

Homer Central School District  
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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: September 8, 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.

## 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	1,078.76	3,921.24
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	13,303.99	(3,303.99)
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	43.95	3,956.05
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	18.09	2,981.91
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	0.85	199.15
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	31.17	1,504.83
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	5.53	994.47
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.70	199.30
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	2,400.00	72,600.00
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	6,329.54	28,670.46
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>23,248.08</b>	<b>38,827,561.92</b>

**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	350.00	396.00	6,749.00
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	1,838.88	9,194.48	2,049.44
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	38,667.80	153,588.36	8,232.42
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	0.00	428,874.76	76,322.53	216,036.16	136,516.07
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	8,450.00	0.00	44,550.00
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	1,797.64	9,530.21	13,121.15
A 1420....LEGAL	*	60,000.00	0.00	60,000.00	19,868.00	20,132.00	20,000.00
A 1430....PERSONNEL	*	61,039.00	0.00	61,039.00	5,851.24	29,256.18	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	238,919.69	1,037,857.57	502,545.36
A 1621....MAINTENANCE OF PLANT	*	669,321.77	0.00	669,321.77	66,530.89	268,637.95	334,152.93
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	3,109.50	27,387.51	134,502.99
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	461,706.17	1,772,016.42	1,763,056.94
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	0.00	202,706.95	29,939.76	149,148.72	23,618.47
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	153,574.66	716,910.00	38,695.38
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	0.00	10,828,209.50	104,411.65	189,801.75	10,533,996.10
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	125,645.66	183,011.73	3,408,690.23
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	0.00	2,861.00	959,962.00
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	0.00	1,220.93	435,598.08
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	0.00	623,193.55	50,989.55	166,404.27	405,799.73
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	55,884.48	273,334.58	231,045.49
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	8,881.87	0.00	155,118.13
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	511.08	2,555.46	121,428.46
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	72,485.96	251,200.69	400,170.10
A 2....INSTRUCTION	***	19,504,184.97	0.00	19,504,184.97	613,402.95	1,936,551.30	16,954,230.72
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	0.00	1,862,889.50	236,903.56	261,885.53	1,364,100.41
A 5530....GARAGE BUILDING	*	128,500.00	0.00	128,500.00	12,697.03	59,728.97	56,074.00
A 5....TRANSPORTATION	***	1,991,389.50	0.00	1,991,389.50	249,600.59	321,614.50	1,420,174.41
A 8070....CENSUS	*	0.00	0.00	0.00	2,618.04	13,090.26	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	2,618.04	13,090.26	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	(662.88)	0.00	610,662.88

**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	65,226.02	1,435,825.78	23,348.20
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	12,969.50	3,705.50	168,325.00
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	950.00	0.00	9,050.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	0.00	4,600,000.00	5,139.60	0.00	4,594,860.40
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	6,142.57	3,089.50	(9,232.07)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	151,500.00	0.00	4,053,050.00
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	241,264.81	1,442,620.78	12,394,570.41
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>0.00</b>	<b>39,570,810.00</b>	<b>1,568,592.56</b>	<b>5,485,893.26</b>	<b>32,516,324.18</b>

Report Completed 11:13 AM