# LEA 800 - Rowan-Salisbury Schools

PRC ALL - Total Expenditures (All Programs) Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Salary	Category/Object Code Description		Annual Expenditures	%
111	Superintendent	\$	145,798	0.11%
112	Associate and Deputy Superintendent	Ŷ	-	0.00%
113	Director and/or Supervisor		1,298,903	0.94%
114	Principal/Headmaster		2,572,340	1.86%
115	Finance Officer		128,185	0.09%
116	Assistant Principal (Non-teaching)		2,475,057	1.79%
117	Other Assistant Principal Assignment		522,973	0.38%
118	Assistant Superintendent		354,925	0.26%
121	Teacher		48,026,063	34.78%
122	Interim Teacher – (Paid at Non-certified Rate)		- · · · -	0.00%
123	JROTC Teacher		325,321	0.24%
124	Foreign Exchange (VIF)		715,889	0.52%
125	New Teacher Orientation		22,049	0.02%
126	Extended Contracts		-	0.00%
127	Master Teacher		45,000	0.03%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap		-	0.00%
129_1	Held Harmless Salary		8,802	0.01%
129_2			4,899	0.00%
131	Instructional Support I - Regular Teacher Pay Scale		6,326,778	4.58%
132	Instructional Support II - Advanced Pay Scale		631,543	0.46%
133	Psychologists		77,280	0.06%
135	Instructional Facilitators		924,649	0.67%
141	Teacher Assistant - Other		-	0.00%
142	Teacher Assistant - NCLB		4,078,950	2.95%
143	Tutor (Within the instructional day)		-	0.00%
144	Interpreter, Braillist, Translator, Education Interpreter		63,190	0.05%
145	Therapist		487,809	0.35%
146	School-Based Specialist		273,327	0.20%
147	Monitor		-	0.00%
148	Non-Certified Instructor		156,720	0.11%
149	School Resource Officer		-	0.00%
151	Office Support		3,379,188	2.45%
152	Technician		-	0.00%
153	Administrative Specialist (Central Support)		1,046	0.00%
162	Substitute Teacher - Regular Teacher Absence		168	0.00%
163	Substitute Teacher - Staff Development Absence		84	0.00%
164	Substitute Teacher - Full-Time Non-Certified		-	0.00%
165	Substitute - Non-Teaching		214,711	0.16%
	Teacher Assistant Salary When Substituting (Staff Development			
166	Absence)		-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)		330,418	0.24%
171	Driver		2,705,540	1.96%
172	Driver Overtime		141,557	0.10%
173	Custodian		3,137,372	2.27%
174	Cafeteria Workers		- , - ,-	0.00%
175	Skilled Trades		845,336	0.61%
176	Manager		_	0.00%
177	Work Study Student		-	0.00%
180	Bonus Pay (Not Subject to Retirement)		380,177	0.28%
181	Supplement/Supplementary Pay		1,783,100	1.29%
182	Employee Allowances Taxable		-	0.00%
183	Bonus Pay (Subject to Retirement)		-	0.00%
187	Salary Differential		15,004	0.01%
191	Curriculum Development Pay			0.00%
192	Additional Responsibility Stipend		481,987	0.35%
193	Mentor Pay Stipend			0.00%
195	Planning Period Stipend		38,469	0.03%
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PRC ALL - Total Expenditures (All Programs) Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

