

Explanation of budget balances on current expense report

	Description	Current Balance	Notes
	Regular Education	\$ 108,383	Hiring savings, fewer substitutes needed; fewer teacher lane changes
	Special Education	\$ 361,830	Savings in OOD services, hiring and vacancies; grant funding
	Vocational Program	\$ (7,920)	Enrollment changes
	Co-curricular Program	\$ 27,919	Unfilled Coaching Positions and staff vacancies
	Student Support Services	\$ 133,928	Savings in contracted services, hiring and shared employees
	Instructional Staff Support	\$ 12,418	Savings in IT purchases and in unfilled positions
	School Board/SAU assessment	\$ 137,398	\$125K contingency not being used
	School Administration	\$ 13,363	Various smaller savings
	Facilities	\$ 113,870	Savings in utilities and heating costs
	Transportation	\$ 95,154	Savings in bus and voc ed van transportation
	Benefits	\$ 136,601	Benefit savings due to vacancies, plan choices and hiring savings
	Debt Service	\$ (0)	
	Transfers	\$ (209,399)	
	Total	\$ 923,543	

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.