

LEA 450 – Henderson county Public Schools

Fiscal Year 2018-2019 District Expenditures by LEA and Object Code as of 6/30/2019

Salary

Object Category	Object Code Description	Annual Expenditures	%
111	Superintendent	\$ 135,732	0.17%
112	Associate & Deputy Superintendent	\$ -	0.00%
113	Director and/or Supervisor	\$ 263,745	0.32%
114	Principal/Headmaster	\$ 1,688,376	2.05%
115	Finance Officer	\$ 78,281	0.10%
116	Assistant Principal (Non-teaching)	\$ 1,312,829	1.60%
117	Other Assistant Principal Assignment	\$ 177,011	0.22%
118	Assistant Superintendent	\$ 204,590	0.25%
121	Teacher	\$ 39,341,154	47.86%
122	Interim Teacher – (Paid at Non-certified Rate)	\$ -	0.00%
123	JROTC Teacher	\$ -	0.00%
124	Foreign Exchange (VIF)	\$ 141,875	0.17%
125	New Teacher Orientation	\$ 4,216	0.01%
126	Extended Contracts	\$ -	0.00%
127	Master Teacher	\$ -	0.00%
129_1	Above the Scale Salary (SBA)	\$ 38,278	0.05%
129_2	Above the Scale Salary (Other than SBA)	\$ 31,278	0.04%
131	Instructional Support I - Regular Teacher Pay Scale	\$ 3,218,704	3.92%
132	Instructional Support II - Advanced Pay Scale	\$ 735,342	0.89%
133	Psychologists	\$ 521,648	0.63%
134	Teacher Mentor	\$ -	0.00%
135	Instructional Facilitators	\$ 174,100	0.21%
141	Teacher Assistant - Other	\$ -	0.00%
142	Teacher Assistant - NCLB	\$ 2,784,976	3.39%
143	Tutor (Within the instructional day)	\$ 321,557	0.39%
144	Interpreter/Braillist/Translator/Education Interpreter	\$ 13,574	0.02%
145	Therapist	\$ 186,821	0.23%
146	Specialist (School-Based)	\$ 147,602	0.18%
147	Monitor	\$ -	0.00%
148	Non-Certified Instructor	\$ -	0.00%
149	School Resource Officer	\$ -	0.00%
151	Office Support	\$ 1,028,577	1.25%

Object Category	Object Code Description	Annual Expenditures	%
152	Technician	\$ -	0.00%
153	Administrative Specialist (Central Support)	\$ 106,560	0.13%
162	Substitute Pay - Regular Teacher Absence	\$ 124,383	0.15%
163	Substitute Pay - Staff Development Absence	\$ 25,847	0.03%
164	Substitute Pay - Full-Time Non-Certified	\$ -	0.00%
165	Substitute Pay - Non-Teaching	\$ 89,155	0.11%
166	Teacher Assistant Pay - Staff Development	\$ -	0.00%
167	Teacher Assistant Pay - Regular Absence	\$ -	0.00%
171	Driver	\$ 1,125,182	1.37%
172	Driver Overtime	\$ 15,420	0.02%
173	Custodian	\$ 1,875,835	2.28%
174	Cafeteria Workers	\$ -	0.00%
175	Skilled Trades	\$ 404,965	0.49%
176	Manager	\$ -	0.00%
177	Work Study Student	\$ -	0.00%
178	Day Care/Before/After School Care Staff	\$ -	0.00%
181	Supplementary Pay	\$ 10,289	0.01%
180	Bonus Pay (Not Subject to Retirement)	\$ 303,169	0.37%
182	Employee Allowances Taxable	\$ -	0.00%
183	Bonus Pay (Subject to Retirement)	\$ -	0.00%
187	Salary Differential (Military, Local, ...)	\$ -	0.00%
191	Curriculum Development Pay	\$ 16,620	0.02%
192	Additional Responsibility Stipend	\$ 2,788	0.00%
193	Mentor Pay Stipend	\$ -	0.00%
194	State-Designated Stipend	\$ -	0.00%
196	Staff Development Participant Pay	\$ 7,300	0.01%
197	Staff Development Instructor	\$ -	0.00%
198	Tutorial Pay	\$ 220,515	0.27%
199	Overtime Pay	\$ 18,104	0.02%
	Subtotal:	\$ 56,896,397	69.22%

Salary Subtotal: \$56,896,397
% of Expenditures for Salary: 69.22%

Employee Benefits

Object Category	Object Code Description	Annual Expenditures	%
211	Employer's Social Security - Regular	\$ 4,100,553	4.99%
221	Employer's Retirement - Regular	\$ 10,413,688	12.67%
229	Other Retirement Cost	\$ -	0.00%
231	Employer's Hospitalization Insurance	\$ 7,017,348	8.54%
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	\$ 143,036	0.17%
185	Bonus Leave Payoff	\$ 9,389	0.01%
186	Short Term Disability Pay - Beyond Six Months	\$ 2,091	0.00%
188	Annual Leave Pay	\$ 340,416	0.41%
189	Short Term Disability Pay – First Six Months	\$ 16,181	0.02%

