

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: May 8, 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.

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	40,864.35	0.00	40,864.35	15,635.47	25,028.88
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	20,398.42	8,976.70
A 2401	INTEREST AND EARNINGS	385.67	0.00	385.67	225.45	160.22
A 2401.02	INTEREST & EARNINGS/WC	210.77	0.00	210.77	159.14	51.63
A 2401.03	INTEREST AND EARNINGS/UI	2.34	0.00	2.34	1.85	0.49
A 2401.06	INTEREST AND EARNINGS/CAP	2.35	0.00	2.35	1.87	0.48
A 2401.08	INTEREST & EARNINGS/LIAB	363.10	0.00	363.10	274.18	88.92
A 2401.09	INTEREST & EARNINGS/ERS R	15.15	0.00	15.15	12.03	3.12
A 2401.10	INTEREST & EARNINGS/TAX C	1.93	0.00	1.93	1.52	0.41
A 2412	RENTAL REAL PROPERTY OT G	58,350.00	0.00	58,350.00	8,000.00	50,350.00
A 2413	RENTAL REAL PROPERTY BOCE	0.00	0.00	0.00	32,500.00	(32,500.00)
A 2440	USE OF BUSES - OTHER GOVT	19,114.77	0.00	19,114.77	18,188.94	925.83
A 2650	SALES OF SCRAP/EXCESS MAT	73.82	0.00	73.82	595.82	(522.00)
A 2665	SALES OF EQUIPMENT	6,968.50	0.00	6,968.50	4,907.45	2,061.05
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	100.00	(100.00)
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	8,151.58	7,423.01
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	12,555,998.84	2,999,032.71
A 3101.01	BASIC FORMULA/EXCESS COST	2,167,523.00	0.00	2,167,523.00	1,570,195.38	597,327.62
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	54,076.41	31,494.62
A 3103	BOCES AID	1,957,357.00	0.00	1,957,357.00	454,860.50	1,502,496.50
A 3109	VLT LOTTERY GRANT	1,015,231.64	0.00	1,015,231.64	921,906.59	93,325.05
A 3260	TEXTBOOK AID	112,000.00	0.00	112,000.00	115,801.00	(3,801.00)
A 3262	COMP SOFTWARE/HARDWARE AI	64,431.00	0.00	64,431.00	63,817.00	614.00
A 3263	LIBRARY AV LOAN PROGRAM	10,184.00	0.00	10,184.00	12,181.00	(1,997.00)
A 3289	OTHER STATE AID - TRANSP	1,400.00	0.00	1,400.00	7,875.00	(6,475.00)

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	10,289.36	16,345.21
A 4960	EMERGENCY DISASTER ASSIST	0.00	0.00	0.00	2,975.01	(2,975.01)
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	34,530,284.49	5,673,857.51

