

LEA 360 - Gaston County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 100,489	0.05%
112	Associate and Deputy Superintendent	137,903	0.07%
113	Director and/or Supervisor	731,963	0.36%
114	Principal/Headmaster	4,825,561	2.35%
115	Finance Officer	136,385	0.07%
116	Assistant Principal (Non-teaching)	2,284,759	1.11%
117	Other Assistant Principal Assignment	112,378	0.05%
118	Assistant Superintendent	111,761	0.05%
121	Teacher	85,696,213	41.72%
122	Interim Teacher – (Paid at Non-certified Rate)	161,234	0.08%
123	JROTC Teacher	415,973	0.20%
124	Foreign Exchange (VIF)	3,067,619	1.49%
125	New Teacher Orientation	66,597	0.03%
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	5,973	0.00%
129_2	Held Harmless Salary	41,308	0.02%
131	Instructional Support I - Regular Teacher Pay Scale	10,134,704	4.93%
132	Instructional Support II - Advanced Pay Scale	2,228,672	1.08%
133	Psychologists	833,280	0.41%
135	Instructional Facilitators	201,167	0.10%
141	Teacher Assistant - Other	31,271	0.02%
142	Teacher Assistant - NCLB	4,577,336	2.23%
143	Tutor (Within the instructional day)	6,192	0.00%
144	Interpreter, Brailist, Translator, Education Interpreter	166,072	0.08%
145	Therapist	979,610	0.48%
146	School-Based Specialist	156,182	0.08%
147	Monitor	248,622	0.12%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	292,275	0.14%
151	Office Support	5,517,560	2.69%
152	Technician	73,133	0.04%
153	Administrative Specialist (Central Support)	641,619	0.31%
162	Substitute Teacher - Regular Teacher Absence	2,470,316	1.20%
163	Substitute Teacher - Staff Development Absence	4,169	0.00%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	242	0.00%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	17,381	0.01%
171	Driver	3,184,201	1.55%
172	Driver Overtime	53,306	0.03%
173	Custodian	614,137	0.30%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	773,225	0.38%
176	Manager	207,142	0.10%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	826,380	0.40%
181	Supplement/Supplementary Pay	1,799,404	0.88%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	4,648	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	-	0.00%
192	Additional Responsibility Stipend	635,648	0.31%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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Salary			
196	Staff Development Participant Pay	119,304	0.06%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	186,892	0.09%
199	Overtime Pay	116,779	0.06%
Subtotal:		\$ 134,996,983	65.71%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 9,574,331	4.66%
221	Employer's Retirement Cost - Regular	28,393,812	13.82%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	16,392,382	7.98%
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	259,785	0.13%
185	Bonus Leave Payoff	20,097	0.01%
186	Short Term Disability Pay - Beyond Six Months	2,777	0.00%
188	Annual Leave Payoff	972,071	0.47%
189	Short Term Disability Pay – First Six Months	47,750	0.02%
Subtotal:		\$ 55,663,005	27.10%
Purchased Services			
311	Contracted Services	\$ 3,053,101	1.49%
312	Workshop Expenses	123,502	0.06%
313	Advertising Cost	621	0.00%
314	Printing and Binding Fees	12,868	0.01%
315	Reproduction Costs	124,100	0.06%
316	Commercial Driver's License Medical Exam Expenses	-	0.00%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contracted Services	1,163,509	0.57%
319	Other Professional/Technical Contract Services	2,899,865	1.41%
321	Public Utilities - Electric Services	606,702	0.30%
322	Public Utilities - Natural Gas	51,380	0.03%
323	Public Utilities - Water/Sewer	92,605	0.05%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	55,734	0.03%
326	Contracted Repairs and Maintenance - Equipment	2,978	0.00%
327	Rentals/Leases	3,790	0.00%
331	Pupil Transportation - Contracted	479,915	0.23%
332	Travel Reimbursement	38,408	0.02%
333	Field Trips	22,340	0.01%
341	Telephone	39,131	0.02%
342	Postage	-	0.00%
343	Telecommunications Services	320	0.00%
344	Mobile Communication Costs	748	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	145,018	0.07%
352	Employee Education Reimbursement	1,100	0.00%
353	Certification/Licensing Fees	-	0.00%
Subtotal:		\$ 8,917,734	4.34%
Supplies & Materials			
411	Supplies and Materials	\$ 1,615,724	0.79%
412M	State Textbooks (MFR Data Source)	\$ 126,666	0.06%
413	Other Textbooks	844,287	0.41%
414	Library Books (Regular and Replacement)	58,999	0.03%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	57,999	0.03%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	558,700	0.27%
423	Gas/Diesel Fuel	1,009,237	0.49%
424	Oil	10,700	0.01%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	100,225	0.05%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	12,957	0.01%
461 Furniture and Equipment - Inventoried	698,479	0.34%
462 Computer Equipment - Inventoried	740,559	0.36%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 5,834,531	2.84%
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	-	0.00%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	16,550	0.01%
Subtotal:	\$ 16,550	0.01%
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%
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:	\$ 205,428,803	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01

2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)

3) Excludes State Fiscal Recovery Funds (PRC 140-141)

LEA 360 - Gaston County Schools for PRC ALL - Total Expenditures (All Programs)

