

LEA 132 - Kannapolis City Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 68,110	0.17%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	547,122	1.40%
114 Principal/Headmaster	666,154	1.71%
115 Finance Officer	-	0.00%
116 Assistant Principal (Non-teaching)	491,562	1.26%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	75,546	0.19%
121 Teacher	15,821,929	40.59%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	54,210	0.14%
124 Foreign Exchange (VIF)	283,200	0.73%
125 New Teacher Orientation	8,970	0.02%
126 Extended Contracts	33,522	0.09%
127 Master Teacher	-	0.00%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	913	0.00%
129_2 Held Harmless Salary	-	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	1,160,238	2.98%
132 Instructional Support II - Advanced Pay Scale	376,904	0.97%
133 Psychologists	342,136	0.88%
135 Instructional Facilitators	329,172	0.84%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	1,575,113	4.04%
143 Tutor (Within the instructional day)	31,322	0.08%
144 Interpreter, Brailist, Translator, Education Interpreter	-	0.00%
145 Therapist	186,105	0.48%
146 School-Based Specialist	29,319	0.08%
147 Monitor	20,651	0.05%
148 Non-Certified Instructor	66,008	0.17%
149 School Resource Officer	-	0.00%
151 Office Support	1,155,225	2.96%
152 Technician	206,351	0.53%
153 Administrative Specialist (Central Support)	147,814	0.38%
162 Substitute Teacher - Regular Teacher Absence	-	0.00%
163 Substitute Teacher - Staff Development Absence	-	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	-	0.00%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	0.00%
171 Driver	685,256	1.76%
172 Driver Overtime	-	0.00%
173 Custodian	562,281	1.44%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	121,070	0.31%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	211,174	0.54%
181 Supplement/Supplementary Pay	348,985	0.90%
182 Employee Allowances Taxable	3,375	0.01%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	1,500	0.00%
192 Additional Responsibility Stipend	-	0.00%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%
196 Staff Development Participant Pay	698	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	900	0.00%

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Salary			
199	Overtime Pay	92,873	0.24%
	Subtotal:	\$ 25,705,707	65.95%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 1,867,790	4.79%
221	Employer's Retirement Cost - Regular	6,131,474	15.73%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	3,339,430	8.57%
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	96,506	0.25%
185	Bonus Leave Payoff	6,930	0.02%
186	Short Term Disability Pay - Beyond Six Months	16,427	0.04%
188	Annual Leave Payoff	170,162	0.44%
189	Short Term Disability Pay – First Six Months	14,032	0.04%
	Subtotal:	\$ 11,642,751	29.87%
Purchased Services			
311	Contracted Services	\$ 512,469	1.31%
312	Workshop Expenses	43,682	0.11%
313	Contracted Instructional Substitutes	-	0.00%
314	Marketing Costs	-	0.00%
315	Reproduction Costs	-	0.00%
316	Commercial Driver's License Medical Exam Expenses	3,839	0.01%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contracted Services	-	0.00%
319	Other Professional/Technical Contract Services	161,230	0.41%
321	Public Utilities - Electric Services	-	0.00%
322	Public Utilities - Natural Gas	-	0.00%
323	Public Utilities - Water/Sewer	-	0.00%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	-	0.00%
327	Rentals/Leases	-	0.00%
329	Other Property Services	-	0.00%
331	Pupil Transportation - Contracted	-	0.00%
332	Travel Reimbursement	1,568	0.00%
333	Field Trips	-	0.00%
341	Telephone	-	0.00%
342	Postage	148	0.00%
343	Telecommunications Services	31,904	0.08%
344	Mobile Communication Costs	-	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	38,088	0.10%
352	Employee Education Reimbursement	-	0.00%
353	Certification/Licensing Fees	-	0.00%
	Subtotal:	\$ 792,929	2.03%
Supplies & Materials			
411	Supplies and Materials	\$ 157,728	0.40%
412M	State Textbooks (MFR Data Source)	\$ -	0.00%
413	Other Textbooks	5,377	0.01%
413M	Other Textbooks (MFR Data Source)	-	0.00%
414	Library Books (Regular and Replacement)	-	0.00%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	116,772	0.30%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	5,249	0.01%
423	Gas/Diesel Fuel	4,471	0.01%
424	Oil	-	0.00%
425	Tires and Tubes	-	0.00%
451	Food Purchase	-	0.00%

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Salary		
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	356,893	0.92%
462 Computer Equipment - Inventoried	164,757	0.42%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(16)	0.00%
Subtotal:	\$ 811,230	2.08%
Capital Outlay		
522 General Contract	\$ -	0.00%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	24,566	0.06%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
Subtotal:	\$ 24,566	0.06%
Other		
361 Membership Dues and Fees	\$ 618	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	821	0.00%
373 Property Insurance	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance and Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 1,439	0.00%
Grand Total:	\$ 38,978,623	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M & 413M are based on MFR data; the rest is based on JHA351EG-R01
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

