

Dorchester County Board of Education  
Statement of Appropriations & Expenditures  
**Fiscal Year 2023**  
For the Period Ending July 31, 2022

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|                                   | Appropriations<br>Budget | Appropriations<br>Current<br>Month | Appropriations<br>Year<br>To Date | Accruals &<br>Projections | Appropriations<br>As Projected | Projected<br>Variance |
|-----------------------------------|--------------------------|------------------------------------|-----------------------------------|---------------------------|--------------------------------|-----------------------|
|                                   | -----                    | -----                              | -----                             | -----                     | -----                          | -----                 |
| <b>UNRESTRICTED REVENUES</b>      |                          |                                    |                                   |                           |                                |                       |
| <u>STATE SOURCES</u>              |                          |                                    |                                   |                           |                                |                       |
| Current Expense Aid               | \$ 24,776,300.00         | \$ 4,129,383.33                    | \$ 4,129,383.33                   | \$ 20,646,916.67          | \$ 24,776,300.00               | \$ -                  |
| Compensatory Education            | 13,932,346.00            | 2,322,057.67                       | 2,322,057.67                      | 11,610,288.33             | 13,932,346.00                  | -                     |
| Special Education                 | 2,171,007.00             | 361,834.50                         | 361,834.50                        | 1,809,172.50              | 2,171,007.00                   | -                     |
| Transportation                    | 2,971,901.00             | 495,316.83                         | 495,316.83                        | 2,476,584.17              | 2,971,901.00                   | -                     |
| Limited English Proficient        | 1,199,875.00             | 199,979.17                         | 199,979.17                        | 999,895.83                | 1,199,875.00                   | -                     |
| Guaranteed Tax Base               | 1,665,384.00             | 277,564.00                         | 277,564.00                        | 1,387,820.00              | 1,665,384.00                   | -                     |
| Supplemental Grant                | 1,321,515.00             | 220,252.50                         | 220,252.50                        | 1,101,262.50              | 1,321,515.00                   | -                     |
| BP - PreKindergarten Supplemental | 1,500,997.00             | 250,166.17                         | 250,166.17                        | 1,250,830.83              | 1,500,997.00                   | -                     |
| BP - Nat'l Board Certification    | 12,790.00                | 2,131.67                           | 2,131.67                          | 10,658.33                 | 12,790.00                      | -                     |
| BP - College and Career Ready     | 88,638.00                | 14,773.00                          | 14,773.00                         | 73,865.00                 | 88,638.00                      | -                     |
| <b>TOTAL STATE AID</b>            | <b>49,640,753.00</b>     | <b>8,273,458.83</b>                | <b>8,273,458.83</b>               | <b>41,367,294.17</b>      | <b>49,640,753.00</b>           | <b>-</b>              |
| <u>OTHER RECEIPTS</u>             |                          |                                    |                                   |                           |                                |                       |
| Investment Income                 | 30,000.00                |                                    | 0.00                              | 30,000.00                 | 30,000.00                      | -                     |
| Building Use & Rental             | 40,000.00                | 3,498.77                           | 3,498.77                          | 36,501.23                 | 40,000.00                      | -                     |
| Athletic & Field Trips-Use of Bus | 25,000.00                |                                    | 0.00                              | 25,000.00                 | 25,000.00                      | -                     |
| Erate rebate                      | 301,576.00               |                                    | 0.00                              | 301,576.00                | 301,576.00                     | -                     |
| Miscellaneous receipts            | 29,500.00                |                                    | 0.00                              | 29,500.00                 | 29,500.00                      | -                     |
| Incoming Transfers - Other BOEs   | 75,000.00                |                                    | 0.00                              | 75,000.00                 | 75,000.00                      | -                     |
| <b>TOTAL OTHER RECEIPTS</b>       | <b>501,076.00</b>        | <b>3,498.77</b>                    | <b>3,498.77</b>                   | <b>497,577.23</b>         | <b>501,076.00</b>              | <b>-</b>              |

Footnotes:

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For the Period Ending July 31, 2022

