

**LEA 260 - Cumberland County Schools**

**PRC ALL - Sum of all State Expenditures**

**Fiscal Year 2015-2016 District Expenditures by LEA and Object Code as of 6/30/2016**

<b>Object Category/Object Code Description</b>	<b>Annual Expenditures</b>	<b>%</b>
<b>Salary</b>		
111 Superintendent	\$ 139,500	0.05%
112 Associate & Deputy Superintendent	406,944	0.15%
113 Director and/or Supervisor	896,331	0.34%
114 Classified Principal/Headmaster	5,404,564	2.03%
115 Finance Officer	104,048	0.04%
116 Assistant Principal (Non-teaching)	2,676,251	1.00%
117 Other Assistant Principal Assignment	554,545	0.21%
118 Assistant Superintendent	188,996	0.07%
121 Teacher	116,743,325	43.76%
122 Interim Teacher – (Paid at Non-certified Rate)	72,421	0.03%
123 JROTC Teacher	709,643	0.27%
124 Foreign Exchange (VIF)	6,008,699	2.25%
125 New Teacher Orientation	39,585	0.01%
126 Extended Contracts	-	0.00%
127 Master Teacher	160,920	0.06%
129 Above the Scale Salary	449,664	0.17%
131 Instructional Support I - Regular Scale	13,436,760	5.04%
132 Instructional Support II - Advanced Scale	2,182,265	0.82%
133 Psychologists	1,353,040	0.51%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	184,998	0.07%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	9,864,148	3.70%
143 Tutor	670,925	0.25%
144 Interpreter/Braillist/Translator	246,329	0.09%
145 Therapist	876,307	0.33%
146 Specialist (School-Based)	1,737,379	0.65%
147 Monitors	819,295	0.31%
148 Non-Certified Instructor	935,983	0.35%
149 School Resource Officer	540,227	0.20%
151 Office Support	157,600	0.06%
152 Technician	28,740	0.01%
153 Administrative Specialist (Central Support)	39,152	0.01%
162 Substitute Pay - Regular Absence	671,438	0.25%
163 Substitute Pay - Staff Development	27,830	0.01%
164 Substitute Pay - Full-Time Non-Certified	591,158	0.22%
165 Substitute Pay - Non-Teaching	277,538	0.10%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	-	0.00%
171 Driver	4,077,036	1.53%
172 Driver Overtime	25,802	0.01%
173 Custodian	8,381,309	3.14%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	1,706,255	0.64%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
181 Supplementary Pay	229,913	0.09%
180 Bonus Pay (Not Subject to Retirement)	3,518,483	1.32%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay	28,075	0.01%
187 Salary Differential (Military, Local, ...)	-	0.00%
191 Curriculum Development Pay	18,413	0.01%
192 Additional Responsibility Stipend	-	0.00%
193 Mentor Pay	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	9,119	0.00%
197 Staff Development Instructor	945	0.00%
198 Tutorial Pay	505,414	0.19%
199 Overtime Pay	56,742	0.02%

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<i>Subtotal:</i>	\$ 187,754,055	70.37%

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<b>Employee Benefits</b>		
211 Employer's Social Security - Regular	\$ 13,661,025	5.12%
221 Employer's Retirement - Regular	26,520,486	9.94%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	21,938,761	8.22%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	-	0.00%
184 Longevity Pay	646,163	0.24%
185 Bonus Leave Pay	62,899	0.02%
186 Short Term Disability Pay	10,690	0.00%
188 Annual Leave Pay	1,445,887	0.54%
189 Short Term Disability Pay – First Six Months	146,816	0.06%
<b>Subtotal:</b>	<b>\$ 64,432,726</b>	<b>24.15%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 6,259,689	2.35%
312 Workshop Expenses/Allowable Travel	102,570	0.04%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	6,691	0.00%
315 Reproduction Costs	409	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	4,725	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	436,808	0.16%
327 Rentals/Leases	3,902	0.00%
331 Pupil Transportation - Contracted	365,849	0.14%
332 Travel Reimbursement	25,300	0.01%
333 Field Trips	91,559	0.03%
341 Telephone	1,472	0.00%
342 Postage	45,424	0.02%
343 Telecommunications Services	11,867	0.00%
344 Mobile Communication Costs	9,979	0.00%
351 Tuition Reimbursements	34,062	0.01%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 7,400,306</b>	<b>2.77%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 2,607,298	0.98%
413 Other Textbooks	71,609	0.03%
414 Library Books	-	0.00%
418 Computer Software and Supplies	528,918	0.20%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor	897,059	0.34%
423 Gas/Diesel Fuel	1,075,998	0.40%
424 Oil	33,343	0.01%
425 Tires and Tubes	287,298	0.11%
451 Food Purchase	-	0.00%
459 Other Food Purchases	7,258	0.00%
461 Furniture and Equipment	10,496	0.00%
462 Computer Equipment	853,325	0.32%
471 Sales and Use Tax Expense	52,693	0.02%
472 Sales and Use Tax Refund	(17,535)	-0.01%
<b>Subtotal:</b>	<b>\$ 6,407,760</b>	<b>2.40%</b>

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<b>Capital Outlay</b>		
541 Purchase of Equipment	421,333	0.16%
542 Purchase of Computer Hardware	369,225	0.14%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 790,558</b>	<b>0.30%</b>
<b>Other</b>		
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%
<b>Subtotal:</b>	<b>\$ 15,000</b>	<b>0.01%</b>
<hr/>		
<b>Grand Total:</b>	<b>\$ 266,800,404</b>	<b>100.00%</b>

