

LEA 260 - Cumberland County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2019-2020 District Expenditures by LEA and Object Code as of 6/30/2020

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 145,344	0.05%
112 Associate and Deputy Superintendent	319,032	0.10%
113 Director and/or Supervisor	625,321	0.20%
114 Principal/Headmaster	6,966,492	2.19%
115 Finance Officer	106,344	0.03%
116 Assistant Principal (Non-teaching)	3,302,580	1.04%
117 Other Assistant Principal Assignment	430,888	0.14%
118 Assistant Superintendent	419,705	0.13%
121 Teacher	128,885,542	40.53%
122 Interim Teacher – (Paid at Non-certified Rate)	44,275	0.01%
123 JROTC Teacher	654,682	0.21%
124 Foreign Exchange (VIF)	15,017,338	4.72%
125 New Teacher Orientation	61,438	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	107,530	0.03%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Above the Scale Salary (SBA)	17,577	0.01%
129_2 Above the Scale Salary (Other than SBA)	50,292	0.02%
131 Instructional Support I - Regular Teacher Pay Scale	15,855,898	4.99%
132 Instructional Support II - Advanced Pay Scale	2,291,448	0.72%
133 Psychologists	1,481,600	0.47%
135 Instructional Facilitators	217,765	0.07%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	11,758,660	3.70%
143 Tutor (Within the instructional day)	444,360	0.14%
144 Interpreter, Brailist, Translator, Education Interpreter	132,243	0.04%
145 Therapist	1,518,301	0.48%
146 School-Based Specialist	507,376	0.16%
147 Monitor	848,851	0.27%
148 Non-Certified Instructor	1,027,249	0.32%
149 School Resource Officer	568,601	0.18%
151 Office Support	200,883	0.06%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	95,897	0.03%
162 Substitute Teacher - Regular Teacher Absence	616,678	0.19%
163 Substitute Teacher - Staff Development Absence	15,465	0.00%
164 Substitute Teacher - Full-Time Non-Certified	70,645	0.02%
165 Substitute - Non-Teaching	409,029	0.13%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	1,302	0.00%
171 Driver	4,559,114	1.43%
172 Driver Overtime	36,297	0.01%
173 Custodian	9,515,670	2.99%
174 Cafeteria Workers	197,989	0.06%
175 Skilled Trades	2,197,316	0.69%
176 Manager	73,223	0.02%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	1,139,070	0.36%
181 Supplement/Supplementary Pay	3,416,032	1.07%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	52,368	0.02%
192 Additional Responsibility Stipend	93	0.00%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

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196 Staff Development Participant Pay	-	0.00%

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Salary		
197 Staff Development Instructor	1,113	0.00%
198 Tutorial Pay	716,755	0.23%
199 Overtime Pay	118,690	0.04%
Subtotal: \$	217,240,357	68.31%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 15,643,094	4.92%
221 Employer's Retirement Cost - Regular	38,805,548	12.20%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,796,674	7.17%
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	503,647	0.16%
185 Bonus Leave Payoff	19,238	0.01%
186 Short Term Disability Pay - Beyond Six Months	194,183	0.06%
188 Annual Leave Payoff	1,263,003	0.40%
189 Short Term Disability Pay – First Six Months	164,410	0.05%
Subtotal: \$	79,389,797	24.96%
Purchased Services		
311 Contracted Services	\$ 3,867,360	1.22%
312 Workshop Expenses	84,575	0.03%
313 Advertising Cost	4,447	0.00%
314 Printing and Binding Fees	72,078	0.02%
315 Reproduction Costs	1,974	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	6,307,082	1.98%
321 Public Utilities - Electric Services	-	0.00%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	900	0.00%
Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326 Contracted Repairs and Maintenance - Equipment	105,586	0.03%
327 Rentals/Leases	7,745	0.00%
331 Pupil Transportation - Contracted	536,312	0.17%
332 Travel Reimbursement	949	0.00%
333 Field Trips	7,445	0.00%
341 Telephone	1,427	0.00%
342 Postage	36,158	0.01%
343 Telecommunications Services	15,955	0.01%
344 Mobile Communication Costs	130,868	0.04%
351 Tuition Reimbursements	284,262	0.09%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal: \$	11,465,122	3.61%
Supplies & Materials		
411 Supplies and Materials	\$ 2,257,771	0.71%
412M State Textbooks (MFR Data Source)	-	0.00%
413 Other Textbooks	903,274	0.28%
413M Other Textbooks (MFR Data Source)	-	0.00%
414 Library Books (Regular and Replacement)	52	0.00%
415 Community College/University Textbooks	205,028	0.06%
418 Computer Software and Supplies	472,021	0.15%
421 Fuel for Facilities	-	0.00%
Repair Parts, Materials, and Related Labor, Grease, and		
422 Anti-Freeze	853,016	0.27%
423 Gas/Diesel Fuel	1,043,688	0.33%
424 Oil	25,446	0.01%

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Salary		
425 Tires and Tubes	160,158	0.05%
451 Food Purchase	-	0.00%
452 USDA Commodity Foods	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	3,909	0.00%
461 Furniture and Equipment - Inventoried	2,099	0.00%
462 Computer Equipment - Inventoried	1,710,644	0.54%
471 Sales and Use Tax Expense	22,270	0.01%
472 Sales and Use Tax Refund	(11,665)	0.00%
Subtotal:	\$ 7,647,713	2.40%
Capital Outlay		
522 General Contract	\$ -	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	210,572	0.07%
542 Purchase of Computer Hardware - Capitalized	1,036,040	0.33%
551 Purchase of Vehicles	72,555	0.02%
552 License and Title Fees	2,213	0.00%
Subtotal:	\$ 1,321,379	0.42%
Other		
361 Membership Dues and Fees	\$ -	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	945,851	0.30%
Subtotal:	\$ 945,851	0.30%
Grand Total:	\$ 318,010,219	100.00%

Note: 1) Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report
 2) CRF Funds in PRC's 12x are not included in this report

