

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

|  | Description                 | Current Balance | Notes                                                              |
|--|-----------------------------|-----------------|--------------------------------------------------------------------|
|  | Regular Education           | \$ 78,613       | Hiring savings, few substitutes needed; fewer teacher lane changes |
|  | Special Education           | \$ 386,837      | Savings in OOD services, hiring and vacancies; grant funding       |
|  | Vocational Program          | \$ (7,920)      | Enrollment changes                                                 |
|  | Co-curricular Program       | \$ 42,104       | Unfilled Coaching Positions and staff vacancies                    |
|  | Student Support Services    | \$ 73,672       | Savings in contracted services, hiring and shared employees        |
|  | Instructional Staff Support | \$ (11,627)     | Higher professional development staff reimbursement                |
|  | School Board/SAU assessment | \$ 133,494      | \$125K contingency not being used                                  |
|  | School Administration       | \$ 587          |                                                                    |
|  | Facilities                  | \$ 151,432      | Savings in utilities and heating costs                             |
|  | Transportation              | \$ 101,858      | Savings in bus and voc ed van transportation                       |
|  | Benefits                    | \$ 130,825      | Benefit savings due to vacancies, plan choices and hiring savings  |
|  | Debt Service                | \$ (0)          |                                                                    |
|  | Transfers                   | \$ (143,956)    |                                                                    |
|  |                             | \$ 935,919      |                                                                    |

***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                                                                                           |
| 1300     | Vocational Program          | Vocational ed. Tuition                                                                                                                                       |
| 1400     | Co-curricular Program       | Athletic program and other co-curricular activities                                                                                                          |
| 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 |
| 2500     | Food Service Bad Debt       | Uncollectable student breakfast and lunch money                                                                                                              |
| 2600     | Facilities                  | Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance             |
| 2700     | Transportation              | Bus and 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 to make total expenses match total revenue, and match the budget.                                                                            |