

**LEA 110 - Buncombe County Schools**

**PRC ALL - Sum of all State Expenditures**

**Fiscal Year 2013-2014 District Expenditures by LEA and Object Code as of 6/30/2014**

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 138,996	0.10%
112 Associate & Deputy Superintendent	8,436	0.01%
113 Director and/or Supervisor	755,011	0.57%
114 Classified Principal/Headmaster	2,666,382	2.01%
115 Finance Officer	47,500	0.04%
116 Assistant Principal (Non-teaching)	1,548,677	1.17%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	85,000	0.06%
121 Teacher	62,579,672	47.15%
122 Interim Teacher – (Paid at Non-certified Rate)	8,261	0.01%
123 JROTC Teacher	272,430	0.21%
124 Foreign Exchange (VIF)	311,891	0.24%
125 New Teacher Orientation	17,493	0.01%
126 Extended Contracts	-	0.00%
127 Master Teacher	-	0.00%
131 Instructional Support I - Regular Scale	6,954,208	5.24%
132 Instructional Support II - Advanced Scale	1,721,016	1.30%
133 Psychologists	781,050	0.59%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	187,836	0.14%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	4,526,923	3.41%
143 Tutor	-	0.00%
144 Interpreter/Braillist/Translator	479	0.00%
145 Therapist	624,954	0.47%
146 Specialist (School-Based)	29,413	0.02%
147 Monitors	649,591	0.49%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	-	0.00%
151 Office Support	513,657	0.39%
152 Technician	28,657	0.02%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Pay - Regular Absence	247,953	0.19%
163 Substitute Pay - Staff Development	43,061	0.03%
164 Substitute Pay - Full-Time Non-Certified	-	0.00%
165 Substitute Pay - Non-Teaching	188,491	0.14%
166 Teacher Assistant Pay - Staff Development	-	0.00%
167 Teacher Assistant Pay - Regular Absence	18,729	0.01%
171 Driver	3,183,632	2.40%
172 Driver Overtime	10,249	0.01%
173 Custodian	3,922,609	2.96%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	690,764	0.52%
176 Manager	-	0.00%

177	Work Study Student	-	0.00%	
181	Supplementary Pay	-	0.00%	
182	Employee Allowances Taxable	-	0.00%	
183	Bonus Pay	-	0.00%	
187	Salary Differential (Military, Local, ...)	-	0.00%	
191	Curriculum Development Pay	-	0.00%	
192	Additional Responsibility Stipend	-	0.00%	
193	Mentor Pay	-	0.00%	
194	State-Designated Stipend	-	0.00%	
196	Staff Development Participant Pay	6,000	0.00%	
197	Staff Development Instructor	-	0.00%	
198	Tutorial Pay	8,901	0.01%	
199	Overtime Pay	21,969	0.02%	
		<b>Subtotal: \$</b>	<b>92,799,889</b>	<b>69.92%</b>
<b>Employee Benefits</b>				
211	Employer's Social Security - Regular	\$ 6,933,586	5.22%	
221	Employer's Retirement - Regular	13,311,294	10.03%	
229	Other Retirement Cost	-	0.00%	
231	Employer's Hospitalization Insurance	11,229,953	8.46%	
232	Employer's Workers' Comp Insurance	-	0.00%	
233	Employer's Unemployment Insurance	540,088	0.41%	
235	Employer's Life Insurance Cost	-	0.00%	
184	Longevity Pay	1,531,700	1.15%	
185	Bonus Leave Pay	41,279	0.03%	
186	Short Term Disability Pay	7,147	0.01%	
188	Annual Leave Pay	811,593	0.61%	
189	Short Term Disability Pay – First Six Months	124,721	0.09%	
		<b>Subtotal: \$</b>	<b>34,531,359</b>	<b>26.02%</b>
<b>Purchased Services</b>				
311	Contracted Services	\$ 1,828,723	1.38%	
312	Workshop Expenses/Allowable Travel	131,500	0.10%	
313	Advertising Cost	1,856	0.00%	
314	Printing and Binding Fees	-	0.00%	
315	Reproduction Costs	-	0.00%	
317	Psychological Contract Services	-	0.00%	
318	Speech and Language Contracted Services	-	0.00%	
319	Other Professional/Technical Services	16,249	0.01%	
321	Public Utilities - Electric Services	18,700	0.01%	
322	Public Utilities - Natural Gas	-	0.00%	
323	Public Utilities - Water/Sewer	-	0.00%	
324	Waste Management	-	0.00%	
326	Contracted Repairs - Equipment	8,116	0.01%	
327	Rentals/Leases	-	0.00%	
331	Pupil Transportation - Contracted	62,107	0.05%	
332	Travel Reimbursement	12,398	0.01%	
333	Field Trips	1,447	0.00%	
341	Telephone	6,011	0.00%	
342	Postage	400	0.00%	
343	Telecommunications Services	14	0.00%	
344	Mobile Communication Costs	214	0.00%	
351	Tuition Reimbursements	20,874	0.02%	
352	Employee Education Reimbursement	-	0.00%	
353	Certification/Licensing Fees	-	0.00%	
		<b>Subtotal: \$</b>	<b>2,108,608</b>	<b>1.59%</b>

<b>Supplies &amp; Materials</b>				
411	Supplies and Materials	\$	351,995	0.27%
413	Other Textbooks		120,307	0.09%
414	Library Books		-	0.00%
418	Computer Software and Supplies		79,973	0.06%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials & Labor		544,025	0.41%
423	Gas/Diesel Fuel		1,385,144	1.04%
424	Oil		19,812	0.01%
425	Tires and Tubes		212,549	0.16%
451	Food Purchase		-	0.00%
459	Other Food Purchases		105	0.00%
461	Furniture and Equipment		15,188	0.01%
462	Computer Equipment		539,547	0.41%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund		(2,944)	0.00%
			<b>Subtotal: \$</b>	<b>3,265,702</b>
				<b>2.46%</b>
<b>Capital Outlay</b>				
523	HVAC Contract	\$	-	0.00%
529	Miscellaneous Contracts & Other		-	0.00%
532	Improvements to Existing Sites		-	0.00%
541	Purchase of Equipment		12,475	0.01%
542	Purchase of Computer Hardware		-	0.00%
551	Purchase of Vehicles		-	0.00%
552	License and Title Fees		1,018	0.00%
			<b>Subtotal: \$</b>	<b>13,493</b>
				<b>0.01%</b>
<b>Other</b>				
361	Membership Dues and Fees	\$	226	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 & Judgments		-	0.00%
715	Transfers to Multiple Enterprise Fund		-	0.00%
717	Transfers to Charter Schools	\$	-	0.00%
			<b>Subtotal: \$</b>	<b>226</b>
				<b>0.00%</b>
			<b>Grand Total: \$</b>	<b>132,719,278</b>
				<b>100.00%</b>