

Homer Central School District
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Michael J. Falls
Director of Business, Finance & Facilities III

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk

From: Michael J. Falls, Director of Business, Finance & Facilities III



Re: Budget Appropriation and Revenue Status Reports

Date: February 9, 2016

Please find attached the most current Budget Appropriation and Revenue Status Reports for the 2015-16 school year. I would be happy to answer questions that you may have concerning these documents.

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/15 - 06/30/16

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAXES	13,333,640.00	0.00	13,333,640.00	13,211,084.30	122,555.70
A 1081	OTHER PAYMENTS LIEU OF TA	1,000.00	0.00	1,000.00	0.00	1,000.00
A 1085	SCHOOL TAX RELIEF REIMB/S	2,600,000.00	0.00	2,600,000.00	2,720,062.23	(120,062.23)
A 1090	INTEREST & PENALTIES REAL	45,000.00	0.00	45,000.00	9,930.64	35,069.36
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	2,069.15	2,930.85
A 1310	DAY SCHOOL TUITION INDIVI	30,000.00	0.00	30,000.00	0.00	30,000.00
A 1335	OTHER STUDENT FEES & CHRG	10,000.00	0.00	10,000.00	13,426.51	(3,426.51)
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	8,282.90	6,717.10
A 2230	DAY SCHOOL TUIT OTHER DIS	120,000.00	0.00	120,000.00	0.00	120,000.00
A 2308	TRANSPORTATION FOR BOCES	30,000.00	0.00	30,000.00	12,403.70	17,596.30
A 2389	OTHER SERV FOR OTHER DIST	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2401	INTEREST AND EARNINGS	4,000.00	0.00	4,000.00	235.53	3,764.47
A 2401.02	INTEREST & EARNINGS/MWC	3,000.00	0.00	3,000.00	107.30	2,892.70
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.89	198.11
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	0.00	600.00
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	184.87	1,351.13
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	12.34	987.66
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.54	198.46
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	21,850.00	53,150.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	17,134.25	17,865.75
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	2,631.32	7,368.68
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	13,648.73	(13,648.73)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	10.00	(10.00)
A 2701	REFUND PRIOR YEARS (BOCES	120,000.00	0.00	120,000.00	177,140.94	(57,140.94)
A 2703	REFUND OF PRIOR YEAR-OTHE	20,000.00	0.00	20,000.00	72,054.78	(52,054.78)
A 2705	GIFTS & DONATIONS	0.00	0.00	0.00	750.00	(750.00)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	3,619.80	1,380.20
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	57,007.39	2,992.61
A 3101	BASIC FORMULA/GENERAL	14,507,018.00	0.00	14,507,018.00	3,962,819.64	10,544,198.36
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	569,170.50	1,670,847.50
A 3102	LOTTERY AID	2,373,202.00	0.00	2,373,202.00	2,285,415.95	87,786.05
A 3103	BOCES AID	1,681,014.00	0.00	1,681,014.00	0.00	1,681,014.00
A 3109	VLT LOTTERY GRANT	935,394.00	0.00	935,394.00	660,760.80	274,633.20
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	0.00	124,655.00
A 3262	COMP SOFTWARE\HARDWARE AI	68,298.00	0.00	68,298.00	0.00	68,298.00
A 3263	LIBRARY A/V LOAN PROGRAM	13,056.00	0.00	13,056.00	0.00	13,056.00
A 3289	OTHER STATE AID - TRANSP	37,820.00	0.00	37,820.00	700.00	37,120.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	10,098.92	24,901.08
A 5050	INTERFUND TRANS FOR DEBT	290,159.00	0.00	290,159.00	0.00	290,159.00
FUND A TOTAL		38,850,810.00	0.00	38,850,810.00	23,832,615.92	15,018,194.08

