

**LEA 360 - Gaston County Schools**

**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2020-2021 District Expenditures by LEA and Object Code as of 6/30/2021

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 145,471	0.08%
112 Associate and Deputy Superintendent	109,380	0.06%
113 Director and/or Supervisor	664,506	0.34%
114 Principal/Headmaster	4,483,101	2.31%
115 Finance Officer	106,344	0.05%
116 Assistant Principal (Non-teaching)	1,900,257	0.98%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	103,536	0.05%
121 Teacher	84,649,030	43.65%
122 Interim Teacher – (Paid at Non-certified Rate)	423	0.00%
123 JROTC Teacher	440,098	0.23%
124 International Exchange Faculty Teacher (IEF)	1,474,070	0.76%
125 New Teacher Orientation	51,282	0.03%
126 Extended Contracts	-	0.00%
127 Master Teacher	59,125	0.03%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Above the Scale Salary (SBA)	9,521	0.00%
129_2 Above the Scale Salary (Other than SBA)	18,454	0.01%
131 Instructional Support I - Regular Teacher Pay Scale	10,329,428	5.33%
132 Instructional Support II - Advanced Pay Scale	2,006,491	1.03%
133 Psychologists	984,210	0.51%
135 Instructional Facilitators	137,658	0.07%
141 Teacher Assistant - Other	38,463	0.02%
142 Teacher Assistant - NCLB	4,282,712	2.21%
143 Tutor (Within the instructional day)	18,630	0.01%
144 Interpreter, Brailist, Translator, Education Interpreter	111,706	0.06%
145 Therapist	879,962	0.45%
146 School-Based Specialist	111,720	0.06%
147 Monitor	224,101	0.12%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	273,040	0.14%
151 Office Support	4,295,815	2.22%
152 Technician	94,707	0.05%
153 Administrative Specialist (Central Support)	615,347	0.32%
162 Substitute Teacher - Regular Teacher Absence	269,527	0.14%
163 Substitute Teacher - Staff Development Absence	1,235	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%
166 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	30,279	0.02%
167 Driver	2,443,408	1.26%
172 Driver Overtime	17,666	0.01%
173 Custodian	3,622,358	1.87%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	731,139	0.38%
176 Manager	184,240	0.10%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	916,930	0.47%
181 Supplement/Supplementary Pay	964,321	0.50%
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	12,918	0.01%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	22,000	0.01%
195 Planning Period Stipend	-	0.00%

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<b>Salary</b>		
196 Staff Development Participant Pay	56,900	0.03%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	45,375	0.02%
199 Overtime Pay	12,195	0.01%
<b>Subtotal: \$</b>	<b>127,949,076</b>	<b>65.98%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 9,179,323	4.73%
221 Employer's Retirement Cost - Regular	26,823,936	13.83%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	15,906,518	8.20%
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	266,158	0.14%
185 Bonus Leave Payoff	17,318	0.01%
186 Short Term Disability Pay - Beyond Six Months	-	0.00%
188 Annual Leave Payoff	737,570	0.38%
189 Short Term Disability Pay – First Six Months	105,008	0.05%
<b>Subtotal: \$</b>	<b>53,035,831</b>	<b>27.35%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 2,525,651	1.30%
312 Workshop Expenses	149,973	0.08%
313 Advertising Cost	338	0.00%
314 Printing and Binding Fees	13,125	0.01%
315 Reproduction Costs	25,920	0.01%
316 Commercial Driver's License Medical Exam Expenses	17,617	0.01%
317 Psychological Contract Services	1,601	0.00%
318 Speech and Language Contracted Services	870,543	0.45%
319 Other Professional/Technical Contract Services	2,046,732	1.06%
321 Public Utilities - Electric Services	523,804	0.27%
322 Public Utilities - Natural Gas	41,699	0.02%
323 Public Utilities - Water/Sewer	66,597	0.03%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	57,245	0.03%
326 Contracted Repairs and Maintenance - Equipment	6,340	0.00%
327 Rentals/Leases	3,965	0.00%
331 Pupil Transportation - Contracted	498,985	0.26%
332 Travel Reimbursement	23,253	0.01%
333 Field Trips	-	0.00%
341 Telephone	40,850	0.02%
342 Postage	-	0.00%
343 Telecommunications Services	526	0.00%
344 Mobile Communication Costs	727	0.00%
351 Tuition Reimbursements	41,082	0.02%
352 Employee Education Reimbursement	120	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal: \$</b>	<b>6,956,692</b>	<b>3.59%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 2,592,740	1.34%
412M State Textbooks (MFR Data Source)	-	0.00%
413 Other Textbooks	888,672	0.46%
414 Library Books (Regular and Replacement)	12,212	0.01%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	150,001	0.08%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,109,438	0.57%
423 Gas/Diesel Fuel	389,956	0.20%
424 Oil	5,062	0.00%

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<b>Salary</b>		
425 Tires and Tubes	77,038	0.04%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	127	0.00%
461 Furniture and Equipment - Inventoried	121,595	0.06%
462 Computer Equipment - Inventoried	610,151	0.31%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(7,732)	0.00%
<b>Subtotal:</b>	<b>\$ 5,949,259</b>	<b>3.07%</b>
<b>Capital Outlay</b>		
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 and Equipment - Capitalized	-	0.00%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	28,589	0.01%
<b>Subtotal:</b>	<b>\$ 28,589</b>	<b>0.01%</b>
<b>Other</b>		
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%
715 Transfers to Multiple Enterprise Fund	-	0.00%
<b>Subtotal:</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total:</b>	<b>\$ 193,919,448</b>	<b>100.00%</b>

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data:  
 2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)

