

LEA 360 - Gaston County 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	\$ 154,937	0.07%
112	Associate and Deputy Superintendent	172,495	0.08%
113	Director and/or Supervisor	696,164	0.33%
114	Principal/Headmaster	4,829,859	2.27%
115	Finance Officer	157,352	0.07%
116	Assistant Principal (Non-teaching)	1,943,360	0.91%
117	Other Assistant Principal Assignment	132,090	0.06%
118	Assistant Superintendent	110,054	0.05%
121	Teacher	85,155,774	40.06%
122	Interim Teacher – (Paid at Non-certified Rate)	271,437	0.13%
123	JROTC Teacher	340,986	0.16%
124	Foreign Exchange (VIF)	4,187,374	1.97%
125	New Teacher Orientation	81,721	0.04%
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	-	0.00%
129_2	Held Harmless Salary	6,820	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	10,923,276	5.14%
132	Instructional Support II - Advanced Pay Scale	2,157,523	1.01%
133	Psychologists	811,898	0.38%
135	Instructional Facilitators	407,279	0.19%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	5,702,676	2.68%
143	Tutor (Within the instructional day)	15,113	0.01%
144	Interpreter, Brailist, Translator, Education Interpreter	203,977	0.10%
145	Therapist	932,679	0.44%
146	School-Based Specialist	909,834	0.43%
147	Monitor	275,250	0.13%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	425,806	0.20%
151	Office Support	7,216,401	3.39%
152	Technician	130,646	0.06%
153	Administrative Specialist (Central Support)	630,741	0.30%
162	Substitute Teacher - Regular Teacher Absence	163,937	0.08%
163	Substitute Teacher - Staff Development Absence	1,420	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)	3,336	0.00%
171	Driver	3,349,847	1.58%
172	Driver Overtime	96,483	0.05%
173	Custodian	509,417	0.24%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	900,527	0.42%
176	Manager	204,167	0.10%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	732,908	0.34%
181	Supplement/Supplementary Pay	2,581,882	1.21%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	3,200	0.00%
192	Additional Responsibility Stipend	45,732	0.02%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%
196	Staff Development Participant Pay	560,170	0.26%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	144,001	0.07%
199	Overtime Pay	182,687	0.09%
Subtotal:		\$ 138,463,235	65.13%

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Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 9,783,530	4.60%
221	Employer's Retirement Cost - Regular	32,211,438	15.15%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	16,686,469	7.85%
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	321,093	0.15%
185	Bonus Leave Payoff	6,695	0.00%
186	Short Term Disability Pay - Beyond Six Months	28,000	0.01%
188	Annual Leave Payoff	878,452	0.41%
189	Short Term Disability Pay – First Six Months	66,731	0.03%
Subtotal:		\$ 59,982,407	28.22%
Purchased Services			
311	Contracted Services	\$ 3,590,045	1.69%
312	Workshop Expenses	151,586	0.07%
313	Contracted Instructional Substitutes	332	0.00%
314	Marketing Costs	6,285	0.00%
315	Reproduction Costs	50,010	0.02%
316	Commercial Driver's License Medical Exam Expenses	-	0.00%
317	Psychological Contract Services	94,380	0.04%
318	Speech and Language Contracted Services	1,035,071	0.49%
319	Other Professional/Technical Contract Services	451,190	0.21%
321	Public Utilities - Electric Services	611,647	0.29%
322	Public Utilities - Natural Gas	57,157	0.03%
323	Public Utilities - Water/Sewer	100,510	0.05%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	169,425	0.08%
326	Contracted Repairs and Maintenance - Equipment	588	0.00%
327	Rentals/Leases	4,281	0.00%
329	Other Property Services	-	0.00%
331	Pupil Transportation - Contracted	1,416,614	0.67%
332	Travel Reimbursement	55,481	0.03%
333	Field Trips	24,025	0.01%
341	Telephone	41,041	0.02%
342	Postage	-	0.00%
343	Telecommunications Services	440	0.00%
344	Mobile Communication Costs	840	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	173,957	0.08%
352	Employee Education Reimbursement	260	0.00%
353	Certification/Licensing Fees	-	0.00%
Subtotal:		\$ 8,035,164	3.78%
Supplies & Materials			
411	Supplies and Materials	\$ 2,146,065	1.01%
412M	State Textbooks (MFR Data Source)	\$ 39,026	0.02%
413	Other Textbooks	464,394	0.22%
413M	Other Textbooks (MFR Data Source)	-	0.00%
414	Library Books (Regular and Replacement)	2,543	0.00%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	4,825	0.00%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	448,734	0.21%
423	Gas/Diesel Fuel	1,355,366	0.64%
424	Oil	8,127	0.00%
425	Tires and Tubes	134,119	0.06%
451	Food Purchase	-	0.00%
459	Other Food Purchases	18,658	0.01%
461	Furniture and Equipment - Inventoried	344,039	0.16%
462	Computer Equipment - Inventoried	1,109,488	0.52%
471	Sales and Use Tax Expense	-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:		\$ 6,075,385	2.86%

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Object Category/Object Code Description		Annual Expenditures	%
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	15,000	0.01%
542	Purchase of Computer Hardware - Capitalized	-	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	13,134	0.01%
Subtotal:		\$ 28,134	0.01%
Other			
361	Membership Dues and Fees	\$ 120	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%
715	Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:		\$ 120	0.00%
Grand Total:		\$ 212,584,445	100.00%

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