

LEA 260 - Cumberland County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2014-2015 District Expenditures by LEA and Object Code as of 6/30/2015

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 139,500	0.05%
112 Associate & Deputy Superintendent	406,944	0.15%
113 Director and/or Supervisor	729,289	0.27%
114 Classified Principal/Headmaster	5,362,065	2.01%
115 Finance Officer	101,736	0.04%
116 Assistant Principal (Non-teaching)	2,792,681	1.04%
117 Other Assistant Principal Assignment	516,780	0.19%
118 Assistant Superintendent	203,472	0.08%
121 Teacher	120,171,749	44.95%
122 Interim Teacher - (Paid at Non-certified Rate)	79,998	0.03%
123 JROTC Teacher	710,729	0.27%
124 Foreign Exchange (VIF)	4,474,853	1.67%
125 New Teacher Orientation	72,542	0.03%
126 Extended Contracts	-	0.00%
127 Master Teacher	195,601	0.07%
129 Above the Scale Salary	508,516	0.19%
131 Instructional Support I - Regular Scale	13,354,357	5.00%
132 Instructional Support II - Advanced Scale	2,278,463	0.85%
133 Psychologists	1,438,878	0.54%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	199,326	0.07%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	10,056,950	3.76%
143 Tutor	877,220	0.33%
144 Interpreter/Brailist/Translator	262,490	0.10%
145 Therapist	1,013,076	0.38%
146 Specialist (School-Based)	1,768,125	0.66%
147 Monitors	1,066,597	0.40%
148 Non-Certified Instructor	1,167,537	0.44%
149 School Resource Officer	575,204	0.22%
151 Office Support	176,128	0.07%
152 Technician	28,740	0.01%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Pay - Regular Absence	573,036	0.21%
163 Substitute Pay - Staff Development	35,031	0.01%
164 Substitute Pay - Full-Time Non-Certified	139,108	0.05%
165 Substitute Pay - Non-Teaching	238,214	0.09%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	-	0.00%
171 Driver	4,235,068	1.58%
172 Driver Overtime	16,363	0.01%
173 Custodian	8,419,423	3.15%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	1,720,189	0.64%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
181 Supplementary Pay	204,500	0.08%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay	156,475	0.06%
187 Salary Differential (Military, Local, ...)	1,439	0.00%
191 Curriculum Development Pay	9,192	0.00%
192 Additional Responsibility Stipend	3,471	0.00%
193 Mentor Pay	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	32,324	0.01%
197 Staff Development Instructor	1,281	0.00%
198 Tutorial Pay	500,408	0.19%
199 Overtime Pay	43,153	0.02%
Subtotal:	\$ 187,058,220	69.97%

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Employee Benefits		
211 Employer's Social Security - Regular	\$ 13,820,691	5.17%
221 Employer's Retirement - Regular	27,030,184	10.11%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,244,940	8.32%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	-	0.00%
184 Longevity Pay	2,179,987	0.82%
185 Bonus Leave Pay	32,104	0.01%
186 Short Term Disability Pay	(226,550)	-0.08%
188 Annual Leave Pay	1,667,924	0.62%
189 Short Term Disability Pay – First Six Months	263,023	0.10%
Subtotal:	\$ 67,012,302	25.07%
Purchased Services		
311 Contracted Services	\$ 5,161,817	1.93%
312 Workshop Expenses/Allowable Travel	108,418	0.04%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	24,151	0.01%
315 Reproduction Costs	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	8,514	0.00%
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%
326 Contracted Repairs - Equipment	198,767	0.07%
327 Rentals/Leases	-	0.00%
331 Pupil Transportation - Contracted	447,891	0.17%
332 Travel Reimbursement	-	0.00%
333 Field Trips	81,840	0.03%
341 Telephone	1,874	0.00%
342 Postage	39,789	0.01%
343 Telecommunications Services	11,599	0.00%
344 Mobile Communication Costs	9,421	0.00%
351 Tuition Reimbursements	22,103	0.01%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 6,116,183	2.29%
Supplies & Materials		
411 Supplies and Materials	\$ 3,018,329	1.13%
413 Other Textbooks	30,850	0.01%
414 Library Books	-	0.00%
418 Computer Software and Supplies	324,345	0.12%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor	1,072,222	0.40%
423 Gas/Diesel Fuel	1,699,561	0.64%
424 Oil	44,802	0.02%
425 Tires and Tubes	210,606	0.08%
451 Food Purchase	-	0.00%
459 Other Food Purchases	14,883	0.01%
461 Furniture and Equipment	12,738	0.00%
462 Computer Equipment	260,042	0.10%
471 Sales and Use Tax Expense	(954)	0.00%
472 Sales and Use Tax Refund	(14,214)	-0.01%
Subtotal:	\$ 6,673,210	2.50%

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Capital Outlay		
541 Purchase of Equipment	236,165	0.09%
542 Purchase of Computer Hardware	227,290	0.09%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
Subtotal:	\$ 463,454	0.17%
Other		
361 Membership Dues and Fees	\$ -	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	15,000	0.01%
373 Property Insurance	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance & Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	\$ -	0.00%
Subtotal:	\$ 15,000	0.01%
Grand Total:	\$ 267,338,369	100.00%

