

**Homer Central School District
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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: March 8, 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	8,546.41	(7,546.41)
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	3,301.13	1,698.87
A 1310	DAY SCHOOL TUITION INDIVI	30,000.00	0.00	30,000.00	0.00	30,000.00
A 1335	OTHER STUDENT FEES & CHR	10,000.00	0.00	10,000.00	13,426.51	(3,426.51)
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	18,449.65	11,550.35
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	302.35	3,697.65
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	142.32	2,857.68
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	2.30	197.70
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	0.42	599.58
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	245.20	1,290.80
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	15.01	984.99
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	1.88	198.12
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	38,900.00	36,100.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	17,134.25	17,865.75
A 2660	SALE OF REAL PROPERTY	0.00	0.00	0.00	52,653.00	(52,653.00)
A 2665	SALES OF EQUIPMENT	10,000.00	0.00	10,000.00	8,240.47	1,759.53
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	13,648.73	(13,648.73)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	20.00	(20.00)
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	72,054.78	(52,054.78)
A 2705	GIFTS & DONATIONS	0.00	0.00	0.00	836.38	(836.38)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	8,477.44	(3,477.44)
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	2,253,765.95	119,436.05
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	802,352.40	133,041.60
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	31,650.00	93,005.00
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

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 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	24,070,464.04	14,780,345.96

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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	1,727.99	5,173.23	593.78
A 1040....DISTRICT CLERK *	13,082.80	0.00	13,082.80	6,895.80	3,677.84	2,509.16
A 1240....CHIEF SCHOOL ADMINISTRATOR *	200,488.58	0.00	200,488.58	135,336.96	61,311.32	3,840.30
A 1310....BUSINESS ADMINISTRATION *	428,874.76	10,181.53	439,056.29	318,008.52	156,332.47	(35,284.70)
A 1320....AUDITING *	53,000.00	2,500.00	55,500.00	34,950.00	0.00	20,550.00
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	14,671.41	3,595.29	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	38,444.09	13,131.83	9,463.08
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	999,000.74	606,014.23	174,624.79
A 1621....MAINTENANCE OF PLANT *	669,321.77	48,703.31	718,025.08	411,687.95	126,393.37	179,943.76
A 1680....CENTRAL DATA PROCESSING *	341,162.00	0.00	341,162.00	171,123.00	170,039.00	0.00
A 1910....UNALLOCATED INSURANCE *	165,000.00	589.50	165,589.50	150,991.44	0.00	14,598.06
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	111.00	0.00	1,389.00
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	33,537.90	33,538.10	0.00
A 1983....CAPITAL EXPENSES - BOCES *	98,018.00	0.00	98,018.00	49,008.85	49,009.15	0.00
A 1....GENERAL SUPPORT ***	3,996,779.53	70,173.59	4,066,953.12	2,394,266.60	1,248,347.83	424,338.69
A 2010....CURRICULUM DEVEL & SUPERVISION *	202,706.95	148.00	202,854.95	122,293.19	59,975.62	20,586.14
A 2020....SUPERVISION-REGULAR SCHOOL *	909,180.04	0.00	909,180.04	595,031.59	281,320.60	32,827.85
A 2110....TEACHING-REGULAR SCHOOL *	10,828,209.50	42,654.17	10,870,863.67	5,798,653.91	4,732,228.06	339,981.70
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,717,347.62	0.00	3,717,347.62	2,112,652.31	1,735,243.16	(130,547.85)
A 2280....OCCUPATIONAL EDUCATION *	962,823.00	0.00	962,823.00	487,582.90	477,740.10	(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	258,305.65	211,773.97	(33,260.61)
A 2630....COMPUTER ASSISTED INSTRUCTION *	623,193.55	2.49	623,196.04	463,257.71	142,012.31	17,926.02
A 2810....GUIDANCE-REGULAR SCHOOL *	560,264.55	0.00	560,264.55	297,382.14	153,551.54	109,330.87
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	236,289.00	0.00	236,289.00	115,009.29	73,472.10	47,807.61
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	164,000.00	0.00	164,000.00	95,702.67	67,926.78	370.55
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	124,495.00	0.00	124,495.00	63,808.49	54,731.92	5,954.59
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	723,856.75	0.00	723,856.75	433,882.51	72,442.31	217,531.93
A 2....INSTRUCTION ***	19,504,184.97	42,804.66	19,546,989.63	10,854,640.64	8,062,418.47	629,930.52
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,862,889.50	9,758.73	1,872,648.23	1,037,963.86	411,632.89	423,051.48
A 5530....GARAGE BUILDING *	128,500.00	(5,500.00)	123,000.00	26,254.29	46,633.08	50,112.63
A 5....TRANSPORTATION ***	1,991,389.50	4,258.73	1,995,648.23	1,064,218.15	458,265.97	473,164.11
A 8070....CENSUS *	0.00	0.00	0.00	10,472.16	5,236.14	(15,708.30)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	10,472.16	5,236.14	(15,708.30)
A 9010....STATE RETIREMENT *	610,000.00	0.00	610,000.00	399,700.79	0.00	210,299.21

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	761,963.85	736,481.08	25,955.07
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	26,436.16	1,659.84	156,904.00
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,634.39	0.00	4,365.61
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	639.72	4,600,639.72	3,133,640.13	4,106.28	1,462,893.31
A 9061....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	70,000.00	0.00	100,000.00
A 9089....OTHER	*	0.00	0.00	0.00	50,216.98	1,000.00	(51,216.98)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	2,613,775.01	1,590,775.00	(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	7,440,423.56	2,339,471.95	4,299,200.21
GRAND TOTALS		39,570,810.00	117,876.70	39,688,686.70	21,764,021.11	12,113,740.36	5,810,925.23

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