

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.

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	9,217.68	35,782.32
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	13,401.51	(3,401.51)
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	8,569.50	21,430.50
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	160.02	3,839.98
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	71.70	2,928.30
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.48	198.52
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	123.54	1,412.46
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	9.65	990.35
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.22	198.78
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	4,000.00	71,000.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	16,729.70	18,270.30
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	5,563.40	(5,563.40)
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	72,044.30	(52,044.30)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	1,696.18	3,303.82
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	3,114,052.77	11,392,965.23
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	377,577.60	557,816.40
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	10,711.89	24,288.11
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	22,040,301.08	16,810,508.92

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	1,588.99	3,195.00	2,711.01
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	4,597.20	6,436.16	2,049.44
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	87,718.58	107,039.84	5,730.16
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	10,181.53	439,056.29	190,607.02	249,267.23	(817.96)
A 1320....AUDITING	*	53,000.00	2,500.00	55,500.00	28,950.00	0.00	26,550.00
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	11,974.95	6,291.75	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	20,743.45	30,633.07	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	569,973.31	981,194.91	228,471.54
A 1621....MAINTENANCE OF PLANT	*	669,321.77	48,703.31	718,025.08	222,664.96	211,574.76	283,785.36
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	1,418,710.30	2,020,443.27	627,799.55
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	148.00	202,854.95	75,067.81	104,302.03	23,485.11
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	374,165.38	493,672.30	41,342.36
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	42,654.17	10,870,863.67	3,027,987.65	7,269,667.78	573,208.24
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	1,090,590.75	2,617,089.97	9,666.90
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	204,116.44	761,206.56	(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	124,844.92	341,978.37	(30,004.28)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	2.49	623,196.04	357,191.25	198,810.69	67,194.10
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	161,458.85	258,034.78	140,770.92
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	236,289.00	0.00	236,289.00	63,533.07	139,289.86	33,466.07
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	164,000.00	0.00	164,000.00	54,213.12	110,926.74	(1,139.86)
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	29,164.56	69,919.68	25,410.76
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	300,081.63	161,644.78	262,130.34
A 2....INSTRUCTION	***	19,504,184.97	42,804.66	19,546,989.63	5,873,493.71	12,526,543.54	1,146,952.38
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	9,758.73	1,872,648.23	649,963.20	699,421.95	523,263.08
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	667,092.01	754,879.89	573,676.33
A 8070....CENSUS	*	0.00	0.00	0.00	6,545.10	9,163.20	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	6,545.10	9,163.20	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	(10,094.99)	0.00	620,094.99

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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	417,344.95	1,083,706.85	23,348.20
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	18,018.15	2,933.00	164,048.85
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	1,977,742.25	6,159.42	2,616,738.05
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	6,892.57	1,750.00	(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	379,056.25	5,449.75	0.00
A 9....UNDISTRIBUTED	***	14,078,456.00	639.72	14,079,095.72	3,048,757.94	5,110,380.27	5,919,957.51
GRAND TOTALS		39,570,810.00	117,876.70	39,688,686.70	11,014,599.06	20,421,410.17	8,252,677.47

Report Completed 12:29 PM