

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

F
O
O
T
N
O
T
E

| | Appropriations Budget | Budget Adjustments | Amended Appropriations Budget | Appropriations Current Month | Appropriations Year To Date | Accruals & Projections | Appropriations As Projected | Projected Variance | -- |
|-----------------------------------|--------------------------|-----------------------|-------------------------------------|------------------------------------|-----------------------------------|---------------------------|--------------------------------|-----------------------|----|
| UNRESTRICTED REVENUES | | | | | | | | | |
| STATE SOURCES | | | | | | | | | |
| Current Expense Aid | \$ 22,159,958.00 | | \$ 22,159,958.00 | \$ 3,693,326.33 | \$ 22,159,958.00 | \$ - | \$ 22,159,958.00 | \$ - | |
| Compensatory Education | 13,932,346.00 | | 13,932,346.00 | 2,322,057.67 | 13,932,346.00 | 0.00 | 13,932,346.00 | - | |
| Special Education | 1,723,259.00 | | 1,723,259.00 | 114,351.77 | 1,395,660.09 | 327,598.91 | 1,723,259.00 | - | |
| Transportation | 2,680,834.00 | | 2,680,834.00 | 446,805.66 | 2,680,834.00 | 0.00 | 2,680,834.00 | - | |
| Limited English Proficient | 945,466.00 | | 945,466.00 | 157,577.67 | 945,466.00 | 0.00 | 945,466.00 | - | |
| Guaranteed Tax Base | 1,912,898.00 | | 1,912,898.00 | 318,816.33 | 1,912,898.00 | 0.00 | 1,912,898.00 | - | |
| Supplemental Grant | 1,321,515.00 | | 1,321,515.00 | 220,252.50 | 1,321,515.00 | 0.00 | 1,321,515.00 | - | |
| Net Taxable Income Adjustment | 851,348.00 | | 851,348.00 | 141,891.33 | 851,348.00 | 0.00 | 851,348.00 | - | |
| BP - PreKindergarten Supplemental | 839,578.00 | | 839,578.00 | 139,929.83 | 839,579.00 | 0.00 | 839,579.00 | 1.00 | |
| BP - Teacher Salary Incentive | 525,025.00 | | 525,025.00 | 87,504.17 | 525,025.00 | 0.00 | 525,025.00 | - | |
| BP - Transportation Hold Harmless | 94,000.00 | | 94,000.00 | 15,666.67 | 94,000.00 | 0.00 | 94,000.00 | - | |
| BP - Students With Disabilities | | 373,171.00 | 373,171.00 | 62,195.17 | 373,171.00 | 0.00 | 373,171.00 | - | 1 |
| TOTAL STATE AID | 46,986,227.00 | 373,171.00 | 47,359,398.00 | 7,720,375.10 | 47,031,800.09 | 327,598.91 | 47,359,399.00 | 1.00 | |
| OTHER RECEIPTS | | | | | | | | | |
| Investment Income | 30,000.00 | | 30,000.00 | 1,343.52 | 5,219.73 | 1,200.00 | 6,419.73 | (23,580.27) | 9 |
| Building Use & Rental | 40,000.00 | | 40,000.00 | 5,203.77 | 38,684.60 | 1,315.40 | 40,000.00 | - | |
| Athletic & Field Trips-Use of Bus | 25,000.00 | | 25,000.00 | 6,883.47 | 37,680.65 | (12,680.65) | 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 | - | |
| TOTAL OTHER RECEIPTS | 501,076.00 | 0.00 | 501,076.00 | 13,430.76 | 81,584.98 | 395,910.75 | 477,495.73 | (23,580.27) | |

Footnotes: **1 - Former BluePrint grant now in general State Aid. Budget amendment processed.
**9 - Interest rates on bank accounts have remained low.

