

**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 Status and Revenue Reports
Date: October 10, 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	127.79	3,195.00	4,568.21
A 1040....DISTRICT CLERK	*	16,818.00	0.00	16,818.00	3,641.90	8,885.72	4,290.38
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	212,043.00	1,198.00	213,241.00	52,309.38	154,816.02	6,115.60
A 1310....BUSINESS ADMINISTRATION	*	442,195.00	3,077.89	445,272.89	78,146.33	321,800.87	45,325.69
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	1,062.00	2,200.00	21,618.00
A 1420....LEGAL	*	75,000.00	0.00	75,000.00	19,358.07	0.00	55,641.93
A 1430....PERSONNEL	*	63,976.00	0.00	63,976.00	9,892.92	46,456.66	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	328,056.96	1,148,137.68	161,299.99
A 1621....MAINTENANCE OF PLANT	*	792,470.00	60,828.73	853,298.73	108,119.09	355,229.35	389,950.29
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	889,696.31	2,438,426.30	593,406.64
A 2010....CURRICULUM DEVEL & SUPERVISION	*	213,574.00	750.00	214,324.00	45,479.51	120,452.21	48,392.28
A 2020....SUPERVISION-REGULAR SCHOOL	*	972,132.00	0.00	972,132.00	234,530.34	732,369.84	5,231.82
A 2110....TEACHING-REGULAR SCHOOL	*	11,568,771.00	130,829.43	11,699,600.43	1,006,207.68	9,414,875.29	1,278,517.46
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	4,016,029.00	152.98	4,016,181.98	328,452.71	3,366,009.01	321,720.26
A 2280....OCCUPATIONAL EDUCATION	*	907,829.00	0.00	907,829.00	13,620.13	886,508.63	7,700.24
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	34,643.18	380,468.73	16,664.38
A 2630....COMPUTER ASSISTED INSTRUCTION	*	663,286.00	977.00	664,263.00	81,283.30	528,890.03	54,089.67
A 2810....GUIDANCE-REGULAR SCHOOL	*	611,781.00	76.70	611,857.70	101,617.48	304,677.97	205,562.25
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	255,043.00	522.54	255,565.54	26,598.46	142,467.62	86,499.46
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	173,775.00	0.00	173,775.00	42,257.62	286,191.93	(154,674.55)
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	145,275.00	171.10	145,446.10	10,663.08	104,240.69	30,542.33
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	780,823.00	0.00	780,823.00	179,189.57	226,726.92	374,906.51
A 2....INSTRUCTION	***	20,754,440.00	134,134.04	20,888,574.04	2,111,896.06	16,493,878.87	2,282,799.11
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,231,066.00	3,154.07	2,234,220.07	499,803.62	1,060,591.00	673,825.45
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	503,645.40	1,078,749.22	756,325.45
A 8070....CENSUS	*	0.00	0.00	0.00	4,373.76	13,121.17	(17,494.93)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	4,373.76	13,121.17	(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	182,779.40	1,215,033.43	27,187.17
A 9040....WORKERS' COMPENSATION *	93,144.00	0.00	93,144.00	46,620.67	4,212.50	42,310.83
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	1,224,644.90	4,757,908.70	(732,553.60)
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	1,605.53	0.00	13,394.47
A 9089....OTHER *	210,000.00	0.00	210,000.00	1,125.00	3,375.00	205,500.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION *	4,323,475.00	0.00	4,323,475.00	216,550.00	4,143,800.28	(36,875.28)
A 9712....SERIAL BONDS - BUS PURCHASES *	203,850.00	0.00	203,850.00	80,700.00	123,850.00	(700.00)
A 9....UNDISTRIBUTED ***	13,952,469.00	0.00	13,952,469.00	1,753,424.95	12,648,179.91	(449,135.86)
GRAND TOTALS	40,884,142.00	217,150.36	41,101,292.36	5,263,036.48	32,672,355.47	3,165,900.41

