

Dorchester County Board of Education  
Statement of Appropriations & Expenditures  
**Fiscal Year 2022**  
For the Period Ending January 31, 2022

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	Appropriations Budget	Budget Adjustments	Amended Appropriations Budget	Appropriations Current Month	Appropriations Year To Date	Accruals & Projections	Appropriations As Projected	Projected Variance	
<b>UNRESTRICTED REVENUES</b>									
<u>STATE SOURCES</u>									
Current Expense Aid	\$ 22,159,958.00		\$ 22,159,958.00	\$ 3,693,326.33	\$ 14,773,305.33	\$ 7,386,652.67	\$ 22,159,958.00	\$ -	
Compensatory Education	13,932,346.00		13,932,346.00	\$ 2,322,057.67	9,288,230.67	4,644,115.33	13,932,346.00	-	
Special Education	1,723,259.00		1,723,259.00	\$ 187,418.03	909,787.12	813,471.88	1,723,259.00	-	
Transportation	2,680,834.00		2,680,834.00	\$ 446,805.66	1,787,222.66	893,611.34	2,680,834.00	-	
Limited English Proficient	945,466.00		945,466.00	\$ 157,577.67	630,310.67	315,155.33	945,466.00	-	
Guaranteed Tax Base	1,912,898.00		1,912,898.00	\$ 318,816.33	1,275,265.33	637,632.67	1,912,898.00	-	
Supplemental Grant	1,321,515.00		1,321,515.00	\$ 220,252.50	881,010.00	440,505.00	1,321,515.00	-	
Net Taxable Income Adjustment	851,348.00		851,348.00	\$ 141,891.33	567,565.33	283,782.67	851,348.00	-	
BP - PreKindergarten Supplemental	839,578.00		839,578.00	\$ 139,929.83	559,719.33	279,858.67	839,578.00	-	
BP - Teacher Salary Incentive	525,025.00		525,025.00	\$ 87,504.17	350,016.67	175,008.33	525,025.00	-	
BP - Transportation Hold Harmless	94,000.00		94,000.00	\$ 15,666.67	62,666.67	31,333.33	94,000.00	-	
BP - Students With Disabilities		373,171.00	373,171.00	\$ 62,195.17	248,780.67	124,390.33	373,171.00	-	1
<b>TOTAL STATE AID</b>	46,986,227.00	373,171.00	47,359,398.00	7,793,441.36	31,333,880.45	16,025,517.55	47,359,398.00	-	
<u>OTHER RECEIPTS</u>									
Investment Income	30,000.00		30,000.00	830.35	2,111.74	1,500.00	3,611.74	(26,388.26)	
Building Use & Rental	40,000.00		40,000.00	2,149.29	21,356.90	18,643.10	40,000.00	-	
Athletic & Field Trips-Use of Bus	25,000.00		25,000.00	4,171.19	17,258.91	7,741.09	25,000.00	-	
Erate rebate	301,576.00		301,576.00		0.00	301,576.00	301,576.00	-	
Miscellaneous receipts	29,500.00		29,500.00		0.00	29,500.00	29,500.00	-	
Incoming Transfers - Other BOEs	75,000.00		75,000.00		0.00	75,000.00	75,000.00	-	
<b>TOTAL OTHER RECEIPTS</b>	501,076.00	0.00	501,076.00	7,150.83	40,727.55	433,960.19	474,687.74	(26,388.26)	

Footnotes: \*\*1 - Former BluePrint grant now in general State Aid. Budget amendment needed.

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	Appropriations Budget	Budget Adjustments	Amended Appropriations Budget	Appropriations Current Month	Appropriations Year To Date	Accruals & Projections	Appropriations As Projected	Projected Variance
<u>FUND BALANCE</u>								
Fund Balance FY '20	1,048,062.00		1,048,062.00		0.00	1,048,062.00	1,048,062.00	-
<b>FUND BALANCE</b>	1,048,062.00	0.00	1,048,062.00	0.00	0.00	1,048,062.00	1,048,062.00	-
<u>COUNTY GOVERNMENT</u>								
Appropriation	20,812,142.00		20,812,142.00		12,140,421.00	8,671,721.00	20,812,142.00	-
<b>TOTAL COUNTY GOVERNMENT</b>	20,812,142.00	0.00	20,812,142.00	0.00	12,140,421.00	8,671,721.00	20,812,142.00	-
<b>TOTAL UNRESTRICTED REVENUES</b>	69,347,507.00	373,171.00	69,720,678.00	7,800,592.19	43,515,029.00	26,179,260.74	69,694,289.74	(26,388.26)

