


ELEMENTS OF LOCAL SCHOOL ACCOUNTING

Procedures and Guidelines for Payroll

A decorative graphic consisting of several parallel white lines of varying lengths, slanted diagonally from the bottom left towards the top right, located on the right side of the page.

TOPICS TO BE DISCUSSED:

- ❑ Time Keeping Procedures
 - ❑ Overtime Procedures
 - ❑ Substitutes
 - ❑ Vendor pay vs. Payroll
 - ❑ Fund Balances
- 
- A decorative graphic consisting of several parallel white lines of varying lengths, slanted upwards from left to right, located in the bottom right corner of the slide.

TIME KEEPING

- Time and Attendance System – Most Accurate
- Manual Punch Time Clock
- Paper Timecard – Least Accurate

Wage and hour laws are laws that govern the wages rates an employer can pay its employees and the hours for which an employer must compensate its employees.

Non-Exempt employees must keep an accurate account for time worked.

As the school bookkeeper, timecards should be reviewed to check for accuracy.

Things to review:

- Clocking in/out according to work schedule
- Clocking in/out for non-compensated (duty free) breaks
- Rounding rule: Is the employee playing the system to earn comp time or overtime pay
- Are absences being accounted for
- Comp time or overtime pay earned

40.25 hrs **0.75** hrs **0.00** hrs
Calc. Total Comp Earned Comp Used

> Date	From	To	Raw Total	Calc. Total	In Date	Piecework	Time Off	Location	Job	Extra Duty	Activities	Notes	
▼ MON Jan 15 <small>730a-430p W 1 Hr Lu...</small>	From am	To am	8.00	8.00	MON Jan 15	0	Holiday	8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
			8.00 hrs	8.00 hrs									
▼ ⓘ TUE Jan 16 <small>730a-430p W 1 Hr Lu...</small>	ⓘ EO												
	07:29 am	12:08 pm	4.65	4.75	TUE Jan 16	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
	01:11 pm	04:04 pm	2.88	2.75	TUE Jan 16	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
			7.53 hrs	7.50 hrs									
▼ ⓘ WED Jan 17 <small>730a-430p W 1 Hr Lu...</small>	ⓘ Lo												
	07:25 am	11:26 am	4.02	4.00	WED Jan 17	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
	12:39 pm	04:43 pm	4.07	4.00	WED Jan 17	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
			8.09 hrs	8.00 hrs									
▼ THU Jan 18 <small>730a-430p W 1 Hr Lu...</small>	07:28 am	12:24 pm	4.93	5.00	THU Jan 18	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
	01:16 pm	04:31 pm	3.25	3.25	THU Jan 18	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
			8.18 hrs	8.25 hrs									
▼ ⓘ FRI Jan 19 <small>730a-430p W 1 Hr Lu...</small>	ⓘ Lo												
	07:32 am	12:29 pm	4.95	5.00	FRI Jan 19	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
	01:18 pm	04:38 pm	3.33	3.50	FRI Jan 19	0		8630	ACCOUNTING SPECIALIST	Base Job	Choose...		
			8.28 hrs	8.50 hrs									
> SAT Jan 20			0.00 hrs	0.00 hrs									
> SUN Jan 21			0.00 hrs	0.00 hrs									

Pay Period:

Date	Title I	Title III	Total Hours
1/5/21		8:01 - 1:09	5hr 8min
1/6/21		8:02 - 1:02	5hr
1/7/21		8:04 - 1:08	5h 4min
1/18/21		8:05 - 1:11	5hrs 6min
1/12/21		8:06 - 8:08	5hrs 2min
1/13/21		8:08 - 12:57	4hrs 49min
1/14/21		8:06 - 12:49	4hrs 45min
1/15/21		8:06 - 12:51	4hr 48min
1/19/21		8:03 - 1:38	5hrs 35min
1/20/21		8:06 - 12:53	4hrs 47min
1/21/21		8:04 - 12:54	4hrs 50min
1/22/21		8:04 - 1:13	5hrs 9min
1/26/21		8:04 - 12:12	
1/27/21		8:03 - 1:07	
1/28/21		8:04 - 12:53	
1/29/21		8:05 - 1:02	
Total Hours	0	0	80.75 0
Total Pay	\$ -	\$ -	\$ -

