

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 Appropriation and Revenue Status Reports
Date: February 13, 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	1,620.19	4,239.50	2,031.31
A 1040....DISTRICT CLERK	*	16,818.00	0.00	16,818.00	7,786.10	4,936.52	4,095.38
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	212,043.00	1,198.00	213,241.00	122,977.91	86,621.84	3,641.25
A 1310....BUSINESS ADMINISTRATION	*	442,195.00	3,077.89	445,272.89	217,571.17	201,470.10	26,231.62
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	48,808.34	0.00	26,191.66
A 1430....PERSONNEL	*	63,976.00	0.00	63,976.00	39,960.68	16,488.10	7,527.22
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	987,153.13	542,804.96	107,536.54
A 1621....MAINTENANCE OF PLANT	*	792,470.00	60,828.73	853,298.73	306,433.84	207,356.68	339,508.21
A 1680....CENTRAL DATA PROCESSING	*	161,751.00	0.00	161,751.00	68,256.35	93,494.65	0.00
A 1910....UNALLOCATED INSURANCE	*	175,000.00	0.00	175,000.00	195,845.87	0.00	(20,845.87)
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	29,029.89	43,544.11	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	92,882.00	0.00	92,882.00	37,152.92	55,729.08	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	2,187,098.44	1,303,785.54	430,645.27
A 2010....CURRICULUM DEVEL & SUPERVISION	*	213,574.00	750.00	214,324.00	102,970.19	67,021.87	44,331.94
A 2020....SUPERVISION-REGULAR SCHOOL	*	972,132.00	0.00	972,132.00	561,580.79	402,453.94	8,097.27
A 2110....TEACHING-REGULAR SCHOOL	*	11,568,771.00	130,829.43	11,699,600.43	4,936,389.35	5,770,649.36	992,561.72
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	4,016,029.00	152.98	4,016,181.98	2,053,841.86	1,842,126.43	120,213.69
A 2280....OCCUPATIONAL EDUCATION	*	907,829.00	0.00	907,829.00	363,305.39	536,820.80	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	222,368.03	204,938.84	4,469.42
A 2630....COMPUTER ASSISTED INSTRUCTION	*	663,286.00	977.00	664,263.00	502,511.87	174,207.41	(12,456.28)
A 2810....GUIDANCE-REGULAR SCHOOL	*	611,781.00	76.70	611,857.70	302,031.85	169,188.03	140,637.82
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	255,043.00	522.54	255,565.54	104,989.22	94,058.47	56,517.85
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	173,775.00	0.00	173,775.00	159,282.58	169,166.97	(154,674.55)
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	145,275.00	171.10	145,446.10	63,883.73	67,581.79	13,980.58
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	780,823.00	0.00	780,823.00	435,286.35	109,616.89	235,919.76
A 2....INSTRUCTION	***	20,754,440.00	134,134.04	20,888,574.04	9,815,794.21	9,607,830.80	1,464,949.03
A 5510....DISTRICT TRANSPORT-MEDICAID	*	2,231,066.00	3,154.07	2,234,220.07	1,037,071.27	568,748.16	628,400.64
A 5530....GARAGE BUILDING	*	104,500.00	0.00	104,500.00	15,810.59	6,355.54	82,333.87
A 5....TRANSPORTATION	***	2,335,566.00	3,154.07	2,338,720.07	1,052,881.86	575,103.70	710,734.51
A 8070....CENSUS	*	0.00	0.00	0.00	10,205.44	7,289.49	(17,494.93)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	10,205.44	7,289.49	(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	313,906.08	450,000.00	(313,906.08)
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	646,952.38	752,860.47	25,187.15
A 9040....WORKERS' COMPENSATION	*	93,144.00	0.00	93,144.00	57,270.52	1,658.20	34,215.28
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	9,055.08	0.00	944.92
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	5,250,000.00	0.00	5,250,000.00	2,907,441.26	2,689,288.50	(346,729.76)
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	2,329.46	0.00	12,670.54
A 9089....OTHER	*	210,000.00	0.00	210,000.00	2,250.00	2,250.00	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	4,996,494.36	8,228,169.67	727,804.97
GRAND TOTALS		40,884,142.00	217,150.36	41,101,292.36	18,062,474.31	19,722,179.20	3,316,638.85

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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	1,919.43	(69.02)
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	13,411.45	15,963.67
A 2401	INTEREST AND EARNINGS	385.67	0.00	385.67	178.49	207.18
A 2401.02	INTEREST & EARNINGS/WC	210.77	0.00	210.77	124.69	86.08
A 2401.03	INTEREST AND EARNINGS/UI	2.34	0.00	2.34	1.45	0.89
A 2401.06	INTEREST AND EARNINGS/CAP	2.35	0.00	2.35	1.47	0.88
A 2401.08	INTEREST & EARNINGS/LIAB	363.10	0.00	363.10	214.82	148.28
A 2401.09	INTEREST & EARNINGS/ERS R	15.15	0.00	15.15	9.44	5.71
A 2401.10	INTEREST & EARNINGS/TAX C	1.93	0.00	1.93	1.19	0.74
A 2412	RENTAL REAL PROPERTY OT G	58,350.00	0.00	58,350.00	5,600.00	52,750.00
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	80.00	(80.00)
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	2,924.00	72,867.88
A 2705	GIFTS & DONATIONS	6,950.00	0.00	6,950.00	7,136.23	(186.23)
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	567,129.26	1,600,393.74
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	645,334.57	369,897.07
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	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	12,117.73	14,516.84
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
FUND A TOTAL		40,204,142.00	0.00	40,204,142.00	24,089,854.70	16,114,287.30

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