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|                                    | Appropriations<br>Budget | Appropriations<br>Current<br>Month | Appropriations<br>Year<br>To Date | Accruals &<br>Projections | Appropriations<br>As Projected | Projected<br>Variance |
|------------------------------------|--------------------------|------------------------------------|-----------------------------------|---------------------------|--------------------------------|-----------------------|
|                                    | -----                    | -----                              | -----                             | -----                     | -----                          | -----                 |
| <u>FUND BALANCE</u>                |                          |                                    |                                   |                           |                                |                       |
| Fund Balance                       | 1,593,879.00             |                                    | 0.00                              | 1,593,879.00              | 1,593,879.00                   | -                     |
|                                    | -----                    | -----                              | -----                             | -----                     | -----                          | -----                 |
| <b>FUND BALANCE</b>                | 1,593,879.00             | 0.00                               | 0.00                              | 1,593,879.00              | 1,593,879.00                   | -                     |
| <u>COUNTY GOVERNMENT</u>           |                          |                                    |                                   |                           |                                |                       |
| Appropriation                      | 20,937,715.00            | 1,744,810.00                       | 1,744,810.00                      | 19,192,905.00             | 20,937,715.00                  | -                     |
|                                    | -----                    | -----                              | -----                             | -----                     | -----                          | -----                 |
| <b>TOTAL COUNTY GOVERNMENT</b>     | 20,937,715.00            | 1,744,810.00                       | 1,744,810.00                      | 19,192,905.00             | 20,937,715.00                  | -                     |
|                                    | -----                    | -----                              | -----                             | -----                     | -----                          | -----                 |
| <b>TOTAL UNRESTRICTED REVENUES</b> | 72,673,423.00            | 10,021,767.60                      | 10,021,767.60                     | 62,651,655.40             | 72,673,423.00                  | -                     |
|                                    | =====                    | =====                              | =====                             | =====                     | =====                          | =====                 |

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| Account Description<br>-----        | Expenditure<br>Budget<br>----- | Expenses<br>Current<br>Month<br>----- | Expenses<br>Year<br>To Date<br>----- | Obligations &<br>Projections<br>----- | Expenditures<br>As Projected<br>----- | Projected<br>Variance<br>----- |
|-------------------------------------|--------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|--------------------------------|
| Administration                      |                                |                                       |                                      |                                       |                                       |                                |
| Salaries & Wages                    | 1,437,890.00                   | 108,282.00                            | 108,282.00                           | 1,329,608.00                          | 1,437,890.00                          | -                              |
| Contracted Services                 | 329,851.00                     | 4,650.00                              | 4,650.00                             | 325,201.00                            | 329,851.00                            | -                              |
| Supplies and Materials              | 76,010.00                      | 1,688.80                              | 1,688.80                             | 74,321.20                             | 76,010.00                             | -                              |
| Other Charges                       | 97,114.00                      | 19,192.50                             | 19,192.50                            | 77,921.50                             | 97,114.00                             | -                              |
|                                     | -----                          | -----                                 | -----                                | -----                                 | -----                                 | -----                          |
| Total Administration                | 1,940,865.00                   | 133,813.30                            | 133,813.30                           | 1,807,051.70                          | 1,940,865.00                          | -                              |
| Mid-Level Administration            |                                |                                       |                                      |                                       |                                       |                                |
| Salaries & Wages                    | 5,831,261.00                   | 461,772.71                            | 461,772.71                           | 5,369,488.29                          | 5,831,261.00                          | -                              |
| Contracted Services                 | 66,376.00                      |                                       | 0.00                                 | 66,376.00                             | 66,376.00                             | -                              |
| Supplies and Materials              | 109,685.00                     | 2,385.80                              | 2,385.80                             | 107,299.20                            | 109,685.00                            | -                              |
| Other Charges -Telephone & Internet | 423,524.00                     | 26,969.66                             | 26,969.66                            | 396,554.34                            | 423,524.00                            | -                              |
| Other Charges                       | 64,150.00                      | 107.13                                | 107.13                               | 64,042.87                             | 64,150.00                             | -                              |
|                                     | -----                          | -----                                 | -----                                | -----                                 | -----                                 | -----                          |
| Total Mid-Level Administration      | 6,494,996.00                   | 491,235.30                            | 491,235.30                           | 6,003,760.70                          | 6,494,996.00                          | -                              |
| Instruction                         |                                |                                       |                                      |                                       |                                       |                                |
| Salaries and Wages                  | 26,406,262.00                  | 59,711.36                             | 59,711.36                            | 26,346,550.64                         | 26,406,262.00                         | -                              |
|                                     | -----                          | -----                                 | -----                                | -----                                 | -----                                 | -----                          |
| Total Instructional Salaries        | 26,406,262.00                  | 59,711.36                             | 59,711.36                            | 26,346,550.64                         | 26,406,262.00                         | -                              |
| Textbook and Instructional Supplies |                                |                                       |                                      |                                       |                                       |                                |
| Supplies and Materials              | 1,279,049.00                   | 37,187.40                             | 37,187.40                            | 1,241,861.60                          | 1,279,049.00                          | -                              |
|                                     | -----                          | -----                                 | -----                                | -----                                 | -----                                 | -----                          |
| Total Instructional Supplies        | 1,279,049.00                   | 37,187.40                             | 37,187.40                            | 1,241,861.60                          | 1,279,049.00                          | -                              |

