

LEA 360 - Gaston County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 154,937	0.07%
112 Associate and Deputy Superintendent	172,495	0.08%
113 Director and/or Supervisor	696,164	0.33%
114 Principal/Headmaster	4,829,859	2.27%
115 Finance Officer	157,352	0.07%
116 Assistant Principal (Non-teaching)	1,943,360	0.91%
117 Other Assistant Principal Assignment	132,090	0.06%
118 Assistant Superintendent	110,054	0.05%
121 Teacher	85,155,774	40.06%
122 Interim Teacher – (Paid at Non-certified Rate)	271,437	0.13%
123 JROTC Teacher	340,986	0.16%
124 Foreign Exchange (VIF)	4,187,374	1.97%
125 New Teacher Orientation	81,721	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	-	0.00%
129_2 Held Harmless Salary	6,820	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	10,923,276	5.14%
132 Instructional Support II - Advanced Pay Scale	2,157,523	1.01%
133 Psychologists	811,898	0.38%
135 Instructional Facilitators	407,279	0.19%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	5,702,676	2.68%
143 Tutor (Within the instructional day)	15,113	0.01%
144 Interpreter, Brailist, Translator, Education Interpreter	203,977	0.10%
145 Therapist	932,679	0.44%
146 School-Based Specialist	909,834	0.43%
147 Monitor	275,250	0.13%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	425,806	0.20%
151 Office Support	7,216,401	3.39%
152 Technician	130,646	0.06%
153 Administrative Specialist (Central Support)	630,741	0.30%
162 Substitute Teacher - Regular Teacher Absence	163,937	0.08%
163 Substitute Teacher - Staff Development Absence	1,420	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	-	0.00%
Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
166		
Teacher Assistant Salary When Substituting (Regular Teacher Absence)	3,336	0.00%
167		
171 Driver	3,349,847	1.58%
172 Driver Overtime	96,483	0.05%
173 Custodian	509,417	0.24%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	900,527	0.42%
176 Manager	204,167	0.10%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	732,908	0.34%
181 Supplement/Supplementary Pay	2,581,882	1.21%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	3,200	0.00%
192 Additional Responsibility Stipend	45,732	0.02%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%
196 Staff Development Participant Pay	560,170	0.26%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	144,001	0.07%
199 Overtime Pay	182,687	0.09%
Subtotal:	\$ 138,463,235	65.13%

LEA 360 - Gaston County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description		Annual Expenditures		%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	9,783,530	4.60%
221	Employer's Retirement Cost - Regular		32,211,438	15.15%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		16,686,469	7.85%
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		321,093	0.15%
185	Bonus Leave Payoff		6,695	0.00%
186	Short Term Disability Pay - Beyond Six Months		28,000	0.01%
188	Annual Leave Payoff		878,452	0.41%
189	Short Term Disability Pay – First Six Months		66,731	0.03%
	Subtotal:	\$	59,982,407	28.22%
Purchased Services				
311	Contracted Services	\$	3,590,045	1.69%
312	Workshop Expenses		151,586	0.07%
313	Contracted Instructional Substitutes		332	0.00%
314	Marketing Costs		6,285	0.00%
315	Reproduction Costs		50,010	0.02%
316	Commercial Driver's License Medical Exam Expenses		-	0.00%
317	Psychological Contract Services		94,380	0.04%
318	Speech and Language Contracted Services		1,035,071	0.49%
319	Other Professional/Technical Contract Services		451,190	0.21%
321	Public Utilities - Electric Services		611,647	0.29%
322	Public Utilities - Natural Gas		57,157	0.03%
323	Public Utilities - Water/Sewer		100,510	0.05%
324	Waste Management		-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		169,425	0.08%
326	Contracted Repairs and Maintenance - Equipment		588	0.00%
327	Rentals/Leases		4,281	0.00%
329	Other Property Services		-	0.00%
331	Pupil Transportation - Contracted		1,416,614	0.67%
332	Travel Reimbursement		55,481	0.03%
333	Field Trips		24,025	0.01%
341	Telephone		41,041	0.02%
342	Postage		-	0.00%
343	Telecommunications Services		440	0.00%
344	Mobile Communication Costs		840	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		173,957	0.08%
352	Employee Education Reimbursement		260	0.00%
353	Certification/Licensing Fees		-	0.00%
	Subtotal:	\$	8,035,164	3.78%
Supplies & Materials				
411	Supplies and Materials	\$	2,146,065	1.01%
412M	State Textbooks (MFR Data Source)	\$	39,026	0.02%
413	Other Textbooks		464,394	0.22%
413M	Other Textbooks (MFR Data Source)		-	0.00%
414	Library Books (Regular and Replacement)		2,543	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		4,825	0.00%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		448,734	0.21%
423	Gas/Diesel Fuel		1,355,366	0.64%
424	Oil		8,127	0.00%
425	Tires and Tubes		134,119	0.06%
451	Food Purchase		-	0.00%
459	Other Food Purchases		18,658	0.01%
461	Furniture and Equipment - Inventoried		344,039	0.16%
462	Computer Equipment - Inventoried		1,109,488	0.52%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		-	0.00%
	Subtotal:	\$	6,075,385	2.86%

LEA 360 - Gaston County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description	Annual Expenditures	%
Capital Outlay		
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	15,000	0.01%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	13,134	0.01%
Subtotal:	\$ 28,134	0.01%
Other		
361 Membership Dues and Fees	\$ 120	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%
Subtotal:	\$ 120	0.00%
Grand Total:	\$ 212,584,445	100.00%