TIME AND ATTENDANCE SYSTEM

- ❑ Bookkeeper Process
 - ❑ Dashboard Review
 - ❑ Track absences
 - ❑ Hours worked
 - ❑ Accrual / comp time balances
 - ❑ Time and Attendance data import
 - ❑ Accuracy
 - ❑ No duplication of work

DASHBOARD REVIEW

Bookkeeper personal links

Cost Center information

Exceptions

Missing Punches

My Saved Report

My Team

My Timesheet

Monday, Nov 1
04:29 PM [CDT]

Punch | Change Cost Center

Links

Quick Links (25)

Time

Timesheets

Timesheet Views

- All Timesheets
- Pending Approval
- By Pay Period
- By Week

Reports

- Time Allocation
- Detailed Hours Overview

Accruals

Balances

My Saved Report

Saved As Name	Description
Prior Pay Period Detailed Leave	Grouped by Employee
Detailed Hours Previous Pay Period	Grouped by Employee
Detailed Hours Previous Pay Period-	Grouped by Employee
Detailed Pay Period Rpt w/ emp type	
prior period missing punches	employees with missing punches for prior pay period
With Terminal Name	

Exceptions

Grouped By	Abbr...	Date
VL Employee 000001021, VALORIE, LIGON	EI	11/01/20
LM Employee 000001022, LARRY, MARTIN	EO	11/01/20
KJ Employee 000001067, KIMBERLY, JONES		

Missing Punches

Last, First Name	Date	Start	End
ADAMS, LEE	10/29/2021	12:29p	-
POTTER, ANDREA	10/29/2021	07:26a	-
HIGHTOWER, MERILYN	10/29/2021	03:32p	-
WARFIELD, KATHLEEN	10/29/2021	-	02:29p
CHISLUM, MARY	10/29/2021	-	11:59a
KING, ELIZABETH	10/29/2021	-	03:29p
COLEMAN, ION	10/29/2021	-	02:40p

My Team

- AB ABBY BROWN
- AH ABBY HORBAL
- AK ABBY KUHN
- AG ABIGAIL GASTON
- ABIGAIL HESS

PRIOR PAY PERIOD DETAILED LEAVE REPORT

← Detailed Hours

Page 1 of 5 1 - 200 of 870 Rows Saved: Prior Pay Period Detailed Leave

Timesheet Dates: 10/04/2021 - 10/31/2021 Columns (1) (2)

Grouped By	Date	Start	End	Missed Punch	Hours	Timesheet Start	Timesheet End	Comment	Is Time Off	Location Full Path	Time Off Name
	=	=	=	All	=	=	=	All	Yes	starts with	=
Employee WILLIAM, ABNEY, 000001271					28.00						
	10/19/2021	-	-		4.00	10/18/2021	10/24/2021		Y	8320	Sick Leave
	10/22/2021	-	-		8.00	10/18/2021	10/24/2021		Y	8320	Vacation Leave
	10/25/2021	-	-		16.00	10/25/2021	10/31/2021		Y	8320	Vacation Leave
Employee JORDAN, ACTON, 000004918					4.00						
	10/16/2021	-	-		4.00	10/11/2021	10/17/2021		Y	8410	Unscheduled Day
Employee BEVERLY, ADAMS, 000001564					8.00						
	10/05/2021	-	-		8.00	10/04/2021	10/10/2021		Y	0005	Pro Paid Assist Sup
Employee MCGRAW, ADKINS, 000004270					8.00						
	10/25/2021	-	-		8.00	10/25/2021	10/31/2021		Y	0075	Vacation Leave
Employee TOMIKA, ADKINS, 000004684					4.00						
	10/16/2021	-	-		4.00	10/11/2021	10/17/2021		Y	8410	Unscheduled Day
Employee MEGAN, AGEE, 000004709					14.25						
	10/16/2021	-	-		7.00	10/11/2021	10/17/2021		Y	0060	Unscheduled Day
	10/18/2021	-	-		7.00	10/18/2021	10/24/2021		Y	0060	Unscheduled Day
	10/28/2021	-	-		0.25	10/25/2021	10/31/2021		Y	0060	Comp Time
Employee SARA, AHNELL, 000004366					12.00						
	10/12/2021	-	-		4.00	10/11/2021	10/17/2021		Y	0010	Sick Leave
	10/13/2021	-	-		8.00	10/11/2021	10/17/2021		Y	0010	Sick Leave