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance	
Administration									
Salaries & Wages	1,330,098.00		1,330,098.00	109,316.19	779,276.10	554,780.00	1,334,056.10	(3,958.10)	
Contracted Services	329,851.00		329,851.00	15,805.31	206,161.18	103,689.82	309,851.00	20,000.00	
Supplies and Materials	76,010.00		76,010.00	7,274.56	33,954.62	42,055.38	76,010.00	-	
Other Charges	95,114.00		95,114.00	1,433.79	84,148.49	10,965.51	95,114.00	-	
<b>Total Administration</b>	<b>1,831,073.00</b>	<b>0.00</b>	<b>1,831,073.00</b>	<b>133,829.85</b>	<b>1,103,540.39</b>	<b>711,490.71</b>	<b>1,815,031.10</b>	<b>16,041.90</b>	
Mid-Level Administration									
Salaries & Wages	5,613,777.00		5,613,777.00	458,681.48	3,218,033.01	2,358,500.00	5,576,533.01	37,243.99	
Contracted Services	71,500.00		71,500.00	2,439.58	6,690.70	64,809.30	71,500.00	-	
Supplies and Materials	124,685.00		124,685.00	10,074.90	79,461.53	45,223.47	124,685.00	-	
Other Charges -Telephone & Internet	423,524.00		423,524.00	29,542.84	250,929.40	162,000.00	412,929.40	10,594.60	
Other Charges	64,150.00		64,150.00	756.29	30,562.25	33,587.75	64,150.00	-	
<b>Total Mid-Level Administration</b>	<b>6,297,636.00</b>	<b>0.00</b>	<b>6,297,636.00</b>	<b>501,495.09</b>	<b>3,585,676.89</b>	<b>2,664,120.52</b>	<b>6,249,797.41</b>	<b>47,838.59</b>	
Instruction									
Salaries and Wages	25,779,221.00		25,779,221.00	2,400,893.95	12,348,762.15	12,504,500.00	24,853,262.15	925,958.85	3
<b>Total Instructional Salaries</b>	<b>25,779,221.00</b>	<b>0.00</b>	<b>25,779,221.00</b>	<b>2,400,893.95</b>	<b>12,348,762.15</b>	<b>12,504,500.00</b>	<b>24,853,262.15</b>	<b>925,958.85</b>	
Textbook and Instructional Supplies									
Supplies and Materials	1,338,662.00		1,338,662.00	155,912.62	733,515.18	605,146.82	1,338,662.00	-	
<b>Total Instructional Supplies</b>	<b>1,338,662.00</b>	<b>0.00</b>	<b>1,338,662.00</b>	<b>155,912.62</b>	<b>733,515.18</b>	<b>605,146.82</b>	<b>1,338,662.00</b>	<b>-</b>	

Footnotes:     \*\*3 - Expenses under budget in substitutes, extra duty, and full time position vacancies.

