

LEA 410 - Guilford County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 161,224	0.03%
112 Associate and Deputy Superintendent	1,292,057	0.26%
113 Director and/or Supervisor	621,487	0.13%
114 Principal/Headmaster	9,975,388	2.03%
115 Finance Officer	103,729	0.02%
116 Assistant Principal (Non-teaching)	4,052,628	0.83%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	-	0.00%
121 Teacher	183,212,336	37.32%
122 Interim Teacher – (Paid at Non-certified Rate)	913,647	0.19%
123 JROTC Teacher	-	0.00%
124 Foreign Exchange (VIF)	6,194,217	1.26%
125 New Teacher Orientation	64,389	0.01%
126 Extended Contracts	3,234	0.00%
127 Master Teacher	1,414,363	0.29%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	2,118	0.00%
129_2 Held Harmless Salary	706	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	15,263,911	3.11%
132 Instructional Support II - Advanced Pay Scale	7,055,785	1.44%
133 Psychologists	2,344,748	0.48%
135 Instructional Facilitators	3,968,609	0.81%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	15,796,724	3.22%
143 Tutor (Within the instructional day)	364,767	0.07%
144 Interpreter, Brailist, Translator, Education Interpreter	140,345	0.03%
145 Therapist	2,476,428	0.50%
146 School-Based Specialist	261,295	0.05%
147 Monitor	1,210,718	0.25%
148 Non-Certified Instructor	10,968	0.00%
149 School Resource Officer	-	0.00%
151 Office Support	9,062,440	1.85%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	69,992	0.01%
162 Substitute Teacher - Regular Teacher Absence	2,140,419	0.44%
163 Substitute Teacher - Staff Development Absence	26,935	0.01%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	641,290	0.13%
Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
166	-	0.00%
Teacher Assistant Salary When Substituting (Regular Teacher Absence)	1,708,050	0.35%
167	1,708,050	0.35%
171 Driver	11,400,748	2.32%
172 Driver Overtime	363,692	0.07%
173 Custodian	12,642,838	2.58%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	3,043,076	0.62%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	1,220,759	0.25%
181 Supplement/Supplementary Pay	6,464,301	1.32%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	1,508,753	0.31%
191 Curriculum Development Pay	136,256	0.03%
192 Additional Responsibility Stipend	1,892,810	0.39%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%
196 Staff Development Participant Pay	28,444	0.01%
197 Staff Development Instructor	560	0.00%

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198 Tutorial Pay	2,110,259	0.43%
199 Overtime Pay	222,004	0.05%
Subtotal:	\$ 311,589,444	63.47%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 22,712,880	4.63%
221 Employer's Retirement Cost - Regular	73,864,563	15.05%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	41,640,479	8.48%
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	4,491	0.00%
184 Longevity Pay	827,561	0.17%
185 Bonus Leave Payoff	32,553	0.01%
186 Short Term Disability Pay - Beyond Six Months	495,231	0.10%
188 Annual Leave Payoff	2,540,270	0.52%
189 Short Term Disability Pay – First Six Months	428,989	0.09%
Subtotal:	\$ 142,547,017	29.04%
Purchased Services		
311 Contracted Services	\$ 7,864,938	1.60%
312 Workshop Expenses	874,232	0.18%
313 Contracted Instructional Substitutes	9,759	0.00%
314 Marketing Costs	57,593	0.01%
315 Reproduction Costs	-	0.00%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	656,347	0.13%
319 Other Professional/Technical Contract Services	2,703,344	0.55%
321 Public Utilities - Electric Services	1,667,488	0.34%
322 Public Utilities - Natural Gas	581,485	0.12%
323 Public Utilities - Water/Sewer	571,650	0.12%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	94,649	0.02%
326 Contracted Repairs and Maintenance - Equipment	497,730	0.10%
327 Rentals/Leases	5,586	0.00%
329 Other Property Services	-	0.00%
331 Pupil Transportation - Contracted	5,899,389	1.20%
332 Travel Reimbursement	79,080	0.02%
333 Field Trips	73,091	0.01%
341 Telephone	1,815,303	0.37%
342 Postage	120	0.00%
343 Telecommunications Services	152,519	0.03%
344 Mobile Communication Costs	7,698	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	726,897	0.15%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 24,338,898	4.96%
Supplies & Materials		
411 Supplies and Materials	\$ 6,927,966	1.41%
412M State Textbooks (MFR Data Source)	\$ 545,789	0.11%
413 Other Textbooks	241,385	0.05%
413M Other Textbooks (MFR Data Source)	-	0.00%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	1,193,370	0.24%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,056,974	0.22%
423 Gas/Diesel Fuel	103,781	0.02%
424 Oil	72,544	0.01%
425 Tires and Tubes	459,132	0.09%
451 Food Purchase	-	0.00%

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459 Other Food Purchases	45,728	0.01%
461 Furniture and Equipment - Inventoried	310,552	0.06%
462 Computer Equipment - Inventoried	1,191,673	0.24%
471 Sales and Use Tax Expense	13,729	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 12,162,623	2.48%
Capital Outlay		
522 General Contract	\$ -	0.00%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	277,536	0.06%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	79	0.00%
Subtotal:	\$ 277,615	0.06%
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	-	0.00%
Subtotal:	\$ -	0.00%
Grand Total:		
	\$ 490,915,598	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M & 413M are based on MFR data; the rest is based on JHA351EG-R01
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

