

LEA 800 - Rowan-Salisbury County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2017-2018 District Expenditures by LEA and Object Code as of 6/30/2018

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 134,620	0.12%
112 Associate & Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	527,450	0.46%
114 Classified Principal/Headmaster	2,388,240	2.10%
115 Finance Officer	98,054	0.09%
116 Assistant Principal (Non-teaching)	2,723,053	2.39%
117 Other Assistant Principal Assignment	181,518	0.16%
118 Assistant Superintendent	211,556	0.19%
121 Teacher	47,035,628	41.27%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	375,307	0.33%
124 Foreign Exchange (VIF)	280,247	0.25%
125 New Teacher Orientation	38,916	0.03%
126 Extended Contracts	-	0.00%
127 Master Teacher	1,217,846	1.07%
129_1 Above the Scale Salary (SBA)	57,905	0.05%
129_2 Above the Scale Salary (Other than SBA)	10,961	0.01%
131 Instructional Support I - Regular Scale	6,060,197	5.32%
132 Instructional Support II - Advanced Scale	956,593	0.84%
133 Psychologists	244,885	0.21%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	539,680	0.47%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	3,937,443	3.45%
143 Tutor	-	0.00%
144 Interpreter/Brailist/Translator	22,875	0.02%
145 Therapist	487,465	0.43%
146 Specialist (School-Based)	24,875	0.02%
147 Monitors	-	0.00%
148 Non-Certified Instructor	172,632	0.15%
149 School Resource Officer	-	0.00%
151 Office Support	2,921,604	2.56%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	5,800	0.01%
162 Substitute Pay - Regular Absence	407,014	0.36%
163 Substitute Pay - Staff Development	16,714	0.01%
164 Substitute Pay - Full-Time Non-Certified	-	0.00%
165 Substitute Pay - Non-Teaching	192,889	0.17%
166 Teacher Assistant Pay - Staff Development	2,930	0.00%
167 Teacher Assistant Pay - Regular Absence	108,332	0.10%
171 Driver	2,143,694	1.88%
172 Driver Overtime	72,858	0.06%
173 Custodian	2,815,260	2.47%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	650,841	0.57%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
181 Supplementary Pay	39,845	0.03%
180 Bonus Pay (Not Subject to Retirement)	602,137	0.53%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay	-	0.00%
187 Salary Differential (Military, Local, ...)	-	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	321,842	0.28%
193 Mentor Pay	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	9,822	0.01%
197 Staff Development Instructor	3,000	0.00%
198 Tutorial Pay	73,050	0.06%
199 Overtime Pay	71,459	0.06%

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<u>Object Category/Object Code Description</u>	<u>Annual Expenditures</u>	<u>%</u>
<i>Subtotal:</i>	\$ 78,187,037	68.60%

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Employee Benefits		
211 Employer's Social Security - Regular	\$ 5,688,208	4.99%
221 Employer's Retirement - Regular	13,182,168	11.57%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	10,075,907	8.84%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	-	0.00%
234 Employer's Dental Ins Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
239 Other Insurance Cost	-	0.00%
184 Longevity Pay	265,699	0.23%
185 Bonus Leave Pay	20,148	0.02%
186 Short Term Disability Pay	61,026	0.05%
188 Annual Leave Pay	535,289	0.47%
189 Short Term Disability Pay – First Six Months	81,607	0.07%
Subtotal:	\$ 29,910,050	26.24%
Purchased Services		
311 Contracted Services	\$ 1,002,541	0.88%
312 Workshop Expenses/Allowable Travel	151,819	0.13%
313 Advertising Cost	380	0.00%
314 Printing and Binding Fees	-	0.00%
315 Reproduction Costs	1,363	0.00%
316 Commercial driver's License Medical Exam	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	120,953	0.11%
321 Public Utilities - Electric Services	16,809	0.01%
322 Public Utilities - Natural Gas	153	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	9,687	0.01%
332 Travel Reimbursement	16,100	0.01%
333 Field Trips	9,525	0.01%
341 Telephone	15,047	0.01%
342 Postage	-	0.00%
343 Telecommunications Services	-	0.00%
344 Mobile Communication Costs	36,280	0.03%
351 Tuition Reimbursements	57,021	0.05%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 1,437,677	1.26%
Supplies & Materials		
411 Supplies and Materials	\$ 761,710	0.67%
412M State Textbooks *)	-	0.00%
413M Other Textbooks *)	-	0.00%
413 Other Textbooks	28,917	0.03%
414 Library Books	1,195	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	463,441	0.41%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor	318,559	0.28%
423 Gas/Diesel Fuel	264,393	0.23%
424 Oil	22,243	0.02%
425 Tires and Tubes	64,714	0.06%
451 Food Purchase	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment	32,399	0.03%
462 Computer Equipment	2,172,693	1.91%

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Object Category/Object Code Description	Annual Expenditures	%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund	-	0.00%
Subtotal: \$		4,130,263
		3.62%

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Capital Outlay		
522 General Contract	-	0.00%
529 Miscellaneous Contracts & Other	-	0.00%
541 Purchase of Equipment	(16,136)	-0.01%
542 Purchase of Computer Hardware	290,513	0.25%
551 Purchase of Vehicles	33,568	0.03%
552 License and Title Fees	-	0.00%
Subtotal:	\$ 307,945	0.27%
Other		
361 Membership Dues and Fees	\$ -	0.00%
362 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 Insurance and Judgments	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance & Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	\$ -	0.00%
Subtotal:	\$ -	0.00%
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Grand Total:	\$ 113,972,973	100.00%

* Note: Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report
MFR Report is based on 12P (13P n/a as of 9/27/2018)

