

**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: April 5, 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.

**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	3,726.22	3,195.00	573.78
A 1040....DISTRICT CLERK	*	13,082.80	0.00	13,082.80	7,815.24	2,972.62	2,294.94
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	200,488.58	0.00	200,488.58	150,579.80	46,227.48	3,681.30
A 1310....BUSINESS ADMINISTRATION	*	428,874.76	9,981.53	438,856.29	349,273.31	125,091.68	(35,508.70)
A 1320....AUDITING	*	53,000.00	2,500.00	55,500.00	36,750.00	0.00	18,750.00
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	15,570.23	2,696.47	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	44,277.83	8,776.84	7,984.33
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	1,079,458.17	538,347.20	161,834.39
A 1621....MAINTENANCE OF PLANT	*	669,321.77	(51,296.69)	618,025.08	439,727.29	103,014.31	75,283.48
A 1680....CENTRAL DATA PROCESSING	*	341,162.00	0.00	341,162.00	205,973.07	135,188.93	0.00
A 1910....UNALLOCATED INSURANCE	*	165,000.00	589.50	165,589.50	151,388.44	0.00	14,201.06
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	40,245.47	26,830.53	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	98,018.00	0.00	98,018.00	58,810.62	39,207.38	0.00
A 1....GENERAL SUPPORT	***	3,996,779.53	(30,026.41)	3,966,753.12	2,612,477.64	1,051,680.44	302,595.04
A 2010....CURRICULUM DEVEL & SUPERVISION	*	202,706.95	148.00	202,854.95	137,371.69	45,161.26	20,322.00
A 2020....SUPERVISION-REGULAR SCHOOL	*	909,180.04	0.00	909,180.04	666,358.01	210,536.70	32,285.33
A 2110....TEACHING-REGULAR SCHOOL	*	10,828,209.50	42,854.17	10,871,063.67	6,698,660.59	3,866,213.79	306,189.29
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,717,347.62	0.00	3,717,347.62	2,424,982.82	1,442,142.24	(149,777.44)
A 2280....OCCUPATIONAL EDUCATION	*	962,823.00	0.00	962,823.00	582,071.72	383,251.28	(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	301,438.51	169,805.94	(34,425.44)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	623,193.55	2.49	623,196.04	496,132.53	119,890.02	7,173.49
A 2810....GUIDANCE-REGULAR SCHOOL	*	560,264.55	0.00	560,264.55	332,194.56	118,739.12	109,330.87
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	236,289.00	0.00	236,289.00	129,185.55	59,292.94	47,810.51
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	164,000.00	0.00	164,000.00	110,035.99	53,593.46	370.55
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	124,495.00	0.00	124,495.00	80,114.13	38,983.46	5,397.41
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	723,856.75	0.00	723,856.75	493,785.54	129,304.41	100,766.80
A 2....INSTRUCTION	***	19,504,184.97	43,004.66	19,547,189.63	12,463,409.92	6,636,914.62	446,865.09
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,862,889.50	13,758.73	1,876,648.23	1,135,467.55	329,138.65	412,042.03
A 5530....GARAGE BUILDING	*	128,500.00	(9,500.00)	119,000.00	26,254.29	46,729.02	46,016.69
A 5....TRANSPORTATION	***	1,991,389.50	4,258.73	1,995,648.23	1,161,721.84	375,867.67	458,058.72
A 8070....CENSUS	*	0.00	0.00	0.00	11,781.18	3,927.12	(15,708.30)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	11,781.18	3,927.12	(15,708.30)
A 9010....STATE RETIREMENT	*	610,000.00	0.00	610,000.00	523,487.54	0.00	86,512.46

**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	878,915.97	619,528.96	25,955.07
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	27,480.57	1,591.41	155,928.02
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	3,527,742.51	3,421.90	1,069,475.31
A 9061....DENTAL INSURANCE	*	170,000.00	0.00	170,000.00	86,000.00	0.00	84,000.00
A 9089....OTHER	*	0.00	0.00	0.00	91,320.48	750.00	(92,070.48)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,204,550.00	0.00	4,204,550.00	3,022,343.77	1,180,806.25	1,399.98
A 9712....SERIAL BONDS - BUS PURCHASES	*	384,506.00	0.00	384,506.00	380,456.25	5,449.75	(1,400.00)
A 9950....TRANSFER TO CAPITAL FUND	*	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
A 9....UNDISTRIBUTED	***	14,078,456.00	100,639.72	14,179,095.72	8,643,381.48	1,811,548.27	3,724,165.97
<b>GRAND TOTALS</b>		<b>39,570,810.00</b>	<b>117,876.70</b>	<b>39,688,686.70</b>	<b>24,892,772.06</b>	<b>9,879,938.12</b>	<b>4,915,976.52</b>

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## 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	12,171.17	32,828.83
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 & CHRG	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	18,885.30	11,114.70
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	39,700.00	35,300.00
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	8,492.07	(3,492.07)
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	9,737,662.13	4,769,355.87
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	1,589,397.59	650,620.41
A 3102	LOTTERY AID	2,373,202.00	0.00	2,373,202.00	2,310,105.41	63,096.59
A 3103	BOCES AID	1,681,014.00	0.00	1,681,014.00	411,401.75	1,269,612.25
A 3109	VLT LOTTERY GRANT	935,394.00	0.00	935,394.00	943,944.03	(8,550.03)
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	122,850.00	1,805.00
A 3262	COMP SOFTWARE/HARDWARE AI	68,298.00	0.00	68,298.00	67,827.00	471.00
A 3263	LIBRARY A/V LOAN PROGRAM	13,056.00	0.00	13,056.00	12,956.00	100.00
A 3289	OTHER STATE AID - TRANSP	37,820.00	0.00	37,820.00	1,000.00	36,820.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	18,944.13	16,055.87

**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
<b>FUND A TOTAL</b>		<b>38,850,810.00</b>	<b>0.00</b>	<b>38,850,810.00</b>	<b>31,659,485.48</b>	<b>7,191,324.52</b>

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