

**Homer Central School District
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Homer, New York 13077-0500**

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**Michael J. Falls
Business Administrator**

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk
From: Michael J. Falls, Business Administrator
Re: Budget Appropriation and Revenue Status Reports
Date: June 13, 2017

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.

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	13,361,542.30	(39,940.19)
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	2,565,952.52	(630.14)
A 1090	INTEREST & PENALTIES REAL	40,000.00	0.00	40,000.00	40,664.35	(664.35)
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	1,850.41	1,149.59
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	23,900.44	6,099.56
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	295.69	3,704.31
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	177.38	2,822.62
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.94	198.06
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	1.95	598.05
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	305.58	1,230.42
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	12.56	987.44
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.61	198.39
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	40,500.00	34,500.00
A 2440	USE OF BUSES - OTHER GOVT	20,000.00	0.00	20,000.00	18,764.25	1,235.75
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	44,870.96	(44,870.96)
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	5,942.09	114,472.45
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	68,993.31	(8,993.31)
A 3101	BASIC FORMULA/GENERAL	16,637,395.55	0.00	16,637,395.55	13,755,941.75	2,881,453.80
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	35,216.41	(216.41)
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	35,872,333.45	5,334,104.55

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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	1,628.10	0.00	5,866.90
A 1040....DISTRICT CLERK *	16,386.00	0.00	16,386.00	11,608.42	956.27	3,821.31
A 1240....CHIEF SCHOOL ADMINISTRATOR *	206,315.00	1,903.99	208,218.99	195,104.08	16,335.93	(3,221.02)
A 1310....BUSINESS ADMINISTRATION *	427,164.00	432.00	427,596.00	400,100.66	20,590.47	6,904.87
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	78,415.60	0.00	(3,415.60)
A 1430....PERSONNEL *	62,567.00	0.00	62,567.00	68,506.18	3,195.09	(9,134.27)
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	1,408,414.23	75,637.66	200,369.15
A 1621....MAINTENANCE OF PLANT *	716,801.00	9,361.59	726,162.59	504,291.65	117,677.42	104,193.52
A 1680....CENTRAL DATA PROCESSING *	248,444.00	0.00	248,444.00	242,233.05	0.00	6,210.95
A 1910....UNALLOCATED INSURANCE *	165,000.00	0.00	165,000.00	155,869.81	0.00	9,130.19
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	1,934.69	0.00	18,065.31
A 1981....BOCES ADMINISTRATIVE COSTS *	68,187.00	0.00	68,187.00	54,549.71	0.00	13,637.29
A 1983....CAPITAL EXPENSES - BOCES *	92,799.00	0.00	92,799.00	74,239.31	0.00	18,559.69
A 1989....UNCLASSIFIED *	0.00	0.00	0.00	523,601.00	0.00	(523,601.00)
A 1....GENERAL SUPPORT ***	3,869,495.00	19,111.62	3,888,606.62	3,765,243.37	234,392.84	(111,029.59)
A 2010....CURRICULUM DEVEL & SUPERVISION *	208,060.00	2,021.29	210,081.29	177,847.91	16,153.77	16,079.61
A 2020....SUPERVISION-REGULAR SCHOOL *	935,869.00	0.00	935,869.00	900,646.39	71,683.95	(36,461.34)
A 2110....TEACHING-REGULAR SCHOOL *	11,270,694.00	35,018.56	11,305,712.56	8,560,904.75	2,069,709.27	675,098.54
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,689,318.00	3,874.68	3,693,192.68	3,292,285.01	416,633.34	(15,725.67)
A 2280....OCCUPATIONAL EDUCATION *	972,305.00	0.00	972,305.00	766,451.86	37,958.86	167,894.28
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	283,291.09	31,865.77	100,706.14
A 2630....COMPUTER ASSISTED INSTRUCTION *	618,974.00	29,947.51	648,921.51	667,793.44	22,249.18	(41,121.11)
A 2810....GUIDANCE-REGULAR SCHOOL *	593,034.00	153.18	593,187.18	460,780.16	55,088.45	77,318.57
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	246,006.00	233.54	246,239.54	164,917.18	33,763.98	47,558.38
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	168,620.00	0.00	168,620.00	140,615.90	25,736.98	2,267.12
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	128,737.00	4,113.00	132,850.00	123,419.91	25,119.51	(15,689.42)
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	763,408.00	240.00	763,648.00	666,118.74	18,937.71	78,591.55
A 2....INSTRUCTION ***	20,025,888.00	75,601.76	20,101,489.76	16,214,249.34	2,824,900.77	1,062,339.65
A 5510....DISTRICT TRANSPORT-MEDICAID *	2,028,702.00	7,534.29	2,036,236.29	1,549,381.37	144,706.09	342,148.83
A 5530....GARAGE BUILDING *	104,500.00	518.44	105,018.44	27,187.34	540.00	77,291.10
A 5....TRANSPORTATION ***	2,133,202.00	8,052.73	2,141,254.73	1,576,568.71	145,246.09	419,439.93
A 8070....CENSUS *	0.00	0.00	0.00	15,540.14	1,412.69	(16,952.83)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	15,540.14	1,412.69	(16,952.83)

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 9010....STATE RETIREMENT	*	550,000.00	0.00	550,000.00	408,269.10	127,661.06	14,069.84
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	1,103,603.62	395,620.15	70,908.23
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	85,608.12	245.18	7,290.70
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,671.86	0.00	4,328.14
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,950,000.00	0.00	4,950,000.00	3,849,513.05	496,331.35	604,155.60
A 9061....DENTAL INSURANCE	*	181,900.00	0.00	181,900.00	85,000.00	100,000.00	(3,100.00)
A 9062....	*	70,000.00	0.00	70,000.00	1,950.10	0.00	68,049.90
A 9089....OTHER	*	310,000.00	0.00	310,000.00	25,228.00	375.00	284,397.00
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	298,250.00	0.00	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	9,284,182.73	5,823,570.84	750,099.43
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	30,855,784.29	9,029,523.23	2,103,896.59

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