

**LEA 360 - Gaston County Schools**

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

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 100,489	0.05%
112 Associate and Deputy Superintendent	137,903	0.07%
113 Director and/or Supervisor	731,963	0.36%
114 Principal/Headmaster	4,825,561	2.35%
115 Finance Officer	136,385	0.07%
116 Assistant Principal (Non-teaching)	2,284,759	1.11%
117 Other Assistant Principal Assignment	112,378	0.05%
118 Assistant Superintendent	111,761	0.05%
121 Teacher	85,696,213	41.72%
122 Interim Teacher – (Paid at Non-certified Rate)	161,234	0.08%
123 JROTC Teacher	415,973	0.20%
124 Foreign Exchange (VIF)	3,067,619	1.49%
125 New Teacher Orientation	66,597	0.03%
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	5,973	0.00%
129_2 Held Harmless Salary	41,308	0.02%
131 Instructional Support I - Regular Teacher Pay Scale	10,134,704	4.93%
132 Instructional Support II - Advanced Pay Scale	2,228,672	1.08%
133 Psychologists	833,280	0.41%
135 Instructional Facilitators	201,167	0.10%
141 Teacher Assistant - Other	31,271	0.02%
142 Teacher Assistant - NCLB	4,577,336	2.23%
143 Tutor (Within the instructional day)	6,192	0.00%
144 Interpreter, Brailist, Translator, Education Interpreter	166,072	0.08%
145 Therapist	979,610	0.48%
146 School-Based Specialist	156,182	0.08%
147 Monitor	248,622	0.12%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	292,275	0.14%
151 Office Support	5,517,560	2.69%
152 Technician	73,133	0.04%
153 Administrative Specialist (Central Support)	641,619	0.31%
162 Substitute Teacher - Regular Teacher Absence	2,470,316	1.20%
163 Substitute Teacher - Staff Development Absence	4,169	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	242	0.00%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	17,381	0.01%
171 Driver	3,184,201	1.55%
172 Driver Overtime	53,306	0.03%
173 Custodian	614,137	0.30%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	773,225	0.38%
176 Manager	207,142	0.10%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	826,380	0.40%
181 Supplement/Supplementary Pay	1,799,404	0.88%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	4,648	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	635,648	0.31%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

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<b>Salary</b>		
196 Staff Development Participant Pay	119,304	0.06%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	186,892	0.09%
199 Overtime Pay	116,779	0.06%
<b>Subtotal:</b>	<b>\$ 134,996,983</b>	<b>65.71%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 9,574,331	4.66%
221 Employer's Retirement Cost - Regular	28,393,812	13.82%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	16,392,382	7.98%
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	259,785	0.13%
185 Bonus Leave Payoff	20,097	0.01%
186 Short Term Disability Pay - Beyond Six Months	2,777	0.00%
188 Annual Leave Payoff	972,071	0.47%
189 Short Term Disability Pay – First Six Months	47,750	0.02%
<b>Subtotal:</b>	<b>\$ 55,663,005</b>	<b>27.10%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 3,053,101	1.49%
312 Workshop Expenses	123,502	0.06%
313 Advertising Cost	621	0.00%
314 Printing and Binding Fees	12,868	0.01%
315 Reproduction Costs	124,100	0.06%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	1,163,509	0.57%
319 Other Professional/Technical Contract Services	2,899,865	1.41%
321 Public Utilities - Electric Services	606,702	0.30%
322 Public Utilities - Natural Gas	51,380	0.03%
323 Public Utilities - Water/Sewer	92,605	0.05%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	55,734	0.03%
326 Contracted Repairs and Maintenance - Equipment	2,978	0.00%
327 Rentals/Leases	3,790	0.00%
331 Pupil Transportation - Contracted	479,915	0.23%
332 Travel Reimbursement	38,408	0.02%
333 Field Trips	22,340	0.01%
341 Telephone	39,131	0.02%
342 Postage	-	0.00%
343 Telecommunications Services	320	0.00%
344 Mobile Communication Costs	748	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	145,018	0.07%
352 Employee Education Reimbursement	1,100	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 8,917,734</b>	<b>4.34%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 1,615,724	0.79%
412M State Textbooks (MFR Data Source)	\$ 126,666	0.06%
413 Other Textbooks	844,287	0.41%
414 Library Books (Regular and Replacement)	58,999	0.03%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	57,999	0.03%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	558,700	0.27%
423 Gas/Diesel Fuel	1,009,237	0.49%
424 Oil	10,700	0.01%

## LEA 360 - Gaston County Schools

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

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	100,225	0.05%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	12,957	0.01%
461 Furniture and Equipment - Inventoried	698,479	0.34%
462 Computer Equipment - Inventoried	740,559	0.36%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
<b>Subtotal:</b>	<b>\$ 5,834,531</b>	<b>2.84%</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 & Equipment - Capitalized	-	0.00%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	16,550	0.01%
<b>Subtotal:</b>	<b>\$ 16,550</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%
381 Debt Service-Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
<b>Subtotal:</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total:</b>	<b>\$ 205,428,803</b>	<b>100.00%</b>

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01  
 2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)  
 3) Excludes State Fiscal Recovery Funds (PRC 140-141)