197       Staff I         198       Tutori         199       Overti         29       Other         211       Employee Ber         211       Employ         229       Other         231       Employ         232       Employ         233       Employ         234       Employ         235       Employ         184       Longe         185       Bonus         186       Short         188       Annua         189       Short         911       Contra         312       Works         313       Contra         314       Marke         315       Repro         316       Comtra         317       Psych         318       Speed         319       Other         321       Public         322       Public         323       Public         324       Wasta         325       Contra         326       Contra         327       Renta         329       Other	oyer's Social Security Cost- Regular oyer's Retirement Cost - Regular Retirement Cost oyer's Hospitalization Insurance oyer's Workers' Comp Insurance Cost oyer's Unemployment Insurance Cost oyer's Dental Insurance Cost oyer's Dental Insurance Cost oyer's Life Insurance Cost oyer's Life Insurance Cost overy Pay a Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay – First Six Months	Subtotal:	\$ \$ \$	67,510 32,170 83,220,288 6,069,008 20,825,805 - 11,201,852 - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - - - - - - - - -	0.00% 0.05% 0.02% 60.27% 4.40% 15.08% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
197         Staff I           198         Tutori           199         Overti           199         Overti           221         Employee Be           221         Employ           221         Employ           231         Employ           232         Employ           233         Employ           234         Employ           235         Employ           234         Employ           235         Employ           236         Short           188         Annua           189         Short           9         Short           11         Contra           313         Contra           314         Marke           315         Repro           316         Contra           321         Public           322         Public           323         Public	Development Instructor al Pay ime Pay <b>specify</b> by er's Social Security Cost- Regular by er's Social Security Cost- Regular Retirement Cost by er's Retirement Cost - Regular Retirement Cost by er's Hospitalization Insurance by er's Workers' Comp Insurance Cost by er's Unemployment Insurance Cost by er's Dental Insurance Cost by er's Dental Insurance Cost by er's Life Insurance Cost evity Pay a Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months acted Services shop Expenses acted Instructional Substitutes eting Costs bological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas		\$	32,170 83,220,288 6,069,008 20,825,805 - 11,201,852 - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - - - -	0.00% 0.05% 0.02% 60.27% 4.40% 15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.00% 0.00% 0.16% 0.00% 0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
198         Tutori           199         Overti           199         Overti           199         Overti           211         Employee Be           211         Employ           221         Employ           231         Employ           232         Employ           233         Employ           234         Employ           235         Employ           234         Employ           235         Employ           236         Employ           237         Employ           238         Employ           184         Longe           318         Short           319         Other           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public	al Pay ime Pay whefits byer's Social Security Cost- Regular byer's Retirement Cost - Regular Retirement Cost byer's Hospitalization Insurance byer's Workers' Comp Insurance Cost byer's Unemployment Insurance Cost byer's Dental Insurance Cost byer's Dental Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost evity Pay a Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months al Leave Payoff Term Disability Pay – First Six Months acted Services shop Expenses acted Instructional Substitutes eting Costs bological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas		\$	32,170 83,220,288 6,069,008 20,825,805 - 11,201,852 - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - - - -	0.05% 0.02% 60.27% 4.40% 15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.41% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Employee Be           211         Employee Be           221         Employ           221         Employ           231         Employ           232         Employ           233         Employ           234         Employ           235         Employ           236         Employ           237         Employ           238         Employ           239         Employ           231         Employ           232         Employ           233         Employ           234         Employ           235         Employ           236         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public	ervices acted Services shop Expenses acted Instructional Substitutes ever Substructional Substructional Substructional Substructional Substructional ever Substructional Subs		\$	83,220,288 6,069,008 20,825,805 - 11,201,852 - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - - - -	60.27% 4.40% 15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.0
211         Emplo           221         Emplo           222         Other           231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           184         Longe           185         Bonus           318         Short           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           33	byer's Social Security Cost- Regular byer's Retirement Cost - Regular Retirement Cost byer's Hospitalization Insurance byer's Workers' Comp Insurance Cost byer's Unemployment Insurance Cost byer's Dental Insurance Cost byer's Dental Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Law Pay a Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months acted Services shop Expenses acted Instructional Substitutes by Diver's License Medical Exam Expenses hological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas		\$	6,069,008 20,825,805 - 11,201,852 - - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - -	4.40% 15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3.94%</b> 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
211         Emplo           221         Emplo           222         Other           231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           232         Emplo           233         Emplo           234         Emplo           185         Bonus           186         Short           318         Annua           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           33	byer's Social Security Cost- Regular byer's Retirement Cost - Regular Retirement Cost byer's Hospitalization Insurance byer's Workers' Comp Insurance Cost byer's Unemployment Insurance Cost byer's Dental Insurance Cost byer's Dental Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Life Insurance Cost byer's Law Pay a Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months acted Services shop Expenses acted Instructional Substitutes by Diver's License Medical Exam Expenses hological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	\$	20,825,805 - 11,201,852 - - - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - -	15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
221         Emplo           229         Other           231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           232         Emplo           233         Emplo           184         Longe           185         Bonus           186         Short           318         Annua           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contr           326         Contr           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341<	oyer's Retirement Cost - Regular Retirement Cost oyer's Hospitalization Insurance oyer's Workers' Comp Insurance Cost oyer's Unemployment Insurance Cost oyer's Dental Insurance Cost oyer's Dental Insurance Cost oyer's Life Insurance Cost oyer's Life Insurance Cost oyer's Life Insurance Cost oyer's Law Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services	Subtotal:	\$	20,825,805 - 11,201,852 - - - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - -	15.08% 0.00% 8.11% 0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
229         Other           231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           235         Emplo           236         Emplo           184         Longe           185         Bonus           186         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           32	Retirement Cost over's Hospitalization Insurance over's Workers' Comp Insurance Cost over's Unemployment Insurance Cost over's Dental Insurance Cost over's Dental Insurance Cost over's Life Insurance Cost evity Pay is Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	- 11,201,852 - - 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - - - -	0.00% 8.11% 0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
231         Emplo           232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           235         Emplo           236         Emplo           184         Longe           185         Bonus           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           3	oyer's Hospitalization Insurance oyer's Workers' Comp Insurance Cost oyer's Unemployment Insurance Cost oyer's Dental Insurance Cost oyer's Dental Insurance Cost oyer's Life Insurance Cost oyer's Life Insurance Cost oyer's Law Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	- 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - -	8.11% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3</b> .94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
