

**LEA 360 - Gaston County Schools**

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

Fiscal Year 2023-2024 District Expenditures by LEA and Object Code as of 6/30/2024

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 227,778	0.10%
112 Associate and Deputy Superintendent	180,282	0.08%
113 Director and/or Supervisor	875,777	0.39%
114 Principal/Headmaster	5,017,003	2.25%
115 Finance Officer	164,210	0.07%
116 Assistant Principal (Non-teaching)	2,054,574	0.92%
117 Other Assistant Principal Assignment	49,694	0.02%
118 Assistant Superintendent	131,964	0.06%
121 Teacher	84,245,042	37.83%
122 Interim Teacher – (Paid at Non-certified Rate)	274,733	0.12%
123 JROTC Teacher	406,254	0.18%
124 Foreign Exchange (VIF)	6,520,124	2.93%
125 New Teacher Orientation	94,744	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	1,372	0.00%
129_2 Held Harmless Salary	1,372	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	11,005,950	4.94%
132 Instructional Support II - Advanced Pay Scale	2,270,441	1.02%
133 Psychologists	672,167	0.30%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	419,803	0.19%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	6,430,989	2.89%
143 Tutor (Within the instructional day)	32,999	0.01%
144 Interpreter, Brailist, Translator, Education Interpreter	262,427	0.12%
145 Therapist	916,176	0.41%
146 School-Based Specialist	1,231,194	0.55%
147 Monitor	306,907	0.14%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	569,231	0.26%
151 Office Support	6,611,514	2.97%
152 Technician	472,187	0.21%
153 Administrative Specialist (Central Support)	839,503	0.38%
162 Substitute Teacher - Regular Teacher Absence	1,466,341	0.66%
163 Substitute Teacher - Staff Development Absence	-	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%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	0.00%
171 Driver	3,350,225	1.50%
172 Driver Overtime	105,123	0.05%
173 Custodian	137,281	0.06%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	945,805	0.42%
176 Manager	149,018	0.07%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	721,196	0.32%
181 Supplement/Supplementary Pay	3,518,808	1.58%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	84,150	0.04%
192 Additional Responsibility Stipend	278,478	0.13%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

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<b>Salary</b>		
196 Staff Development Participant Pay	1,013,639	0.46%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	129,492	0.06%
199 Overtime Pay	199,240	0.09%
<b>Subtotal:</b>	<b>\$ 144,385,203</b>	<b>64.83%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 10,065,696	4.52%
221 Employer's Retirement Cost - Regular	32,505,505	14.59%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	15,340,265	6.89%
232 Employer's Workers' Comp Insurance Cost	-	0.00%
234 Employer's Dental Insurance Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
184 Longevity Pay	301,191	0.14%
185 Bonus Leave Payoff	38,982	0.02%
186 Short Term Disability Pay - Beyond Six Months	56,483	0.03%
188 Annual Leave Payoff	1,503,045	0.67%
189 Short Term Disability Pay – First Six Months	35,235	0.02%
<b>Subtotal:</b>	<b>\$ 59,846,401</b>	<b>26.87%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 6,987,601	3.14%
312 Workshop Expenses	114,419	0.05%
313 Contracted Instructional Substitutes	-	0.00%
314 Marketing Costs	8,862	0.00%
315 Reproduction Costs	50,945	0.02%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	440,264	0.20%
318 Speech and Language Contracted Services	1,185,738	0.53%
319 Other Professional/Technical Contract Services	316,143	0.14%
321 Public Utilities - Electric Services	632,409	0.28%
322 Public Utilities - Natural Gas	55,198	0.02%
323 Public Utilities - Water/Sewer	103,950	0.05%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	171,930	0.08%
326 Contracted Repairs and Maintenance - Equipment	1,102	0.00%
327 Rentals/Leases	3,179	0.00%
331 Pupil Transportation - Contracted	855,310	0.38%
332 Travel Reimbursement	59,370	0.03%
333 Field Trips	35,536	0.02%
341 Telephone	42,311	0.02%
342 Postage	-	0.00%
343 Telecommunications Services	560	0.00%
344 Mobile Communication Costs	-	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	189,750	0.09%
352 Employee Education Reimbursement	390	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 11,254,968</b>	<b>5.05%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 1,411,540	0.63%
412 State Textbooks	\$ -	0.00%
413 Other Textbooks	1,374,650	0.62%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	558,046	0.25%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	162,569	0.07%
423 Gas/Diesel Fuel	740,058	0.33%
424 Oil	(4,843)	0.00%

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Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	207,063	0.09%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	29,910	0.01%
461 Furniture and Equipment - Inventoried	871,048	0.39%
462 Computer Equipment - Inventoried	1,827,979	0.82%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
<b>Subtotal:</b>	<b>\$ 7,178,019</b>	<b>3.22%</b>
<b>Capital Outlay</b>		
522 General Contract	\$ -	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	25,389	0.01%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	30,045	0.01%
<b>Subtotal:</b>	<b>\$ 55,434</b>	<b>0.02%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ 300	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
375 Fidelity Bond Premium	-	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>\$ 300</b>	<b>0.00%</b>
<b>Grand Total:</b>		<b>\$ 222,720,325 100.00%</b>

Notes: 1) Based on JHA351EG-R01  
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

