

2023-2024 General Fund

October Summary

- **Salaries (101-190)**
 - For fiscal year 2024 our total budget in our salary accounts is \$5,913,545 which is about 48% of our total budget. For October we are forecasting a reserve of \$37,536.39. This can change as we move through the year, mostly in our sub accounts.
- **Benefits (210-290)**
 - Benefits include medical, dental, vision, life, short and long term disability insurance. This object code also includes employer taxes, tuition reimbursements, unemployment, workers' compensation, and other benefits. Other benefits are items such as district annuity contributions and DOT physicals. Our October update reflects a reserve of \$31,885.75. This is primarily driven by our Health Insurance line.
- **Professional Services (322-330)**
 - Professional services are in the 300 object codes. Professional services are budgeted items such as professional development for staff, contracted services, and purchased services. Some examples of purchased services or contracted services are our annual audit costs, attorney fees, Occupational and Physical Therapy, Behavioral Analysts, Speech services, Psych services, and diagnostic evals. Our October forecast reflects a reserve of \$22,586.05.
- **Plant Operations (410-431)**
 - All of the 400 object codes refer to plant operations and utilities. Items coded here would be electricity, maintenance agreements, facility repairs, and trash removal. We are still forecasting a small reserve of \$114.01. We will watch these accounts throughout the year for any unanticipated repairs and increases in electricity costs.
- **Transportation / Tuition / Insurance / Communication (510-590)**
 - The 500 object codes cover contracted transportation, travel reimbursements, all tuition, insurance (Property, liability, cyber, etc.), printing and binding, postage, telephone, and advertising. October's forecast reflects a deficit of (\$121,224.77). This deficit is driven by our tuition accounts. It is still early in the fiscal year to anticipate tuition for some of our students. We have had some students register over the summer months that were not anticipated as well as some students exiting. We are still working to be sure we have all students accounted for and estimated at the correct tuition amounts.
- **Supplies (611-690)**
 - Supply accounts will be found in the 600 object codes. Instructional supplies will be coded as 611, these are any supplies directly needed to aid in instruction. Other supplies (office supplies, nurse supplies, general school supplies) will be coded as 690. Facility (613, 614, 620) and transportation (626) supplies will be found here as well. We start the year with a minimal forecast in our instructional supply accounts which is driving our forecasted reserve of \$31,351.24. The operational supply account lines will be closely monitored as we move through the winter months.
- **Equipment (730-739)**
 - Equipment will be coded in the 700 object codes. Technology equipment is coded as 733, software is coded as 735, facility equipment is coded as 736 and other equipment, such as for transportation, will be coded as 739. For October, we are forecasting a reserve in our Equipment lines of \$9,084.02.
- **Dues & Fees (810)**

- All dues and fees accounts are coded as 810. Dues and fees are then broken out by program and function of each school or department. For October, we are forecasting our Dues & Fees accounts to be just about fully spent.
- **Other Objects (899)**
 - Other objects are any expenses that would not fall into one of the above object codes would be coded here.

Overall, our total spend for as of September 30th is \$2,686,617.84 which is about 21% of our total budget of \$12,542,301. October's forecasted balance is \$11,485.69.