

Explanation of budget balances on current expense report

10/15/2024

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 11,265	Hiring Savings
1200	Special Education	\$ (472,869)	Contracted Staffing
2100	Student Support Services	\$ (121,278)	Contracted Staffing
2200	Instructional Staff Support	\$ (10,768)	Several small expected overages
2300	School Board/SAU Assessment	\$ 4,556	
2400	School Administration	\$ 3,576	
2600	Facilities	\$ 9,543	Various small expected savings
2700	Transportation	\$ 3,026	
2900	Benefits	\$ 192,144	Benefit savings due to unfilled positions and plan choice changes
4300	ADA Projects/Temp. Storage	\$ 2	
5100	Debt Service	\$ (65)	
5200	Transfers	\$ -	
		\$ (380,868)	

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