

LEA 800 - Rowan-Salisbury 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	%
Salary		
111 Superintendent	\$ 176,983	0.12%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	1,745,976	1.21%
114 Principal/Headmaster	2,814,147	1.96%
115 Finance Officer	7,485	0.01%
116 Assistant Principal (Non-teaching)	2,878,338	2.00%
117 Other Assistant Principal Assignment	282,174	0.20%
118 Assistant Superintendent	392,778	0.27%
121 Teacher	47,374,081	32.96%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	305,997	0.21%
124 Foreign Exchange (VIF)	1,437,193	1.00%
125 New Teacher Orientation	36,756	0.03%
126 Extended Contracts	-	0.00%
127 Master Teacher	47,530	0.03%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	19,403	0.01%
129_2 Held Harmless Salary	547	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	6,124,058	4.26%
132 Instructional Support II - Advanced Pay Scale	334,896	0.23%
133 Psychologists	68,705	0.05%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	1,077,124	0.75%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	4,666,653	3.25%
143 Tutor (Within the instructional day)	-	0.00%
144 Interpreter, Brailist, Translator, Education Interpreter	63,035	0.04%
145 Therapist	364,166	0.25%
146 School-Based Specialist	201,266	0.14%
147 Monitor	-	0.00%
148 Non-Certified Instructor	210,042	0.15%
149 School Resource Officer	-	0.00%
151 Office Support	3,395,805	2.36%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Teacher - Regular Teacher Absence	1,287	0.00%
163 Substitute Teacher - Staff Development Absence	-	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	142,810	0.10%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	393,767	0.27%
171 Driver	3,024,931	2.10%
172 Driver Overtime	185,553	0.13%
173 Custodian	3,699,510	2.57%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	909,713	0.63%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	362,832	0.25%
181 Supplement/Supplementary Pay	1,869,290	1.30%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	14,686	0.01%
191 Curriculum Development Pay	6,287	0.00%
192 Additional Responsibility Stipend	679,720	0.47%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	100,808	0.07%

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Salary		
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	62,104	0.04%
199 Overtime Pay	-	0.00%
Subtotal:	\$ 85,478,435	59.46%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 6,153,039	4.28%
221 Employer's Retirement Cost - Regular	20,319,769	14.14%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	11,242,158	7.82%
232 Employer's Workers' Comp Insurance Cost	661,013	0.46%
234 Employer's Dental Insurance Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
184 Longevity Pay	384,440	0.27%
185 Bonus Leave Payoff	6,477	0.00%
186 Short Term Disability Pay - Beyond Six Months	-	0.00%
188 Annual Leave Payoff	666,846	0.46%
189 Short Term Disability Pay – First Six Months	53,456	0.04%
Subtotal:	\$ 39,487,197	27.47%
Purchased Services		
311 Contracted Services	\$ 4,108,292	2.86%
312 Workshop Expenses	543,088	0.38%
313 Contracted Instructional Substitutes	1,518,175	1.06%
314 Marketing Costs	-	0.00%
315 Reproduction Costs	131,277	0.09%
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	482,020	0.34%
321 Public Utilities - Electric Services	4,192	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%
331 Pupil Transportation - Contracted	133,551	0.09%
332 Travel Reimbursement	9,995	0.01%
333 Field Trips	29,231	0.02%
341 Telephone	6,287	0.00%
342 Postage	-	0.00%
343 Telecommunications Services	280,600	0.20%
344 Mobile Communication Costs	11,718	0.01%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	132,611	0.09%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 7,391,037	5.14%
Supplies & Materials		
411 Supplies and Materials	\$ 3,062,884	2.13%
412 State Textbooks	\$ -	0.00%
413 Other Textbooks	99,986	0.07%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	1,744,277	1.21%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	675,008	0.47%
423 Gas/Diesel Fuel	202,136	0.14%
424 Oil	36,989	0.03%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	84,724	0.06%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	1,859	0.00%
461 Furniture and Equipment - Inventoried	67,484	0.05%
462 Computer Equipment - Inventoried	238,165	0.17%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 6,213,514	4.32%
Capital Outlay		
522 General Contract	\$ -	0.00%
532 Improvements to Existing Sites	219,255	0.15%
541 Purchase of Furniture & Equipment - Capitalized	282,462	0.20%
542 Purchase of Computer Hardware - Capitalized	3,238,144	2.25%
551 Purchase of Vehicles	162,378	0.11%
552 License and Title Fees	24,066	0.02%
Subtotal:	\$ 3,926,305	2.73%
Other		
361 Membership Dues and Fees	\$ -	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	322,998	0.22%
372 Vehicle Liability Insurance	216,420	0.15%
373 Property Insurance	714,308	0.50%
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%
Subtotal:	\$ 1,253,726	0.87%
Grand Total:		\$ 143,750,212 100.00%

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

