

LEA 260 - Cumberland County Schools

PRC ALL - Sum of all State Expenditures

Fiscal Year 2016-2017 District Expenditures by LEA and Object Code as of 6/30/2017

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 141,552	0.05%
112 Associate & Deputy Superintendent	413,040	0.15%
113 Director and/or Supervisor	960,080	0.34%
114 Classified Principal/Headmaster	5,481,522	1.95%
115 Finance Officer	103,260	0.04%
116 Assistant Principal (Non-teaching)	2,709,291	0.97%
117 Other Assistant Principal Assignment	333,312	0.12%
118 Assistant Superintendent	206,520	0.07%
121 Teacher	120,627,198	42.98%
122 Interim Teacher – (Paid at Non-certified Rate)	209,546	0.07%
123 JROTC Teacher	692,212	0.25%
124 Foreign Exchange (VIF)	9,046,871	3.22%
125 New Teacher Orientation	55,772	0.02%
126 Extended Contracts	-	0.00%
127 Master Teacher	202,160	0.07%
129_1 Above the Scale Salary (SBA)	177,688	0.06%
129_2 Above the Scale Salary (Other than SBA)	200,548	0.07%
131 Instructional Support I - Regular Scale	13,922,016	4.96%
132 Instructional Support II - Advanced Scale	2,327,532	0.83%
133 Psychologists	1,297,169	0.46%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	211,366	0.08%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	11,531,721	4.11%
143 Tutor	793,236	0.28%
144 Interpreter/Braillist/Translator	191,070	0.07%
145 Therapist	1,165,093	0.42%
146 Specialist (School-Based)	460,110	0.16%
147 Monitors	724,058	0.26%
148 Non-Certified Instructor	997,005	0.36%
149 School Resource Officer	514,056	0.18%
151 Office Support	194,173	0.07%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	31,830	0.01%
162 Substitute Pay - Regular Absence	1,176,060	0.42%
163 Substitute Pay - Staff Development	14,444	0.01%
164 Substitute Pay - Full-Time Non-Certified	127,929	0.05%
165 Substitute Pay - Non-Teaching	441,563	0.16%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	488	0.00%
171 Driver	3,996,763	1.42%
172 Driver Overtime	28,352	0.01%
173 Custodian	8,621,635	3.07%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	1,673,523	0.60%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
181 Supplementary Pay	1,263,479	0.45%
180 Bonus Pay (Not Subject to Retirement)	1,043,110	0.37%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay	-	0.00%
187 Salary Differential (Military, Local, ...)	-	0.00%
191 Curriculum Development Pay	11,854	0.00%
192 Additional Responsibility Stipend	11,707	0.00%
193 Mentor Pay	-	0.00%
194 State-Designated Stipend	-	0.00%
196 Staff Development Participant Pay	14,220	0.01%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	688,713	0.25%

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199 Overtime Pay	75,065	0.03%
Subtotal: \$	195,109,914	69.52%

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Employee Benefits		
211 Employer's Social Security - Regular	\$ 14,051,521	5.01%
221 Employer's Retirement - Regular	29,287,441	10.43%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,333,716	7.96%
232 Employer's Workers' Comp Insurance	-	0.00%
233 Employer's Unemployment Insurance	-	0.00%
184 Longevity Pay	664,655	0.24%
185 Bonus Leave Pay	40,555	0.01%
186 Short Term Disability Pay	58,621	0.02%
188 Annual Leave Pay	1,331,440	0.47%
189 Short Term Disability Pay – First Six Months	199,295	0.07%
Subtotal:	\$ 67,967,245	24.22%
Purchased Services		
311 Contracted Services	\$ 2,974,869	1.06%
312 Workshop Expenses/Allowable Travel	87,503	0.03%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	13,611	0.00%
315 Reproduction Costs	828	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Services	4,086,059	1.46%
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	435,542	0.16%
327 Rentals/Leases	61,008	0.02%
331 Pupil Transportation - Contracted	356,863	0.13%
332 Travel Reimbursement	-	0.00%
333 Field Trips	46,879	0.02%
341 Telephone	62,750	0.02%
342 Postage	116,137	0.04%
343 Telecommunications Services	446,758	0.16%
344 Mobile Communication Costs	8,665	0.00%
351 Tuition Reimbursements	41,676	0.01%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 8,739,150	3.11%
Supplies & Materials		
411 Supplies and Materials	\$ 2,527,909	0.90%
413 Other Textbooks	113,151	0.04%
414 Library Books	-	0.00%
418 Computer Software and Supplies	1,438,965	0.51%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials & Labor	1,018,073	0.36%
423 Gas/Diesel Fuel	1,246,447	0.44%
424 Oil	6,110	0.00%
425 Tires and Tubes	217,083	0.08%
451 Food Purchase	-	0.00%
459 Other Food Purchases	7,214	0.00%
461 Furniture and Equipment	13,653	0.00%
462 Computer Equipment	1,515,460	0.54%
471 Sales and Use Tax Expense	(1,144)	0.00%
472 Sales and Use Tax Refund	(11,099)	0.00%
Subtotal:	\$ 8,091,820	2.88%

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Capital Outlay		
541 Purchase of Equipment	412,854	0.15%
542 Purchase of Computer Hardware	147,852	0.05%
551 Purchase of Vehicles	123,846	0.04%
552 License and Title Fees	77,355	0.03%
Subtotal:	\$ 761,908	0.27%
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:	\$ 280,670,037	100.00%