232         Emplo           233         Emplo           234         Emplo           235         Emplo           236         Emplo           237         Emplo           238         Emplo           239         Emplo           231         Emplo           184         Longe           185         Bonus           186         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           3	ovyer's Workers' Comp Insurance Cost ovyer's Workers' Comp Insurance Cost ovyer's Unemployment Insurance Cost ovyer's Dental Insurance Cost ovyer's Life Insurance Cost ov	Subtotal:	·	- 219,332 18,367 - 566,900 77,203 38,978,468 5,438,953 187,575 - - - - -	0.00% 0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3.94%</b> 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
233         Emplo           234         Emplo           235         Emplo           235         Emplo           184         Longe           185         Bonus           186         Short           188         Annua           189         Short           700         Short           711         Contra           712         Works           713         Contra           714         Market           715         Repro           716         Comm           717         Psych           718         Speed           719         Other           721         Public           722         Public           731         Public           732         Public           732         Public           732         Contra           732         Contra           732         Contra           732         Contra           732         Contra           733         Field           741         Telep           742         Posta	oyer's Unemployment Insurance Cost oyer's Dental Insurance Cost oyer's Life Insurance Cost solution Pay - Beyond Six Months al Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay - First Six Months <b>ervices</b> acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	18,367 - 566,900 77,203 <b>38,978,468</b> 5,438,953 187,575 - - - - - - - - - -	0.00% 0.00% 0.16% 0.01% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3.94%</b> 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
234         Emplo           235         Emplo           235         Emplo           184         Longe           185         Bonus           186         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	oyer's Dental Insurance Cost oyer's Life Insurance Cost evity Pay s Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay – First Six Months <b>ervices</b> acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	18,367 - 566,900 77,203 <b>38,978,468</b> 5,438,953 187,575 - - - - - - - - - -	0.00% 0.00% 0.16% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3.94%</b> 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
235         Emploi           184         Longe           185         Bonus           186         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	oyer's Life Insurance Cost evity Pay s Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay – First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	18,367 - 566,900 77,203 <b>38,978,468</b> 5,438,953 187,575 - - - - - - - - - -	0.00% 0.16% 0.01% 0.00% 0.41% 0.06% <b>28.23%</b> <b>3.94%</b> 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
184         Longe           185         Bonus           186         Short           188         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	avity Pay s Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay – First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs boduction Costs nercial Driver's License Medical Exam Expenses hological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	18,367 - 566,900 77,203 <b>38,978,468</b> 5,438,953 187,575 - - - - - - - - - -	0.01% 0.00% 0.41% 0.06% <b>28.23%</b> 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
185         Bonus           186         Short           188         Annua           189         Short           181         Annua           189         Short           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	s Leave Payoff Term Disability Pay - Beyond Six Months al Leave Payoff Term Disability Pay – First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	- 566,900 77,203 <b>38,978,468</b> 5,438,953 187,575 - - - - - - - - - -	0.00% 0.41% 0.06% <b>28.23%</b> 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
188         Annua           189         Short           219         Short           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	al Leave Payoff Term Disability Pay – First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - -	0.41% 0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
189         Short           Purchased St         311         Contrast           312         Works         313         Contrast           313         Contrast         313         Contrast           314         Market         315         Repro           316         Comm         317         Psych           318         Speed         319         Other           321         Public         322         Public           323         Public         324         Waste           326         Contra         327         Renta           329         Other         331         Pupil           332         Trave         333         Field           341         Telep         342         Posta	Term Disability Pay – First Six Months ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	77,203 38,978,468 5,438,953 187,575 - - - - - - - - - - -	0.06% 28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
Purchased Si           311         Contra           312         Works           313         Contra           314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	ervices acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	38,978,468 5,438,953 187,575 - - - - - - - - - - - - -	28.23% 3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
311         Contr.           312         Works           313         Contr.           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas	Subtotal:	·	5,438,953 187,575 - - - - - - - - - - -	3.94% 0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
311         Contr.           312         Works           313         Contr.           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	acted Services shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas		\$	187,575 - - - - - - -	0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
312         Works           313         Contr.           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	shop Expenses acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas		Ð	187,575 - - - - - - -	0.14% 0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
313         Contr.           314         Marke           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	acted Instructional Substitutes eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas			- - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
314         Market           315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	eting Costs oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas				0.00% 0.00% 0.00% 0.00% 0.21% 0.00%
315         Repro           316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	oduction Costs nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas				0.00% 0.00% 0.00% 0.21% 0.00%
316         Comm           317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	nercial Driver's License Medical Exam Expenses nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas			283,810	0.00% 0.00% 0.21% 0.00%
317         Psych           318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	nological Contract Services ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas			283,810 - -	0.00% 0.00% 0.21% 0.00%
318         Speed           319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	ch and Language Contracted Services Professional/Technical Contract Services c Utilities - Electric Services c Utilities - Natural Gas			- 283,810 -	0.00% 0.21% 0.00%
319         Other           321         Public           322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	Professional/Technical Contract Services Utilities - Electric Services Utilities - Natural Gas			283,810 -	0.21% 0.00%
322         Public           323         Public           324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	c Utilities - Natural Gas			- -	
323         Public           324         Waste           325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta				_	0.00%
324         Waste           325         Contra           326         Contra           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	: Utilities - Water/Sewer				
325         Contr.           326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta				-	0.00%
326         Contr.           327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	e Management			-	0.00%
327         Renta           329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	acted Repairs and Maintenance – Land and Buildings			-	0.00%
329         Other           331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	acted Repairs and Maintenance - Equipment			-	0.00%
331         Pupil           332         Trave           333         Field           341         Telep           342         Posta	lls/Leases			-	0.00%
<ul><li>332 Trave</li><li>333 Field</li><li>341 Telep</li><li>342 Posta</li></ul>	Property Services			-	0.00%
<ul><li>333 Field</li><li>341 Telep</li><li>342 Posta</li></ul>	Transportation - Contracted			201,478	0.15%
<ul><li>341 Telep</li><li>342 Posta</li></ul>	l Reimbursement			4,784	0.00%
342 Posta	•			4,192	0.00%
				6,987	0.01% 0.00%
343 1660	ge ommunications Services			- 126,643	0.00%
344 Mobile	e Communication Costs			37,555	0.03%
	ity Monitoring			- -	0.00%
	n Reimbursements			111,375	0.08%
	byee Education Reimbursement			-	0.00%
	ication/Licensing Fees			-	0.00%
		Subtotal:	\$	6,403,352	4.64%
Supplies & M	laterials				
	ies and Materials		\$	1,784,883	1.29%
	Textbooks (MFR Data Source)		\$	-	0.00%
	Textbooks			54,000	0.04%
	Textbooks (MFR Data Source)			-	0.00%
	y Books (Regular and Replacement)			-	0.00%
				-	0.00%
	nunity College/University Textbooks			1,077,435	0.78% 0.00%
	nunity College/University Textbooks outer Software and Supplies				
422 Repai	nunity College/University Textbooks	- reeze		- 728,196	0.53%