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

F
O
O
T
N
O
T
E

| | 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 | - | |
| FUND BALANCE | 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 | 1,734,345.00 | 19,077,801.00 | 1,734,341.00 | 20,812,142.00 | - | |
| TOTAL COUNTY GOVERNMENT | 20,812,142.00 | 0.00 | 20,812,142.00 | 1,734,345.00 | 19,077,801.00 | 1,734,341.00 | 20,812,142.00 | - | |
| TOTAL UNRESTRICTED REVENUES | 69,347,507.00 | 373,171.00 | 69,720,678.00 | 9,468,150.86 | 66,191,186.07 | 3,505,912.66 | 69,697,098.73 | (23,579.27) | |

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

F
O
O
T
N
O
T
E

| 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 | 110,332.32 | 1,228,622.06 | 110,335.00 | 1,338,957.06 | (8,859.06) | 10 |
| Contracted Services | 329,851.00 | | 329,851.00 | 27,259.65 | 281,854.72 | 49,146.00 | 331,000.72 | (1,149.72) | 10 |
| Supplies and Materials | 76,010.00 | | 76,010.00 | 12,963.50 | 67,761.53 | 12,015.00 | 79,776.53 | (3,766.53) | 10 |
| Other Charges | 95,114.00 | | 95,114.00 | 4,957.53 | 101,673.56 | 5,000.00 | 106,673.56 | (11,559.56) | 11 |
| Total Administration | 1,831,073.00 | 0.00 | 1,831,073.00 | 155,513.00 | 1,679,911.87 | 176,496.00 | 1,856,407.87 | (25,334.87) | |
| Mid-Level Administration | | | | | | | | | |
| Salaries & Wages | 5,613,777.00 | | 5,613,777.00 | 463,957.20 | 5,082,797.23 | 465,000.00 | 5,547,797.23 | 65,979.77 | |
| Contracted Services | 71,500.00 | | 71,500.00 | 1,170.12 | 18,505.50 | 6,000.00 | 24,505.50 | 46,994.50 | |
| Supplies and Materials | 124,685.00 | | 124,685.00 | 9,461.58 | 107,575.05 | 31,225.00 | 138,800.05 | (14,115.05) | |
| Other Charges -Telephone & Internet | 423,524.00 | | 423,524.00 | 30,357.87 | 361,820.83 | 27,400.00 | 389,220.83 | 34,303.17 | |
| Other Charges | 64,150.00 | | 64,150.00 | 7,990.24 | 48,064.45 | 6,270.00 | 54,334.45 | 9,815.55 | |
| Total Mid-Level Administration | 6,297,636.00 | 0.00 | 6,297,636.00 | 512,937.01 | 5,618,763.06 | 535,895.00 | 6,154,658.06 | 142,977.94 | |
| Instruction | | | | | | | | | |
| Salaries and Wages | 25,779,221.00 | | 25,779,221.00 | 2,432,162.88 | 22,107,245.65 | 2,515,180.00 | 24,622,425.65 | 1,156,795.35 | 3, 7 |
| Total Instructional Salaries | 25,779,221.00 | 0.00 | 25,779,221.00 | 2,432,162.88 | 22,107,245.65 | 2,515,180.00 | 24,622,425.65 | 1,156,795.35 | |
| Textbook and Instructional Supplies | | | | | | | | | |
| Supplies and Materials | 1,338,662.00 | | 1,338,662.00 | 72,749.45 | 1,221,528.96 | 92,775.00 | 1,314,303.96 | 24,358.04 | |
| Total Instructional Supplies | 1,338,662.00 | 0.00 | 1,338,662.00 | 72,749.45 | 1,221,528.96 | 92,775.00 | 1,314,303.96 | 24,358.04 | |

Footnotes: **3 - Expenses under budget in substitutes, extra duty, and full time position vacancies.
**7 - Vacancies, lack of substitutes, creating savings.
**10 - Minor overages. Will be covered by savings within the category.
**11 - Paid to buy out Speech Path contract in order to hire the individual directly.

