

LEA 800 - Rowan-Salisbury County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2018-2019 District Expenditures by LEA and Object Code as of 6/30/2019

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 137,312	0.11%
112 Associate & Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	658,594	0.54%
114 Principal/Headmaster	2,486,353	2.04%
115 Finance Officer	106,345	0.09%
116 Assistant Principal (Non-teaching)	3,023,043	2.48%
117 Other Assistant Principal Assignment	156,615	0.13%
118 Assistant Superintendent	215,787	0.18%
121 Teacher	50,903,638	41.78%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	384,849	0.32%
124 Foreign Exchange (VIF)	667,144	0.55%
125 New Teacher Orientation	24,307	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	93,000	0.08%
129_1 Above the Scale Salary (SBA)	33,399	0.03%
129_2 Above the Scale Salary (Other than SBA)	9,892	0.01%
131 Instructional Support I - Regular Teacher Pay Scale	6,275,086	5.15%
132 Instructional Support II - Advanced Pay Scale	865,671	0.71%
133 Psychologists	250,440	0.21%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	563,088	0.46%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	3,888,614	3.19%
143 Tutor (Within the instructional day)	21,036	0.02%
144 Interpreter/Brailist/Translator/Education Interpreter	25,937	0.02%
145 Therapist	501,649	0.41%
146 Specialist (School-Based)	111,813	0.09%
147 Monitor	-	0.00%
148 Non-Certified Instructor	428,097	0.35%
149 School Resource Officer	-	0.00%
151 Office Support	2,926,041	2.40%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Pay - Regular Teacher Absence	96,227	0.08%
163 Substitute Pay - Staff Development Absence	16,217	0.01%
164 Substitute Pay - Full-Time Non-Certified	-	0.00%
165 Substitute Pay - Non-Teaching	281,661	0.23%
166 Teacher Assistant Pay - Staff Development	3,826	0.00%
167 Teacher Assistant Pay - Regular Absence	142,605	0.12%
171 Driver	2,047,539	1.68%
172 Driver Overtime	54,482	0.04%
173 Custodian	2,803,642	2.30%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	764,291	0.63%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
181 Supplementary Pay	166,326	0.14%
180 Bonus Pay (Not Subject to Retirement)	414,035	0.34%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%

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187 Salary Differential (Military, Local, ...)	18,824	0.02%
191 Curriculum Development Pay	7,665	0.01%
192 Additional Responsibility Stipend	361,764	0.30%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	74,220	0.06%
199 Overtime Pay	126,302	0.10%
Subtotal: \$	82,137,377	67.42%
Employee Benefits		
211 Employer's Social Security - Regular	\$ 5,940,828	4.88%
221 Employer's Retirement - Regular	15,187,131	12.47%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	10,520,375	8.63%
232 Employer's Workers' Comp Insurance Cost	-	0.00%
233 Employer's Unemployment Insurance Cost	-	0.00%
234 Employer's Dental Insurance Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
184 Longevity Pay	222,469	0.18%
185 Bonus Leave Payoff	40,876	0.03%
186 Short Term Disability Pay - Beyond Six Months	(3,997)	0.00%
188 Annual Leave Pay	655,781	0.54%
189 Short Term Disability Pay – First Six Months	149,108	0.12%
Subtotal: \$	32,712,571	26.85%
Purchased Services		
311 Contracted Services	\$ 900,090	0.74%
312 Workshop Expenses/Allowable Travel	214,415	0.18%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	4,194	0.00%
315 Reproduction Costs	2,964	0.00%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	267,779	0.22%
321 Public Utilities - Electric Services	18,539	0.02%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	-	0.00%
325 Contracted Repairs - Land/Bldg	-	0.00%
326 Contracted Repairs - Equipment	-	0.00%
327 Rentals/Leases	-	0.00%
331 Pupil Transportation - Contracted	209,042	0.17%
332 Travel Reimbursement	9,830	0.01%
333 Field Trips	80,951	0.07%
341 Telephone	7,424	0.01%
342 Postage	-	0.00%
343 Telecommunications Services	73,279	0.06%
344 Mobile Communication Costs	25,266	0.02%
351 Tuition Reimbursements	46,178	0.04%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal: \$	1,859,951	1.53%

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Supplies & Materials		
411 Supplies and Materials	\$ 948,317	0.78%
412M State Textbooks (MFR Data Source)	-	0.00%
413 Other Textbooks	15,805	0.01%
414 Library Books (Regular & Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	606,097	0.50%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor, Grease, and Anti-Freeze	418,470	0.34%
423 Gas/Diesel Fuel	522,970	0.43%
424 Oil	20,687	0.02%
425 Tires and Tubes	94,068	0.08%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
454 Inventory Loss	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	6,512	0.01%
462 Computer Equipment - Inventoried	2,349,777	1.93%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund	-	0.00%
Subtotal: \$	4,982,704	4.09%
Capital Outlay		
522 General Contract	-	0.00%
529 Miscellaneous Contracts & Other	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	28,728	0.02%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	111,046	0.09%
552 License and Title Fees	2,301	0.00%
Subtotal: \$	142,076	0.12%
Other		
361 Membership Dues and Fees	\$ 2,000	0.00%
362 Bank Service Fees	-	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
375 Fidelity Bond Premium	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance & Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	\$ -	0.00%
Subtotal: \$	2,000	0.00%
Grand Total: \$	121,836,679	100.00%

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Object Category/Object Code Description Annual Expenditures %

Note: Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report

