

**Homer Central School District
PO Box 500
Homer, New York 13077-0500**

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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: November 8, 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	172.64	0.00	7,322.36
A 1040....DISTRICT CLERK	*	16,386.00	0.00	16,386.00	4,424.88	7,649.81	4,311.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	206,315.00	1,903.99	208,218.99	76,749.91	127,232.73	4,236.35
A 1310....BUSINESS ADMINISTRATION	*	427,164.00	432.00	427,596.00	115,525.22	167,654.93	144,415.85
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	24,500.00	0.00	28,500.00
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	4,915.85	0.00	19,964.15
A 1420....LEGAL	*	75,000.00	0.00	75,000.00	57,181.00	40,000.00	(22,181.00)
A 1430....PERSONNEL	*	62,567.00	0.00	62,567.00	12,780.24	25,560.51	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	470,733.98	426,421.74	787,265.32
A 1621....MAINTENANCE OF PLANT	*	716,801.00	9,361.59	726,162.59	132,445.56	244,929.26	348,787.77
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	184,813.81	1,422.50	(21,236.31)
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	630.14	0.00	19,369.86
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	1,089,453.23	1,040,871.48	1,758,281.91
A 2010....CURRICULUM DEVEL & SUPERVISION	*	208,060.00	2,021.29	210,081.29	63,049.50	122,222.60	24,809.19
A 2020....SUPERVISION-REGULAR SCHOOL	*	935,869.00	0.00	935,869.00	334,058.89	610,669.97	(8,859.86)
A 2110....TEACHING-REGULAR SCHOOL	*	11,270,694.00	35,018.56	11,305,712.56	1,746,284.06	7,468,381.64	2,091,046.86
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,689,318.00	3,874.68	3,693,192.68	674,677.48	1,811,581.54	1,206,933.66
A 2280....OCCUPATIONAL EDUCATION	*	972,305.00	0.00	972,305.00	25,989.29	127,132.04	819,183.67
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	42,039.96	177,187.51	196,635.53
A 2630....COMPUTER ASSISTED INSTRUCTION	*	618,974.00	29,947.51	648,921.51	137,402.75	154,231.89	357,286.87
A 2810....GUIDANCE-REGULAR SCHOOL	*	593,034.00	153.18	593,187.18	144,787.18	334,142.14	114,257.86
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	246,006.00	233.54	246,239.54	39,294.84	143,175.20	63,769.50
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	168,620.00	0.00	168,620.00	36,153.03	125,260.06	7,206.91
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	128,737.00	4,113.00	132,850.00	19,280.03	79,208.02	34,361.95
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	763,408.00	240.00	763,648.00	257,074.14	201,688.26	304,885.60
A 2....INSTRUCTION	***	20,025,888.00	75,601.76	20,101,489.76	3,529,268.15	11,354,880.87	5,217,340.74
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,028,702.00	7,534.29	2,036,236.29	545,794.89	732,878.25	757,563.15
A 5530....GARAGE BUILDING	*	104,500.00	518.44	105,018.44	10,111.04	518.44	94,388.96
A 5....TRANSPORTATION	***	2,133,202.00	8,052.73	2,141,254.73	555,905.93	733,396.69	851,952.11
A 8070....CENSUS	*	0.00	0.00	0.00	5,650.96	11,301.87	(16,952.83)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	5,650.96	11,301.87	(16,952.83)
A 9010....STATE RETIREMENT	*	550,000.00	0.00	550,000.00	(5,206.22)	550,000.00	5,206.22

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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	296,131.96	1,200,834.99	73,165.05
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	48,075.82	5,426.10	39,642.08
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	2,458.86	0.00	7,541.14
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,950,000.00	0.00	4,950,000.00	1,169,544.81	4,007,322.90	(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	235,013.90	5,478,930.12	(89,517.02)
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	2,223,932.61	13,824,364.11	(190,443.72)
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	7,404,210.88	26,964,815.02	7,620,178.21

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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	13,321,602.11	0.00	13,321,602.11	13,321,602.11	0.00
A 1081	OTHER PAYMENTS LIEU OF TA	8,546.00	0.00	8,546.00	9,641.40	(1,095.40)
A 1085	SCHOOL TAX RELIEF REIMB/S	2,565,322.38	0.00	2,565,322.38	2,565,322.38	0.00
A 1090	INTEREST & PENALTIES REAL	40,000.00	0.00	40,000.00	0.00	40,000.00
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	481.81	2,518.19
A 1310	DAY SCHOOL TUITION INDIVI	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1335	OTHER STUDENT FEES & CHRG	10,000.00	0.00	10,000.00	8,520.00	1,480.00
A 1410	ADMISSION INDIVIDUALS	8,000.00	0.00	8,000.00	4,535.30	3,464.70
A 2230	DAY SCHOOL TUIT OTHER DIS	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2308	TRANSPORTATION FOR BOCES	30,000.00	0.00	30,000.00	5,943.79	24,056.21
A 2389	OTHER SERV FOR OTHER DIST	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2401	INTEREST AND EARNINGS	4,000.00	0.00	4,000.00	169.85	3,830.15
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	53.60	2,946.40
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	0.65	199.35
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	0.65	599.35
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	92.36	1,443.64
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	4.17	995.83
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.53	199.47
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	2,400.00	72,600.00
A 2440	USE OF BUSES - OTHER GOVT	20,000.00	0.00	20,000.00	16,371.57	3,628.43
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	0.00	10,000.00
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	180,000.00	0.00	180,000.00	92,206.91	87,793.09
A 2703	REFUND OF PRIOR YEAR-OTHE	100,000.00	0.00	100,000.00	917.00	99,083.00
A 2705	GIFTS & DONATIONS	2,000.00	0.00	2,000.00	0.00	2,000.00
A 2770	UNCLASSIFIED REVENUES(SPE	120,414.54	0.00	120,414.54	202.00	120,212.54
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	0.00	60,000.00
A 3101	BASIC FORMULA/GENERAL	16,637,395.55	0.00	16,637,395.55	0.00	16,637,395.55
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	0.00	2,240,018.00
A 3102	LOTTERY AID	2,414,320.78	0.00	2,414,320.78	2,383,645.78	30,675.00
A 3103	BOCES AID	1,720,280.00	0.00	1,720,280.00	0.00	1,720,280.00
A 3109	VLT LOTTERY GRANT	1,015,231.64	0.00	1,015,231.64	253,807.90	761,423.74
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	30,675.00	93,980.00
A 3262	COMP SOFTWARE/HARDWARE AI	68,298.00	0.00	68,298.00	0.00	68,298.00
A 3263	LIBRARY A/V LOAN PROGRAM	13,056.00	0.00	13,056.00	0.00	13,056.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	9,504.11	25,495.89
A 5050	INTERFUND TRANS FOR DEBT	323,762.00	0.00	323,762.00	0.00	323,762.00
FUND A TOTAL		41,206,438.00	0.00	41,206,438.00	18,707,672.20	22,498,765.80