

Homer Central School District
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Michael J. Falls
Director of Business and Finance

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk

From: Michael J. Falls, Director of Business and Finance 

Re: Budget Appropriation and Revenue Status Reports

Date: October 11, 2016

Please find attached the most current Budget Appropriation and Revenue Status Reports for the 2016-17 school year. I would be happy to answer questions that you may have concerning these documents.

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/16 - 06/30/17 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010....BOARD OF EDUCATION	*	7,495.00	0.00	7,495.00	0.00	0.00	7,495.00
A 1040....DISTRICT CLERK	*	16,386.00	0.00	16,386.00	3,468.66	8,606.03	4,311.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	206,315.00	1,903.99	208,218.99	57,451.52	144,594.01	6,173.46
A 1310....BUSINESS ADMINISTRATION	*	427,164.00	432.00	427,596.00	86,157.57	189,237.75	152,200.68
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	12,500.00	0.00	40,500.00
A 1325....TREASURER	*	350.00	0.00	350.00	0.00	0.00	350.00
A 1330....TAX COLLECTOR	*	24,880.00	0.00	24,880.00	542.00	0.00	24,338.00
A 1420....LEGAL	*	75,000.00	0.00	75,000.00	0.00	40,000.00	35,000.00
A 1430....PERSONNEL	*	62,567.00	0.00	62,567.00	9,585.18	28,755.57	24,226.25
A 1480....PUBLIC INFORMATION & SERVICES	*	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
A 1620....OPERATION OF PLANT	*	1,677,007.00	7,414.04	1,684,421.04	411,890.79	457,325.19	815,205.06
A 1621....MAINTENANCE OF PLANT	*	716,801.00	9,361.59	726,162.59	99,525.64	256,143.53	370,493.42
A 1680....CENTRAL DATA PROCESSING	*	248,444.00	0.00	248,444.00	0.00	0.00	248,444.00
A 1910....UNALLOCATED INSURANCE	*	165,000.00	0.00	165,000.00	184,778.81	1,422.50	(21,201.31)
A 1920....SCHOOL ASSOCIATION DUES	*	4,500.00	0.00	4,500.00	4,580.00	0.00	(80.00)
A 1950....ASSESSMENTS ON SCHOOL PROPERTY	*	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 1964....REFUND ON REAL PROPERTY TAXES	*	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 1981....BOCES ADMINISTRATIVE COSTS	*	68,187.00	0.00	68,187.00	0.00	0.00	68,187.00
A 1983....CAPITAL EXPENSES - BOCES	*	92,799.00	0.00	92,799.00	0.00	0.00	92,799.00
A 1....GENERAL SUPPORT	***	3,869,495.00	19,111.62	3,888,606.62	870,480.17	1,126,084.58	1,892,041.87
A 2010....CURRICULUM DEVEL & SUPERVISION	*	208,060.00	2,021.29	210,081.29	46,521.81	138,754.29	24,805.19
A 2020....SUPERVISION-REGULAR SCHOOL	*	935,869.00	0.00	935,869.00	244,269.08	694,184.89	(2,584.97)
A 2110....TEACHING-REGULAR SCHOOL	*	11,270,694.00	35,018.56	11,305,712.56	871,740.88	8,324,851.05	2,109,120.63
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,689,318.00	3,874.68	3,693,192.68	392,199.01	2,011,092.75	1,289,900.92
A 2280....OCCUPATIONAL EDUCATION	*	972,305.00	0.00	972,305.00	13,673.35	139,414.98	819,216.67
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	9,177.00	0.00	5,823.00
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	415,863.00	0.00	415,863.00	20,458.37	192,881.67	202,522.96
A 2630....COMPUTER ASSISTED INSTRUCTION	*	618,974.00	29,947.51	648,921.51	45,227.59	243,113.69	360,580.23
A 2810....GUIDANCE-REGULAR SCHOOL	*	593,034.00	153.18	593,187.18	104,844.86	373,284.14	115,058.18
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	246,006.00	233.54	246,239.54	22,913.89	159,318.93	64,006.72
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	168,620.00	0.00	168,620.00	21,819.71	139,593.38	7,206.91
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	128,737.00	4,113.00	132,850.00	8,892.24	85,405.72	38,552.04
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	763,408.00	240.00	763,648.00	150,007.38	218,269.20	395,371.42
A 2....INSTRUCTION	***	20,025,888.00	75,601.76	20,101,489.76	1,951,745.17	12,720,164.69	5,429,579.90
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,028,702.00	7,534.29	2,036,236.29	432,617.72	791,664.35	811,954.22
A 5530....GARAGE BUILDING	*	104,500.00	518.44	105,018.44	9,929.04	518.44	94,570.96
A 5....TRANSPORTATION	***	2,133,202.00	8,052.73	2,141,254.73	442,546.76	792,182.79	906,525.18
A 8070....CENSUS	*	0.00	0.00	0.00	4,238.22	12,714.61	(16,952.83)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	4,238.22	12,714.61	(16,952.83)
A 9010....STATE RETIREMENT	*	550,000.00	0.00	550,000.00	(1,401.21)	550,000.00	1,401.21

