

Dorchester County Board of Education
Statement of Appropriations & Expenditures
Fiscal Year 2023
For the Period Ending November 30, 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	
UNRESTRICTED REVENUES									
<u>STATE SOURCES</u>									
Current Expense Aid	\$ 24,776,300.00		\$ 24,776,300.00	\$ 4,129,383.33	\$ 12,388,150.00	\$ 12,388,150.00	\$ 24,776,300.00	\$ -	
Compensatory Education	13,932,346.00		13,932,346.00	2,322,057.67	6,966,173.00	6,966,173.00	13,932,346.00	-	
Special Education	2,171,007.00		2,171,007.00	314,907.32	893,795.77	1,277,211.23	2,171,007.00	-	
Transportation	2,971,901.00		2,971,901.00	495,316.84	1,485,950.50	1,485,950.50	2,971,901.00	-	
Limited English Proficient	1,199,875.00		1,199,875.00	199,979.17	599,937.50	599,937.50	1,199,875.00	-	
Guaranteed Tax Base	1,665,384.00		1,665,384.00	277,564.00	832,692.00	832,692.00	1,665,384.00	-	
Supplemental Grant	1,321,515.00		1,321,515.00	220,252.50	660,757.50	660,757.50	1,321,515.00	-	
BP - PreKindergarten Supplemental	1,500,997.00		1,500,997.00	250,166.17	750,498.50	750,498.50	1,500,997.00	-	
BP - Nat'l Board Certification	12,790.00		12,790.00	2,131.67	6,395.00	6,395.00	12,790.00	-	
BP - College and Career Ready	88,638.00		88,638.00	14,773.00	44,319.00	44,319.00	88,638.00	-	
BP - Concentration of Poverty		3,685,076.00	3,685,076.00	614,179.33	1,842,538.00	1,842,538.00	3,685,076.00	-	
BP - Transitional Supplemental Instr.		437,062.00	437,062.00	72,843.67	218,531.00	218,531.00	437,062.00	-	
TOTAL STATE AID	49,640,753.00	4,122,138.00	53,762,891.00	8,913,554.67	26,689,737.77	27,073,153.23	53,762,891.00	-	
<u>OTHER RECEIPTS</u>									
Investment Income	30,000.00		30,000.00	28,332.58	82,635.78	140,000.00	222,635.78	192,635.78	1.
Building Use & Rental	40,000.00		40,000.00	4,740.09	24,470.02	15,529.98	40,000.00	-	
Athletic & Field Trips-Use of Bus	25,000.00		25,000.00	2,759.89	12,310.01	12,689.99	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	2,500.00	4,908.00	24,592.00	29,500.00	-	
Incoming Transfers - Other BOEs	75,000.00		75,000.00		8,007.18	66,992.82	75,000.00	-	
TOTAL OTHER RECEIPTS	501,076.00	0.00	501,076.00	38,332.56	132,330.99	561,380.79	693,711.78	192,635.78	

Footnotes: **1 - Interest rates on bank accounts are much higher than projected, and are expected to continue.

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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	1,593,879.00		1,593,879.00		0.00	1,593,879.00	1,593,879.00	-
FUND BALANCE	1,593,879.00	0.00	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		20,937,715.00	1,744,810.00	8,724,050.00	12,213,665.00	20,937,715.00	-
TOTAL COUNTY GOVERNMENT	20,937,715.00	0.00	20,937,715.00	1,744,810.00	8,724,050.00	12,213,665.00	20,937,715.00	-
TOTAL UNRESTRICTED REVENUES	72,673,423.00	4,122,138.00	76,795,561.00	10,696,697.23	35,546,118.76	41,442,078.02	76,988,196.78	192,635.78