Footnotes:

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| Account Description                     | Expenditure<br>Budget | Expenses<br>Current<br>Month | Expenses<br>Year<br>To Date | Obligations &<br>Projections | Expenditures<br>As Projected | Projected<br>Variance |
|---|-----------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------|
| Other Instructional Costs               |                       |                              |                             |                              |                              |                       |
| Contracted Services                     | 709,817.00            | 134,422.94                   | 134,422.94                  | 575,394.06                   | 709,817.00                   | -                     |
| Other Charges - Copiers                 | 282,000.00            |                              | 0.00                        | 282,000.00                   | 282,000.00                   | -                     |
| Other Charges                           | 220,000.00            | 2,281.41                     | 2,281.41                    | 217,718.59                   | 220,000.00                   | -                     |
| Transfers to Others                     | 75,000.00             |                              | 0.00                        | 75,000.00                    | 75,000.00                    | -                     |
| <b>Total Instructional Costs</b>        | <b>1,286,817.00</b>   | <b>136,704.35</b>            | <b>136,704.35</b>           | <b>1,150,112.65</b>          | <b>1,286,817.00</b>          | <b>-</b>              |
| Special Education - Instruct.           |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                      | 4,832,832.00          | 15,519.90                    | 15,519.90                   | 4,817,312.10                 | 4,832,832.00                 | -                     |
| Contracted Services                     | 1,571,914.00          |                              | 0.00                        | 1,571,914.00                 | 1,571,914.00                 | -                     |
| Supplies and Materials                  | 127,263.00            |                              | 0.00                        | 127,263.00                   | 127,263.00                   | -                     |
| Other Charges                           | 21,600.00             |                              | 0.00                        | 21,600.00                    | 21,600.00                    | -                     |
| <b>Total Special Education</b>          | <b>6,553,609.00</b>   | <b>15,519.90</b>             | <b>15,519.90</b>            | <b>6,538,089.10</b>          | <b>6,553,609.00</b>          | <b>-</b>              |
| Student Personnel Services              |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                      | 866,192.00            | 39,338.48                    | 39,338.48                   | 826,853.52                   | 866,192.00                   | -                     |
| Contracted Services                     | 10,000.00             |                              | 0.00                        | 10,000.00                    | 10,000.00                    | -                     |
| Supplies and Materials                  | 31,500.00             | 1,070.12                     | 1,070.12                    | 30,429.88                    | 31,500.00                    | -                     |
| Other Charges                           | 24,200.00             | 12.50                        | 12.50                       | 24,187.50                    | 24,200.00                    | -                     |
| <b>Total Student Personnel Services</b> | <b>931,892.00</b>     | <b>40,421.10</b>             | <b>40,421.10</b>            | <b>891,470.90</b>            | <b>931,892.00</b>            | <b>-</b>              |
| Health Services                         |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                      | 99,503.00             | 10,001.92                    | 10,001.92                   | 89,501.08                    | 99,503.00                    | -                     |
| Contracted Services                     | 775,443.00            |                              | 0.00                        | 775,443.00                   | 775,443.00                   | -                     |
| Supplies and Materials                  | 3,000.00              |                              | 0.00                        | 3,000.00                     | 3,000.00                     | -                     |
| <b>Total Health Services</b>            | <b>877,946.00</b>     | <b>10,001.92</b>             | <b>10,001.92</b>            | <b>867,944.08</b>            | <b>877,946.00</b>            | <b>-</b>              |