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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	4,318.69	3,195.00	377.31
A 1040....DISTRICT CLERK *	16,818.00	0.00	16,818.00	10,748.00	1,974.62	4,095.38
A 1240....CHIEF SCHOOL ADMINISTRATOR *	212,043.00	1,198.00	213,241.00	175,153.89	34,500.86	3,586.25
A 1310....BUSINESS ADMINISTRATION *	442,195.00	3,077.89	445,272.89	328,215.17	99,701.93	17,355.79
A 1320....AUDITING *	53,000.00	0.00	53,000.00	31,900.00	47,100.00	(28,000.00)
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	68,440.13	0.00	6,559.87
A 1430....PERSONNEL *	63,976.00	0.00	63,976.00	62,640.91	6,706.97	(5,371.88)
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	1,327,264.26	243,387.44	66,842.93
A 1621....MAINTENANCE OF PLANT *	792,470.00	60,828.73	853,298.73	436,414.86	128,478.90	288,404.97
A 1680....CENTRAL DATA PROCESSING *	161,751.00	0.00	161,751.00	116,261.10	45,489.90	0.00
A 1910....UNALLOCATED INSURANCE *	175,000.00	0.00	175,000.00	196,117.87	0.00	(21,117.87)
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	50,802.32	21,771.68	0.00
A 1983....CAPITAL EXPENSES - BOCES *	92,882.00	0.00	92,882.00	65,017.61	27,864.39	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	2,965,896.86	660,171.69	295,460.70
A 2010....CURRICULUM DEVEL & SUPERVISION *	213,574.00	750.00	214,324.00	142,641.19	27,057.40	44,625.41
A 2020....SUPERVISION-REGULAR SCHOOL *	972,132.00	0.00	972,132.00	801,110.45	163,326.84	7,694.71
A 2110....TEACHING-REGULAR SCHOOL *	11,568,771.00	130,829.43	11,699,600.43	7,728,108.19	3,096,011.33	875,480.91
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	4,016,029.00	152.98	4,016,181.98	3,266,730.70	673,285.16	76,166.12
A 2280....OCCUPATIONAL EDUCATION *	907,829.00	0.00	907,829.00	625,308.53	278,837.46	3,683.01
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	361,051.37	84,559.00	(13,834.08)
A 2630....COMPUTER ASSISTED INSTRUCTION *	663,286.00	977.00	664,263.00	627,680.00	57,884.85	(21,301.85)
A 2810....GUIDANCE-REGULAR SCHOOL *	611,781.00	76.70	611,857.70	403,649.96	67,849.95	140,357.79
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	255,043.00	522.54	255,565.54	166,391.09	41,100.67	48,073.78
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	173,775.00	0.00	173,775.00	247,051.30	81,398.25	(154,674.55)
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	145,275.00	171.10	145,446.10	118,701.97	37,316.81	(10,572.68)
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	780,823.00	0.00	780,823.00	624,185.00	73,007.54	83,630.46
A 2....INSTRUCTION ***	20,754,440.00	134,134.04	20,888,574.04	15,119,962.75	4,681,635.26	1,086,976.03
A 5510....DISTRICT TRANSPORT-MEDICAID *	2,231,066.00	3,154.07	2,234,220.07	1,356,180.22	292,091.02	585,948.83
A 5530....GARAGE BUILDING *	104,500.00	0.00	104,500.00	19,860.33	3,361.42	81,178.25
A 5....TRANSPORTATION ***	2,335,566.00	3,154.07	2,338,720.07	1,376,140.55	295,452.44	667,127.08
A 8070....CENSUS *	0.00	0.00	0.00	14,579.20	2,915.73	(17,494.93)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	14,579.20	2,915.73	(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	303,401.87	81,561.62	65,036.51
A 9020....TEACHERS' RETIREMENT *	1,800,000.00	0.00	1,800,000.00	(3,921.76)	0.00	1,803,921.76
A 9030....SOCIAL SECURITY *	1,425,000.00	0.00	1,425,000.00	997,534.79	399,958.91	27,506.30
A 9040....WORKERS' COMPENSATION *	93,144.00	0.00	93,144.00	73,802.30	162.94	19,178.76
A 9050....UNEMPLOYMENT INSURANCE *	10,000.00	0.00	10,000.00	11,683.08	0.00	(1,683.08)
A 9060....HOSPITAL, MEDICAL & DENTAL INS *	5,250,000.00	0.00	5,250,000.00	3,703,771.96	2,372.61	1,543,855.43
A 9061....DENTAL INSURANCE *	172,000.00	0.00	172,000.00	46,947.77	0.00	125,052.23
A 9062.... *	15,000.00	0.00	15,000.00	2,688.94	0.00	12,311.06
A 9089....OTHER *	210,000.00	0.00	210,000.00	3,375.00	1,125.00	205,500.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION *	4,323,475.00	0.00	4,323,475.00	2,263,137.78	971,712.50	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	7,483,121.73	1,580,743.58	4,888,603.69
GRAND TOTALS	40,884,142.00	217,150.36	41,101,292.36	26,959,701.09	7,220,918.70	6,920,672.57

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