 5,704               |   |
| 2300            | School Board/SAU Assessment | \$ 89,481              | 95K contingency fund  |
| 2400            | School Administration       | \$ 707                 |   |
| 2600            | Facilities                  | \$ 83,138              | Unfilled position and other small variances                       |
| 2700            | Transportation              | \$ 42,113              | Regular ed & special ed savings                                   |
| 2900            | Benefits                    | \$ 229,045             | Benefit savings due to unfilled positions and plan choice changes |
| 4200            | Site Improvements           | \$ (6,497)             | HUES Front Office Renovation                                      |
| 5100            | Debt Service                | \$ -                   |   |
| 5200            | Transfers                   | \$ -                   |   |
|                 |                             | <b>\$ (139,145)</b>    |   |

**General explanation of what is included in each account category**

| <b>Function</b> | <b>Description</b>          | <b>Includes</b>  |
|-----------------|-----------------------------|--|
| 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       | 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                   | expense  |