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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	1,437,890.00		1,437,890.00	124,770.14	621,185.98	816,704.02	1,437,890.00	-	
Contracted Services	329,851.00		329,851.00	39,758.44	180,251.47	149,599.53	329,851.00	-	
Supplies and Materials	76,010.00		76,010.00	7,681.60	39,121.74	36,888.26	76,010.00	-	
Other Charges	97,114.00		97,114.00	7,604.78	39,449.04	57,664.96	97,114.00	-	
Total Administration	1,940,865.00	0.00	1,940,865.00	179,814.96	880,008.23	1,060,856.77	1,940,865.00	-	
Mid-Level Administration									
Salaries & Wages	5,831,261.00		5,831,261.00	501,663.27	2,430,438.77	3,400,822.23	5,831,261.00	-	
Contracted Services	66,376.00		66,376.00	500.00	3,650.00	62,726.00	66,376.00	-	
Supplies and Materials	109,685.00		109,685.00	2,622.54	42,699.03	66,985.97	109,685.00	-	
Other Charges -Telephone & Internet	423,524.00		423,524.00	51,460.33	159,488.66	246,513.00	406,001.66	17,522.34	
Other Charges	64,150.00		64,150.00	3,418.37	21,375.52	42,774.48	64,150.00	-	
Total Mid-Level Administration	6,494,996.00	0.00	6,494,996.00	559,664.51	2,657,651.98	3,819,821.68	6,477,473.66	17,522.34	
Instruction									
Salaries and Wages	26,406,262.00	308,003.00	26,714,265.00	2,530,502.91	7,607,049.86	18,436,521.00	26,043,570.86	670,694.14	2.
Total Instructional Salaries	26,406,262.00	308,003.00	26,714,265.00	2,530,502.91	7,607,049.86	18,436,521.00	26,043,570.86	670,694.14	
Textbook and Instructional Supplies									
Supplies and Materials	1,279,049.00	546,812.00	1,825,861.00	112,218.19	631,139.83	944,349.17	1,575,489.00	250,372.00	4.
Total Instructional Supplies	1,279,049.00	546,812.00	1,825,861.00	112,218.19	631,139.83	944,349.17	1,575,489.00	250,372.00	

Footnotes: **2 - 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	
Other Instructional Costs									
Contracted Services	709,817.00	117,655.00	827,472.00	52,264.37	459,273.32	368,198.68	827,472.00	-	
Other Charges - Copiers	282,000.00		282,000.00	587.29	93,133.18	188,866.82	282,000.00	-	
Other Charges	220,000.00		220,000.00	7,858.50	52,934.96	167,065.04	220,000.00	-	
Transfers to Others	75,000.00		75,000.00		0.00	75,000.00	75,000.00	-	
Total Instructional Costs	1,286,817.00	117,655.00	1,404,472.00	60,710.16	605,341.46	799,130.54	1,404,472.00	-	
Special Education - Instruct.									
Salaries and Wages	4,832,832.00		4,832,832.00	333,963.18	1,032,322.25	3,337,741.00	4,370,063.25	462,768.75	3.
Contracted Services	1,571,914.00		1,571,914.00	116,847.64	803,682.76	1,218,231.24	2,021,914.00	(450,000.00)	3.
Supplies and Materials	127,263.00		127,263.00	1,524.94	3,443.05	123,819.95	127,263.00	-	
Other Charges	21,600.00		21,600.00	1,369.54	6,735.38	14,864.62	21,600.00	-	
Total Special Education	6,553,609.00	0.00	6,553,609.00	453,705.30	1,846,183.44	4,694,656.81	6,540,840.25	12,768.75	
Student Personnel Services									
Salaries and Wages	866,192.00	1,128,936.00	1,995,128.00	378,568.07	600,245.76	1,394,882.24	1,995,128.00	-	
Contracted Services	10,000.00	1,409,851.00	1,419,851.00	343,751.00	345,656.00	1,074,195.00	1,419,851.00	-	
Supplies and Materials	31,500.00		31,500.00	10,456.75	20,575.08	10,924.92	31,500.00	-	
Other Charges	24,200.00		24,200.00	788.89	3,958.88	20,241.12	24,200.00	-	
Total Student Personnel Services	931,892.00	2,538,787.00	3,470,679.00	733,564.71	970,435.72	2,500,243.28	3,470,679.00	-	
Health Services									
Salaries and Wages	99,503.00		99,503.00	16,851.92	59,147.10	40,355.90	99,503.00	-	
Contracted Services	775,443.00		775,443.00		2,375.00	773,068.00	775,443.00	-	
Supplies and Materials	3,000.00		3,000.00		0.00	3,000.00	3,000.00	-	
Total Health Services	877,946.00	0.00	877,946.00	16,851.92	61,522.10	816,423.90	877,946.00	-	

Footnotes: **3 - Special Education department continues to have vacancies in all positions. Contracted services needed.