Report Completed 11:01 AM

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 1001	REAL PROPERTY TAXES	13,361,542.30	0.00	13,361,542.30	13,524,481.36	(162,939.06)
A 1081	OTHER PAYMENTS LIEU OF TA	9,641.40	0.00	9,641.40	8,370.03	1,271.37
A 1085	SCHOOL TAX RELIEF REIMB/S	2,565,952.52	0.00	2,565,952.52	2,408,978.64	156,973.88
A 1090	INTEREST & PENALTIES REAL	40,664.35	0.00	40,664.35	0.00	40,664.35
A 1120	NON PROP TX DISTR COUNTY	1,850.41	0.00	1,850.41	637.36	1,213.05
A 1310	DAY SCHOOL TUITION INDIVI	2,029.00	0.00	2,029.00	0.00	2,029.00
A 1335	OTHER STUDENT FEES & CHRG	8,660.00	0.00	8,660.00	7,370.00	1,290.00
A 1410	ADMISSION INDIVIDUALS	4,534.20	0.00	4,534.20	4,883.60	(349.40)
A 2230	DAY SCHOOL TUIT OTHER DIS	6,369.00	0.00	6,369.00	0.00	6,369.00
A 2308	TRANSPORTATION FOR BOCES	29,375.12	0.00	29,375.12	4,220.98	25,154.14
A 2401	INTEREST AND EARNINGS	385.67	0.00	385.67	66.97	318.70
A 2401.02	INTEREST & EARNINGS/WC	210.77	0.00	210.77	34.07	176.70
A 2401.03	INTEREST AND EARNINGS/UI	2.34	0.00	2.34	0.42	1.92
A 2401.06	INTEREST AND EARNINGS/CAP	2.35	0.00	2.35	0.42	1.93
A 2401.08	INTEREST & EARNINGS/LIAB	363.10	0.00	363.10	58.70	304.40
A 2401.09	INTEREST & EARNINGS/ERS R	15.15	0.00	15.15	2.72	12.43
A 2401.10	INTEREST & EARNINGS/TAX C	1.93	0.00	1.93	0.34	1.59
A 2412	RENTAL REAL PROPERTY OT G	58,350.00	0.00	58,350.00	2,400.00	55,950.00
A 2440	USE OF BUSES - OTHER GOVT	19,114.77	0.00	19,114.77	9,364.98	9,749.79
A 2650	SALES OF SCRAP/EXCESS MAT	73.82	0.00	73.82	0.00	73.82
A 2665	SALES OF EQUIPMENT	6,968.50	0.00	6,968.50	552.50	6,416.00
A 2666	SALES OF TRANS EQUIPMENT	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	20.00	(20.00)
A 2701	REFUND PRIOR YEARS (BOCES	230,481.95	0.00	230,481.95	56,997.62	173,484.33
A 2703	REFUND OF PRIOR YEAR-OTHE	75,791.88	0.00	75,791.88	404.00	75,387.88
A 2705	GIFTS & DONATIONS	6,950.00	0.00	6,950.00	5.25	6,944.75
A 2770	UNCLASSIFIED REVENUES(SPE	15,574.59	0.00	15,574.59	3,460.75	12,113.84
A 2771	E-RATE REIMBURSEMENT	68,993.31	0.00	68,993.31	0.00	68,993.31
A 3101	BASIC FORMULA/GENERAL	15,555,031.55	0.00	15,555,031.55	628,868.00	14,926,163.55
A 3101.01	BASIC FORMULA/EXCESS COST	2,167,523.00	0.00	2,167,523.00	235.16	2,167,287.84
A 3102	LOTTERY AID	2,383,645.78	0.00	2,383,645.78	2,366,773.89	16,871.89
A 3102..01	COMMERCIAL GAMING AID	85,571.03	0.00	85,571.03	0.00	85,571.03
A 3103	BOCES AID	1,957,357.00	0.00	1,957,357.00	0.00	1,957,357.00
A 3109	VLT LOTTERY GRANT	1,015,231.64	0.00	1,015,231.64	92,190.65	923,040.99
A 3260	TEXTBOOK AID	112,000.00	0.00	112,000.00	29,880.00	82,120.00
A 3262	COMP SOFTWARE\HARDWARE AI	64,431.00	0.00	64,431.00	0.00	64,431.00
A 3263	LIBRARY A/V LOAN PROGRAM	10,184.00	0.00	10,184.00	0.00	10,184.00
A 3289	OTHER STATE AID - TRANSP	1,400.00	0.00	1,400.00	0.00	1,400.00
A 4601	MEDICAID ASSISTANCE	26,634.57	0.00	26,634.57	8,996.37	17,638.20

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 5031	INTERFUND TRANSFERS	0.00	0.00	0.00	0.21	(0.21)
A 5050	INTERFUND TRANS FOR DEBT	308,234.00	0.00	308,234.00	0.00	308,234.00
FUND A TOTAL		40,204,142.00	0.00	40,204,142.00	19,159,254.99	21,044,887.01

Report Completed 11:02 AM