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 06/30/16 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010....BOARD OF EDUCATION *	7,495.00	0.00	7,495.00	1,727.99	3,195.00	2,572.01
A 1040....DISTRICT CLERK *	13,082.80	0.00	13,082.80	5,976.36	4,597.28	2,509.16
A 1240....CHIEF SCHOOL ADMINISTRATOR *	200,488.58	0.00	200,488.58	119,473.69	76,554.16	4,460.73
A 1310....BUSINESS ADMINISTRATION *	428,874.76	10,181.53	439,056.29	270,829.96	186,992.81	(18,766.48)
A 1320....AUDITING *	53,000.00	2,500.00	55,500.00	32,950.00	0.00	22,550.00
A 1325....TREASURER *	350.00	0.00	350.00	0.00	0.00	350.00
A 1330....TAX COLLECTOR *	24,449.00	0.00	24,449.00	13,772.59	4,494.11	6,182.30
A 1420....LEGAL *	60,000.00	7,882.11	67,882.11	27,750.11	20,132.00	20,000.00
A 1430....PERSONNEL *	61,039.00	0.00	61,039.00	32,410.94	18,965.58	9,662.48
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 *	1,779,322.62	317.14	1,779,639.76	812,836.67	761,856.68	204,946.41
A 1621....MAINTENANCE OF PLANT *	669,321.77	48,703.31	718,025.08	331,032.19	177,445.99	209,546.90
A 1680....CENTRAL DATA PROCESSING *	341,162.00	0.00	341,162.00	136,934.91	204,227.09	0.00
A 1910....UNALLOCATED INSURANCE *	165,000.00	589.50	165,589.50	150,419.44	0.00	15,170.06
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	111.00	0.00	1,389.00
A 1964....REFUND ON REAL PROPERTY TAXES *	20,000.00	0.00	20,000.00	1,020.84	0.00	18,979.16
A 1981....BOCES ADMINISTRATIVE COSTS *	67,076.00	0.00	67,076.00	26,830.32	40,245.68	0.00
A 1983....CAPITAL EXPENSES - BOCES *	98,018.00	0.00	98,018.00	39,207.08	58,810.92	0.00
A 1....GENERAL SUPPORT ***	3,996,779.53	70,173.59	4,066,953.12	2,003,284.09	1,557,517.30	506,151.73
A 2010....CURRICULUM DEVEL & SUPERVISION *	202,706.95	148.00	202,854.95	105,848.96	74,712.46	22,293.53
A 2020....SUPERVISION-REGULAR SCHOOL *	909,180.04	0.00	909,180.04	517,015.46	352,104.50	40,060.08
A 2110....TEACHING-REGULAR SCHOOL *	10,828,209.50	42,654.17	10,870,863.67	4,864,741.04	5,609,721.76	396,400.87
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,717,347.62	0.00	3,717,347.62	1,770,256.98	2,031,222.04	(84,131.40)
A 2280....OCCUPATIONAL EDUCATION *	962,823.00	0.00	962,823.00	393,094.08	572,228.92	(2,500.00)
A 2330....TEACHING-SPECIAL SCHOOLS *	15,000.00	0.00	15,000.00	11,078.28	0.00	3,921.72
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *	436,819.01	0.00	436,819.01	215,059.59	254,998.56	(33,239.14)
A 2630....COMPUTER ASSISTED INSTRUCTION *	623,193.55	2.49	623,196.04	427,668.85	177,231.09	18,296.10
A 2810....GUIDANCE-REGULAR SCHOOL *	560,264.55	0.00	560,264.55	230,069.72	188,363.96	141,830.87
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	236,289.00	0.00	236,289.00	97,801.83	105,121.10	33,366.07
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	164,000.00	0.00	164,000.00	81,369.35	82,260.10	370.55
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	124,495.00	0.00	124,495.00	47,014.73	53,690.26	23,790.01
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	723,856.75	0.00	723,856.75	391,216.02	98,704.92	233,935.81
A 2....INSTRUCTION ***	19,504,184.97	42,804.66	19,546,989.63	9,152,234.89	9,600,359.67	794,395.07
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,862,889.50	9,758.73	1,872,648.23	920,590.67	503,453.13	448,604.43
A 5530....GARAGE BUILDING *	128,500.00	(5,500.00)	123,000.00	21,479.34	51,186.91	50,333.75
A 5....TRANSPORTATION ***	1,991,389.50	4,258.73	1,995,648.23	942,070.01	554,640.04	498,938.18
A 8070....CENSUS *	0.00	0.00	0.00	9,163.14	6,545.16	(15,708.30)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	9,163.14	6,545.16	(15,708.30)
A 9010....STATE RETIREMENT *	610,000.00	0.00	610,000.00	407,972.67	0.00	202,027.33

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 06/30/16 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9020....TEACHERS' RETIREMENT	*	2,390,000.00	0.00	2,390,000.00	0.00	0.00	2,390,000.00
A 9030....SOCIAL SECURITY	*	1,524,400.00	0.00	1,524,400.00	643,357.73	855,087.20	25,955.07
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	25,607.67	1,681.50	157,710.83
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,634.39	0.00	4,365.61
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	639.72	4,600,639.72	2,764,772.66	4,790.66	1,831,076.40
A 9061....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	60,000.00	0.00	110,000.00
A 9089....OTHER	*	0.00	0.00	0.00	7,392.57	1,250.00	(8,642.57)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	382,275.01	3,822,275.00	(0.01)
A 9712....SERIAL BONDS - BUS PURCHASES	*	384,506.00	0.00	384,506.00	379,056.25	5,449.75	0.00
A 9....UNDISTRIBUTED	***	14,078,456.00	639.72	14,079,095.72	4,676,068.95	4,690,534.11	4,712,492.66
GRAND TOTALS		39,570,810.00	117,876.70	39,688,686.70	16,782,821.08	16,409,596.28	6,496,269.34

Report Completed 8:51 AM