

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

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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: October 13, 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	779.00	396.00	6,320.00
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	2,758.32	8,275.04	2,049.44
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	55,070.64	138,760.51	6,657.43
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	10,181.53	439,056.29	121,981.53	194,920.10	122,154.66
A 1320....AUDITING	*	53,000.00	2,500.00	55,500.00	20,950.00	0.00	34,550.00
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	3,721.46	8,089.39	12,638.15
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	11,984.09	26,330.56	22,724.35
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	319,820.52	991,005.41	468,813.83
A 1621....MAINTENANCE OF PLANT	*	669,321.77	48,703.31	718,025.08	122,408.11	297,940.64	297,676.33
A 1680....CENTRAL DATA PROCESSING	*	341,162.00	0.00	341,162.00	34,370.66	0.00	306,791.34
A 1910....UNALLOCATED INSURANCE	*	165,000.00	589.50	165,589.50	118,893.50	27,387.51	19,308.49
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	1,020.84	0.00	18,979.16
A 1981....BOCES ADMINISTRATIVE COSTS	*	67,076.00	0.00	67,076.00	6,707.58	0.00	60,368.42
A 1983....CAPITAL EXPENSES - BOCES	*	98,018.00	0.00	98,018.00	9,801.77	0.00	88,216.23
A 1....GENERAL SUPPORT	***	3,996,779.53	70,173.59	4,066,953.12	858,018.13	1,713,237.16	1,495,697.83
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	148.00	202,854.95	44,835.64	134,252.84	23,766.47
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	230,735.28	635,240.10	43,204.66
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	42,654.17	10,870,863.67	1,171,815.74	8,442,054.85	1,256,993.08
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	494,320.56	2,123,648.14	1,099,378.92
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	94,463.32	137,802.58	730,557.10
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	44,077.85	329,352.97	63,388.19
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	2.49	623,196.04	290,148.74	159,892.52	173,154.78
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	91,396.96	327,613.64	141,253.95
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	236,289.00	0.00	236,289.00	16,746.66	151,008.76	68,533.58
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	164,000.00	0.00	164,000.00	25,546.48	139,593.38	(1,139.86)
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	8,200.82	78,148.29	38,145.89
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	157,059.74	198,523.91	368,273.10
A 2....INSTRUCTION	***	19,504,184.97	42,804.66	19,546,989.63	2,680,426.07	12,857,131.98	4,009,431.58
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	4,258.73	1,867,148.23	387,011.64	884,086.62	596,049.97
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	4,258.73	1,995,648.23	399,708.67	943,815.59	652,123.97
A 8070....CENSUS	*	0.00	0.00	0.00	3,927.06	11,781.24	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	3,927.06	11,781.24	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	(1,174.07)	0.00	611,174.07

**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	182,617.19	1,318,434.61	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	639.72	4,600,639.72	745,823.98	7,528.18	3,847,287.56
A 9061.....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	20,000.00	0.00	150,000.00
A 9089.....OTHER	*	0.00	0.00	0.00	6,392.57	2,839.50	(9,232.07)
A 9711.....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	194,168.76	4,161,881.25	(151,500.01)
A 9712.....SERIAL BONDS - BUS PURCHASES	*	384,506.00	0.00	384,506.00	163,806.25	220,699.75	0.00
A 9.....UNDISTRIBUTED	***	14,078,456.00	639.72	14,079,095.72	1,325,554.18	5,715,088.79	7,038,452.75
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>117,876.70</b>	<b>39,688,686.70</b>	<b>6,267,634.11</b>	<b>21,241,054.76</b>	<b>13,179,997.83</b>

Report Completed 8:29 AM

**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	13,212,440.07	121,199.93
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	2,721,019.93	(121,019.93)
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	13,406.51	(3,406.51)
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	6,167.85	8,832.15
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	7,035.50	22,964.50
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	87.45	3,912.55
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	36.18	2,963.82
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.06	198.94
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	62.34	1,473.66
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	6.90	993.10
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.87	199.13
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	3,200.00	71,800.00
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	64,818.44	(44,818.44)
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	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	235,986.00	699,408.00
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	7,778.48	27,221.52
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>18,558,542.29</b>	<b>20,292,267.71</b>