

**LEA 360 - Gaston County Schools**

**PRC ALL - Sum of all State Expenditures**

**Fiscal Year 2018-2019 District Expenditures by LEA and Object Code as of 6/30/2019**

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
<b>Salary</b>		
111 Superintendent	\$ 143,820	0.08%
112 Associate & Deputy Superintendent	109,442	0.06%
113 Director and/or Supervisor	661,981	0.35%
114 Principal/Headmaster	4,135,872	2.16%
115 Finance Officer	106,345	0.06%
116 Assistant Principal (Non-teaching)	1,892,736	0.99%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	89,528	0.05%
121 Teacher	86,113,559	44.95%
122 Interim Teacher – (Paid at Non-certified Rate)	53,427	0.03%
123 JROTC Teacher	425,627	0.22%
124 Foreign Exchange (VIF)	1,135,372	0.59%
125 New Teacher Orientation	44,121	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	625,947	0.33%
129_1 Above the Scale Salary (SBA)	11,497	0.01%
129_2 Above the Scale Salary (Other than SBA)	55,728	0.03%
131 Instructional Support I - Regular Teacher Pay Scale	9,482,631	4.95%
132 Instructional Support II - Advanced Pay Scale	1,810,140	0.94%
133 Psychologists	-	0.00%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	90,709	0.05%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	5,166,817	2.70%
143 Tutor (Within the instructional day)	16,836	0.01%
144 Interpreter/Brailist/Translator/Education Interpreter	122,410	0.06%
145 Therapist	922,611	0.48%
146 Specialist (School-Based)	103,092	0.05%
147 Monitor	299,705	0.16%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	285,094	0.15%
151 Office Support	4,028,242	2.10%
152 Technician	51,094	0.03%
153 Administrative Specialist (Central Support)	489,980	0.26%
162 Substitute Pay - Regular Teacher Absence	329,834	0.17%
163 Substitute Pay - Staff Development Absence	38,921	0.02%
164 Substitute Pay - Full-Time Non-Certified	-	0.00%
165 Substitute Pay - Non-Teaching	-	0.00%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	1,709	0.00%
171 Driver	2,830,920	1.48%
172 Driver Overtime	15,050	0.01%
173 Custodian	3,736,391	1.95%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	666,869	0.35%
176 Manager	130,976	0.07%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
181 Supplementary Pay	912,563	0.48%
180 Bonus Pay (Not Subject to Retirement)	943,852	0.49%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%

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<b>Salary</b>		
187 Salary Differential (Military, Local, ...)	-	0.00%
191 Curriculum Development Pay	2,000	0.00%
192 Additional Responsibility Stipend	114,094	0.06%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	78,555	0.04%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	626,999	0.33%
199 Overtime Pay	10,635	0.01%
<b>Subtotal: \$</b>	<b>128,913,734</b>	<b>67.30%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security - Regular	\$ 9,280,096	4.84%
221 Employer's Retirement - Regular	23,424,758	12.23%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	15,878,571	8.29%
232 Employer's Workers' Comp Insurance Cost	5,176	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	247,985	0.13%
185 Bonus Leave Payoff	13,234	0.01%
186 Short Term Disability Pay - Beyond Six Months	(28,968)	-0.02%
188 Annual Leave Pay	744,889	0.39%
189 Short Term Disability Pay – First Six Months	39,561	0.02%
<b>Subtotal: \$</b>	<b>49,605,303</b>	<b>25.90%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 2,074,114	1.08%
312 Workshop Expenses/Allowable Travel	160,770	0.08%
313 Advertising Cost	8,916	0.00%
314 Printing and Binding Fees	14,022	0.01%
315 Reproduction Costs	1,245	0.00%
316 Commercial Driver's License Medical Exam Expenses	16,876	0.01%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	1,278,694	0.67%
319 Other Professional/Technical Services	641,177	0.33%
321 Public Utilities - Electric Services	598,926	0.31%
322 Public Utilities - Natural Gas	49,295	0.03%
323 Public Utilities - Water/Sewer	79,542	0.04%
324 Waste Management	13,980	0.01%
325 Contracted Repairs - Land/Bldg	39,665	0.02%
326 Contracted Repairs - Equipment	79,486	0.04%
327 Rentals/Leases	5,466	0.00%
331 Pupil Transportation - Contracted	1,240,201	0.65%
332 Travel Reimbursement	56,026	0.03%
333 Field Trips	28,411	0.01%
341 Telephone	16,479	0.01%
342 Postage	2,902	0.00%
343 Telecommunications Services	464	0.00%
344 Mobile Communication Costs	-	0.00%
351 Tuition Reimbursements	54,953	0.03%
352 Employee Education Reimbursement	866	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal: \$</b>	<b>6,462,476</b>	<b>3.37%</b>

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Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 2,745,235	1.43%
412M State Textbooks (MFR Data Source)	331,309	0.17%
413 Other Textbooks	83,718	0.04%
414 Library Books (Regular & Replacement)	326	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	637,421	0.33%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor, Grease, and Anti-Freeze	631,682	0.33%
423 Gas/Diesel Fuel	786,484	0.41%
424 Oil	14,377	0.01%
425 Tires and Tubes	183,863	0.10%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
454 Inventory Loss	-	0.00%
459 Other Food Purchases	2,119	0.00%
461 Furniture and Equipment - Inventoried	127,262	0.07%
462 Computer Equipment - Inventoried	949,810	0.50%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund	(7,102)	0.00%
<b>Subtotal:</b>	<b>\$ 6,486,502</b>	<b>3.39%</b>
<b>Capital Outlay</b>		
522 General Contract	-	0.00%
529 Miscellaneous Contracts & Other	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	20,971	0.01%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	40,336	0.02%
<b>Subtotal:</b>	<b>\$ 61,307</b>	<b>0.03%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ 99	0.00%
362 Bank Service Fees	-	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	31,258	0.02%
375 Fidelity Bond Premium	-	0.00%
378 Scholastic Accident Insurance	1,500	0.00%
379 Other Insurance & Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	\$ -	0.00%
<b>Subtotal:</b>	<b>\$ 32,857</b>	<b>0.02%</b>
<b>Grand Total:</b>	<b>\$ 191,562,180</b>	<b>100.00%</b>

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Object Category/Object Code Description Annual Expenditures %  
**Salary**

Note: Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report