Employee Benefits Subtotal: \$22,042,703
% of Expenditures for Employee Benefits: 26.82%

Purchased Services

Object Category	Object Code Description	Annual Expenditures	%
311	Contracted Services	\$ 864,593	1.05%
312	Workshop Expenses/Allowable Travel	\$ 94,702	0.12%
313	Advertising Cost	\$ -	0.00%
314	Printing and Binding Fees	\$ -	0.00%
315	Reproduction Costs	\$ -	0.00%
316	Commercial Driver's License Medical Exam Expenses	\$ 10,108	0.01%
317	Psychological Contract Services	\$ -	0.00%
318	Speech and Language Contracted Services	\$ -	0.00%
319	Other Professional/Technical Services	\$ 52,481	0.06%
321	Public Utilities - Electric Services	\$ 6,452	0.01%
322	Public Utilities - Natural Gas	\$ 8,822	0.01%
323	Public Utilities - Water/Sewer	\$ 218	0.00%
324	Waste Management	\$ -	0.00%
325	Contracted Repairs - Land/Bldg	\$ -	0.00%
326	Contracted Repairs - Equipment	\$ -	0.00%

Object Category	Object Code Description	Annual Expenditures	%
327	Rentals/Leases	\$ -	0.00%
331	Pupil Transportation - Contracted	\$ 64,739	0.08%
332	Travel Reimbursement	\$ 6,951	0.01%
333	Field Trips	\$ 13,350	0.02%
341	Telephone	\$ 1,270	0.00%
342	Postage	\$ -	0.00%
343	Telecommunications Services	\$ -	0.00%
344	Mobile Communication Costs	\$ 5,694	0.01%
351	Tuition Reimbursements	\$ 6,737	0.01%
352	Employee Education Reimbursement	\$ 3,918	0.00%
353	Certification/Licensing Fees	\$ -	0.00%

Purchased Services Subtotal: \$1,140,035
% of Expenditures for Purchased Services: 1.39%

Supplies & Materials

Object Category	Object Code Description	Annual Expenditures	%
411	Supplies and Materials	\$ 295,219	0.36%
412M	State Textbooks (MFR Data Source)	\$ -	0.00%
413	Other Textbooks	\$ 195,234	0.24%
414	Library Books (Regular & Replacement)	\$ -	0.00%
415	Community College/University Textbooks	\$ 30,183	0.04%
418	Computer Software and Supplies	\$ 208,760	0.25%
421	Fuel for Facilities	\$ -	0.00%
422	Repair Parts, Materials & Labor, Grease, and Anti-Freeze	\$ 403,274	0.49%
423	Gas/Diesel Fuel	\$ 305,601	0.37%
424	Oil	\$ 8,874	0.01%
425	Tires and Tubes	\$ 56,556	0.07%
451	Food Purchase	\$ -	0.00%
453	Food Processing Supplies	\$ -	0.00%
454	Inventory Loss	\$ -	0.00%
459	Other Food Purchases	\$ -	0.00%
461	Furniture and Equipment - Inventoried	\$ 142,919	0.17%
462	Computer Equipment - Inventoried	\$ 350,202	0.43%
471	Sales and Use Tax Expense	\$ -	0.00%
472	Sales and Use Tax Refund	\$ (2,486)	0.00%

Supplies & Materials Subtotal: \$1,994,336
% of Expenditures for Supplies & Materials: 2.43%

Capital Outlay

Object Category	Object Code Description	Annual Expenditures	%
522	General Contract	\$ -	0.00%
529	Miscellaneous Contracts & Other	\$ -	0.00%
541	Purchase of Furniture & Equipment - Capitalized	\$ 16,252	0.02%
542	Purchase of Computer Hardware - Capitalized	\$ 98,190	0.12%
551	Purchase of Vehicles	\$ -	0.00%
552	License and Title Fees	\$ 4,054	0.00%

Capital Outlay Subtotal: \$118,495
% of Expenditures for Capital Outlay: 0.14%

Other

Object Category	Object Code Description	Annual Expenditures	%
361	Membership Dues and Fees	\$ 30	0.00%
362	Bank Service 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	Fidelity Bond Premium	\$ -	0.00%
378	Scholastic Accident Insurance	\$ -	0.00%
379	Other Insurance & Judgments	\$ -	0.00%
715	Transfers to Multiple Enterprise Fund	\$ -	0.00%

Other Subtotal: \$30
% of Expenditures for Other: 0.00%

Grant Total: \$82,191,996
% of Expenditures for Grand Total: 100%

Note: Objects Codes with "M" indicator (412M and 413M) signifies the amounts sourced from MFR report