

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 Status Report
Date: January 10, 2017



Please find attached a copy of the January Appropriation and Revenue Status Reports. I would be happy to answer any questions you may have on 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	274.64	0.00	7,220.36
A 1040....DISTRICT CLERK	*	16,386.00	0.00	16,386.00	6,337.32	5,737.37	4,311.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	206,315.00	1,903.99	208,218.99	109,804.67	94,627.97	3,786.35
A 1310....BUSINESS ADMINISTRATION	*	427,164.00	432.00	427,596.00	194,999.49	121,868.90	110,727.61
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	31,900.00	0.00	21,100.00
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	7,016.55	0.00	17,863.45
A 1420....LEGAL	*	75,000.00	0.00	75,000.00	57,181.00	2,147.00	15,672.00
A 1430....PERSONNEL	*	62,567.00	0.00	62,567.00	27,510.49	19,170.39	15,886.12
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	813,286.10	316,155.44	554,979.50
A 1621....MAINTENANCE OF PLANT	*	716,801.00	9,361.59	726,162.59	200,894.30	208,998.74	316,269.55
A 1680....CENTRAL DATA PROCESSING	*	248,444.00	0.00	248,444.00	68,513.48	0.00	179,930.52
A 1910....UNALLOCATED INSURANCE	*	165,000.00	0.00	165,000.00	187,776.81	0.00	(22,776.81)
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	1,706.06	0.00	18,293.94
A 1981....BOCES ADMINISTRATIVE COSTS	*	68,187.00	0.00	68,187.00	13,637.42	0.00	54,549.58
A 1983....CAPITAL EXPENSES - BOCES	*	92,799.00	0.00	92,799.00	18,559.82	0.00	74,239.18
A 1....GENERAL SUPPORT	***	3,869,495.00	19,111.62	3,888,606.62	1,743,978.15	768,705.81	1,375,922.66
A 2010....CURRICULUM DEVEL & SUPERVISION	*	208,060.00	2,021.29	210,081.29	94,084.58	91,417.52	24,579.19
A 2020....SUPERVISION-REGULAR SCHOOL	*	935,869.00	0.00	935,869.00	505,717.08	443,687.76	(13,535.84)
A 2110....TEACHING-REGULAR SCHOOL	*	11,270,694.00	35,018.56	11,305,712.56	3,761,848.40	5,948,082.50	1,595,781.66
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,689,318.00	3,874.68	3,693,192.68	1,346,638.18	1,441,519.47	905,035.03
A 2280....OCCUPATIONAL EDUCATION	*	972,305.00	0.00	972,305.00	215,484.37	101,762.96	655,057.67
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	106,192.83	125,077.76	184,592.41
A 2630....COMPUTER ASSISTED INSTRUCTION	*	618,974.00	29,947.51	648,921.51	429,949.48	122,990.59	95,981.44
A 2810....GUIDANCE-REGULAR SCHOOL	*	593,034.00	153.18	593,187.18	259,186.38	256,246.78	77,754.02
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	246,006.00	233.54	246,239.54	72,527.27	95,651.46	78,060.81
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	168,620.00	0.00	168,620.00	66,965.61	99,732.68	1,921.71
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	128,737.00	4,113.00	132,850.00	44,912.77	76,367.90	11,569.33
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	763,408.00	240.00	763,648.00	354,627.06	129,499.19	279,521.75
A 2....INSTRUCTION	***	20,025,888.00	75,601.76	20,101,489.76	7,267,311.01	8,932,036.57	3,902,142.18
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,028,702.00	7,534.29	2,036,236.29	790,588.50	588,478.99	657,168.80
A 5530....GARAGE BUILDING	*	104,500.00	518.44	105,018.44	20,396.70	518.44	84,103.30
A 5....TRANSPORTATION	***	2,133,202.00	8,052.73	2,141,254.73	810,985.20	588,997.43	741,272.10
A 8070....CENSUS	*	0.00	0.00	0.00	8,476.44	8,476.39	(16,952.83)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	8,476.44	8,476.39	(16,952.83)
A 9010....STATE RETIREMENT	*	550,000.00	0.00	550,000.00	310,779.53	550,000.00	(310,779.53)

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	519,753.13	977,213.82	73,165.05
A 9040.....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	71,915.97	4,163.50	17,064.53
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	1,990,987.31	2,445,256.65	513,756.04
A 9061.....DENTAL INSURANCE	*	181,900.00	0.00	181,900.00	70,000.00	170,000.00	(58,100.00)
A 9062.....	*	70,000.00	0.00	70,000.00	298.31	0.00	69,701.69
A 9089.....OTHER	*	310,000.00	0.00	310,000.00	6,111.50	4,500.00	299,388.50
A 9711.....SERIAL BONDS-SCH CONSTRUCTION	*	5,624,427.00	0.00	5,624,427.00	271,938.90	5,352,488.10	0.00
A 9712.....SERIAL BONDS - BUS PURCHASES	*	298,250.00	0.00	298,250.00	295,450.00	2,800.00	0.00
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	3,839,693.49	11,706,422.07	311,737.44
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	13,670,444.29	22,004,638.27	6,314,121.55

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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	12,125.40	27,874.60
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	885.14	2,114.86
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	4,534.20	3,465.80
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	11,118.13	18,881.87
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	212.04	3,787.96
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	89.21	2,910.79
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.01	198.99
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	1.02	598.98
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	153.71	1,382.29
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	6.53	993.47
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.83	199.17
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	21,050.00	53,950.00
A 2440	USE OF BUSES - OTHER GOVT	20,000.00	0.00	20,000.00	16,371.57	3,628.43
A 2650	SALES OF SCRAP/EXCESS MAT	0.00	0.00	0.00	73.82	(73.82)
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	1,713.47	(1,713.47)
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	275,051.82	(95,051.82)
A 2703	REFUND OF PRIOR YEAR-OTHE	100,000.00	0.00	100,000.00	16,590.30	83,409.70
A 2705	GIFTS & DONATIONS	2,000.00	0.00	2,000.00	1,950.00	50.00
A 2770	UNCLASSIFIED REVENUES(SPE	120,414.54	0.00	120,414.54	2,753.24	117,661.30
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	3,526,847.20	13,110,548.35
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	543,357.92	1,696,660.08
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	558,377.38	456,854.26
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 3289	OTHER STATE AID - TRANSP	0.00	0.00	0.00	980.00	(980.00)
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	11,649.18	23,350.82

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 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	23,325,309.79	17,881,128.21

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