

LEA 030 - Alleghany County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2024-2025 District Expenditures by LEA and Object Code as of 6/30/2025

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 128,724	0.89%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	209,159	1.45%
114	Principal/Headmaster	357,451	2.48%
115	Finance Officer	-	0.00%
116	Assistant Principal (Non-teaching)	97,485	0.68%
117	Other Assistant Principal Assignment	-	0.00%
118	Assistant Superintendent	98,880	0.68%
121	Teacher	4,871,946	33.75%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	-	0.00%
124	Foreign Exchange (VIF)	-	0.00%
125	New Teacher Orientation	-	0.00%
126	Extended Contracts	-	0.00%
127	Master Teacher	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	231	0.00%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	510,834	3.54%
132	Instructional Support II - Advanced Pay Scale	97,979	0.68%
133	Psychologists	63,030	0.44%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	5,595	0.04%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	395,618	2.74%
143	Tutor (Within the instructional day)	72,703	0.50%
144	Interpreter, Brailist, Translator, Education Interpreter	3,928	0.03%
145	Therapist	140,964	0.98%
146	School-Based Specialist	297,837	2.06%
147	Monitor	-	0.00%
148	Non-Certified Instructor	14,900	0.10%
149	School Resource Officer	-	0.00%
151	Office Support	599,029	4.15%
152	Technician	53,712	0.37%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	34,209	0.24%
163	Substitute Teacher - Staff Development Absence	3,369	0.02%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	33,473	0.23%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	14,122	0.10%
171	Driver	216,149	1.50%
172	Driver Overtime	-	0.00%
173	Custodian	337,945	2.34%
174	Cafeteria Workers	3,818	0.03%
175	Skilled Trades	80,199	0.56%
176	Manager	1,720	0.01%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	37,501	0.26%
181	Supplement/Supplementary Pay	551,463	3.82%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	17,717	0.12%
192	Additional Responsibility Stipend	11,891	0.08%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%
196	Staff Development Participant Pay	1,191	0.01%
197	Staff Development Instructor	-	0.00%

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Salary				
198	Tutorial Pay		22,694	0.16%
199	Overtime Pay		2,534	0.02%
		Subtotal: \$	9,390,001	65.04%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	683,743	4.74%
221	Employer's Retirement Cost - Regular		2,183,535	15.12%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		1,335,613	9.25%
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		38,622	0.27%
185	Bonus Leave Payoff		952	0.01%
186	Short Term Disability Pay - Beyond Six Months		-	0.00%
188	Annual Leave Payoff		62,561	0.43%
189	Short Term Disability Pay – First Six Months		1,171	0.01%
		Subtotal: \$	4,306,199	29.83%
Purchased Services				
311	Contracted Services	\$	154,382	1.07%
312	Workshop Expenses		20,494	0.14%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		-	0.00%
315	Reproduction Costs		-	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 Contract Services		1,380	0.01%
321	Public Utilities - Electric Services		4,587	0.03%
322	Public Utilities - Natural Gas		2,417	0.02%
323	Public Utilities - Water/Sewer		448	0.00%
324	Waste Management		-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		-	0.00%
326	Contracted Repairs and Maintenance - Equipment		639	0.00%
327	Rentals/Leases		-	0.00%
331	Pupil Transportation - Contracted		5,437	0.04%
332	Travel Reimbursement		212	0.00%
333	Field Trips		1,535	0.01%
341	Telephone		435	0.00%
342	Postage		-	0.00%
343	Telecommunications Services		17,280	0.12%
344	Mobile Communication Costs		1,116	0.01%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		8,204	0.06%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		1,425	0.01%
		Subtotal: \$	219,990	1.52%
Supplies & Materials				
411	Supplies and Materials	\$	200,571	1.39%
412	State Textbooks	\$	-	0.00%
413	Other Textbooks		24,030	0.17%
414	Library Books (Regular and Replacement)		11,500	0.08%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		38,114	0.26%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		105,914	0.73%
423	Gas/Diesel Fuel		33,425	0.23%
424	Oil		(1,212)	-0.01%
425	Tires and Tubes		(197)	0.00%
451	Food Purchase		-	0.00%
453	Food Processing Supplies		-	0.00%

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Salary			
459	Other Food Purchases	-	0.00%
461	Furniture and Equipment - Inventoried	12,917	0.09%
462	Computer Equipment - Inventoried	21,680	0.15%
471	Sales and Use Tax Expense	-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	(31)	0.00%
Subtotal:		\$ 446,712	3.09%
Capital Outlay			
522	General Contract	\$ -	0.00%
529	Miscellaneous Contracts and Other Charges	\$ -	0.00%
532	Improvements to Existing Sites	-	0.00%
541	Purchase of Furniture & Equipment - Capitalized	72,257	0.50%
542	Purchase of Computer Hardware - Capitalized	-	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	2,131	0.01%
Subtotal:		\$ 74,387	0.52%
Other			
361	Membership Dues and 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 and Judgments	-	0.00%
381	Debt Service - Principal	-	0.00%
715	Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:		\$ -	0.00%
Grand Total:		\$ 14,437,288	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