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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
Student Transportation								
Salaries and Wages	627,098.00		627,098.00	78,328.47	256,203.92	370,894.08	627,098.00	-
Contracted Services	3,619,979.00	5,000.00	3,624,979.00	375,708.59	1,127,878.06	2,497,100.94	3,624,979.00	-
Supplies and Materials	175,434.00		175,434.00	38,134.24	61,029.41	114,404.59	175,434.00	-
Other Charges	68,040.00		68,040.00		64,577.34	3,462.66	68,040.00	-
Total Transportation	4,490,551.00	5,000.00	4,495,551.00	492,171.30	1,509,688.73	2,985,862.27	4,495,551.00	-
Operation of Plant								
Salaries and Wages	1,980,709.00		1,980,709.00	139,774.98	665,818.48	1,178,425.00	1,844,243.48	136,465.52
Contracted Services	170,064.00		170,064.00	14,362.77	72,863.80	97,200.20	170,064.00	-
Supplies and Materials	158,200.00		158,200.00	54,872.57	133,344.26	24,855.74	158,200.00	-
Other Charges - Utilities	1,464,432.00		1,464,432.00	144,511.66	540,190.48	924,241.52	1,464,432.00	-
Other Charges - Insurance & Travel	181,405.00		181,405.00	1,599.72	44,598.06	136,806.94	181,405.00	-
Land, Buildings and Equip.	19,500.00		19,500.00		0.00	19,500.00	19,500.00	-
Total Operation of Plant	3,974,310.00	0.00	3,974,310.00	355,121.70	1,456,815.08	2,381,029.40	3,837,844.48	136,465.52
Maintenance of Plant								
Salaries and Wages	770,069.00		770,069.00	77,762.02	369,830.87	400,238.13	770,069.00	-
Contracted Services	296,854.00		296,854.00	54,178.89	184,514.63	112,339.37	296,854.00	-
Supplies and Materials	379,846.00		379,846.00	45,617.83	199,912.73	179,933.27	379,846.00	-
Other Charges	353,643.00		353,643.00	2,406.02	7,238.83	346,404.17	353,643.00	-
Total Maintenance of Plant	1,800,412.00	0.00	1,800,412.00	179,964.76	761,497.06	1,038,914.94	1,800,412.00	-

Footnotes: **2 - Full time position vacancies.

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Fixed Charges									
Other Charges - Health Insurance	10,809,139.00	349,806.00	11,158,945.00	1,025,031.14	2,971,297.22	8,187,647.78	11,158,945.00	-	
Other Charges - Social Security	3,119,702.00	93,901.00	3,213,603.00	318,431.61	1,018,687.25	2,194,915.75	3,213,603.00	-	
Other Charges - Retirement	1,941,570.00	154,968.00	2,096,538.00	14,379.10	422,335.75	1,674,202.25	2,096,538.00	-	
Other Charges - Business Insurance	521,633.00	7,206.00	528,839.00	11,047.72	89,950.77	438,888.23	528,839.00	-	
Other Charges - Other Benefits	126,000.00		126,000.00	17,064.65	103,777.45	22,222.55	126,000.00	-	
Total Fixed Charges	16,518,044.00	605,881.00	17,123,925.00	1,385,954.22	4,606,048.44	12,517,876.56	17,123,925.00	-	
Capital Outlay									
Salaries and Wages	114,890.00		114,890.00	9,635.92	48,691.37	66,198.63	114,890.00	-	
Supplies and Materials	1,780.00		1,780.00	102.53	153.32	1,626.68	1,780.00	-	
Other Charges	2,000.00		2,000.00		37.03	1,962.97	2,000.00	-	
Land, Buildings and Equip.					0.00	250,372.00	250,372.00	(250,372.00)	4.
Total Capital Outlay	118,670.00	0.00	118,670.00	9,738.45	48,881.72	69,788.28	118,670.00	-	
Total Unrestricted Expenses	72,673,423.00	4,122,138.00	76,795,561.00	7,069,983.09	23,642,263.65	52,065,474.60	75,707,738.25	1,087,822.75	
Net Projected Variance								\$ 1,280,458.53	

Footnotes: **4 - Concentration of Poverty media upgrade.

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Footnotes:

- # 1. Interest rates on bank accounts are much higher than projected, and are expected to continue.
- # 2. Full time position vacancies.
- # 3. The Special Education department continues to have vacancies in all positions.
As we try to fill those vacancies, contracted 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.
- # 4. Concentration of Poverty media renovations. A budget amendment will be needed when final expenses are known.