

**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 Status and Revenue Reports**  
**Date: April 11, 2017**

Please find attached a copy of the Budget Status and Revenue Reports for your approval. I would be happy to answer any questions you may have on these documents.

## 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	13,315,006.79	6,595.32
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	1,461.26	1,538.74
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	16,789.81	13,210.19
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	264.72	3,735.28
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	141.76	2,858.24
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.53	198.47
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	1.54	598.46
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	244.23	1,291.77
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	9.92	990.08
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.28	198.72
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	38,900.00	36,100.00
A 2440	USE OF BUSES - OTHER GOVT	20,000.00	0.00	20,000.00	16,592.55	3,407.45
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	6,968.50	3,031.50
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	6,190.66	(6,190.66)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	30.00	(30.00)
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	4,770.62	115,643.92
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	45,761.31	14,238.69
A 3101	BASIC FORMULA/GENERAL	16,637,395.55	0.00	16,637,395.55	9,868,425.22	6,768,970.33
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	1,528,080.77	711,937.23
A 3102	LOTTERY AID	2,414,320.78	0.00	2,414,320.78	2,383,645.78	30,675.00
A 3102..01	COMMERCIAL GAMING AID	0.00	0.00	0.00	59,899.72	(59,899.72)
A 3103	BOCES AID	1,720,280.00	0.00	1,720,280.00	409,165.00	1,311,115.00
A 3109	VLT LOTTERY GRANT	1,015,231.64	0.00	1,015,231.64	1,015,231.64	0.00
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	112,000.00	12,655.00
A 3262	COMP SOFTWARE/HARDWARE AI	68,298.00	0.00	68,298.00	64,431.00	3,867.00
A 3263	LIBRARY A/V LOAN PROGRAM	13,056.00	0.00	13,056.00	10,184.00	2,872.00
A 3289	OTHER STATE AID - TRANSP	0.00	0.00	0.00	1,400.00	(1,400.00)

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 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	25,473.38	9,526.62
A 5050	INTERFUND TRANS FOR DEBT	323,762.00	0.00	323,762.00	0.00	323,762.00
<b>FUND A TOTAL</b>		<b>41,206,438.00</b>	<b>0.00</b>	<b>41,206,438.00</b>	<b>31,824,882.31</b>	<b>9,381,555.69</b>

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**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	455.15	0.00	7,039.85
A 1040....DISTRICT CLERK	*	16,386.00	0.00	16,386.00	9,280.98	2,868.71	4,236.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	206,315.00	1,903.99	208,218.99	162,853.24	47,683.05	(2,317.30)
A 1310....BUSINESS ADMINISTRATION	*	427,164.00	432.00	427,596.00	309,727.48	65,660.30	52,208.22
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	76,790.60	2,147.00	(3,937.60)
A 1430....PERSONNEL	*	62,567.00	0.00	62,567.00	49,605.87	9,585.21	3,375.92
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	1,159,555.35	163,129.95	361,735.74
A 1621....MAINTENANCE OF PLANT	*	716,801.00	9,361.59	726,162.59	397,443.85	139,896.09	188,822.65
A 1680....CENTRAL DATA PROCESSING	*	248,444.00	0.00	248,444.00	172,737.96	0.00	75,706.04
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	1,250.33	0.00	249.67
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	34,093.57	0.00	34,093.43
A 1983....CAPITAL EXPENSES - BOCES	*	92,799.00	0.00	92,799.00	46,399.57	0.00	46,399.43
A 1....GENERAL SUPPORT	***	3,869,495.00	19,111.62	3,888,606.62	2,653,173.37	430,970.31	804,462.94
A 2010....CURRICULUM DEVEL & SUPERVISION	*	208,060.00	2,021.29	210,081.29	143,966.00	48,604.55	17,510.74
A 2020....SUPERVISION-REGULAR SCHOOL	*	935,869.00	0.00	935,869.00	742,644.99	217,999.07	(24,775.06)
A 2110....TEACHING-REGULAR SCHOOL	*	11,270,694.00	35,018.56	11,305,712.56	6,582,160.77	3,532,647.73	1,190,904.06
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,689,318.00	3,874.68	3,693,192.68	2,444,899.14	825,625.28	422,668.26
A 2280....OCCUPATIONAL EDUCATION	*	972,305.00	0.00	972,305.00	497,495.09	63,797.28	411,012.63
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	207,727.44	70,597.61	137,537.95
A 2630....COMPUTER ASSISTED INSTRUCTION	*	618,974.00	29,947.51	648,921.51	547,233.76	56,180.91	45,506.84
A 2810....GUIDANCE-REGULAR SCHOOL	*	593,034.00	153.18	593,187.18	380,083.48	135,570.45	77,533.25
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	246,006.00	233.54	246,239.54	113,105.31	55,668.50	77,465.73
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	168,620.00	0.00	168,620.00	111,363.03	55,335.26	1,921.71
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	128,737.00	4,113.00	132,850.00	95,892.46	44,793.02	(7,835.48)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	763,408.00	240.00	763,648.00	510,493.62	140,245.74	112,908.64
A 2....INSTRUCTION	***	20,025,888.00	75,601.76	20,101,489.76	12,386,242.09	5,247,065.40	2,468,182.27
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,028,702.00	7,534.29	2,036,236.29	1,138,060.85	320,549.00	577,626.44
A 5530....GARAGE BUILDING	*	104,500.00	518.44	105,018.44	26,685.70	0.00	78,332.74
A 5....TRANSPORTATION	***	2,133,202.00	8,052.73	2,141,254.73	1,164,746.55	320,549.00	655,959.18
A 8070....CENSUS	*	0.00	0.00	0.00	12,714.66	4,238.17	(16,952.83)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	12,714.66	4,238.17	(16,952.83)
A 9010....STATE RETIREMENT	*	550,000.00	0.00	550,000.00	300,244.99	242,744.31	7,010.70

**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	868,983.33	627,983.62	73,165.05
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	78,033.85	1,596.35	13,513.80
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	4,915.86	0.00	5,084.14
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,950,000.00	0.00	4,950,000.00	3,097,421.40	891,163.51	961,415.09
A 9061....DENTAL INSURANCE	*	181,900.00	0.00	181,900.00	70,000.00	100,000.00	11,900.00
A 9062....	*	70,000.00	0.00	70,000.00	1,364.54	0.00	68,635.46
A 9089....OTHER	*	310,000.00	0.00	310,000.00	24,103.00	1,875.00	284,022.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	5,624,427.00	0.00	5,624,427.00	3,121,088.90	2,503,338.10	0.00
A 9712....SERIAL BONDS - BUS PURCHASES	*	298,250.00	0.00	298,250.00	296,150.00	2,100.00	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	8,162,305.85	6,570,800.89	1,124,746.26
<b>GRAND TOTALS</b>		<b>41,886,438.00</b>	<b>102,766.11</b>	<b>41,989,204.11</b>	<b>24,379,182.52</b>	<b>12,573,623.77</b>	<b>5,036,397.82</b>

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