## LEA 800 - Rowan-Salisbury 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 Salary 424 Oil

30,901

Annual Expenditures

## LEA 800 - Rowan-Salisbury Schools

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

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

Objec	Object Category/Object Code Description		Annual Expenditures		%
Salary	/				
425	Tires and Tubes			153,104	0.11%
451	Food Purchase			-	0.00%
459	Other Food Purchases			-	0.00%
461	Furniture and Equipment - Inventoried			177,667	0.13%
462	Computer Equipment - Inventoried			240,837	0.17%
471	Sales and Use Tax Expense			-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)			-	0.00%
		Subtotal:	\$	4,978,770	3.61%
Capita	al Outlay				
522	General Contract		\$	-	0.00%
524	Electrical Contract			-	0.00%
529	Miscellaneous Contracts and Other Charges			-	0.00%
532	Improvements to Existing Sites			851,068	0.62%
541	Purchase of Furniture & Equipment - Capitalized			23,467	0.02%
542	Purchase of Computer Hardware - Capitalized			3,520,116	2.55%
551	Purchase of Vehicles			85,500	0.06%
552	License and Title Fees			8,892	0.01%
		Subtotal:	\$	4,489,043	3.25%
Other					
361	Membership Dues and Fees		\$	1,930	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:	\$	1,930	0.00%
		Grand Total:	\$	138,071,850	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M & 413M are based on MFR data; the rest is based on JHA351EG-R01 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