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| Account Description                | Expenditure<br>Budget | Expenses<br>Current<br>Month | Expenses<br>Year<br>To Date | Obligations &<br>Projections | Expenditures<br>As Projected | Projected<br>Variance |
|------------------------------------|-----------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------|
| Student Transportation             |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                 | 627,098.00            | 20,500.26                    | 20,500.26                   | 606,597.74                   | 627,098.00                   | -                     |
| Contracted Services                | 3,619,979.00          | 2,922.32                     | 2,922.32                    | 3,617,056.68                 | 3,619,979.00                 | -                     |
| Supplies and Materials             | 175,434.00            | 1,055.89                     | 1,055.89                    | 174,378.11                   | 175,434.00                   | -                     |
| Other Charges                      | 68,040.00             | 45.00                        | 45.00                       | 67,995.00                    | 68,040.00                    | -                     |
| <b>Total Transportation</b>        | <b>4,490,551.00</b>   | <b>24,523.47</b>             | <b>24,523.47</b>            | <b>4,466,027.53</b>          | <b>4,490,551.00</b>          | <b>-</b>              |
| Operation of Plant                 |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                 | 1,980,709.00          | 121,054.03                   | 121,054.03                  | 1,859,654.97                 | 1,980,709.00                 | -                     |
| Contracted Services                | 170,064.00            | 2,922.12                     | 2,922.12                    | 167,141.88                   | 170,064.00                   | -                     |
| Supplies and Materials             | 158,200.00            | 5,066.12                     | 5,066.12                    | 153,133.88                   | 158,200.00                   | -                     |
| Other Charges - Utilities          | 1,464,432.00          | 30,777.78                    | 30,777.78                   | 1,433,654.22                 | 1,464,432.00                 | -                     |
| Other Charges - Insurance & Travel | 181,405.00            | 6,714.00                     | 6,714.00                    | 174,691.00                   | 181,405.00                   | -                     |
| Land, Buildings and Equip.         | 19,500.00             |                              | 0.00                        | 19,500.00                    | 19,500.00                    | -                     |
| <b>Total Operation of Plant</b>    | <b>3,974,310.00</b>   | <b>166,534.05</b>            | <b>166,534.05</b>           | <b>3,807,775.95</b>          | <b>3,974,310.00</b>          | <b>-</b>              |
| Maintenance of Plant               |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                 | 770,069.00            | 68,187.34                    | 68,187.34                   | 701,881.66                   | 770,069.00                   | -                     |
| Contracted Services                | 296,854.00            | 15,272.54                    | 15,272.54                   | 281,581.46                   | 296,854.00                   | -                     |
| Supplies and Materials             | 379,846.00            | 14,248.94                    | 14,248.94                   | 365,597.06                   | 379,846.00                   | -                     |
| Other Charges                      | 353,643.00            | 100.00                       | 100.00                      | 353,543.00                   | 353,643.00                   | -                     |
| <b>Total Maintenance of Plant</b>  | <b>1,800,412.00</b>   | <b>97,808.82</b>             | <b>97,808.82</b>            | <b>1,702,603.18</b>          | <b>1,800,412.00</b>          | <b>-</b>              |

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| Account Description                | Expenditure<br>Budget | Expenses<br>Current<br>Month | Expenses<br>Year<br>To Date | Obligations &<br>Projections | Expenditures<br>As Projected | Projected<br>Variance |
|------------------------------------|-----------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------|
| Fixed Charges                      |                       |                              |                             |                              |                              |                       |
| Other Charges - Health Insurance   | 10,809,139.00         |                              | 0.00                        | 10,809,139.00                | 10,809,139.00                | -                     |
| Other Charges - Social Security    | 3,119,702.00          | 70,769.09                    | 70,769.09                   | 3,048,932.91                 | 3,119,702.00                 | -                     |
| Other Charges - Retirement         | 1,941,570.00          |                              | 0.00                        | 1,941,570.00                 | 1,941,570.00                 | -                     |
| Other Charges - Business Insurance | 521,633.00            |                              | 0.00                        | 521,633.00                   | 521,633.00                   | -                     |
| Other Charges - Other Benefits     | 126,000.00            | 6,821.00                     | 6,821.00                    | 119,179.00                   | 126,000.00                   | -                     |
| <b>Total Fixed Charges</b>         | <b>16,518,044.00</b>  | <b>77,590.09</b>             | <b>77,590.09</b>            | <b>16,440,453.91</b>         | <b>16,518,044.00</b>         | <b>-</b>              |
| Capital Outlay                     |                       |                              |                             |                              |                              |                       |
| Salaries and Wages                 | 114,890.00            | 9,635.92                     | 9,635.92                    | 105,254.08                   | 114,890.00                   | -                     |
| Supplies and Materials             | 1,780.00              |                              | 0.00                        | 1,780.00                     | 1,780.00                     | -                     |
| Other Charges                      | 2,000.00              |                              | 0.00                        | 2,000.00                     | 2,000.00                     | -                     |
| <b>Total Capital Outlay</b>        | <b>118,670.00</b>     | <b>9,635.92</b>              | <b>9,635.92</b>             | <b>109,034.08</b>            | <b>118,670.00</b>            | <b>-</b>              |
| <b>Total Unrestricted Expenses</b> | <b>72,673,423.00</b>  | <b>1,300,686.98</b>          | <b>1,300,686.98</b>         | <b>71,372,736.02</b>         | <b>72,673,423.00</b>         | <b>-</b>              |
| <b>Net Projected Variance</b>      |                       |                              |                             |                              |                              | <b>\$ -</b>           |

Footnotes: