

LEA 260 - Cumberland County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2018-2019 District Expenditures by LEA and Object Code as of 6/30/2019

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 145,344	0.05%
112 Associate & Deputy Superintendent	319,032	0.10%
113 Director and/or Supervisor	699,693	0.23%
114 Principal/Headmaster	6,489,779	2.09%
115 Finance Officer	106,344	0.03%
116 Assistant Principal (Non-teaching)	3,188,780	1.03%
117 Other Assistant Principal Assignment	391,510	0.13%
118 Assistant Superintendent	383,826	0.12%
121 Teacher	126,923,493	40.94%
122 Interim Teacher – (Paid at Non-certified Rate)	106,025	0.03%
123 JROTC Teacher	676,205	0.22%
124 Foreign Exchange (VIF)	13,632,381	4.40%
125 New Teacher Orientation	65,732	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	154,330	0.05%
129_1 Above the Scale Salary (SBA)	33,068	0.01%
129_2 Above the Scale Salary (Other than SBA)	66,257	0.02%
131 Instructional Support I - Regular Teacher Pay Scale	15,467,665	4.99%
132 Instructional Support II - Advanced Pay Scale	2,155,415	0.70%
133 Psychologists	1,433,997	0.46%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	216,871	0.07%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	12,418,015	4.01%
143 Tutor (Within the instructional day)	510,930	0.16%
144 Interpreter/Brailist/Translator/Education Interpreter	117,345	0.04%
145 Therapist	1,554,755	0.50%
146 Specialist (School-Based)	409,478	0.13%
147 Monitor	717,041	0.23%
148 Non-Certified Instructor	1,035,063	0.33%
149 School Resource Officer	587,796	0.19%
151 Office Support	754,203	0.24%
152 Technician	3,642	0.00%
153 Administrative Specialist (Central Support)	93,768	0.03%
162 Substitute Pay - Regular Teacher Absence	783,528	0.25%
163 Substitute Pay - Staff Development Absence	20,009	0.01%
164 Substitute Pay - Full-Time Non-Certified	845,541	0.27%
165 Substitute Pay - Non-Teaching	621,248	0.20%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	570	0.00%
171 Driver	4,175,252	1.35%
172 Driver Overtime	40,944	0.01%
173 Custodian	9,158,822	2.95%
174 Cafeteria Workers	184,236	0.06%
175 Skilled Trades	1,865,566	0.60%
176 Manager	70,524	0.02%
177 Work Study Student	-	0.00%
178 Day Care/Before/After School Care Staff	-	0.00%
181 Supplementary Pay	1,313,191	0.42%
180 Bonus Pay (Not Subject to Retirement)	1,350,304	0.44%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%

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187 Salary Differential (Military, Local, ...)	4,333	0.00%
191 Curriculum Development Pay	74,782	0.02%
192 Additional Responsibility Stipend	-	0.00%
193 Mentor Pay Stipend	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	7,000	0.00%
197 Staff Development Instructor	500	0.00%
198 Tutorial Pay	855,667	0.28%
199 Overtime Pay	127,063	0.04%
Subtotal: \$	212,356,861	68.49%
Employee Benefits		
211 Employer's Social Security - Regular	\$ 15,327,431	4.94%
221 Employer's Retirement - Regular	35,981,574	11.61%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,260,403	7.18%
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	486,340	0.16%
185 Bonus Leave Payoff	48,443	0.02%
186 Short Term Disability Pay - Beyond Six Months	40,654	0.01%
188 Annual Leave Pay	1,315,339	0.42%
189 Short Term Disability Pay – First Six Months	149,748	0.05%
Subtotal: \$	75,609,933	24.39%
Purchased Services		
311 Contracted Services	\$ 3,677,229	1.19%
312 Workshop Expenses/Allowable Travel	90,632	0.03%
313 Advertising Cost	3,893	0.00%
314 Printing and Binding Fees	19,351	0.01%
315 Reproduction Costs	504	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 Services	5,590,149	1.80%
321 Public Utilities - Electric Services	-	0.00%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	950	0.00%
325 Contracted Repairs - Land/Bldg	-	0.00%
326 Contracted Repairs - Equipment	357,095	0.12%
327 Rentals/Leases	5,454	0.00%
331 Pupil Transportation - Contracted	443,830	0.14%
332 Travel Reimbursement	905	0.00%
333 Field Trips	47,075	0.02%
341 Telephone	1,353	0.00%
342 Postage	11,997	0.00%
343 Telecommunications Services	17,242	0.01%
344 Mobile Communication Costs	138,195	0.04%
351 Tuition Reimbursements	49,282	0.02%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal: \$	10,455,136	3.37%

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Object Category/Object Code Description	Annual Expenditures	%
Supplies & Materials		
411 Supplies and Materials	\$ 3,287,494	1.06%
412M State Textbooks (MFR Data Source)	-	0.00%
413 Other Textbooks	3,685,663	1.19%
414 Library Books (Regular & Replacement)	1,786	0.00%
415 Community College/University Textbooks	114,232	0.04%
418 Computer Software and Supplies	458,045	0.15%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor, Grease, and Anti-Freeze	860,725	0.28%
423 Gas/Diesel Fuel	1,332,234	0.43%
424 Oil	36,875	0.01%
425 Tires and Tubes	171,774	0.06%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
454 Inventory Loss	-	0.00%
459 Other Food Purchases	7,544	0.00%
461 Furniture and Equipment - Inventoried	171,792	0.06%
462 Computer Equipment - Inventoried	802,581	0.26%
471 Sales and Use Tax Expense	84,000	0.03%
472 Sales and Use Tax Refund	-	0.00%
Subtotal:	\$ 11,014,746	3.55%
Capital Outlay		
522 General Contract	-	0.00%
529 Miscellaneous Contracts & Other	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	303,208	0.10%
542 Purchase of Computer Hardware - Capitalized	189,639	0.06%
551 Purchase of Vehicles	105,725	0.03%
552 License and Title Fees	12,190	0.00%
Subtotal:	\$ 610,762	0.20%
Other		
361 Membership Dues and Fees	\$ -	0.00%
362 Bank Service Fees	-	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
375 Fidelity Bond Premium	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance & Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	\$ -	0.00%
Subtotal:	\$ -	0.00%
Grand Total:	\$ 310,047,438	100.00%

