

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 150,289	0.06%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	513,710	0.20%
114 Principal/Headmaster	4,062,863	1.58%
115 Finance Officer	109,644	0.04%
116 Assistant Principal (Non-teaching)	2,746,731	1.07%
117 Other Assistant Principal Assignment	407,081	0.16%
118 Assistant Superintendent	149,207	0.06%
121 Teacher	105,848,334	41.27%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	226,401	0.09%
124 Foreign Exchange (VIF)	4,190,529	1.63%
125 New Teacher Orientation	16,971	0.01%
126 Extended Contracts	429,080	0.17%
127 Master Teacher	47,420	0.02%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	84,868	0.03%
129_2 Held Harmless Salary	1,758,769	0.69%
131 Instructional Support I - Regular Teacher Pay Scale	11,396,905	4.44%
132 Instructional Support II - Advanced Pay Scale	2,642,928	1.03%
133 Psychologists	467,238	0.18%
135 Instructional Facilitators	2,070,429	0.81%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	9,612,827	3.75%
143 Tutor (Within the instructional day)	316,230	0.12%
144 Interpreter, Brailist, Translator, Education Interpreter	370,002	0.14%
145 Therapist	1,850,475	0.72%
146 School-Based Specialist	726,347	0.28%
147 Monitor	556,866	0.22%
148 Non-Certified Instructor	602,032	0.23%
149 School Resource Officer	-	0.00%
151 Office Support	691,085	0.27%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	402,796	0.16%
162 Substitute Teacher - Regular Teacher Absence	290,383	0.11%
163 Substitute Teacher - Staff Development Absence	17,973	0.01%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	15,177	0.01%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	49,087	0.02%
171 Driver	6,396,157	2.49%
172 Driver Overtime	527,938	0.21%
173 Custodian	6,779,894	2.64%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	2,250,556	0.88%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	1,070,300	0.42%
181 Supplement/Supplementary Pay	1,156,181	0.45%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	734,125	0.29%
187 Salary Differential	31,105	0.01%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	712,160	0.28%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
Salary		
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	112,135	0.04%
199 Overtime Pay	77,218	0.03%
Subtotal:	\$ 172,668,445	67.32%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 12,468,662	4.86%
221 Employer's Retirement Cost - Regular	38,107,391	14.86%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,185,300	8.65%
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	-	0.00%
184 Longevity Pay	369,841	0.14%
185 Bonus Leave Payoff	18,715	0.01%
186 Short Term Disability Pay - Beyond Six Months	16,339	0.01%
188 Annual Leave Payoff	1,137,446	0.44%
189 Short Term Disability Pay – First Six Months	84,203	0.03%
Subtotal:	\$ 74,387,897	29.00%
Purchased Services		
311 Contracted Services	\$ 256,225	0.10%
312 Workshop Expenses	58,490	0.02%
313 Advertising Cost	3,014	0.00%
314 Printing and Binding Fees	-	0.00%
315 Reproduction Costs	-	0.00%
316 Commercial Driver's License Medical Exam Expenses	10,920	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Contract Services	2,087,327	0.81%
321 Public Utilities - Electric Services	451,293	0.18%
322 Public Utilities - Natural Gas	107,878	0.04%
323 Public Utilities - Water/Sewer	74,272	0.03%
324 Waste Management	33,719	0.01%
325 Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326 Contracted Repairs and Maintenance - Equipment	216,383	0.08%
327 Rentals/Leases	4,938	0.00%
331 Pupil Transportation - Contracted	220,585	0.09%
332 Travel Reimbursement	6,742	0.00%
333 Field Trips	38,900	0.02%
341 Telephone	-	0.00%
342 Postage	16	0.00%
343 Telecommunications Services	-	0.00%
344 Mobile Communication Costs	-	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	176,306	0.07%
352 Employee Education Reimbursement	142	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 3,747,148	1.46%
Supplies & Materials		
411 Supplies and Materials	\$ 901,406	0.35%
412M State Textbooks (MFR Data Source)	\$ -	0.00%
413 Other Textbooks	287,375	0.11%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	50,400	0.02%
418 Computer Software and Supplies	1,589,462	0.62%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,003,632	0.39%
423 Gas/Diesel Fuel	1,177,100	0.46%
424 Oil	16,392	0.01%

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	153,699	0.06%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	181,393	0.07%
462 Computer Equipment - Inventoried	93,936	0.04%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(13,330)	-0.01%
Subtotal:	\$ 5,441,464	2.12%
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	176,711	0.07%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	43,913	0.02%
Subtotal:	\$ 220,624	0.09%
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	4,564	0.00%
381 Debt Service-Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 4,564	0.00%
Grand Total:	\$ 256,470,142	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01
 2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)
 3) Excludes State Fiscal Recovery Funds (PRC 140-141)

