

**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: September 8, 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.

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 06/30/18 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010....BOARD OF EDUCATION *	7,495.00	396.00	7,891.00	0.00	3,195.00	4,696.00
A 1040....DISTRICT CLERK *	16,818.00	0.00	16,818.00	2,654.60	9,873.02	4,290.38
A 1240....CHIEF SCHOOL ADMINISTRATOR *	212,043.00	1,198.00	213,241.00	34,325.40	172,611.60	6,304.00
A 1310....BUSINESS ADMINISTRATION *	442,195.00	3,077.89	445,272.89	53,294.65	343,235.30	48,742.94
A 1320....AUDITING *	53,000.00	0.00	53,000.00	9,000.00	70,000.00	(26,000.00)
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	530.00	2,200.00	22,150.00
A 1420....LEGAL *	75,000.00	0.00	75,000.00	60.00	0.00	74,940.00
A 1430....PERSONNEL *	63,976.00	0.00	63,976.00	6,595.28	49,754.30	7,626.42
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 *	1,623,133.00	14,361.63	1,637,494.63	264,947.79	1,234,034.22	138,512.62
A 1621....MAINTENANCE OF PLANT *	792,470.00	60,828.73	853,298.73	65,362.71	397,962.26	389,973.76
A 1680....CENTRAL DATA PROCESSING *	161,751.00	0.00	161,751.00	0.00	161,751.00	0.00
A 1910....UNALLOCATED INSURANCE *	175,000.00	0.00	175,000.00	194,969.87	498.00	(20,467.87)
A 1920....SCHOOL ASSOCIATION DUES *	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
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	0.00	0.00	20,000.00
A 1981....BOCES ADMINISTRATIVE COSTS *	72,574.00	0.00	72,574.00	0.00	72,574.00	0.00
A 1983....CAPITAL EXPENSES - BOCES *	92,882.00	0.00	92,882.00	0.00	92,882.00	0.00
A 1989....UNCLASSIFIED *	0.00	0.00	0.00	85,012.00	0.00	(85,012.00)
A 1....GENERAL SUPPORT ***	3,841,667.00	79,862.25	3,921,529.25	716,752.30	2,610,570.70	594,206.25
A 2010....CURRICULUM DEVEL & SUPERVISION *	213,574.00	750.00	214,324.00	32,223.34	133,691.40	48,409.26
A 2020....SUPERVISION-REGULAR SCHOOL *	972,132.00	0.00	972,132.00	158,140.27	766,017.86	47,973.87
A 2110....TEACHING-REGULAR SCHOOL *	11,568,771.00	130,829.43	11,699,600.43	156,582.17	1,536,538.83	10,006,479.43
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	4,016,029.00	152.98	4,016,181.98	129,464.19	1,429,843.15	2,456,874.64
A 2280....OCCUPATIONAL EDUCATION *	907,829.00	0.00	907,829.00	0.00	746,600.89	161,228.11
A 2330....TEACHING-SPECIAL SCHOOLS *	15,000.00	0.00	15,000.00	7,353.00	0.00	7,647.00
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *	431,122.00	654.29	431,776.29	2,776.90	85,416.92	343,582.47
A 2630....COMPUTER ASSISTED INSTRUCTION *	663,286.00	977.00	664,263.00	41,673.94	629,877.02	(7,287.96)
A 2810....GUIDANCE-REGULAR SCHOOL *	611,781.00	76.70	611,857.70	67,753.02	338,453.03	205,651.65
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	255,043.00	522.54	255,565.54	521.60	2,203.41	252,840.53
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	173,775.00	0.00	173,775.00	9,674.92	0.00	164,100.08
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	145,275.00	171.10	145,446.10	574.52	2,872.52	141,999.06
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	780,823.00	0.00	780,823.00	86,937.18	268,590.62	425,295.20
A 2....INSTRUCTION ***	20,754,440.00	134,134.04	20,888,574.04	693,675.05	5,940,105.65	14,254,793.34
A 5510....DISTRICT TRANSPORT-MEDICAID *	2,231,066.00	3,154.07	2,234,220.07	394,613.00	460,286.03	1,379,321.04
A 5530....GARAGE BUILDING *	104,500.00	0.00	104,500.00	3,841.78	18,158.22	82,500.00
A 5....TRANSPORTATION ***	2,335,566.00	3,154.07	2,338,720.07	398,454.78	478,444.25	1,461,821.04
A 8070....CENSUS *	0.00	0.00	0.00	2,915.84	14,579.09	(17,494.93)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	2,915.84	14,579.09	(17,494.93)

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 06/30/18 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9010....STATE RETIREMENT	*	450,000.00	0.00	450,000.00	(1,550.55)	450,000.00	1,550.55
A 9020....TEACHERS' RETIREMENT	*	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
A 9030....SOCIAL SECURITY	*	1,425,000.00	0.00	1,425,000.00	65,863.40	1,328,952.43	30,184.17
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	46,051.48	4,212.50	42,880.02
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	950.00	0.00	9,050.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	5,250,000.00	0.00	5,250,000.00	814,472.99	4,758,699.57	(323,172.56)
A 9061....DENTAL INSURANCE	*	172,000.00	0.00	172,000.00	0.00	150,000.00	22,000.00
A 9062....	*	15,000.00	0.00	15,000.00	1,070.80	0.00	13,929.20
A 9089....OTHER	*	210,000.00	0.00	210,000.00	0.00	375.00	209,625.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,323,475.00	0.00	4,323,475.00	66,400.00	4,143,800.28	113,274.72
A 9712....SERIAL BONDS - BUS PURCHASES	*	203,850.00	0.00	203,850.00	0.00	123,850.00	80,000.00
A 9....UNDISTRIBUTED	***	13,952,469.00	0.00	13,952,469.00	993,258.12	12,759,889.78	199,321.10
GRAND TOTALS		40,884,142.00	217,150.36	41,101,292.36	2,805,056.09	21,803,589.47	16,492,646.80

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REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/17 - 06/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1120	NON PROP TX DISTR COUNTY	0.00	0.00	0.00	637.36	(637.36)
A 1335	OTHER STUDENT FEES & CHRG	0.00	0.00	0.00	7,370.00	(7,370.00)
A 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	66.97	(66.97)
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	34.07	(34.07)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	0.42	(0.42)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	0.42	(0.42)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	58.70	(58.70)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	2.72	(2.72)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	0.34	(0.34)
A 2412	RENTAL REAL PROPERTY OT G	0.00	0.00	0.00	800.00	(800.00)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	10.00	(10.00)
A 2701	REFUND PRIOR YEARS (BOCES	0.00	0.00	0.00	3,325.00	(3,325.00)
A 2705	GIFTS & DONATIONS	0.00	0.00	0.00	5.25	(5.25)
A 2770	UNCLASSIFIED REVENUES(SPE	0.00	0.00	0.00	1,061.95	(1,061.95)
A 4601	MEDICAID ASSISTANCE	0.00	0.00	0.00	8,761.22	(8,761.22)
A 5031	INTERFUND TRANSFERS	0.00	0.00	0.00	0.21	(0.21)
FUND A TOTAL		0.00	0.00	0.00	22,134.63	(22,134.63)

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