

LEA 260 - Cumberland County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2017-2018 District Expenditures by LEA and Object Code as of 6/30/2018

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ -	0.00%
112 Associate & Deputy Superintendent	312,768	0.11%
113 Director and/or Supervisor	1,010,918	0.35%
114 Classified Principal/Headmaster	6,084,461	2.08%
115 Finance Officer	104,256	0.04%
116 Assistant Principal (Non-teaching)	2,942,691	1.01%
117 Other Assistant Principal Assignment	458,640	0.16%
118 Assistant Superintendent	208,512	0.07%
121 Teacher	122,186,915	41.79%
122 Interim Teacher – (Paid at Non-certified Rate)	167,836	0.06%
123 JROTC Teacher	645,598	0.22%
124 Foreign Exchange (VIF)	11,406,271	3.90%
125 New Teacher Orientation	87,227	0.03%
126 Extended Contracts	-	0.00%
127 Master Teacher	164,520	0.06%
129_1 Above the Scale Salary (SBA)	64,105	0.02%
129_2 Above the Scale Salary (Other than SBA)	134,255	0.05%
131 Instructional Support I - Regular Scale	14,331,190	4.90%
132 Instructional Support II - Advanced Scale	2,265,340	0.77%
133 Psychologists	1,519,852	0.52%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	210,458	0.07%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	13,417,178	4.59%
143 Tutor	474,317	0.16%
144 Interpreter/Brailist/Translator	131,615	0.05%
145 Therapist	1,541,416	0.53%
146 Specialist (School-Based)	398,077	0.14%
147 Monitors	782,238	0.27%
148 Non-Certified Instructor	1,047,489	0.36%
149 School Resource Officer	552,989	0.19%
151 Office Support	242,247	0.08%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	32,330	0.01%
162 Substitute Pay - Regular Absence	969,245	0.33%
163 Substitute Pay - Staff Development	19,382	0.01%
164 Substitute Pay - Full-Time Non-Certified	652,259	0.22%
165 Substitute Pay - Non-Teaching	602,538	0.21%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	-	0.00%
171 Driver	4,492,800	1.54%
172 Driver Overtime	51,578	0.02%
173 Custodian	8,788,694	3.01%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	1,517,292	0.52%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
181 Supplementary Pay	1,366,107	0.47%
180 Bonus Pay (Not Subject to Retirement)	1,356,119	0.46%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay	-	0.00%
187 Salary Differential (Military, Local, ...)	26,022	0.01%
191 Curriculum Development Pay	72,965	0.02%
192 Additional Responsibility Stipend	3,042	0.00%
193 Mentor Pay	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	600	0.00%
197 Staff Development Instructor	5,881	0.00%
198 Tutorial Pay	591,678	0.20%
199 Overtime Pay	99,964	0.03%

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<u>Object Category/Object Code Description</u>	<u>Annual Expenditures</u>	<u>%</u>
<i>Subtotal:</i>	\$ 203,541,874	69.62%

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Employee Benefits		
211 Employer's Social Security - Regular	\$ 14,664,957	5.02%
221 Employer's Retirement - Regular	31,914,409	10.92%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,265,734	7.62%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	-	0.00%
234 Employer's Dental Ins Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
239 Other Insurance Cost	-	0.00%
184 Longevity Pay	617,483	0.21%
185 Bonus Leave Pay	22,587	0.01%
186 Short Term Disability Pay	40,000	0.01%
188 Annual Leave Pay	1,447,635	0.50%
189 Short Term Disability Pay – First Six Months	144,989	0.05%
Subtotal:	\$ 71,117,793	24.32%
Purchased Services		
311 Contracted Services	\$ 3,007,699	1.03%
312 Workshop Expenses/Allowable Travel	72,951	0.02%
313 Advertising Cost	2,511	0.00%
314 Printing and Binding Fees	7,350	0.00%
315 Reproduction Costs	551	0.00%
316 Commercial driver's License Medical Exam	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	4,961,121	1.70%
321 Public Utilities - Electric Services	-	0.00%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	2,745	0.00%
325 Contracted Repairs - Land/Bldg	-	0.00%
326 Contracted Repairs - Equipment	365,133	0.12%
327 Rentals/Leases	1,160	0.00%
331 Pupil Transportation - Contracted	384,682	0.13%
332 Travel Reimbursement	19,538	0.01%
333 Field Trips	48,793	0.02%
341 Telephone	1,942	0.00%
342 Postage	22,157	0.01%
343 Telecommunications Services	15,314	0.01%
344 Mobile Communication Costs	127,576	0.04%
351 Tuition Reimbursements	34,937	0.01%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 9,076,161	3.10%
Supplies & Materials		
411 Supplies and Materials	\$ 3,394,943	1.16%
412M State Textbooks *)	-	0.00%
413M Other Textbooks *)	-	0.00%
413 Other Textbooks	140,528	0.05%
414 Library Books	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	564,502	0.19%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor	805,148	0.28%
423 Gas/Diesel Fuel	1,585,534	0.54%
424 Oil	11,808	0.00%
425 Tires and Tubes	102,898	0.04%
451 Food Purchase	-	0.00%
459 Other Food Purchases	10,356	0.00%
461 Furniture and Equipment	18,411	0.01%
462 Computer Equipment	1,448,367	0.50%

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Object Category/Object Code Description	Annual Expenditures	%
471 Sales and Use Tax Expense	(891)	0.00%
472 Sales and Use Tax Refund	(31,603)	-0.01%
Subtotal: \$	8,050,001	2.75%

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Capital Outlay		
522 General Contract	-	0.00%
529 Miscellaneous Contracts & Other	-	0.00%
541 Purchase of Equipment	262,431	0.09%
542 Purchase of Computer Hardware	211,306	0.07%
551 Purchase of Vehicles	67,154	0.02%
552 License and Title Fees	54,057	0.02%
Subtotal: \$	594,948	0.20%
Other		
361 Membership Dues and Fees	\$ -	0.00%
362 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%
375 Insurance and Judgments	-	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%
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Grand Total: \$	292,380,777	100.00%

* Note: Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report
MFR Report is based on 12P (13P n/a as of 9/27/2018)

