

LEA 050 - Ashe County Schools**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2025-2026 District Expenditures by LEA and Object Code as of 6/30/2026

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 139,440	0.55%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	448,250	1.77%
114	Principal/Headmaster	504,579	1.99%
115	Finance Officer	44,935	0.18%
116	Assistant Principal (Non-teaching)	486,100	1.92%
117	Other Assistant Principal Assignment	-	0.00%
118	Assistant Superintendent	47,630	0.19%
121	Teacher	8,596,146	33.92%
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	33,720	0.13%
127	Advanced Teaching Roles	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	-	0.00%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	987,136	3.90%
132	Instructional Support II - Advanced Pay Scale	196,745	0.78%
133	Psychologists	142,049	0.56%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	123,282	0.49%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	743,398	2.93%
143	Tutor (Within the instructional day)	-	0.00%
144	Interpreter, Brailist, Translator, Education Interpreter	-	0.00%
145	Therapist	-	0.00%
146	School-Based Specialist	147,316	0.58%
147	Monitor	21,437	0.08%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	527,412	2.08%
152	Technician	137,900	0.54%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	55,640	0.22%
163	Substitute Teacher - Staff Development Absence	9,658	0.04%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	40,184	0.16%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	0.00%
171	Driver	656,455	2.59%
172	Driver Overtime	-	0.00%
173	Custodian	703,352	2.78%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	299,958	1.18%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	41,561	0.16%
181	Supplement/Supplementary Pay	704,474	2.78%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	7,428	0.03%
192	Additional Responsibility Stipend	2,571	0.01%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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LEA 050 - Ashe County Schools**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2025-2026 District Expenditures by LEA and Object Code as of 6/30/2026

Object Category/Object Code Description		Annual Expenditures	%
Salary			
196	Staff Development Participant Pay	781	0.00%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	5,724	0.02%
199	Overtime Pay	507	0.00%
Subtotal:		\$ 15,855,766	62.57%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 1,162,786	4.59%
221	Employer's Retirement Cost - Regular	3,929,552	15.51%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance Cost	2,333,245	9.21%
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	76,249	0.30%
185	Bonus Leave Payoff	25,025	0.10%
186	Short Term Disability Pay - Beyond Six Months	-	0.00%
188	Annual Leave Payoff	144,114	0.57%
189	Short Term Disability Pay – First Six Months	-	0.00%
Subtotal:		\$ 7,670,970	30.27%
Purchased Services			
311	Contracted Services	\$ 319,014	1.26%
312	Workshop Expenses	38,121	0.15%
313	Contracted Instructional Substitutes	-	0.00%
314	Marketing Costs	-	0.00%
315	Reproduction Costs	1,600	0.01%
316	Commercial Driver's License Medical Exam Expenses	4,681	0.02%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contract Services	58,382	0.23%
319	Other Professional/Technical Contract Services	45,781	0.18%
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	428	0.00%
327	Rentals/Leases	2,051	0.01%
331	Pupil Transportation - Contracted	-	0.00%
332	Travel Reimbursement	4,711	0.02%
333	Field Trips	12,277	0.05%
341	Telephone	-	0.00%
342	Postage	20	0.00%
343	Telecommunications Services	-	0.00%
344	Mobile Communication Costs	840	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	19,855	0.08%
352	Employee Education Reimbursement	-	0.00%
353	Certification/Licensing Fees	134	0.00%
Subtotal:		\$ 507,895	2.00%
Supplies & Materials			
411	Supplies and Materials	\$ 442,815	1.75%
412	State Textbooks	-	0.00%
413	Other Textbooks	10,330	0.04%
414	Library Books (Regular and Replacement)	33,113	0.13%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	309,806	1.22%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	(11,678)	-0.05%
423	Gas/Diesel Fuel	263,247	1.04%
424	Oil	1,734	0.01%

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LEA 050 - Ashe County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2025-2026 District Expenditures by LEA and Object Code as of 6/30/2026

Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	123,857	0.49%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	79,083	0.31%
462 Computer Equipment - Inventoried	18,150	0.07%
471 Sales and Use Tax Expense	4,787	0.02%
472 Sales and Use Tax Refund (Contra-expenditure)	(1,021)	0.00%
Subtotal:	\$ 1,274,222	5.03%
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	21,367	0.08%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	38	0.00%
Subtotal:	\$ 21,405	0.08%
Other		
361 Membership Dues and Fees	\$ 9,049	0.04%
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%
391 Tax Payments	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 9,049	0.04%
Grand Total:	\$ 25,339,308	100.00%

Notes: 1) Based on MFR