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

F
O
O
T
N
O
T
E

| Account Description | Expenditure Budget | Budget Adjustments | Amended Expenditure Budget | Expenses Current Month | Expenses Year To Date | Obligations & Projections | Expenditures As Projected | Projected Variance | |
|---|-----------------------|-----------------------|----------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------|------|
| Other Instructional Costs | | | | | | | | | |
| Contracted Services | 528,917.00 | | 528,917.00 | 34,828.44 | 519,664.93 | 47,835.00 | 567,499.93 | (38,582.93) | |
| Other Charges - Copiers | 282,000.00 | | 282,000.00 | 56,274.79 | 240,456.49 | 39,835.00 | 280,291.49 | 1,708.51 | |
| Other Charges | 220,000.00 | | 220,000.00 | 4,215.61 | 140,223.27 | 62,197.00 | 202,420.27 | 17,579.73 | |
| Transfers to Others | 75,000.00 | | 75,000.00 | | 0.00 | 75,000.00 | 75,000.00 | - | |
| Total Instructional Costs | 1,105,917.00 | 0.00 | 1,105,917.00 | 95,318.84 | 900,344.69 | 224,867.00 | 1,125,211.69 | (19,294.69) | |
| Special Education - Instruct. | | | | | | | | | |
| Salaries and Wages | 4,698,652.00 | 20,000.00 | 4,718,652.00 | 341,821.40 | 3,256,112.97 | 347,000.00 | 3,603,112.97 | 1,115,539.03 | 1, 2 |
| Contracted Services | 1,251,178.00 | 246,408.00 | 1,497,586.00 | 95,301.84 | 1,361,252.43 | 1,121,275.00 | 2,482,527.43 | (984,941.43) | 1, 2 |
| Supplies and Materials | 20,500.00 | 106,763.00 | 127,263.00 | 2,117.29 | 55,382.33 | 71,880.67 | 127,263.00 | - | 1 |
| Other Charges | 21,600.00 | | 21,600.00 | 3,063.03 | 16,294.90 | 5,305.10 | 21,600.00 | - | |
| Total Special Education | 5,991,930.00 | 373,171.00 | 6,365,101.00 | 442,303.56 | 4,689,042.63 | 1,545,460.77 | 6,234,503.40 | 130,597.60 | |
| Student Personnel Services | | | | | | | | | |
| Salaries and Wages | 845,286.00 | | 845,286.00 | 77,932.11 | 777,701.33 | 78,000.00 | 855,701.33 | (10,415.33) | 10 |
| 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 | 287.59 | 14,540.98 | 10,000.00 | 24,540.98 | 6,959.02 | |
| Other Charges | 24,200.00 | | 24,200.00 | 492.98 | 8,617.40 | 12,000.00 | 20,617.40 | 3,582.60 | |
| Total Student Personnel Services | 910,986.00 | 0.00 | 910,986.00 | 78,712.68 | 808,365.02 | 102,494.69 | 910,859.71 | 126.29 | |
| Health Services | | | | | | | | | |
| Salaries and Wages | 0.00 | | 0.00 | | 9,829.12 | 0.00 | 9,829.12 | (9,829.12) | 4 |
| Contracted Services | 775,443.00 | | 775,443.00 | 193,860.75 | 775,443.00 | 0.00 | 775,443.00 | - | |
| Supplies and Materials | 3,000.00 | | 3,000.00 | | 0.00 | 0.00 | 0.00 | 3,000.00 | |
| Total Health Services | 778,443.00 | 0.00 | 778,443.00 | 193,860.75 | 785,272.12 | 0.00 | 785,272.12 | (6,829.12) | |

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.
**10 - Minor overages. Will be covered by savings within the category.

