

**Homer Central School District
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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 STATUS REPORTS
Date: December 12, 2017

Please find attached the most current Budget Status reports for the 2017-18 School Year. I would be happy to discuss any questions that you may have relating to these reports.

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	12,030.17	28,634.18
A 1120	NON PROP TX DISTR COUNTY	1,850.41	0.00	1,850.41	1,141.60	708.81
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	7,455.00	1,205.00
A 1410	ADMISSION INDIVIDUALS	4,534.20	0.00	4,534.20	7,876.60	(3,342.40)
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	9,284.25	20,090.87
A 2401	INTEREST AND EARNINGS	385.67	0.00	385.67	133.88	251.79
A 2401.02	INTEREST & EARNINGS/WC	210.77	0.00	210.77	88.49	122.28
A 2401.03	INTEREST AND EARNINGS/UI	2.34	0.00	2.34	1.03	1.31
A 2401.06	INTEREST AND EARNINGS/CAP	2.35	0.00	2.35	1.05	1.30
A 2401.08	INTEREST & EARNINGS/LIAB	363.10	0.00	363.10	152.45	210.65
A 2401.09	INTEREST & EARNINGS/ERS R	15.15	0.00	15.15	6.72	8.43
A 2401.10	INTEREST & EARNINGS/TAX C	1.93	0.00	1.93	0.85	1.08
A 2412	RENTAL REAL PROPERTY OT G	58,350.00	0.00	58,350.00	4,000.00	54,350.00
A 2413	RENTAL REAL PROPERTY BOCE	0.00	0.00	0.00	16,250.00	(16,250.00)
A 2440	USE OF BUSES - OTHER GOVT	19,114.77	0.00	19,114.77	15,841.98	3,272.79
A 2650	SALES OF SCRAP/EXCESS MAT	73.82	0.00	73.82	481.82	(408.00)
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	40.00	(40.00)
A 2701	REFUND PRIOR YEARS (BOCES	230,481.95	0.00	230,481.95	311,365.38	(80,883.43)
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	2,505.25	4,444.75
A 2770	UNCLASSIFIED REVENUES(SPE	15,574.59	0.00	15,574.59	1,528.39	14,046.20
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	3,146,178.34	12,408,853.21
A 3101.01	BASIC FORMULA/EXCESS COST	2,167,523.00	0.00	2,167,523.00	4,122.11	2,163,400.89
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	368,762.61	646,469.03
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

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 4601	MEDICAID ASSISTANCE	26,634.57	0.00	26,634.57	12,883.33	13,751.24
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	22,261,571.93	17,942,570.07

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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	163.79	3,195.00	4,532.21
A 1040....DISTRICT CLERK	*	16,818.00	0.00	16,818.00	5,616.50	6,911.12	4,290.38
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	212,043.00	1,198.00	213,241.00	87,159.26	120,316.39	5,765.35
A 1310....BUSINESS ADMINISTRATION	*	442,195.00	3,077.89	445,272.89	146,108.03	258,319.08	40,845.78
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	25,000.00	54,000.00	(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	5,433.90	2,200.00	17,246.10
A 1420....LEGAL	*	75,000.00	0.00	75,000.00	21,145.07	0.00	53,854.93
A 1430....PERSONNEL	*	63,976.00	0.00	63,976.00	24,926.80	31,422.78	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	711,327.97	780,298.92	145,867.74
A 1621....MAINTENANCE OF PLANT	*	792,470.00	60,828.73	853,298.73	190,095.56	297,320.59	365,882.58
A 1680....CENTRAL DATA PROCESSING	*	161,751.00	0.00	161,751.00	35,818.15	125,932.85	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	9.00	0.00	19,991.00
A 1981....BOCES ADMINISTRATIVE COSTS	*	72,574.00	0.00	72,574.00	14,514.94	58,059.06	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	92,882.00	0.00	92,882.00	18,576.46	74,305.54	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	1,565,877.30	1,812,779.33	542,872.62
A 2010....CURRICULUM DEVEL & SUPERVISION	*	213,574.00	750.00	214,324.00	72,552.73	73,752.59	68,018.68
A 2020....SUPERVISION-REGULAR SCHOOL	*	972,132.00	0.00	972,132.00	399,787.70	545,097.46	27,246.84
A 2110....TEACHING-REGULAR SCHOOL	*	11,568,771.00	130,829.43	11,699,600.43	3,009,922.85	7,584,712.54	1,104,965.04
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	4,016,029.00	152.98	4,016,181.98	1,189,651.17	2,642,683.73	183,847.08
A 2280....OCCUPATIONAL EDUCATION	*	907,829.00	0.00	907,829.00	188,636.63	711,489.56	7,702.81
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	128,670.67	292,879.58	10,226.04
A 2630....COMPUTER ASSISTED INSTRUCTION	*	663,286.00	977.00	664,263.00	359,318.29	316,312.73	(11,368.02)
A 2810....GUIDANCE-REGULAR SCHOOL	*	611,781.00	76.70	611,857.70	169,356.53	236,863.35	205,637.82
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	255,043.00	522.54	255,565.54	63,368.34	126,291.05	65,906.15
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	173,775.00	0.00	173,775.00	100,770.10	227,679.45	(154,674.55)
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	145,275.00	171.10	145,446.10	39,283.89	91,109.63	15,052.58
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	780,823.00	0.00	780,823.00	333,775.91	183,986.21	263,060.88
A 2....INSTRUCTION	***	20,754,440.00	134,134.04	20,888,574.04	6,062,447.81	13,032,857.88	1,793,268.35
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,231,066.00	3,154.07	2,234,220.07	770,485.15	791,651.58	672,083.34
A 5530....GARAGE BUILDING	*	104,500.00	0.00	104,500.00	11,525.34	10,474.66	82,500.00
A 5....TRANSPORTATION	***	2,335,566.00	3,154.07	2,338,720.07	782,010.49	802,126.24	754,583.34
A 8070....CENSUS	*	0.00	0.00	0.00	7,289.60	10,205.33	(17,494.93)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	7,289.60	10,205.33	(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	(12,256.08)	450,000.00	12,256.08
A 9020....TEACHERS' RETIREMENT	*	1,800,000.00	0.00	1,800,000.00	1.80	1,800,000.00	(1.80)
A 9030....SOCIAL SECURITY	*	1,425,000.00	0.00	1,425,000.00	420,472.31	977,340.54	27,187.15
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	51,096.59	2,966.01	39,081.40
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	4,522.02	0.00	5,477.98
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	5,250,000.00	0.00	5,250,000.00	2,062,852.50	4,756,326.96	(1,569,179.46)
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	2,013.96	0.00	12,986.04
A 9089....OTHER	*	210,000.00	0.00	210,000.00	1,500.00	3,000.00	205,500.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,323,475.00	0.00	4,323,475.00	338,650.00	4,021,700.28	(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	2,949,553.10	12,285,183.79	(1,282,267.89)
GRAND TOTALS		40,884,142.00	217,150.36	41,101,292.36	11,367,178.30	27,943,152.57	1,790,961.49

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