

**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 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: May 10, 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	3,918.02	3,195.00	381.98
A 1040....DISTRICT CLERK *	13,082.80	0.00	13,082.80	9,248.90	2,244.36	1,589.54
A 1240....CHIEF SCHOOL ADMINISTRATOR *	200,488.58	0.00	200,488.58	166,700.02	31,019.64	2,768.92
A 1310....BUSINESS ADMINISTRATION *	428,874.76	9,981.53	438,856.29	393,455.68	95,704.37	(50,303.76)
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	16,469.05	1,797.65	6,182.30
A 1420....LEGAL *	60,000.00	7,882.11	67,882.11	46,830.25	1,051.86	20,000.00
A 1430....PERSONNEL *	61,039.00	0.00	61,039.00	50,111.58	5,851.22	5,076.20
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	(2,973.61)	1,776,349.01	1,151,571.56	472,698.35	152,079.10
A 1621....MAINTENANCE OF PLANT *	669,321.77	(48,005.94)	621,315.83	495,447.48	72,565.04	53,303.31
A 1680....CENTRAL DATA PROCESSING *	341,162.00	0.00	341,162.00	240,823.16	100,338.84	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	1,502.03	0.00	(2.03)
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	46,953.05	20,122.95	0.00
A 1983....CAPITAL EXPENSES - BOCES *	98,018.00	0.00	98,018.00	68,612.40	29,405.60	0.00
A 1....GENERAL SUPPORT ***	3,996,779.53	(30,026.41)	3,966,753.12	2,880,802.46	835,994.88	249,955.78
A 2010....CURRICULUM DEVEL & SUPERVISION *	202,706.95	148.00	202,854.95	152,107.97	30,241.68	20,505.30
A 2020....SUPERVISION-REGULAR SCHOOL *	909,180.04	0.00	909,180.04	740,184.14	139,752.80	29,243.10
A 2110....TEACHING-REGULAR SCHOOL *	10,828,209.50	42,854.17	10,871,063.67	7,621,499.58	2,998,636.33	250,927.76
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,717,347.62	0.00	3,717,347.62	2,852,259.72	1,129,069.65	(263,981.75)
A 2280....OCCUPATIONAL EDUCATION *	962,823.00	0.00	962,823.00	676,560.54	288,762.46	(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	347,512.70	123,812.18	(34,505.87)
A 2630....COMPUTER ASSISTED INSTRUCTION *	623,193.55	2.49	623,196.04	536,800.83	80,279.96	6,115.25
A 2810....GUIDANCE-REGULAR SCHOOL *	560,264.55	0.00	560,264.55	367,403.96	84,111.46	108,749.13
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	236,289.00	0.00	236,289.00	146,284.46	52,430.76	37,573.78
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	164,000.00	0.00	164,000.00	124,369.31	39,260.14	370.55
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	124,495.00	0.00	124,495.00	95,210.98	27,716.67	1,567.35
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	723,856.75	0.00	723,856.75	576,972.36	73,792.06	73,092.33
A 2....INSTRUCTION ***	19,504,184.97	43,004.66	19,547,189.63	14,248,244.83	5,067,866.15	231,078.65
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,862,889.50	13,758.73	1,876,648.23	1,253,820.14	252,214.94	370,613.15
A 5530....GARAGE BUILDING *	128,500.00	(9,500.00)	119,000.00	26,444.79	46,729.02	45,826.19
A 5....TRANSPORTATION ***	1,991,389.50	4,258.73	1,995,648.23	1,280,264.93	298,943.96	416,439.34
A 8070....CENSUS *	0.00	0.00	0.00	13,090.20	2,618.10	(15,708.30)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	13,090.20	2,618.10	(15,708.30)
A 9010....STATE RETIREMENT *	610,000.00	0.00	610,000.00	519,292.53	0.00	90,707.47

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	996,462.92	501,982.01	25,955.07
A 9040....WORKERS' COMPENSATION	*	185,000.00	0.00	185,000.00	34,058.78	325.91	150,615.31
A 9050....UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,893.58	0.00	4,106.42
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,600,000.00	639.72	4,600,639.72	3,892,517.77	2,737.52	705,384.43
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	91,570.48	500.00	(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 9901....TRANSFER TO DEBT SERVICE	*	0.00	0.00	0.00	608.41	0.00	(608.41)
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	9,129,204.49	1,691,801.44	3,358,089.79
GRAND TOTALS		39,570,810.00	117,876.70	39,688,686.70	27,551,606.91	7,897,224.53	4,239,855.26

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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	40,372.50	4,627.50
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	3,621.10	1,378.90
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	13,431.51	(3,431.51)
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	22,819.65	7,180.35
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	425.09	3,574.91
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	177.92	2,822.08
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	2.71	197.29
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	0.83	599.17
A 2401.08	INTEREST & EARNINGS/LIAB	1,536.00	0.00	1,536.00	306.53	1,229.47
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	17.68	982.32
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	2.22	197.78
A 2412	RENTAL REAL PROPERTY OT G	75,000.00	0.00	75,000.00	41,300.00	33,700.00
A 2440	USE OF BUSES - OTHER GOVT	35,000.00	0.00	35,000.00	20,826.80	14,173.20
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	8,638.95	1,361.05
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	9,298.07	(4,298.07)
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	10,534,442.73	3,972,575.27
A 3101.01	BASIC FORMULA/EXCESS COST	2,240,018.00	0.00	2,240,018.00	1,593,820.20	646,197.80
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	16,762.23	18,237.77

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	32,497,687.97	6,353,122.03

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