MISSING PUNCH REPORT

← Missing Punches

Page 1 of 1 1 - 141 of 141 Rows Saved: Prior period missing punches

Timesheet Dates: 10/04/2021 - 10/31/2021 Columns (1) (2)

	Employee Id	First Name	Last Name	Date	Start	End	Missed Punch
	starts with	starts with	starts with	=	=	=	Yes
	000001062	BARI	HODGES	10/27/2021	-	01:57p	Y
	000001062	BARI	HODGES	10/28/2021	-	01:36p	Y
	000001062	BARI	HODGES	10/21/2021	-	01:37p	Y
	000001111	JACQUELINE	MILFORD	10/25/2021	01:56p	-	Y
	000001114	ANDREA	POTTER	10/08/2021	07:15a	-	Y
	000001114	ANDREA	POTTER	10/15/2021	07:27a	-	Y
	000001114	ANDREA	POTTER	10/22/2021	07:28a	-	Y
	000001114	ANDREA	POTTER	10/29/2021	07:26a	-	Y
	000001240	LEE	ADAMS	10/29/2021	12:29p	-	Y
	000001244	KENNETH	BRACKIN	10/25/2021	04:33p	-	Y
	000001244	KENNETH	BRACKIN	10/18/2021	-	12:02p	Y
	000001244	KENNETH	BRACKIN	10/18/2021	-	03:18p	Y
	000001244	KENNETH	BRACKIN	10/19/2021	-	12:27p	Y
	000001245	MERILYN	HIGHTOWER	10/29/2021	03:32p	-	Y
	000001248	PAUL	FELLOWS	10/04/2021	-	04:34p	Y
	000001248	PAUL	FELLOWS	10/04/2021	01:16p	01:16p	Y
	000001248	PAUL	FELLOWS	10/11/2021	-	04:34p	Y
	000001248	PAUL	FELLOWS	10/13/2021	-	04:31p	Y
	000001248	PAUL	FELLOWS	10/20/2021	-	04:25p	Y
	000001265	KATHY	TYLER	10/27/2021	11:44a	-	Y
	000001322	GERALDINE	BARNES	10/21/2021	-	03:30p	Y
	000001327	KATHLEEN	WARFIELD	10/29/2021	-	02:29p	Y

DETAILED HOURS REPORT

← Detailed Hours

Page 1 of 66 1 - 200 of 13166 Rows Saved: Detailed Hours Previous Pay Period Timesheet Dates: 10/04/2021 - 10/31/2021

