

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

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**Michael J. Falls
Assistant Superintendent for Management**

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk
From: Michael J. Falls, Assistant Superintendent for Management
Re: Budget Appropriation and Revenue Status Reports
Date: July 11, 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.

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	7,044.53	396.00	54.47
A 1040....DISTRICT CLERK	*	16,386.00	0.00	16,386.00	12,564.69	0.00	3,821.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	206,315.00	1,903.99	208,218.99	215,631.48	1,238.00	(8,650.49)
A 1310....BUSINESS ADMINISTRATION	*	427,164.00	432.00	427,596.00	437,441.91	3,203.89	(13,049.80)
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	118,141.17	0.00	(43,141.17)
A 1430....PERSONNEL	*	62,567.00	0.00	62,567.00	75,871.34	0.00	(13,304.34)
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	(6,542.81)	1,670,464.19	1,490,567.62	43,336.84	136,559.73
A 1621....MAINTENANCE OF PLANT	*	716,801.00	(76,681.56)	640,119.44	542,106.58	90,703.63	7,309.23
A 1680....CENTRAL DATA PROCESSING	*	248,444.00	0.00	248,444.00	276,980.63	0.00	(28,536.63)
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	3,334.07	0.00	16,665.93
A 1981....BOCES ADMINISTRATIVE COSTS	*	68,187.00	0.00	68,187.00	61,368.43	0.00	6,818.57
A 1983....CAPITAL EXPENSES - BOCES	*	92,799.00	0.00	92,799.00	83,519.24	0.00	9,279.76
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	(80,888.38)	3,788,606.62	4,048,789.38	138,878.36	(399,061.12)
A 2010....CURRICULUM DEVEL & SUPERVISION	*	208,060.00	2,021.29	210,081.29	193,104.98	940.95	16,035.36
A 2020....SUPERVISION-REGULAR SCHOOL	*	935,869.00	0.00	935,869.00	977,244.85	0.00	(41,375.85)
A 2110....TEACHING-REGULAR SCHOOL	*	11,270,694.00	35,018.56	11,305,712.56	10,689,496.69	168,824.22	447,391.65
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,689,318.00	3,874.68	3,693,192.68	3,853,888.38	3,265.84	(163,961.54)
A 2280....OCCUPATIONAL EDUCATION	*	972,305.00	0.00	972,305.00	885,057.60	632.50	86,614.90
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	326,200.69	654.29	89,008.02
A 2630....COMPUTER ASSISTED INSTRUCTION	*	618,974.00	29,947.51	648,921.51	703,578.93	5,834.04	(60,491.46)
A 2810....GUIDANCE-REGULAR SCHOOL	*	593,034.00	153.18	593,187.18	515,882.99	76.70	77,227.49
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	246,006.00	233.54	246,239.54	205,600.37	9.44	40,629.73
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	168,620.00	0.00	168,620.00	166,352.88	0.00	2,267.12
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	128,737.00	4,113.00	132,850.00	148,368.32	171.10	(15,689.42)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	763,408.00	240.00	763,648.00	691,581.70	0.00	72,066.30
A 2....INSTRUCTION	***	20,025,888.00	75,601.76	20,101,489.76	19,365,535.38	180,409.08	555,545.30
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,028,702.00	7,534.29	2,036,236.29	1,724,418.72	10,673.98	301,143.59
A 5530....GARAGE BUILDING	*	104,500.00	518.44	105,018.44	28,747.81	0.00	76,270.63
A 5....TRANSPORTATION	***	2,133,202.00	8,052.73	2,141,254.73	1,753,166.53	10,673.98	377,414.22
A 8070....CENSUS	*	0.00	0.00	0.00	16,952.83	0.00	(16,952.83)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	16,952.83	0.00	(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	404,721.13	0.00	145,278.87
A 9020....TEACHERS' RETIREMENT	*	2,200,000.00	0.00	2,200,000.00	1,759,599.24	0.00	440,400.76
A 9030....SOCIAL SECURITY	*	1,570,132.00	0.00	1,570,132.00	1,345,364.69	0.00	224,767.31
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	86,517.84	186.99	6,439.17
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	4,647,903.62	496,235.53	(194,139.15)
A 9061....DENTAL INSURANCE	*	181,900.00	0.00	181,900.00	85,000.00	0.00	96,900.00
A 9062....	*	70,000.00	0.00	70,000.00	2,262.24	0.00	67,737.76
A 9089....OTHER	*	310,000.00	0.00	310,000.00	223,945.00	0.00	86,055.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	5,624,427.00	0.00	5,624,427.00	4,193,013.90	0.00	1,431,413.10
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 9950....TRANSFER TO CAPITAL FUND	*	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
A 9....UNDISTRIBUTED	***	15,857,853.00	100,000.00	15,957,853.00	13,452,249.50	496,422.52	2,009,180.98
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	38,636,693.62	826,383.94	2,526,126.55

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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	13,361,542.30	(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	2,029.00	7,971.00
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	6,369.00	13,631.00
A 2308	TRANSPORTATION FOR BOCES	30,000.00	0.00	30,000.00	29,375.12	624.88
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	313.49	3,686.51
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	195.48	2,804.52
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	2.14	197.86
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	2.15	597.85
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	336.76	1,199.24
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	13.85	986.15
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.78	198.22
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	57,550.00	17,450.00
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	19,077.07	80,922.93
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	6,334.70	114,079.84
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	1,838,684.22	401,333.78
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	30,344.89	4,655.11
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	36,211,936.38	4,994,501.62

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