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance	
<b>Other Instructional Costs</b>									
Contracted Services	528,917.00		528,917.00	44,147.75	463,322.97	81,894.00	545,216.97	(16,299.97)	
Other Charges - Copiers	282,000.00		282,000.00	23,941.07	117,804.89	164,195.11	282,000.00	-	
Other Charges	220,000.00		220,000.00	(3,748.17)	89,758.71	110,241.29	200,000.00	20,000.00	
Transfers to Others	75,000.00		75,000.00		0.00	75,000.00	75,000.00	-	
<b>Total Instructional Costs</b>	<b>1,105,917.00</b>	<b>0.00</b>	<b>1,105,917.00</b>	<b>64,340.65</b>	<b>670,886.57</b>	<b>431,330.40</b>	<b>1,102,216.97</b>	<b>3,700.03</b>	
<b>Special Education - Instruct.</b>									
Salaries and Wages	4,698,652.00	20,000.00	4,718,652.00	356,398.78	1,818,166.94	2,282,000.00	4,100,166.94	618,485.06	1, 2
Contracted Services	1,251,178.00	246,408.00	1,497,586.00	131,866.68	947,030.36	1,050,555.64	1,997,586.00	(500,000.00)	1, 2
Supplies and Materials	20,500.00	106,763.00	127,263.00	1,086.06	7,798.65	119,464.35	127,263.00	-	1
Other Charges	21,600.00		21,600.00	1,633.65	8,493.58	13,106.42	21,600.00	-	
<b>Total Special Education</b>	<b>5,991,930.00</b>	<b>373,171.00</b>	<b>6,365,101.00</b>	<b>490,985.17</b>	<b>2,781,489.53</b>	<b>3,465,126.41</b>	<b>6,246,615.94</b>	<b>118,485.06</b>	
<b>Student Personnel Services</b>									
Salaries and Wages	845,286.00		845,286.00	77,927.52	465,745.30	379,540.70	845,286.00	-	
Contracted Services	10,000.00		10,000.00		7,505.31	2,494.69	10,000.00	-	
Supplies and Materials	31,500.00		31,500.00	939.87	13,081.20	18,418.80	31,500.00	-	
Other Charges	24,200.00		24,200.00	235.70	3,228.36	20,971.64	24,200.00	-	
<b>Total Student Personnel Services</b>	<b>910,986.00</b>	<b>0.00</b>	<b>910,986.00</b>	<b>79,103.09</b>	<b>489,560.17</b>	<b>421,425.83</b>	<b>910,986.00</b>	<b>-</b>	
<b>Health Services</b>									
Salaries and Wages	0.00		0.00	9,829.12	9,829.12		9,829.12	(9,829.12)	4
Contracted Services	775,443.00		775,443.00		0.00	765,443.00	765,443.00	10,000.00	
Supplies and Materials	3,000.00		3,000.00		0.00	3,000.00	3,000.00	-	
<b>Total Health Services</b>	<b>778,443.00</b>	<b>0.00</b>	<b>778,443.00</b>	<b>9,829.12</b>	<b>9,829.12</b>	<b>768,443.00</b>	<b>778,272.12</b>	<b>170.88</b>	

Footnotes: \*\*1 - Former BluePrint grant now in general State Aid. Budget amendment needed.  
\*\*2 - Special Education department continues to have vacancies in all positions.  
\*\*4 - Grant not covering entire expense.

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance	
<b>Student Transportation</b>									
Salaries and Wages	611,861.00		611,861.00	51,923.63	365,003.44	260,000.00	625,003.44	(13,142.44)	5
Contracted Services	2,953,862.00		2,953,862.00	321,537.53	1,593,528.76	1,592,388.00	3,185,916.76	(232,054.76)	6
Supplies and Materials	175,434.00		175,434.00	19,226.93	96,339.63	79,094.37	175,434.00	-	
Other Charges	68,040.00		68,040.00	515.97	32,126.75	35,913.25	68,040.00	-	
<b>Total Transportation</b>	<b>3,809,197.00</b>	<b>0.00</b>	<b>3,809,197.00</b>	<b>393,204.06</b>	<b>2,086,998.58</b>	<b>1,967,395.62</b>	<b>4,054,394.20</b>	<b>(245,197.20)</b>	
<b>Operation of Plant</b>									
Salaries and Wages	1,936,970.00		1,936,970.00	124,428.10	904,582.29	775,050.00	1,679,632.29	257,337.71	7
Contracted Services	170,064.00		170,064.00	(8,072.35)	75,591.67	94,472.33	170,064.00	-	
Supplies and Materials	158,200.00		158,200.00	17,916.17	106,299.86	51,900.14	158,200.00	-	
Other Charges - Utilities	1,464,432.00		1,464,432.00	137,567.36	707,996.24	656,435.76	1,364,432.00	100,000.00	
Other Charges - Insurance & Travel	181,405.00		181,405.00	810.77	95,927.82	85,477.18	181,405.00	-	
Land, Buildings and Equip.	19,500.00		19,500.00		0.00	19,500.00	19,500.00	-	
<b>Total Operation of Plant</b>	<b>3,930,571.00</b>	<b>0.00</b>	<b>3,930,571.00</b>	<b>272,650.05</b>	<b>1,890,397.88</b>	<b>1,682,835.41</b>	<b>3,573,233.29</b>	<b>357,337.71</b>	
<b>Maintenance of Plant</b>									
Salaries and Wages	738,479.00		738,479.00	71,987.81	495,222.05	304,009.00	799,231.05	(60,752.05)	8
Contracted Services	296,854.00		296,854.00	141.19	252,070.01	86,400.00	338,470.01	(41,616.01)	8
Supplies and Materials	379,846.00		379,846.00	30,973.39	252,317.20	127,528.80	379,846.00	-	
Other Charges	353,643.00		353,643.00		343,284.86	10,358.14	353,643.00	-	
<b>Total Maintenance of Plant</b>	<b>1,768,822.00</b>	<b>0.00</b>	<b>1,768,822.00</b>	<b>103,102.39</b>	<b>1,342,894.12</b>	<b>528,295.94</b>	<b>1,871,190.06</b>	<b>(102,368.06)</b>	