Grouped By	Date	Start	End	Missed Punch	Hours	Timesheet Start	Timesheet End	Comment	Is Time Off	Location Full Path	Time Off Name
	=	=	=	All	=	=	=	All	All	starts with	=
	10/29/2021	08:18a	04:27p		8.15	10/25/2021	10/31/2021			8410	
Employee LEE, ADAMS, 000001240					137.57						
	10/04/2021	07:30a	11:38a		4.13	10/04/2021	10/10/2021			8606	
	10/04/2021	12:38p	04:30p		3.87	10/04/2021	10/10/2021			8606	
	10/05/2021	07:29a	11:49a		4.33	10/04/2021	10/10/2021			8606	
	10/05/2021	12:51p	04:29p		3.63	10/04/2021	10/10/2021			8606	
	10/06/2021	07:37a	11:34a		3.95	10/04/2021	10/10/2021			8606	
	10/06/2021	12:51p	04:31p		3.67	10/04/2021	10/10/2021			8606	
	10/07/2021	07:43a	11:27a		3.73	10/04/2021	10/10/2021			8606	
	10/07/2021	12:36p	04:30p		3.90	10/04/2021	10/10/2021			8606	
	10/08/2021	07:38a	11:37a		3.98	10/04/2021	10/10/2021			8606	
	10/08/2021	12:36p	04:29p		3.88	10/04/2021	10/10/2021			8606	
	10/11/2021	07:37a	08:06a		0.48	10/11/2021	10/17/2021			8606	
	10/11/2021	08:46a	11:18a		2.53	10/11/2021	10/17/2021			8606	
	10/11/2021	12:08p	04:30p		4.37	10/11/2021	10/17/2021			8606	
	10/12/2021	07:28a	11:49a		4.35	10/11/2021	10/17/2021			8606	
	10/12/2021	01:04p	04:30p		3.43	10/11/2021	10/17/2021			8606	
	10/13/2021	07:35a	12:01p		4.43	10/11/2021	10/17/2021			8606	
	10/13/2021	12:53p	04:30p		3.62	10/11/2021	10/17/2021			8606	
	10/14/2021	07:25a	11:05a		3.67	10/11/2021	10/17/2021			8606	
	10/14/2021	12:01p	04:28p								
	10/15/2021	07:29a	11:39a								

****Review to identify employees:**

- Working over approved work hours earning additional pay or banking comp time
- Working shorter hours than scheduled (pay is calculated based on scheduled work hours)

The Fair Labor Standards Act (FLSA) is very strict in requiring employers to compensate non-exempt employees for all hours worked

Things to review:

- Clocking in/out according to work schedule
 - Clocking in early/out late will result in comp time or additional pay
- Clocking in/out for non-compensated (duty free) breaks
 - **Federal law** does not require lunch or coffee breaks
 - Federal law does require an employer who grants employee non-meal rest period (usually the type lasting 20 minutes or less) to pay employees for their time on break. If an employer grants employees a meal break (usually lasting 30 minutes or more), an employer does not need to pay for the break time so long as the employee is free to do what they wish while on break.
 - If an employee works during an unpaid break, the break becomes compensated time to that employee.
- Rounding rule: Is the employee playing the system to earn comp time or overtime pay
 - According to the FLSA, you can **round** employee time to a quarter **hour** of work. You can **round** down employee time from 1-7 minutes, but you must **round** up employee time from 8-14 minutes and count it as a quarter **hour** of work. Do not **round** down employee **hours** to avoid paying overtime **wages**.
- Are absences being accounted for
 - Is there leave entered for days without clocked times
 - Do you have an approved leave request

PAYROLL SERVICE REPORT – LEAVE/SUBSTITUTE DATA

Excel format for tracking employee leave taken and substitute data

LEAVE TYPE CODES	DESCRIPTION
1	Sick Leave
2	Certified Personal Leave
3	Vacation
5	NonCert Personal Leave
6	FLOATER-CLASSRM TEACHER
A	ATHLETIC PAID PROF
AL	Administrative Leave with Pay
ALN	Administrative Leave W/out Pay
C	Comp Time
CVD	COVID leave with pay
CVR	COVID Relief 2/3 Pay
D	PROF PD BY ASST SUPER
E	EXTENDED LEAVE
EL	Emergency Paid Leave (EPSLA)
F	FRONT PAGE TRAINING
G	SITE BASED PROFESSIONAL
H	ABSENT W/O PAY
I	ON THE JOB INJURY LEAVE
J	JURY DUTY
L	TECH TRAINING
M	AUBURN IN MOTION
N	STATE PROFESSION DEVELOP
P	Professional Leave
PR	PROF REIMBURSED BY LOCAL
S	STAFF SUPPORT TEAM
SB	Sick Bank
SL	SMALLER LEARNING COMM
V	READING INITIATIVE
W	PROF PD BY SPEC ED
Z	MILITARY LEAVE

EMPLOYEE#	EMPLOYEE NAME	JOB#	ETYPE	DESCRIPTION	HOURS PER DAY	SICK BAL	PERSONAL BAL	VACATION BAL	BANK BAL
1234	ABSENT, TEACHER	1							