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/16 - 06/30/17 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9020....TEACHERS' RETIREMENT	*	2,200,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
A 9030....SOCIAL SECURITY	*	1,570,132.00	0.00	1,570,132.00	178,805.69	1,318,161.26	73,165.05
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	46,054.82	5,450.00	41,639.18
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	950.00	0.00	9,050.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,950,000.00	0.00	4,950,000.00	1,168,080.23	4,008,787.48	(226,867.71)
A 9061....DENTAL INSURANCE	*	181,900.00	0.00	181,900.00	0.00	170,000.00	11,900.00
A 9062....	*	70,000.00	0.00	70,000.00	0.00	0.00	70,000.00
A 9089....OTHER	*	310,000.00	0.00	310,000.00	5,613.50	4,500.00	299,886.50
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	5,624,427.00	0.00	5,624,427.00	234,113.90	5,478,930.12	(88,617.02)
A 9712....SERIAL BONDS - BUS PURCHASES	*	298,250.00	0.00	298,250.00	172,300.00	207,350.00	(81,400.00)
A 9731....BAN INTEREST	*	0.00	0.00	0.00	299,999.98	0.00	(299,999.98)
A 9....UNDISTRIBUTED	***	15,857,853.00	0.00	15,857,853.00	2,104,516.91	13,943,178.86	(189,842.77)
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	5,373,527.23	28,594,325.53	8,021,351.35

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REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/16 - 06/30/17

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAXES	0.00	0.00	0.00	13,321,602.11	(13,321,602.11)
A 1081	OTHER PAYMENTS LIEU OF TA	0.00	0.00	0.00	1,200.00	(1,200.00)
A 1085	SCHOOL TAX RELIEF REIMB/S	0.00	0.00	0.00	2,565,322.38	(2,565,322.38)
A 1120	NON PROP TX DISTR COUNTY	0.00	0.00	0.00	481.81	(481.81)
A 1335	OTHER STUDENT FEES & CHRG	0.00	0.00	0.00	8,520.00	(8,520.00)
A 1410	ADMISSION INDIVIDUALS	0.00	0.00	0.00	2,813.05	(2,813.05)
A 2308	TRANSPORTATION FOR BOCES	0.00	0.00	0.00	1,943.79	(1,943.79)
A 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	150.13	(150.13)
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	36.18	(36.18)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	0.48	(0.48)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	0.48	(0.48)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	62.34	(62.34)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	3.07	(3.07)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	0.39	(0.39)
A 2412	RENTAL REAL PROPERTY OT G	0.00	0.00	0.00	1,600.00	(1,600.00)
A 2440	USE OF BUSES - OTHER GOVT	0.00	0.00	0.00	9,284.97	(9,284.97)
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	1,563.33	(1,563.33)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	10.00	(10.00)
A 2701	REFUND PRIOR YEARS (BOCES	0.00	0.00	0.00	92,206.91	(92,206.91)
A 2703	REFUND OF PRIOR YEAR-OTHE	0.00	0.00	0.00	917.00	(917.00)
A 2770	UNCLASSIFIED REVENUES(SPE	0.00	0.00	0.00	45.00	(45.00)
A 3102	LOTTERY AID	0.00	0.00	0.00	2,383,645.78	(2,383,645.78)
A 3109	VLT LOTTERY GRANT	0.00	0.00	0.00	101,523.16	(101,523.16)
A 3260	TEXTBOOK AID	0.00	0.00	0.00	30,675.00	(30,675.00)
A 4601	MEDICAID ASSISTANCE	0.00	0.00	0.00	9,100.42	(9,100.42)
FUND A TOTAL		0.00	0.00	0.00	18,532,707.78	(18,532,707.78)