

Explanation of budget balances on current expense report

Description	Current Balance	Notes
Regular Education	\$ 235,058	Hiring savings
Special Education	\$ (6,308)	
Vocational Program	\$ -	
Co-curricular Program	\$ 7,434	
Student Support Services	\$ 93,162	Savings in special education contracted services
Instructional Staff Support	\$ 30,370	Did not need temporary/summer help for IT dept.
School Board/SAU assessment	\$ 126,630	\$125K contingency not being used
School Administration	\$ 16,351	
Facilities	\$ 87,047	Savings in Oil costs
Transportation	\$ 129,669	Savings in Voc Ed and Special Ed transportation
Benefits	\$ 118,255	Savings in employer paid benefits (taxes and retirement) due to vacancies and hiring savings
Debt Service	\$ 25,336	
Transfers	\$ -	
	\$ 863,004	

General explanation of what is included in each account category

Description	Includes
Regular Education	Teacher salaries and teaching materials
Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
Vocational Program	Vocational ed. Tuition
Co-curricular Program	Athletic program and other co-curricular activities
Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
School Board/SAU assessment	Assessment, school board expense, annual meeting expense, legal expense
School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
Food Service Bad Debt	Uncollectable student breakfast and lunch money
Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
Transportation	Bus and transportation, fuel
Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
Debt Service	Principal and interest payments on bonds
Transfers	Accounting line to make total expenses match total revenue, and match the budget.