

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

Fiscal Year 2023-2024 District Expenditures by LEA and Object Code as of 6/30/2024

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 227,778	0.10%
112	Associate and Deputy Superintendent	180,282	0.08%
113	Director and/or Supervisor	875,777	0.39%
114	Principal/Headmaster	5,017,003	2.25%
115	Finance Officer	164,210	0.07%
116	Assistant Principal (Non-teaching)	2,054,574	0.92%
117	Other Assistant Principal Assignment	49,694	0.02%
118	Assistant Superintendent	131,964	0.06%
121	Teacher	84,245,042	37.83%
122	Interim Teacher – (Paid at Non-certified Rate)	274,733	0.12%
123	JROTC Teacher	406,254	0.18%
124	Foreign Exchange (VIF)	6,520,124	2.93%
125	New Teacher Orientation	94,744	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	1,372	0.00%
129_2	Held Harmless Salary	1,372	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	11,005,950	4.94%
132	Instructional Support II - Advanced Pay Scale	2,270,441	1.02%
133	Psychologists	672,167	0.30%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	419,803	0.19%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	6,430,989	2.89%
143	Tutor (Within the instructional day)	32,999	0.01%
144	Interpreter, Brailist, Translator, Education Interpreter	262,427	0.12%
145	Therapist	916,176	0.41%
146	School-Based Specialist	1,231,194	0.55%
147	Monitor	306,907	0.14%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	569,231	0.26%
151	Office Support	6,611,514	2.97%
152	Technician	472,187	0.21%
153	Administrative Specialist (Central Support)	839,503	0.38%
162	Substitute Teacher - Regular Teacher Absence	1,466,341	0.66%
163	Substitute Teacher - Staff Development Absence	-	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)	-	0.00%
171	Driver	3,350,225	1.50%
172	Driver Overtime	105,123	0.05%
173	Custodian	137,281	0.06%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	945,805	0.42%
176	Manager	149,018	0.07%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	721,196	0.32%
181	Supplement/Supplementary Pay	3,518,808	1.58%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	84,150	0.04%
192	Additional Responsibility Stipend	278,478	0.13%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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196	Staff Development Participant Pay		1,013,639	0.46%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		129,492	0.06%
199	Overtime Pay		199,240	0.09%
		Subtotal:	\$ 144,385,203	64.83%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	10,065,696	4.52%
221	Employer's Retirement Cost - Regular		32,505,505	14.59%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		15,340,265	6.89%
232	Employer's Workers' Comp Insurance Cost		-	0.00%
234	Employer's Dental Insurance Cost		-	0.00%
235	Employer's Life Insurance Cost		-	0.00%
184	Longevity Pay		301,191	0.14%
185	Bonus Leave Payoff		38,982	0.02%
186	Short Term Disability Pay - Beyond Six Months		56,483	0.03%
188	Annual Leave Payoff		1,503,045	0.67%
189	Short Term Disability Pay – First Six Months		35,235	0.02%
		Subtotal:	\$ 59,846,401	26.87%
Purchased Services				
311	Contracted Services	\$	6,987,601	3.14%
312	Workshop Expenses		114,419	0.05%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		8,862	0.00%
315	Reproduction Costs		50,945	0.02%
316	Commercial Driver's License Medical Exam Expenses		-	0.00%
317	Psychological Contract Services		440,264	0.20%
318	Speech and Language Contracted Services		1,185,738	0.53%
319	Other Professional/Technical Contract Services		316,143	0.14%
321	Public Utilities - Electric Services		632,409	0.28%
322	Public Utilities - Natural Gas		55,198	0.02%
323	Public Utilities - Water/Sewer		103,950	0.05%
324	Waste Management		-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		171,930	0.08%
326	Contracted Repairs and Maintenance - Equipment		1,102	0.00%
327	Rentals/Leases		3,179	0.00%
331	Pupil Transportation - Contracted		855,310	0.38%
332	Travel Reimbursement		59,370	0.03%
333	Field Trips		35,536	0.02%
341	Telephone		42,311	0.02%
342	Postage		-	0.00%
343	Telecommunications Services		560	0.00%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		189,750	0.09%
352	Employee Education Reimbursement		390	0.00%
353	Certification/Licensing Fees		-	0.00%
		Subtotal:	\$ 11,254,968	5.05%
Supplies & Materials				
411	Supplies and Materials	\$	1,411,540	0.63%
412	State Textbooks	\$	-	0.00%
413	Other Textbooks		1,374,650	0.62%
414	Library Books (Regular and Replacement)		-	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		558,046	0.25%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		162,569	0.07%
423	Gas/Diesel Fuel		740,058	0.33%
424	Oil		(4,843)	0.00%

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Object Category/Object Code Description		Annual Expenditures	%
Salary			
425	Tires and Tubes	207,063	0.09%
451	Food Purchase	-	0.00%
453	Food Processing Supplies	-	0.00%
459	Other Food Purchases	29,910	0.01%
461	Furniture and Equipment - Inventoried	871,048	0.39%
462	Computer Equipment - Inventoried	1,827,979	0.82%
471	Sales and Use Tax Expense	-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:		\$ 7,178,019	3.22%
Capital Outlay			
522	General Contract	\$ -	0.00%
532	Improvements to Existing Sites	-	0.00%
541	Purchase of Furniture & Equipment - Capitalized	25,389	0.01%
542	Purchase of Computer Hardware - Capitalized	-	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	30,045	0.01%
Subtotal:		\$ 55,434	0.02%
Other			
361	Membership Dues and Fees	\$ 300	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%
715	Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:		\$ 300	0.00%
Grand Total:		\$ 222,720,325	100.00%

Notes: 1) Based on JHA351EG-R01

2) Excludes State Fiscal Recovery Funds (PRC 140-142)

