

**Homer Central School District  
PO Box 500  
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: January 9, 2018**

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 07/01/17 - 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	998.79	3,195.00	3,697.21
A 1040....DISTRICT CLERK *	16,818.00	0.00	16,818.00	6,603.80	5,923.82	4,290.38
A 1240....CHIEF SCHOOL ADMINISTRATOR *	212,043.00	1,198.00	213,241.00	103,864.46	103,611.19	5,765.35
A 1310....BUSINESS ADMINISTRATION *	442,195.00	3,077.89	445,272.89	169,055.85	236,936.52	39,280.52
A 1320....AUDITING *	53,000.00	0.00	53,000.00	31,900.00	47,100.00	(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	7,551.05	0.00	17,328.95
A 1420....LEGAL *	75,000.00	0.00	75,000.00	40,216.34	0.00	34,783.66
A 1430....PERSONNEL *	63,976.00	0.00	63,976.00	28,224.44	28,125.14	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	771,140.98	728,104.28	138,249.37
A 1621....MAINTENANCE OF PLANT *	792,470.00	60,828.73	853,298.73	223,533.60	268,427.00	361,338.13
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	195,467.87	0.00	(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	39.00	0.00	19,961.00
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	1,732,517.73	1,679,720.40	509,291.12
A 2010....CURRICULUM DEVEL & SUPERVISION *	213,574.00	750.00	214,324.00	85,870.80	82,150.77	46,302.43
A 2020....SUPERVISION-REGULAR SCHOOL *	972,132.00	0.00	972,132.00	478,398.14	480,479.64	13,254.22
A 2110....TEACHING-REGULAR SCHOOL *	11,568,771.00	130,829.43	11,699,600.43	3,919,018.06	6,723,411.40	1,057,170.97
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	4,016,029.00	152.98	4,016,181.98	1,456,405.64	2,425,175.87	134,600.47
A 2280....OCCUPATIONAL EDUCATION *	907,829.00	0.00	907,829.00	201,451.31	698,674.88	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	162,590.72	260,803.69	8,381.88
A 2630....COMPUTER ASSISTED INSTRUCTION *	663,286.00	977.00	664,263.00	410,554.44	265,076.58	(11,368.02)
A 2810....GUIDANCE-REGULAR SCHOOL *	611,781.00	76.70	611,857.70	268,194.19	203,025.69	140,637.82
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	255,043.00	522.54	255,565.54	79,526.42	110,132.97	65,906.15
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	173,775.00	0.00	173,775.00	130,026.34	198,423.21	(154,674.55)
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	145,275.00	171.10	145,446.10	51,077.71	79,965.81	14,402.58
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	780,823.00	0.00	780,823.00	379,958.44	143,402.32	257,462.24
A 2....INSTRUCTION ***	20,754,440.00	134,134.04	20,888,574.04	7,630,425.21	11,670,722.83	1,587,426.00
A 5510....DISTRICT TRANSPORT-MEDICAID *	2,231,066.00	3,154.07	2,234,220.07	918,352.08	687,454.03	628,413.96
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	929,877.42	697,928.69	710,913.96
A 8070....CENSUS *	0.00	0.00	0.00	8,747.52	8,747.41	(17,494.93)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	8,747.52	8,747.41	(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	317,373.67	450,000.00	(317,373.67)
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	531,365.76	866,447.09	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	2,490,971.00	2,690,079.37	68,949.63
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	2,237.68	0.00	12,762.32
A 9089....OTHER	*	210,000.00	0.00	210,000.00	1,875.00	2,625.00	205,500.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,323,475.00	0.00	4,323,475.00	976,587.78	2,258,262.50	1,088,624.72
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	4,456,731.30	8,344,229.97	1,151,507.73
<b>GRAND TOTALS</b>		<b>40,884,142.00</b>	<b>217,150.36</b>	<b>41,101,292.36</b>	<b>14,758,299.18</b>	<b>22,401,349.30</b>	<b>3,941,643.88</b>

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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 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	9,972.97	(331.57)
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	7,460.00	1,200.00
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	11,254.34	18,120.78
A 2401	INTEREST AND EARNINGS	385.67	0.00	385.67	156.41	229.26
A 2401.02	INTEREST & EARNINGS/WC	210.77	0.00	210.77	106.59	104.18
A 2401.03	INTEREST AND EARNINGS/UI	2.34	0.00	2.34	1.24	1.10
A 2401.06	INTEREST AND EARNINGS/CAP	2.35	0.00	2.35	1.26	1.09
A 2401.08	INTEREST & EARNINGS/LIAB	363.10	0.00	363.10	183.63	179.47
A 2401.09	INTEREST & EARNINGS/ERS R	15.15	0.00	15.15	8.08	7.07
A 2401.10	INTEREST & EARNINGS/TAX C	1.93	0.00	1.93	1.02	0.91
A 2412	RENTAL REAL PROPERTY OT G	58,350.00	0.00	58,350.00	4,800.00	53,550.00
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	60.00	(60.00)
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	4,651.23	2,298.77
A 2770	UNCLASSIFIED REVENUES(SPE	15,574.59	0.00	15,574.59	5,075.64	10,498.95
A 2771	E-RATE REIMBURSEMENT	68,993.31	0.00	68,993.31	2,265.92	66,727.39
A 3101	BASIC FORMULA/GENERAL	15,555,031.55	0.00	15,555,031.55	4,113,683.35	11,441,348.20
A 3101.01	BASIC FORMULA/EXCESS COST	2,167,523.00	0.00	2,167,523.00	564,077.61	1,603,445.39
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	507,048.59	508,183.05
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 AV 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	700.00	700.00

**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	9,066.08	17,568.49
A 5031	INTERFUND TRANSFERS	0.00	0.00	0.00	0.26	(0.26)
A 5050	INTERFUND TRANS FOR DEBT	308,234.00	0.00	308,234.00	0.00	308,234.00
<b>FUND A TOTAL</b>		<b>40,204,142.00</b>	<b>0.00</b>	<b>40,204,142.00</b>	<b>23,936,632.16</b>	<b>16,267,509.84</b>

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