

**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, 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: January 12, 2016**

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	13,211,084.30	122,555.70
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	2,720,062.23	(120,062.23)
A 1090	INTEREST & PENALTIES REAL	45,000.00	0.00	45,000.00	9,930.64	35,069.36
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	10,668.00	19,332.00
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	235.53	3,764.47
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	107.30	2,892.70
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	1.89	198.11
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	184.87	1,351.13
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	12.34	987.66
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.54	198.46
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	21,050.00	53,950.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	17,134.25	17,865.75
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	2,631.32	7,368.68
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	8,000.64	(8,000.64)
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 2705	GIFTS & DONATIONS	0.00	0.00	0.00	750.00	(750.00)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	3,254.80	1,745.20
A 2771	E-RATE REIMBURSEMENT	60,000.00	0.00	60,000.00	57,007.39	2,992.61
A 3101	BASIC FORMULA/GENERAL	14,507,018.00	0.00	14,507,018.00	3,962,819.64	10,544,198.36
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	569,170.50	1,670,847.50
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	519,169.20	416,224.80
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	700.00	37,120.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	10,098.92	24,901.08
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>23,682,430.05</b>	<b>15,168,379.95</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	1,683.99	3,195.00	2,616.01
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	5,056.92	5,516.72	2,509.16
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	104,064.25	91,797.00	4,627.33
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	10,181.53	439,056.29	238,503.92	217,835.85	(17,283.48)
A 1320....AUDITING	*	53,000.00	2,500.00	55,500.00	32,950.00	0.00	22,550.00
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	12,873.77	5,392.93	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	26,577.20	24,799.32	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	734,618.90	833,774.10	211,246.76
A 1621....MAINTENANCE OF PLANT	*	669,321.77	48,703.31	718,025.08	297,731.53	195,107.72	225,185.83
A 1680....CENTRAL DATA PROCESSING	*	341,162.00	0.00	341,162.00	102,746.84	238,415.16	0.00
A 1910....UNALLOCATED INSURANCE	*	165,000.00	589.50	165,589.50	150,419.44	0.00	15,170.06
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	20,122.74	46,953.26	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	98,018.00	0.00	98,018.00	29,405.31	68,612.69	0.00
A 1....GENERAL SUPPORT	***	3,996,779.53	70,173.59	4,066,953.12	1,785,525.76	1,751,531.75	529,895.61
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	148.00	202,854.95	90,735.97	89,425.86	22,693.12
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	445,679.52	422,888.40	40,612.12
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	42,654.17	10,870,863.67	3,946,952.77	6,464,685.69	459,225.21
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	1,442,943.41	2,326,866.86	(52,462.65)
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	298,605.26	666,717.74	(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	170,100.84	296,913.73	(30,195.56)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	2.49	623,196.04	394,778.87	166,741.84	61,675.33
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	195,204.41	223,176.38	141,883.76
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	236,289.00	0.00	236,289.00	80,667.45	122,155.48	33,466.07
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	164,000.00	0.00	164,000.00	67,036.03	96,593.42	370.55
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	38,101.75	62,603.29	23,789.96
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	349,273.04	122,940.21	251,643.50
A 2....INSTRUCTION	***	19,504,184.97	42,804.66	19,546,989.63	7,531,157.60	11,061,708.90	954,123.13
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	9,758.73	1,872,648.23	785,278.08	597,155.27	490,214.88
A 5530....GARAGE BUILDING	*	128,500.00	(5,500.00)	123,000.00	21,399.84	51,186.91	50,413.25
A 5....TRANSPORTATION	***	1,991,389.50	4,258.73	1,995,648.23	806,677.92	648,342.18	540,628.13
A 8070....CENSUS	*	0.00	0.00	0.00	7,854.12	7,854.18	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	7,854.12	7,854.18	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	407,972.67	0.00	202,027.33

**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	527,820.91	970,624.02	25,955.07
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	21,088.22	2,919.00	160,992.78
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	2,369,319.05	5,475.04	2,225,845.63
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	7,142.57	1,500.00	(8,642.57)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	382,275.01	3,822,275.00	(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	4,160,304.68	4,808,242.81	5,110,548.23
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>117,876.70</b>	<b>39,688,686.70</b>	<b>14,291,520.08</b>	<b>18,277,679.82</b>	<b>7,119,486.80</b>

Report Completed 10:22 AM