

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

**12/19/2024**

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 24,089	Unfilled positions and hiring savings
1200	Special Education	\$ (614,124)	Contracted Staffing
2100	Student Support Services	\$ (108,488)	Contracted Staffing
2200	Instructional Staff Support	\$ (9,846)	Several small expected overages
2300	School Board/SAU Assessment	\$ 2,865	
2400	School Administration	\$ 5,919	
2600	Facilities	\$ 22,630	Various small expected savings
2700	Transportation	\$ 3,021	
2900	Benefits	\$ 229,975	Unfilled positions and choice changes
4300	ADA Projects/Temp. Storage	\$ 2	
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		<b>\$ (443,959)</b>	

**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