

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: November 10, 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	883.99	3,591.00	3,020.01
A 1040....DISTRICT CLERK *	13,082.80	0.00	13,082.80	3,677.76	7,355.60	2,049.44
A 1240....CHIEF SCHOOL ADMINISTRATOR *	200,488.58	0.00	200,488.58	72,467.34	122,282.68	5,738.56
A 1310....BUSINESS ADMINISTRATION *	428,874.76	10,181.53	439,056.29	158,815.48	273,011.34	7,229.47
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	4,620.28	7,190.57	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	17,817.83	33,558.69	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	509,385.85	1,024,550.37	245,703.54
A 1621....MAINTENANCE OF PLANT *	669,321.77	48,703.31	718,025.08	167,224.27	260,795.36	290,005.45
A 1680....CENTRAL DATA PROCESSING *	341,162.00	0.00	341,162.00	68,558.75	272,603.25	0.00
A 1910....UNALLOCATED INSURANCE *	165,000.00	589.50	165,589.50	149,543.44	0.00	16,046.06
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	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	13,415.16	53,660.84	0.00
A 1983....CAPITAL EXPENSES - BOCES *	98,018.00	0.00	98,018.00	19,603.54	78,414.46	0.00
A 1....GENERAL SUPPORT ***	3,996,779.53	70,173.59	4,066,953.12	1,236,734.64	2,167,146.16	674,072.32
A 2010....CURRICULUM DEVEL & SUPERVISION *	202,706.95	148.00	202,854.95	59,921.52	119,745.96	23,187.47
A 2020....SUPERVISION-REGULAR SCHOOL *	909,180.04	0.00	909,180.04	302,632.53	564,515.20	42,032.31
A 2110....TEACHING-REGULAR SCHOOL *	10,828,209.50	42,654.17	10,870,863.67	2,141,575.87	8,101,300.79	627,987.01
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,717,347.62	0.00	3,717,347.62	852,607.21	2,827,764.01	36,976.40
A 2280....OCCUPATIONAL EDUCATION *	962,823.00	0.00	962,823.00	191,823.52	773,499.48	(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	88,714.36	377,770.42	(29,665.77)
A 2630....COMPUTER ASSISTED INSTRUCTION *	623,193.55	2.49	623,196.04	341,205.20	256,593.66	25,397.18
A 2810....GUIDANCE-REGULAR SCHOOL *	560,264.55	0.00	560,264.55	126,209.38	293,225.16	140,830.01
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	236,289.00	0.00	236,289.00	32,961.83	143,421.90	59,905.27
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	164,000.00	0.00	164,000.00	39,879.80	125,260.06	(1,139.86)
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	124,495.00	0.00	124,495.00	17,782.10	73,588.93	33,123.97
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	723,856.75	0.00	723,856.75	251,177.74	198,984.64	273,694.37
A 2....INSTRUCTION ***	19,504,184.97	42,804.66	19,546,989.63	4,457,569.34	13,855,670.21	1,233,750.08
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,862,889.50	9,758.73	1,872,648.23	494,679.11	807,855.03	570,114.09
A 5530....GARAGE BUILDING *	128,500.00	(5,500.00)	123,000.00	17,128.81	55,457.94	50,413.25
A 5....TRANSPORTATION ***	1,991,389.50	4,258.73	1,995,648.23	511,807.92	863,312.97	620,527.34
A 8070....CENSUS *	0.00	0.00	0.00	5,236.08	10,472.22	(15,708.30)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	5,236.08	10,472.22	(15,708.30)
A 9010....STATE RETIREMENT *	610,000.00	0.00	610,000.00	(5,821.66)	0.00	615,821.66

**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	301,098.18	1,199,953.62	23,348.20
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	16,934.69	2,933.00	165,132.31
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,630.00	0.00	4,370.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	639.72	4,600,639.72	1,116,508.36	6,843.80	3,477,287.56
A 9061....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	40,000.00	0.00	130,000.00
A 9089....OTHER	*	0.00	0.00	0.00	6,642.57	2,000.00	(8,642.57)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	194,168.76	4,010,381.25	(0.01)
A 9712....SERIAL BONDS - BUS PURCHASES	*	384,506.00	0.00	384,506.00	254,931.25	129,574.75	0.00
A 9....UNDISTRIBUTED	***	14,078,456.00	639.72	14,079,095.72	1,930,092.15	5,351,686.42	6,797,317.15
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>117,876.70</b>	<b>39,688,686.70</b>	<b>8,140,440.13</b>	<b>22,238,287.98</b>	<b>9,309,958.59</b>

Report Completed 8:50 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	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	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	120.81	3,879.19
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	53.61	2,946.39
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.27	198.73
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	92.37	1,443.63
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	8.29	991.71
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.05	198.95
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	7,593.45	27,406.55
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	4,452.40	(4,452.40)
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	1,200.00	3,800.00
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	8,215.75	26,784.25
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>18,574,423.06</b>	<b>20,276,386.94</b>