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

F
O
O
T
N
O
T
E

| Account Description | Expenditure Budget | Budget Adjustments | Amended Expenditure Budget | Expenses Current Month | Expenses Year To Date | Obligations & Projections | Expenditures As Projected | Projected Variance | |
|------------------------------------|---------------------|--------------------|----------------------------|------------------------|-----------------------|---------------------------|---------------------------|---------------------|----|
| Student Transportation | | | | | | | | | |
| Salaries and Wages | 611,861.00 | | 611,861.00 | 68,614.37 | 642,534.02 | 74,000.00 | 716,534.02 | (104,673.02) | 5 |
| Contracted Services | 2,953,862.00 | | 2,953,862.00 | 351,155.04 | 2,930,904.79 | 350,000.00 | 3,280,904.79 | (327,042.79) | 6 |
| Supplies and Materials | 175,434.00 | | 175,434.00 | 18,621.78 | 162,721.56 | 12,712.00 | 175,433.56 | 0.44 | |
| Other Charges | 68,040.00 | | 68,040.00 | 997.44 | 64,259.27 | 3,780.73 | 68,040.00 | - | |
| Total Transportation | 3,809,197.00 | 0.00 | 3,809,197.00 | 439,388.63 | 3,800,419.64 | 440,492.73 | 4,240,912.37 | (431,715.37) | |
| Operation of Plant | | | | | | | | | |
| Salaries and Wages | 1,936,970.00 | | 1,936,970.00 | 122,325.76 | 1,411,916.72 | 143,000.00 | 1,554,916.72 | 382,053.28 | 7 |
| Contracted Services | 170,064.00 | | 170,064.00 | 13,402.96 | 138,418.74 | 18,725.00 | 157,143.74 | 12,920.26 | |
| Supplies and Materials | 158,200.00 | | 158,200.00 | 10,767.02 | 141,898.88 | 16,000.00 | 157,898.88 | 301.12 | |
| Other Charges - Utilities | 1,464,432.00 | | 1,464,432.00 | 189,216.30 | 1,277,260.12 | 146,532.00 | 1,423,792.12 | 40,639.88 | |
| Other Charges - Insurance & Travel | 181,405.00 | | 181,405.00 | 706.67 | 182,697.65 | 1,000.00 | 183,697.65 | (2,292.65) | 10 |
| Land, Buildings and Equip. | 19,500.00 | | 19,500.00 | | 0.00 | 19,500.00 | 19,500.00 | - | |
| Total Operation of Plant | 3,930,571.00 | 0.00 | 3,930,571.00 | 336,418.71 | 3,152,192.11 | 344,757.00 | 3,496,949.11 | 433,621.89 | |
| Maintenance of Plant | | | | | | | | | |
| Salaries and Wages | 738,479.00 | | 738,479.00 | 67,153.59 | 748,031.70 | 77,200.00 | 825,231.70 | (86,752.70) | 8 |
| Contracted Services | 296,854.00 | | 296,854.00 | 23,672.53 | 305,299.83 | 45,931.00 | 351,230.83 | (54,376.83) | 8 |
| Supplies and Materials | 379,846.00 | | 379,846.00 | 23,597.39 | 381,769.71 | 10,625.00 | 392,394.71 | (12,548.71) | |
| Other Charges | 353,643.00 | | 353,643.00 | 1,143.91 | 344,686.72 | 5,000.00 | 349,686.72 | 3,956.28 | |
| Total Maintenance of Plant | 1,768,822.00 | 0.00 | 1,768,822.00 | 115,567.42 | 1,779,787.96 | 138,756.00 | 1,918,543.96 | (149,721.96) | |

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.
**10 - Minor overages. Will be covered by savings within the category.

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

F
O
O
T
N
O
T
E

| 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 | 936,269.73 | 8,575,228.86 | 1,243,000.00 | 9,818,228.86 | 239,730.14 | 7 |
| Other Charges - Social Security | 2,963,087.00 | | 2,963,087.00 | 271,408.80 | 2,606,936.16 | 300,000.00 | 2,906,936.16 | 56,150.84 | 7 |
| Other Charges - Retirement | 1,769,954.00 | | 1,769,954.00 | | 1,541,501.15 | 0.00 | 1,541,501.15 | 228,452.85 | 7 |
| Other Charges - Business Insurance | 521,633.00 | | 521,633.00 | 13,299.00 | 428,999.30 | 35,000.00 | 463,999.30 | 57,633.70 | |
| Other Charges - Other Benefits | 376,000.00 | | 376,000.00 | 10,549.45 | 293,296.30 | 45,000.00 | 338,296.30 | 37,703.70 | |
| Total Fixed Charges | 15,688,633.00 | 0.00 | 15,688,633.00 | 1,231,526.98 | 13,445,961.77 | 1,623,000.00 | 15,068,961.77 | 619,671.23 | |
| Capital Outlay | | | | | | | | | |
| Salaries and Wages | 112,637.00 | | 112,637.00 | 9,447.84 | 99,202.32 | 13,434.68 | 112,637.00 | - | |
| Supplies and Materials | 1,780.00 | | 1,780.00 | | 96.46 | 1,683.54 | 1,780.00 | - | |
| Other Charges | 2,000.00 | | 2,000.00 | | 516.34 | 1,483.66 | 2,000.00 | - | |
| Total Capital Outlay | 116,417.00 | 0.00 | 116,417.00 | 9,447.84 | 99,815.12 | 16,601.88 | 116,417.00 | - | |
| Total Unrestricted Expenses | 69,347,508.00 | 373,171.00 | 69,720,679.00 | 6,115,907.75 | 60,088,650.60 | 7,756,776.07 | 67,845,426.67 | 1,875,252.33 | |
| Net Projected Variance | | | | | | | | \$ 1,851,673.06 | |

Footnotes: **7 - Vacancies, lack of substitutes, creating savings.

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

Footnotes:

- # 1. Former BluePrint grant now in general State Aid. Budget amendment processed.
- # 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.
- # 9. Interest rates on bank accounts have remained low.
- # 10. Minor overages. Will be covered by savings within the category.
- # 11. Paid to buy out a Speech Pathologist's contract in order to hire the individual directly.