

**LEA 800 - Rowan-Salisbury Schools**

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

Fiscal Year 2020-2021 District Expenditures by LEA and Object Code as of 6/30/2021

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 135,859	0.11%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	726,277	0.58%
114 Principal/Headmaster	2,701,569	2.16%
115 Finance Officer	106,345	0.08%
116 Assistant Principal (Non-teaching)	2,917,907	2.33%
117 Other Assistant Principal Assignment	295,625	0.24%
118 Assistant Superintendent	227,483	0.18%
121 Teacher	52,755,363	42.09%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	381,821	0.30%
124 International Exchange Faculty Teacher (IEF)	686,692	0.55%
125 New Teacher Orientation	-	0.00%
126 Extended Contracts	-	0.00%
127 Master Teacher	41,000	0.03%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Above the Scale Salary (SBA)	7,000	0.01%
129_2 Above the Scale Salary (Other than SBA)	8,549	0.01%
131 Instructional Support I - Regular Teacher Pay Scale	6,305,254	5.03%
132 Instructional Support II - Advanced Pay Scale	847,869	0.68%
133 Psychologists	100,412	0.08%
135 Instructional Facilitators	1,024,844	0.82%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	3,834,537	3.06%
143 Tutor (Within the instructional day)	36,382	0.03%
144 Interpreter, Brailist, Translator, Education Interpreter	46,715	0.04%
145 Therapist	399,379	0.32%
146 School-Based Specialist	131,416	0.10%
147 Monitor	-	0.00%
148 Non-Certified Instructor	228,843	0.18%
149 School Resource Officer	-	0.00%
151 Office Support	2,889,429	2.31%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	418	0.00%
162 Substitute Teacher - Regular Teacher Absence	862,656	0.69%
163 Substitute Teacher - Staff Development Absence	6,517	0.01%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	231,239	0.18%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	326	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	156,910	0.13%
171 Driver	1,494,099	1.19%
172 Driver Overtime	21,147	0.02%
173 Custodian	2,603,057	2.08%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	747,853	0.60%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	624,454	0.50%
181 Supplement/Supplementary Pay	373,276	0.30%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	18,000	0.01%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	179,787	0.14%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%

Updated on: August 31, 2021

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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	26,497	0.02%
199 Overtime Pay	77,112	0.06%
<b>Subtotal: \$</b>	<b>84,259,917</b>	<b>67.23%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 5,981,404	4.77%
221 Employer's Retirement Cost - Regular	17,580,780	14.03%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	10,259,434	8.19%
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	182,955	0.15%
185 Bonus Leave Payoff	8,378	0.01%
186 Short Term Disability Pay - Beyond Six Months	(21,632)	-0.02%
188 Annual Leave Payoff	575,455	0.46%
189 Short Term Disability Pay – First Six Months	64,716	0.05%
<b>Subtotal: \$</b>	<b>34,631,489</b>	<b>27.63%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 1,905,456	1.52%
312 Workshop Expenses	167,454	0.13%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	1,374	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	283,339	0.23%
321 Public Utilities - Electric Services	19,245	0.02%
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	3,256	0.00%
331 Pupil Transportation - Contracted	10,676	0.01%
332 Travel Reimbursement	31,420	0.03%
333 Field Trips	58	0.00%
341 Telephone	9,872	0.01%
342 Postage	-	0.00%
343 Telecommunications Services	136,527	0.11%
344 Mobile Communication Costs	37,873	0.03%
351 Tuition Reimbursements	40,207	0.03%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal: \$</b>	<b>2,646,757</b>	<b>2.11%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 1,114,712	0.89%
412M State Textbooks (MFR Data Source)	-	0.00%
413 Other Textbooks	50,674	0.04%
414 Library Books (Regular and Replacement)	653	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	1,223,670	0.98%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	258,868	0.21%
423 Gas/Diesel Fuel	334,327	0.27%
424 Oil	16,789	0.01%

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Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	59,196	0.05%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	166	0.00%
461 Furniture and Equipment - Inventoried	32,308	0.03%
462 Computer Equipment - Inventoried	21,759	0.02%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
<b>Subtotal:</b>	<b>\$ 3,113,122</b>	<b>2.48%</b>
<b>Capital Outlay</b>		
522 General Contract	\$ 66,996	0.05%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture and Equipment - Capitalized	175,326	0.14%
542 Purchase of Computer Hardware - Capitalized	37,280	0.03%
551 Purchase of Vehicles	382,263	0.31%
552 License and Title Fees	11,507	0.01%
<b>Subtotal:</b>	<b>\$ 673,372</b>	<b>0.54%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ 2,000	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%
<b>Subtotal:</b>	<b>\$ 2,000</b>	<b>0.00%</b>
<b>Grand Total:</b>	<b>\$ 125,326,657</b>	<b>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)

