

LEA 360 - Gaston County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2019-2020 District Expenditures by LEA and Object Code as of 6/30/2020

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 143,820	0.07%
112 Associate and Deputy Superintendent	109,442	0.06%
113 Director and/or Supervisor	641,222	0.33%
114 Principal/Headmaster	4,478,272	2.33%
115 Finance Officer	106,345	0.06%
116 Assistant Principal (Non-teaching)	1,960,184	1.02%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	103,036	0.05%
121 Teacher	83,687,505	43.50%
122 Interim Teacher – (Paid at Non-certified Rate)	51,715	0.03%
123 JROTC Teacher	440,621	0.23%
124 Foreign Exchange (VIF)	1,362,474	0.71%
125 New Teacher Orientation	47,209	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	873,204	0.45%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Above the Scale Salary (SBA)	10,275	0.01%
129_2 Above the Scale Salary (Other than SBA)	35,785	0.02%
131 Instructional Support I - Regular Teacher Pay Scale	10,582,458	5.50%
132 Instructional Support II - Advanced Pay Scale	1,811,428	0.94%
133 Psychologists	937,678	0.49%
135 Instructional Facilitators	121,659	0.06%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	4,611,537	2.40%
143 Tutor (Within the instructional day)	8,294	0.00%
144 Interpreter, Brailist, Translator, Education Interpreter	112,938	0.06%
145 Therapist	929,016	0.48%
146 School-Based Specialist	223,440	0.12%
147 Monitor	275,827	0.14%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	297,992	0.15%
151 Office Support	4,290,701	2.23%
152 Technician	42,840	0.02%
153 Administrative Specialist (Central Support)	595,756	0.31%
162 Substitute Teacher - Regular Teacher Absence	298,144	0.15%
163 Substitute Teacher - Staff Development Absence	30,636	0.02%
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)	5,664	0.00%
171 Driver	2,833,224	1.47%
172 Driver Overtime	24,269	0.01%
173 Custodian	3,814,038	1.98%
174 Cafeteria Workers	96,672	0.05%
175 Skilled Trades	729,325	0.38%
176 Manager	261,609	0.14%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	915,546	0.48%
181 Supplement/Supplementary Pay	950,816	0.49%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	104,749	0.05%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

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196 Staff Development Participant Pay	97,080	0.05%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	360,998	0.19%
199 Overtime Pay	4,922	0.00%
Subtotal: \$	129,420,367	67.28%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 9,287,111	4.83%
221 Employer's Retirement Cost - Regular	24,652,895	12.82%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	16,047,807	8.34%
232 Employer's Workers' Comp Insurance Cost	93,407	0.05%
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	248,304	0.13%
185 Bonus Leave Payoff	28,472	0.01%
186 Short Term Disability Pay - Beyond Six Months	(15,345)	-0.01%
188 Annual Leave Payoff	879,657	0.46%
189 Short Term Disability Pay – First Six Months	94,735	0.05%
Subtotal: \$	51,317,044	26.68%
Purchased Services		
311 Contracted Services	\$ 1,705,742	0.89%
312 Workshop Expenses	84,860	0.04%
313 Advertising Cost	546	0.00%
314 Printing and Binding Fees	80,902	0.04%
315 Reproduction Costs	672	0.00%
316 Commercial Driver's License Medical Exam Expenses	22,058	0.01%
317 Psychological Contract Services	46,197	0.02%
318 Speech and Language Contracted Services	967,836	0.50%
319 Other Professional/Technical Contract Services	1,139,528	0.59%
321 Public Utilities - Electric Services	511,833	0.27%
322 Public Utilities - Natural Gas	40,514	0.02%
323 Public Utilities - Water/Sewer	77,911	0.04%
324 Waste Management	(307)	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	68,865	0.04%
326 Contracted Repairs and Maintenance - Equipment	5,238	0.00%
327 Rentals/Leases	5,905	0.00%
331 Pupil Transportation - Contracted	601,177	0.31%
332 Travel Reimbursement	28,639	0.01%
333 Field Trips	45,861	0.02%
341 Telephone	45,280	0.02%
342 Postage	2,323	0.00%
343 Telecommunications Services	480	0.00%
344 Mobile Communication Costs	-	0.00%
351 Tuition Reimbursements	73,988	0.04%
352 Employee Education Reimbursement	958	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal: \$	5,557,002	2.89%
Supplies & Materials		
411 Supplies and Materials	\$ 1,543,645	0.80%
412M State Textbooks (MFR Data Source)	451	0.00%
413 Other Textbooks	1,491,112	0.78%
413M Other Textbooks (MFR Data Source)	-	0.00%
414 Library Books (Regular and Replacement)	41,063	0.02%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	654,767	0.34%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	802,077	0.42%
423 Gas/Diesel Fuel	502,980	0.26%

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Salary		
424 Oil	18,689	0.01%
425 Tires and Tubes	173,579	0.09%
451 Food Purchase	-	0.00%
452 USDA Commodity Foods	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	1,313	0.00%
461 Furniture and Equipment - Inventoried	163,718	0.09%
462 Computer Equipment - Inventoried	586,793	0.31%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund	(18,897)	-0.01%
Subtotal: \$	5,961,289	3.10%
Capital Outlay		
522 General Contract	\$ -	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	10,093	0.01%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	20,015	0.01%
Subtotal: \$	30,107	0.02%
Other		
361 Membership Dues and Fees	\$ 375	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	34,485	0.02%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	37,035	0.02%
378 Scholastic Accident Insurance	6,353	0.00%
379 Other Insurance and Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal: \$	78,248	0.04%
Grand Total: \$		192,364,057
		100.00%

Note: 1) Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report
 2) CRF Funds in PRC's 12x are not included in this report