AL	LEAVE DATE	LEAVE TYPE	DAYS TAKEN	SUBSTITUTE#	SUBSTITUTE NAME	SUBSTITUTE JOB#	SUBSTITUTE WORKED	SUBSTITUTE RATE	SUBSTITUTE ACCOUNT
	1/5/2024	1	0.5	5678	TEACHER, SUB	50	1234		

- Comp Time or Overtime pay earned
 - Know you districts policy on earning comp time or overtime pay
 - Is this a result of incorrect clocking?
 - Has any additional time worked been approved?
 - How do you account for comp time?
 - Time and Attendance system
 - Tracked within system
 - Manual punch timecard/paper timecard
 - Excel spreadsheet
 - Manual log
- Nonexempt employees must be **paid** for all hours **worked** in a workweek. “Hours **worked**” includes all **time** an employee is on duty, on the employer premises, or at any other prescribed place of work. Also included is any additional **time** the employee is “suffered or permitted” **to work**.
- **Compensatory time**, referred to as comp **time**, is paid **time** off given to a non-exempt employee instead of overtime pay. Rather than paying employees **time** and a half in overtime pay, a company which has a comp **time** policy gives paid **time** off from work, for the equivalent amount of **time** to the extra hours **worked**.
- State and local government employees may accrue up to 240 hours.

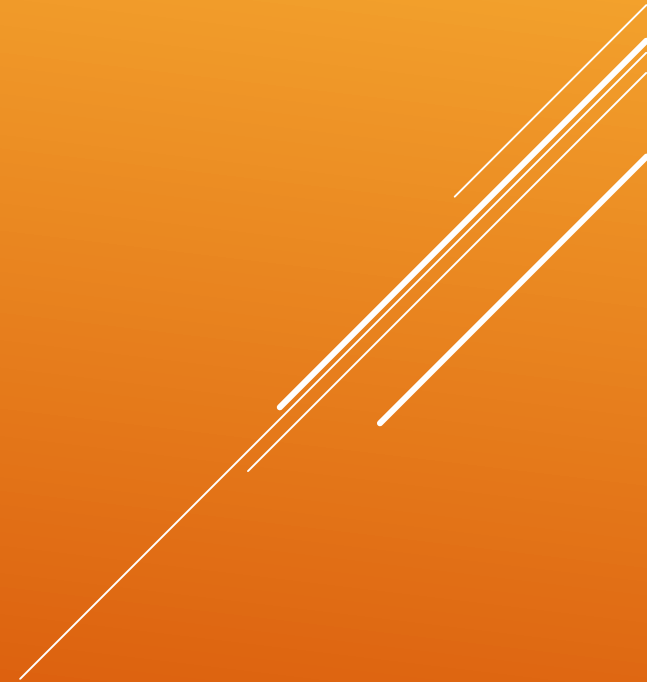
Why abiding by FLSA timekeeping requirements is important

If you aren't careful, you could end up with a wage and hour lawsuit on your hands. Follow FLSA timekeeping requirements to avoid violating wage and hour laws.

Do employees have to sign timesheets?

When recording hours worked, it's a best practice for employees to sign their timesheets. Employees are not required by law to sign timesheets however this should be your policy.

Asking employees to sign their timesheets can improve accuracy and help you in case of a wage and hour lawsuit.



SUBSTITUTES

How do you account for absences and substitutes?

- Time and Attendance System
 - Review dashboard daily for absences
 - Have substitutes sign in through your office including who they are subbing for
 - Reconcile employee absence with sub pay
 - For subs paid through our system, I require the employee's timesheet showing leave taken to be attached to the substitute timesheet showing the days being paid
- Manual Punch and Paper Timecard
 - Reconcile employee days without time worked with manual substitute log

Using teachers to cover absences in place of using a substitute:

- VERY important to know what fund source your teachers are being paid
- Employees being paid by FEDERAL FUNDS cannot be used to cover a regular classroom!
 - Employees paid by Title 1 funds can only be used with Title 1 students
 - Special Education teachers and teacher aides paid by IDEA can be used in other special education classrooms since the same category of student is still being served.
- Federally funded employees **MUST** certify their time worked that is being paid by federal funds.
 - Employees that only render services to the federally funded position can sign a 100% certification statement.
 - Employees that render services outside of the federally funded position must keep a timecard of the time spent in each position and the hours outside of the federally funded position must be paid with non-federal funds.

