

**LEA 800 - Rowan-Salisbury 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	\$ 124,627	0.10%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	986,809	0.76%
114 Principal/Headmaster	2,581,675	1.99%
115 Finance Officer	89,411	0.07%
116 Assistant Principal (Non-teaching)	2,625,042	2.02%
117 Other Assistant Principal Assignment	433,990	0.33%
118 Assistant Superintendent	216,875	0.17%
121 Teacher	49,974,816	38.49%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	425,438	0.33%
124 Foreign Exchange (VIF)	679,567	0.52%
125 New Teacher Orientation	-	0.00%
126 Extended Contracts	-	0.00%
127 Master Teacher	42,860	0.03%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	8,558	0.01%
129_2 Held Harmless Salary	13,505	0.01%
131 Instructional Support I - Regular Teacher Pay Scale	6,027,474	4.64%
132 Instructional Support II - Advanced Pay Scale	913,730	0.70%
133 Psychologists	95,808	0.07%
135 Instructional Facilitators	881,259	0.68%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	2,938,047	2.26%
143 Tutor (Within the instructional day)	-	0.00%
144 Interpreter, Brailist, Translator, Education Interpreter	70,938	0.05%
145 Therapist	405,311	0.31%
146 School-Based Specialist	278,164	0.21%
147 Monitor	-	0.00%
148 Non-Certified Instructor	126,126	0.10%
149 School Resource Officer	-	0.00%
151 Office Support	2,870,189	2.21%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	1,500	0.00%
162 Substitute Teacher - Regular Teacher Absence	7,745	0.01%
163 Substitute Teacher - Staff Development Absence	-	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	229,994	0.18%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	326	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	329,395	0.25%
171 Driver	2,238,010	1.72%
172 Driver Overtime	94,664	0.07%
173 Custodian	2,523,488	1.94%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	758,203	0.58%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	550,816	0.42%
181 Supplement/Supplementary Pay	1,126,003	0.87%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	22,256	0.02%
191 Curriculum Development Pay	1,225	0.00%
192 Additional Responsibility Stipend	487,945	0.38%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

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<b>Salary</b>		
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	87,603	0.07%
199 Overtime Pay	263,998	0.20%
<b>Subtotal:</b>	<b>\$ 81,533,389</b>	<b>62.80%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 5,944,467	4.58%
221 Employer's Retirement Cost - Regular	17,900,966	13.79%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	11,226,429	8.65%
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	197,569	0.15%
185 Bonus Leave Payoff	39,817	0.03%
186 Short Term Disability Pay - Beyond Six Months	27,612	0.02%
188 Annual Leave Payoff	800,294	0.62%
189 Short Term Disability Pay – First Six Months	70,129	0.05%
<b>Subtotal:</b>	<b>\$ 36,207,283</b>	<b>27.89%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 4,529,455	3.49%
312 Workshop Expenses	85,877	0.07%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	107	0.00%
315 Reproduction Costs	-	0.00%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Contract Services	263,060	0.20%
321 Public Utilities - Electric Services	12,035	0.01%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326 Contracted Repairs and Maintenance - Equipment	-	0.00%
327 Rentals/Leases	3,420	0.00%
331 Pupil Transportation - Contracted	165,849	0.13%
332 Travel Reimbursement	17,535	0.01%
333 Field Trips	-	0.00%
341 Telephone	9,183	0.01%
342 Postage	-	0.00%
343 Telecommunications Services	125,088	0.10%
344 Mobile Communication Costs	48,825	0.04%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	192,588	0.15%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 5,453,022</b>	<b>4.20%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 1,338,574	1.03%
412M State Textbooks (MFR Data Source)	\$ -	0.00%
413 Other Textbooks	28,759	0.02%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	185,352	0.14%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	435,689	0.34%
423 Gas/Diesel Fuel	931,747	0.72%
424 Oil	17,420	0.01%

Updated on: August 31, 2021

Printed: 10/14/2024

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Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	88,901	0.07%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	5,434	0.00%
462 Computer Equipment - Inventoried	47,829	0.04%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
<b>Subtotal:</b>	<b>\$ 3,079,706</b>	<b>2.37%</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	20,891	0.02%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	8,760	0.01%
<b>Subtotal:</b>	<b>\$ 29,650</b>	<b>0.02%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ 4,363	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	3,523,542	2.71%
715 Transfers to Multiple Enterprise Fund	-	0.00%
<b>Subtotal:</b>	<b>\$ 3,527,905</b>	<b>2.72%</b>
<b>Grand Total:</b>		<b>\$ 129,830,956 100.00%</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)