Footnotes: \*\*5 - Covering absences, and overtime due to lack of drivers.  
\*\*6 - Higher fuel prices, & mid year increase in hourly wage rate.  
\*\*7 - Vacancies, lack of substitutes creating savings.  
\*\*8 - Projected to be over budget by end of year. Reasons are being researched.

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance
Fixed Charges								
Other Charges - Health Insurance	10,057,959.00		10,057,959.00	968,308.97	4,846,101.00	5,211,858.00	10,057,959.00	-
Other Charges - Social Security	2,963,087.00		2,963,087.00	268,731.55	1,507,172.66	1,355,914.34	2,863,087.00	100,000.00
Other Charges - Retirement	1,769,954.00		1,769,954.00	52.00	919,968.97	849,985.03	1,769,954.00	-
Other Charges - Business Insurance	521,633.00		521,633.00	134,468.00	352,188.45	169,444.55	521,633.00	-
Other Charges - Other Benefits	376,000.00		376,000.00	33,380.90	208,536.85	122,463.15	331,000.00	45,000.00
<b>Total Fixed Charges</b>	<b>15,688,633.00</b>	<b>0.00</b>	<b>15,688,633.00</b>	<b>1,404,941.42</b>	<b>7,833,967.93</b>	<b>7,709,665.07</b>	<b>15,543,633.00</b>	<b>145,000.00</b>
Capital Outlay								
Salaries and Wages	112,637.00		112,637.00	9,447.84	61,410.96	51,226.04	112,637.00	-
Supplies and Materials	1,780.00		1,780.00	16.95	96.46	1,683.54	1,780.00	-
Other Charges	2,000.00		2,000.00		41.67	1,958.33	2,000.00	-
<b>Total Capital Outlay</b>	<b>116,417.00</b>	<b>0.00</b>	<b>116,417.00</b>	<b>9,464.79</b>	<b>61,549.09</b>	<b>54,867.91</b>	<b>116,417.00</b>	<b>-</b>
<b>Total Unrestricted Expenses</b>	<b>69,347,508.00</b>	<b>373,171.00</b>	<b>69,720,679.00</b>	<b>6,019,752.25</b>	<b>34,939,067.60</b>	<b>33,514,643.64</b>	<b>68,453,711.24</b>	<b>1,266,967.76</b>
<b>Net Projected Variance</b>								<b>\$ 1,240,579.50</b>

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Footnotes:

- # 1. Former BluePrint grant now in general State Aid. Budget amendment needed.
- # 2. The Special Education department continues to have vacancies in all positions. As we try to fill those vacancies, contracted speech services need to be used to stay in compliance with State and Federal laws. Overall, the effects to this budget category should offset each other.
- # 3. Expenses under budget in substitutes, extra duty, and full time position vacancies.
- # 4. Grant not covering entire expense.
- # 5. Covering absences, and overtime due to lack of drivers
- # 6. Expenses over budget due to higher fuel prices, and mid year increase in hourly wage rate. A budget amendment will be needed to cover this variance.
- # 7. Vacancies and lack of substitutes creating savings.
- # 8. Projected to be over budget by end of year. Reasons for this are being researched.