ESSER II 100% CERTIFICATION DOCUMENT

LEA: AUBURN CITY SCHOOLS

SCHOOL(S) EMPLOYED AT: #1 Cary Woods Elementary School and if applicable #2 NA.

This certification is for the employment dates of the months of August 2023 – September 2023

I, Christine Cooper spent 100% of my time as a Vision Teacher in ACS
Name of staff *Employment position*

at the following school #1 Cary Woods Elementary School and if applicable #2 NA.
 during the months listed above.

I certify that 100% of my time is spent in the above named position completing its responsibilities.

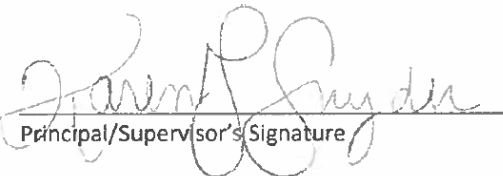
The Salary for this position is provided by ARP ESSER III (4298) Funds.



 Employee's Signature

October 3, 2023

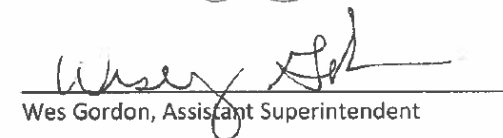
 Date



 Principal/Supervisor's Signature

October 3, 2023

 Date



 Wes Gordon, Assistant Superintendent

October 3, 2023

 Date

Employee ID 3580
 Federal Programs
 Federal 50% Local 50%

Day	Title I	Local	Total Hrs Wkd	Annual/ Sick Leave	Holiday Leave	Comp	Other Leave	Total	
Sun									
Mon	1/1/2024		0		8			8	8 holiday
Tue	1/2/2024	5	2.5	7.5				7.5	
Wed	1/3/2024	5	2.75	7.75				7.75	
Thu	1/4/2024	6	1.75	7.75				7.75	
Fri	1/5/2024	5	3.75	8.75				8.75	
Sat									
Sub Total		21	10.75	31.75	0	8	0	39.75	
Sun									
Mon	1/8/2024	6	2.75	8.75				8.75	
Tue	1/9/2024	6		6	4			10	10 sick
Wed	1/10/2024	4	3.25	7.25				7.25	
Thu	1/11/2024	3	2.75	5.75				5.75	
Fri	1/12/2024	6	3	9				9	
Sat									
Sub Total		25	11.75	36.75	4		0	40.75	
Sun									
Mon	1/15/2024			0	8			8	8 holiday
Tue	1/16/2024	6	2.5	8.5				8.5	
Wed	1/17/2024	5	2.75	7.75				7.75	
Thu	1/18/2024	6	2.75	8.75				8.75	
Fri	1/19/2024	6	3	9				9	
Sat									
Sub Total		23	11	34	0	8	0	42	
Sun									
Mon	1/22/2024	6	2.75	8.75				8.75	
Tue	1/23/2024	5	2	7				7	
Wed	1/24/2023	6	3	9				9	
Thu	1/25/2024	5	2.5	7.5				7.5	
Fri	1/26/2024			0			8	8	8 vacation
Sat									
Sub Total		22	10.25	32.25	0		0	40.25	
Sun									
Mon	1/29/2024	5	2.5	7.5				7.5	
Tue	1/30/2024	5	3.5	8.5				8.5	
Wed	1/31/2024	5	1.75	6.75				6.75	
Thur				0				0	
Fri				0				0	
Sat									
Sub Total		15	7.75	22.75	0	0	0	22.75	
		106	51.5	157.5	4	16	0	185.5	
		73%	27%						

Employee sign/date Christine Cooper 2/15/24

Supervisor sign/date [Signature] 02/15/24

VENDOR PAY VS. PAYROLL

ANY work being performed by an employee must run through payroll!


