

Homer Central School District  
PO Box 500  
Homer, New York 13077-0500

(607) 749-7241  
(607) 749-2312 FAX

Michael J. Falls  
Director of Business and Finance

**MEMORANDUM**

To: BOE/Kelli Yacavone, District Clerk  
From: Michael J. Falls, Director of Business and Finance  
Re: Budget Appropriation and Revenue Status Reports  
Date: August 4, 2015

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.

**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	0.00	746.00	6,749.00
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	459.72	10,573.64	2,049.44
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	14,418.22	177,837.94	8,232.42
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	0.00	428,874.76	10,821.55	252,846.51	165,206.70
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	0.00	0.00	53,000.00
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	449.41	10,336.44	13,663.15
A 1420....LEGAL	*	60,000.00	0.00	60,000.00	0.00	40,000.00	20,000.00
A 1430....PERSONNEL	*	61,039.00	0.00	61,039.00	1,462.81	33,644.61	25,931.58
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	0.00	1,779,322.62	23,671.98	479,386.63	1,276,264.01
A 1621....MAINTENANCE OF PLANT	*	669,321.77	0.00	669,321.77	11,808.23	295,823.45	361,690.09
A 1680....CENTRAL DATA PROCESSING	*	341,162.00	0.00	341,162.00	0.00	0.00	341,162.00
A 1910....UNALLOCATED INSURANCE	*	165,000.00	0.00	165,000.00	589.50	27,387.51	137,022.99
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	0.00	0.00	20,000.00
A 1981....BOCES ADMINISTRATIVE COSTS	*	67,076.00	0.00	67,076.00	0.00	0.00	67,076.00
A 1983....CAPITAL EXPENSES - BOCES	*	98,018.00	0.00	98,018.00	0.00	0.00	98,018.00
A 1....GENERAL SUPPORT	***	3,996,779.53	0.00	3,996,779.53	63,681.42	1,328,582.73	2,604,515.38
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	0.00	202,706.95	7,447.94	171,302.54	23,956.47
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	41,258.50	828,896.47	39,025.07
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	0.00	10,828,209.50	17,043.93	132,854.55	10,678,311.02
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	10,184.39	198,572.96	3,508,590.27
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	0.00	0.00	962,823.00
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	436,819.01	0.00	436,819.01	0.00	591.02	436,227.99
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	0.00	623,193.55	7,178.00	194,000.44	422,015.11
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	14,781.09	314,334.77	231,148.69
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	236,289.00	0.00	236,289.00	0.00	102.17	236,186.83
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	164,000.00	0.00	164,000.00	1,510.41	0.00	162,489.59
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	127.77	2,938.77	121,428.46
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	7,157.92	198,954.49	517,744.34
A 2....INSTRUCTION	***	19,504,184.97	0.00	19,504,184.97	106,689.95	2,042,548.18	17,354,946.84
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	0.00	1,862,889.50	33,891.03	333,310.60	1,495,687.87
A 5530....GARAGE BUILDING	*	128,500.00	0.00	128,500.00	0.00	0.00	128,500.00
A 5....TRANSPORTATION	***	1,991,389.50	0.00	1,991,389.50	33,891.03	333,310.60	1,624,187.87
A 8070....CENSUS	*	0.00	0.00	0.00	654.51	15,053.79	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	654.51	15,053.79	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	0.00	0.00	610,000.00

**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	15,256.48	1,485,795.32	23,348.20
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	0.00	4,950.00	180,050.00
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	0.00	4,600,000.00	4,500.00	0.00	4,595,500.00
A 9061....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	0.00	0.00	170,000.00
A 9089....OTHER	*	0.00	0.00	0.00	250.00	8,982.07	(9,232.07)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	0.00	0.00	4,204,550.00
A 9712....SERIAL BONDS - BUS PURCHASES	*	384,506.00	0.00	384,506.00	0.00	0.00	384,506.00
A 9....UNDISTRIBUTED	***	14,078,456.00	0.00	14,078,456.00	20,006.48	1,499,727.39	12,558,722.13
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>0.00</b>	<b>39,570,810.00</b>	<b>224,923.39</b>	<b>5,219,222.69</b>	<b>34,126,663.92</b>

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**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	0.00	13,333,640.00
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	0.00	2,600,000.00
A 1090	INTEREST & PENALTIES REAL	45,000.00	0.00	45,000.00	0.00	45,000.00
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	0.00	5,000.00
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	0.00	10,000.00
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	0.00	15,000.00
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	35.50	29,964.50
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	0.00	4,000.00
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	0.00	200.00
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	0.00	1,536.00
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	0.00	1,000.00
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.00	200.00
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	800.00	74,200.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	0.00	35,000.00
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2701	REFUND PRIOR YEARS (BOCES	120,000.00	0.00	120,000.00	0.00	120,000.00
A 2703	REFUND OF PRIOR YEAR-OTHE	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	0.00	5,000.00
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	0.00	60,000.00
A 3101	BASIC FORMULA/GENERAL	14,507,018.00	0.00	14,507,018.00	0.00	14,507,018.00
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	0.00	2,240,018.00
A 3102	LOTTERY AID	2,373,202.00	0.00	2,373,202.00	0.00	2,373,202.00
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	0.00	935,394.00
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	0.00	37,820.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	0.00	35,000.00
A 5050	INTERFUND TRANS FOR DEBT	290,159.00	0.00	290,159.00	0.00	290,159.00
<b>FUND A TOTAL</b>		<b>38,850,810.00</b>	<b>0.00</b>	<b>38,850,810.00</b>	<b>835.50</b>	<b>38,849,974.50</b>