

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	Annual Expenditures	%
Salary		
111 Superintendent	\$ 145,798	0.11%
112 Associate and Deputy Superintendent	-	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 Held Harmless Salary	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, Brailist, 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%
166 Teacher Assistant Salary When Substituting (Staff Development 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%

Updated on: August 31, 2021

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Salary		
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	67,510	0.05%
199 Overtime Pay	32,170	0.02%
Subtotal:	\$ 83,220,288	60.27%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 6,069,008	4.40%
221 Employer's Retirement Cost - Regular	20,825,805	15.08%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	11,201,852	8.11%
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	219,332	0.16%
185 Bonus Leave Payoff	18,367	0.01%
186 Short Term Disability Pay - Beyond Six Months	-	0.00%
188 Annual Leave Payoff	566,900	0.41%
189 Short Term Disability Pay – First Six Months	77,203	0.06%
Subtotal:	\$ 38,978,468	28.23%
Purchased Services		
311 Contracted Services	\$ 5,438,953	3.94%
312 Workshop Expenses	187,575	0.14%
313 Contracted Instructional Substitutes	-	0.00%
314 Marketing Costs	-	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	283,810	0.21%
321 Public Utilities - Electric Services	-	0.00%
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	-	0.00%
329 Other Property Services	-	0.00%
331 Pupil Transportation - Contracted	201,478	0.15%
332 Travel Reimbursement	4,784	0.00%
333 Field Trips	4,192	0.00%
341 Telephone	6,987	0.01%
342 Postage	-	0.00%
343 Telecommunications Services	126,643	0.09%
344 Mobile Communication Costs	37,555	0.03%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	111,375	0.08%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 6,403,352	4.64%
Supplies & Materials		
411 Supplies and Materials	\$ 1,784,883	1.29%
412M State Textbooks (MFR Data Source)	\$ -	0.00%
413 Other Textbooks	54,000	0.04%
413M Other Textbooks (MFR Data Source)	-	0.00%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	1,077,435	0.78%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	728,196	0.53%
423 Gas/Diesel Fuel	731,747	0.53%

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Salary		
424 Oil	30,901	0.02%

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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%
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	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)

