

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

**((607) 749-7241
(607) 749-2312 FAX**

**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: August 8, 2017

Please find attached the most current Budget Appropriation and Revenue Status Reports for the 2017-18 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	7,690.53	396.00	(591.53)
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	223,357.78	1,198.00	(16,336.79)
A 1310....BUSINESS ADMINISTRATION *	427,164.00	432.00	427,596.00	456,463.06	3,077.89	(31,944.95)
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	80,041.40	0.00	(17,474.40)
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	1,537,867.43	14,361.63	118,235.13
A 1621....MAINTENANCE OF PLANT *	716,801.00	(76,681.56)	640,119.44	554,923.82	60,828.73	24,366.89
A 1680....CENTRAL DATA PROCESSING *	248,444.00	0.00	248,444.00	328,220.23	0.00	(79,776.23)
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	5,534.07	0.00	14,465.93
A 1981....BOCES ADMINISTRATIVE COSTS *	68,187.00	0.00	68,187.00	68,187.14	0.00	(0.14)
A 1983....CAPITAL EXPENSES - BOCES *	92,799.00	0.00	92,799.00	92,799.15	0.00	(0.15)
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	4,210,008.16	79,862.25	(501,263.79)
A 2010....CURRICULUM DEVEL & SUPERVISION *	208,060.00	2,021.29	210,081.29	193,262.48	750.00	16,068.81
A 2020....SUPERVISION-REGULAR SCHOOL *	935,869.00	0.00	935,869.00	988,487.01	0.00	(52,618.01)
A 2110....TEACHING-REGULAR SCHOOL *	11,270,694.00	35,018.56	11,305,712.56	10,847,661.63	130,829.43	327,221.50
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,689,318.00	3,874.68	3,693,192.68	4,093,338.48	152.98	(400,298.78)
A 2280....OCCUPATIONAL EDUCATION *	972,305.00	0.00	972,305.00	966,336.98	0.00	5,968.02
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	337,787.96	654.29	77,420.75
A 2630....COMPUTER ASSISTED INSTRUCTION *	618,974.00	29,947.51	648,921.51	722,418.33	977.00	(74,473.82)
A 2810....GUIDANCE-REGULAR SCHOOL *	593,034.00	153.18	593,187.18	515,921.33	76.70	77,189.15
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	246,006.00	233.54	246,239.54	205,600.37	522.54	40,116.63
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	168,620.00	0.00	168,620.00	168,503.57	0.00	116.43
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	128,737.00	4,113.00	132,850.00	148,528.32	171.10	(15,849.42)
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	763,408.00	240.00	763,648.00	693,460.75	0.00	70,187.25
A 2....INSTRUCTION ***	20,025,888.00	75,601.76	20,101,489.76	19,890,484.21	134,134.04	76,871.51
A 5510....DISTRICT TRANSPORT-MEDICAID *	2,028,702.00	7,534.29	2,036,236.29	1,696,994.32	3,154.07	336,087.90
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	1,725,742.13	3,154.07	412,358.53
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	398,017.37	0.00	151,982.63
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	1,350,912.86	0.00	219,219.14
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	89,113.25	0.00	4,030.75
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	4,651,403.62	0.00	298,596.38
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	2,530.41	0.00	67,469.59
A 9089....OTHER	*	310,000.00	0.00	310,000.00	227,865.53	0.00	82,134.47
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	662,459.43	0.00	(662,459.43)
A 9901....TRANSFERS - NON CAPITAL	*	0.00	0.00	0.00	21,082.96	0.00	(21,082.96)
A 9950....TRANSFER TO CAPITAL FUND	*	0.00	100,000.00	100,000.00	356,272.00	0.00	(256,272.00)
A 9....UNDISTRIBUTED	***	15,857,853.00	100,000.00	15,957,853.00	14,101,192.43	0.00	1,856,660.57
GRAND TOTALS		41,886,438.00	102,766.11	41,989,204.11	39,944,379.76	217,150.36	1,827,673.99

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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	8,540.00	1,460.00
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	385.67	3,614.33
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	210.77	2,789.23
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	2.34	197.66
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	2.35	597.65
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	363.10	1,172.90
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	15.15	984.85
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.93	198.07
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	50,350.00	16,650.00
A 2440	USE OF BUSES - OTHER GOVT	20,000.00	0.00	20,000.00	19,114.77	885.23
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 2666	SALES OF TRANS EQUIPMENT	0.00	0.00	0.00	3,000.00	(3,000.00)
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	7,158.50	113,256.04
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	14,913,782.55	1,723,613.00
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	2,163,812.67	76,205.33
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	85,571.03	(85,571.03)
A 3103	BOCES AID	1,720,280.00	0.00	1,720,280.00	1,636,660.00	83,620.00
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 AV LOAN PROGRAM	13,056.00	0.00	13,056.00	10,184.00	2,872.00

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 3289	OTHER STATE AID - TRANSP	0.00	0.00	0.00	1,400.00	(1,400.00)
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	30,344.90	4,655.10
A 5050	INTERFUND TRANS FOR DEBT	323,762.00	0.00	323,762.00	759,578.77	(435,816.77)
FUND A TOTAL		41,206,438.00	0.00	41,206,438.00	39,712,760.70	1,493,677.30

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