When paying non-employee individuals for services rendered:

- ALWAYS check with your Central Office
 - Contract or Employee?
 - Have services to be provided been approved?
- Any individual/company receiving non-payroll pay will need to complete a W9 and will be a 1099 vendor

Know your school policy on contracting with employees that have outside business.

Auburn City Schools has a policy against contracting with businesses owned by ACS employees.

HELPFUL SUGGESTIONS

- Review fund/account balances monthly:
 - Two helpful reports
 - Budget Analysis
 - Principal's Report
 - Look at fund balances to ensure funds are being spent in accordance with the approved budget amounts
 - Report any concerns to the Central Office
 - We are human – we make mistakes sometimes
 - Expenses may need to be reclassified
 - Easier to identify issues and make corrections monthly than researching at the end of the fiscal year!
- 

Budget Analysis Report

Shows budget amount and amount spent or encumbered for current fiscal year and prior fiscal year

RUN DATE: 2/23/2024		MCAI BUDGETARY ACCOUNTING SYSTEM					Page 4 of 21	
RUN TIME: 03:05PM		BUDGET ANALYSIS REPORT					GLBARP	
AUBURN CITY BOARD OF EDUCATION								
THRU FISCAL YEAR-PERIOD-MONTH: 2024-5-February								
Description	2023	2023	2024	2024	2024	% OF		
Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	BUDGET	ACTUAL	BUDGET	YTD ACT	YTD ENC	BUD	VAR	
INSTRUCTION, BUS DRIVER	0.00	1,225.36	0.00	497.40	0.00	0.00	-497.40	
INSTRUCTION, SUBSTITUTES	0.00	16,913.51	0.00	7,492.39	0.00	0.00	-7,492.39	
INSTRUCTION, SUPPLEMENTS	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00	
INSTRUCTION, SUPPLEMENTS	0.00	0.00	0.00	500.00	0.00	0.00	-500.00	
INSTRUCTION, STATE INSURANCE	84,384.00	83,101.33	86,400.00	29,600.00	0.00	34.26	56,800.00	
INSTRUCTION, STATE INSURANCE	172,800.00	162,624.00	169,344.00	56,448.00	0.00	33.33	112,896.00	
INSTRUCTION, STATE INSURANCE	9,600.00	9,600.00	9,600.00	3,200.00	0.00	33.33	6,400.00	
INSTRUCTION, STATE INSURANCE	9,600.00	10,400.00	9,600.00	3,200.00	0.00	33.33	6,400.00	
INSTRUCTION, STATE INSURANCE	38,400.00	40,000.00	38,400.00	12,800.00	0.00	33.33	25,600.00	
INSTRUCTION, STATE INSURANCE	2,016.00	1,512.00	0.00	0.00	0.00	0.00	0.00	
INSTRUCTION, STATE INSURANCE	0.00	2,176.00	4,109.02	1,376.00	0.00	33.49	2,733.02	
INSTRUCTION, STATE INSURANCE	0.00	35.52	0.00	99.33	0.00	0.00	-99.33	
INSTRUCTION, STATE RETIREMENT	58,860.61	56,356.04	65,056.89	20,469.18	0.00	31.46	44,587.71	
INSTRUCTION, STATE RETIREMENT	138,738.24	131,600.25	137,857.79	45,847.74	0.00	33.26	92,010.05	
INSTRUCTION, STATE RETIREMENT	6,794.70	6,806.08	7,009.38	2,336.44	0.00	33.33	4,672.94	
INSTRUCTION, STATE RETIREMENT	6,103.58	5,306.79	6,296.48	1,388.53	0.00	22.05	4,907.95	
INSTRUCTION, STATE RETIREMENT	23,931.02	24,978.65	26,270.08	8,535.56	0.00	32.49	17,734.52	

Principal's Report:

Shows current fiscal year budget, amount spent, and amount encumbered

RUN DATE: 02/23/2024	MCAI BUDGETARY ACCOUNTING SYSTEM				Page 2 of 6
RUN TIME: 02:58PM	PRINCIPAL'S BUDGET REPORT				GLPRINSUM
AUBURN CITY BOARD OF EDUCATION					
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>actual</u>	<u>DIFFERENCE</u>	<u>ENCUMBERED</u>	<u>DIFFERENCE</u>
11-5-2180-091-0005-1110-0-2200-0000 SPEECH PATHOLOGY AND, Speech Pathologist	73,090.82	24,363.60	48,727.22	0.00	48,727.22
11-5-2180-411-0005-1110-0-2200-0001 SPEECH PATHOLOGY AND, STUDENT CLASSROOM SU	2,000.00	56.42	1,943.58	0.00	1,943.58
11-5-2190-489-0005-1110-0-1200-0003 OTHER STUDENT SUPPOR, OTHER NON-INSTRUCTIO	750.00	0.00	750.00	0.00	750.00
11-5-2210-084-0005-1230-0-8220-0000 INSTRUCTIONAL IMPROV, READING COACH	68,124.10	22,708.04	45,416.06	0.00	45,416.06
11-5-2215-312-0005-1110-0-8220-0004 INSTRUCTIONAL STAFF, STAFF EDUCATIONAL SE	1,100.00	0.00	1,100.00	0.00	1,100.00
11-5-2215-335-0005-1110-0-8220-0004 INSTRUCTIONAL STAFF, SUBSTITUTES	1,000.00	0.00	1,000.00	0.00	1,000.00
11-5-2215-382-0005-1110-0-8220-0004 INSTRUCTIONAL STAFF, IN-STATE	700.00	529.88	170.12	0.00	170.12
11-5-2215-623-0005-1110-0-8220-0004 INSTRUCTIONAL STAFF, REGISTRATION FEES	1,500.00	0.00	1,500.00	0.00	1,500.00
11-5-2220-072-0005-1110-0-8220-0000 EDUCATIONAL MEDIA SE, LIBRARIAN (N-6)	86,928.66	28,976.24	57,952.42	0.00	57,952.42
11-5-2220-335-0005-6001-0-8220-6000 EDUCATIONAL MEDIA SE, SUBSTITUTES	579.00	1,411.74	-832.74	0.00	-832.74
11-5-2220-414-0005-1110-0-8220-0005 EDUCATIONAL MEDIA SE, INSTRUCTIONAL SOFTWA	1,200.00	0.00	1,200.00	0.00	1,200.00
11-5-2220-419-0005-1110-0-8220-0001 EDUCATIONAL MEDIA SE, OTHER INSTRUCTIONAL	1,000.00	0.00	1,000.00	0.00	1,000.00
11-5-2220-419-0005-1110-0-8220-0005 EDUCATIONAL MEDIA SE, OTHER INSTRUCTIONAL	850.00	0.00	850.00	0.00	850.00
11-5-2220-422-0005-1110-0-8220-0005 EDUCATIONAL MEDIA SE, LIBRARY/MEDIA BOOKS	5,175.00	3,215.92	1,959.08	0.00	1,959.08
11-5-2220-489-0005-1110-0-8220-0005 EDUCATIONAL MEDIA SE, OTHER NON-INSTRUCTIO	300.00	0.00	300.00	0.00	300.00
11-5-2290-394-0005-6001-0-8220-6000 OTHER INSTRUCTIONAL, PRINTING AND BINDING	300.00	0.00	300.00	0.00	300.00
11-5-2310-022-0005-1110-0-8230-0000 OFFICE OF SCHOOLADM, PRINCIPAL (N-6)	108,000.00	36,000.00	72,000.00	0.00	72,000.00
11-5-2310-333-0005-6001-0-8230-6000 OFFICE OF SCHOOL ADM, SOFTWARE MAINTENANCE	674.00	0.00	674.00	0.00	674.00
11-5-2310-364-0005-6001-0-8230-6000	412.00	0.00	412.00	0.00	412.00