

**LEA 960 - Wayne 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**

<b>Object Category/Object Code Description</b>		<b>Annual Expenditures</b>		<b>%</b>
<b>Salary</b>				
111	Superintendent	\$	138,669	0.13%
112	Associate & Deputy Superintendent		104,056	0.10%
113	Director and/or Supervisor		630,217	0.59%
114	Classified Principal/Headmaster		1,996,319	1.87%
115	Finance Officer		3,646	0.00%
116	Assistant Principal (Non-teaching)		912,954	0.86%
117	Other Assistant Principal Assignment		84,160	0.08%
118	Assistant Superintendent		278,480	0.26%
121	Teacher		45,731,634	42.90%
122	Interim Teacher – (Paid at Non-certified Rate)		-	0.00%
123	JROTC Teacher		307,974	0.29%
124	Foreign Exchange (VIF)		460,751	0.43%
125	New Teacher Orientation		-	0.00%
126	Extended Contracts		-	0.00%
127	Master Teacher		-	0.00%
131	Instructional Support I - Regular Scale		4,964,328	4.66%
132	Instructional Support II - Advanced Scale		265,976	0.25%
133	Psychologists		239,370	0.22%
134	Teacher Mentor		-	0.00%
135	Instructional Facilitators		94,916	0.09%
141	Teacher Assistant - Other		67,984	0.06%
142	Teacher Assistant - NCLB		6,410,328	6.01%
143	Tutor		17,533	0.02%
144	Interpreter/Braillist/Translator		38,264	0.04%
145	Therapist		342,765	0.32%
146	Specialist (School-Based)		-	0.00%
147	Monitors		-	0.00%
148	Non-Certified Instructor		-	0.00%
149	School Resource Officer		-	0.00%
151	Office Support		2,847,957	2.67%
152	Technician		-	0.00%
153	Administrative Specialist (Central Support)		-	0.00%
162	Substitute Pay - Regular Absence		322,364	0.30%
163	Substitute Pay - Staff Development		7,718	0.01%
164	Substitute Pay - Full-Time Non-Certified		-	0.00%
165	Substitute Pay - Non-Teaching		93,804	0.09%
166	Teacher Assistant Pay - Staff Development		-	0.00%
167	Teacher Assistant Pay - Regular Absence		-	0.00%

171	Driver		2,442,792	2.29%
172	Driver Overtime		219	0.00%
173	Custodian		2,182,001	2.05%
174	Cafeteria Workers		-	0.00%
175	Skilled Trades		482,558	0.45%
176	Manager		-	0.00%
177	Work Study Student		-	0.00%
181	Supplementary Pay		502,523	0.47%
182	Employee Allowances Taxable		-	0.00%
183	Bonus Pay		-	0.00%
187	Salary Differential (Military, Local, ...)		-	0.00%
191	Curriculum Development Pay		2,000	0.00%
192	Additional Responsibility Stipend		-	0.00%
193	Mentor Pay		-	0.00%
194	State-Designated Stipend		-	0.00%
196	Staff Development Participant Pay		-	0.00%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		18,504	0.02%
199	Overtime Pay		11	0.00%

---

	<b>Subtotal: \$</b>		<b>71,992,773</b>	<b>67.54%</b>
--	---------------------	--	-------------------	---------------

**Employee Benefits**

211	Employer's Social Security - Regular	\$	5,312,769	4.98%
221	Employer's Retirement - Regular		10,313,500	9.68%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		9,759,131	9.16%
232	Employer's Workers' Comp Insurance		-	0.00%
233	Employer's Unemployment Insurance		423,366	0.40%
235	Employer's Life Insurance Cost		-	0.00%
184	Longevity Pay		1,244,403	1.17%
185	Bonus Leave Pay		65,951	0.06%
186	Short Term Disability Pay		(11,462)	-0.01%
188	Annual Leave Pay		542,795	0.51%
189	Short Term Disability Pay – First Six Months		68,307	0.06%

---

	<b>Subtotal: \$</b>		<b>27,718,761</b>	<b>26.00%</b>
--	---------------------	--	-------------------	---------------

**Purchased Services**

311	Contracted Services	\$	2,541,807	2.38%
312	Workshop Expenses/Allowable Travel		69,213	0.06%
313	Advertising Cost		-	0.00%
314	Printing and Binding Fees		510	0.00%
315	Reproduction Costs		-	0.00%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contracted Services		82,828	0.08%
319	Other Professional/Technical Services		11,028	0.01%
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	38,575	0.04%
327	Rentals/Leases	1,871	0.00%
331	Pupil Transportation - Contracted	23,274	0.02%
332	Travel Reimbursement	56,341	0.05%
333	Field Trips	7,700	0.01%
341	Telephone	19,758	0.02%
342	Postage	-	0.00%
343	Telecommunications Services	-	0.00%
344	Mobile Communication Costs	-	0.00%
351	Tuition Reimbursements	3,996	0.00%
352	Employee Education Reimbursement	-	0.00%
353	Certification/Licensing Fees	-	0.00%

---

<b>Subtotal:</b>	<b>\$</b>	<b>2,856,900</b>	<b>2.68%</b>
------------------	-----------	------------------	--------------

**Supplies & Materials**

411	Supplies and Materials	\$	1,691,735	1.59%
413	Other Textbooks		497,342	0.47%
414	Library Books		-	0.00%
418	Computer Software and Supplies		209,005	0.20%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials & Labor		361,439	0.34%
423	Gas/Diesel Fuel		251,485	0.24%
424	Oil		8,884	0.01%
425	Tires and Tubes		106,964	0.10%
451	Food Purchase		-	0.00%
459	Other Food Purchases		-	0.00%
461	Furniture and Equipment		287,687	0.27%
462	Computer Equipment		547,452	0.51%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund		(4,803)	0.00%

---

<b>Subtotal:</b>	<b>\$</b>	<b>3,957,191</b>	<b>3.71%</b>
------------------	-----------	------------------	--------------

**Capital Outlay**

523	HVAC Contract	\$	-	0.00%
529	Miscellaneous Contracts & Other		-	0.00%
532	Improvements to Existing Sites		-	0.00%
541	Purchase of Equipment		4,983	0.00%
542	Purchase of Computer Hardware		46,437	0.04%
551	Purchase of Vehicles		17,778	0.02%
552	License and Title Fees		539	0.00%

---

<b>Subtotal:</b>	<b>\$</b>	<b>69,738</b>	<b>0.07%</b>
------------------	-----------	---------------	--------------

**Other**

361	Membership Dues and Fees	\$	210	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>\$ 210</b>	<b>0.00%</b>
<b>Grand Total:</b>		<b>\$ 106,595,573</b>	<b>100.00%</b>