

Homer Central School District
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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: August 12, 2014

Please find attached the most current Budget Appropriation and Revenue Status Reports for the 2014-15 school year. I would be happy to answer questions that you may have concerning these documents.

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/14 - 06/30/15

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	0.00	13,333,640.00
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	0.00	2,600,000.00
A 1090	INTEREST & PENALTIES REAL	45,000.00	0.00	45,000.00	0.00	45,000.00
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	0.00	5,000.00
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	0.00	10,000.00
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	0.00	15,000.00
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	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2389	OTHER SERV FOR OTHER DIST	70,000.00	0.00	70,000.00	0.00	70,000.00
A 2401	INTEREST AND EARNINGS	4,000.00	0.00	4,000.00	0.00	4,000.00
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	0.00	200.00
A 2401.06	INTEREST AND EARNINGS/CAP	600.00	0.00	600.00	0.00	600.00
A 2401.08	INTEREST & EARNINGS/LIAB	2,000.00	0.00	2,000.00	0.00	2,000.00
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	0.00	1,000.00
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	0.00	200.00
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	0.00	50,000.00
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2701	REFUND PRIOR YEARS (BOCES)	120,000.00	0.00	120,000.00	0.00	120,000.00
A 2703	REFUND OF PRIOR YEAR-OTHE	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	0.00	5,000.00
A 2771	E-RATE REIMBURSEMENT	75,000.00	0.00	75,000.00	0.00	75,000.00
A 3101	BASIC FORMULA/GENERAL	13,229,438.00	0.00	13,229,438.00	0.00	13,229,438.00
A 3101.01	BASIC FORMULA/EXCESS COST	2,254,194.00	0.00	2,254,194.00	0.00	2,254,194.00
A 3102	LOTTERY AID	2,373,202.00	0.00	2,373,202.00	0.00	2,373,202.00
A 3103	BOCES AID	1,555,653.00	0.00	1,555,653.00	0.00	1,555,653.00
A 3109	VLT LOTTERY GRANT	935,394.00	0.00	935,394.00	0.00	935,394.00
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	0.00	124,655.00
A 3262	COMPUTER SOFTWARE AID	68,298.00	0.00	68,298.00	0.00	68,298.00
A 3263	LIBRARY AV 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	0.00	35,000.00
A 5050	INTERFUND TRANS FOR DEBT	782,254.00	0.00	782,254.00	0.00	782,254.00
FUND A TOTAL		37,939,604.00	0.00	37,939,604.00	0.00	37,939,604.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 06/30/15 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010....BOARD OF EDUCATION	*	7,495.00	0.00	7,495.00	24.00	0.00	7,471.00
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	1,285.44	9,426.56	2,063.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	0.00	195,351.00	21,993.09	154,269.11	19,088.80
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	0.00	391,875.00	44,102.83	226,987.16	120,785.01
A 1320....AUDITING	*	53,000.00	0.00	53,000.00	0.00	0.00	53,000.00
A 1325....TREASURER	*	350.00	0.00	350.00	0.00	0.00	350.00
A 1330....TAX COLLECTOR	*	24,050.00	0.00	24,050.00	1,256.61	9,215.09	13,578.30
A 1420....LEGAL	*	50,000.00	0.00	50,000.00	6,903.00	36,597.00	6,500.00
A 1430....PERSONNEL	*	59,757.00	0.00	59,757.00	5,626.82	30,006.71	24,123.47
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	*	1,665,148.00	0.00	1,665,148.00	99,510.53	429,037.66	1,136,599.81
A 1621....MAINTENANCE OF PLANT	*	649,413.00	0.00	649,413.00	37,571.41	238,695.69	373,145.90
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	46,110.25	0.00	275,867.75
A 1910....UNALLOCATED INSURANCE	*	155,000.00	0.00	155,000.00	2,575.00	36,121.57	116,303.43
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	0.00	0.00	20,000.00
A 1981....BOCES ADMINISTRATIVE COSTS	*	64,778.00	0.00	64,778.00	6,575.09	0.00	58,202.91
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	8,316.93	0.00	73,231.07
A 1....GENERAL SUPPORT	***	3,760,618.00	0.00	3,760,618.00	281,851.00	1,170,356.55	2,308,410.45
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	0.00	199,761.00	26,097.72	152,786.85	20,876.43
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	0.00	881,056.00	99,419.19	723,923.04	57,713.77
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	0.00	10,478,134.00	251,577.75	37,062.54	10,189,493.71
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	0.00	3,673,728.00	215,540.39	180,098.78	3,278,088.83
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	63,473.50	0.00	902,795.50
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	2,662.63	0.00	12,337.37
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	402,398.00	0.00	402,398.00	11,569.46	1,011.94	389,816.60
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	0.00	549,651.00	62,006.41	199,408.45	288,236.14
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	43,689.15	291,400.55	240,053.30
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	0.00	257,339.00	530.72	15,700.00	241,108.28
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	5,008.53	0.00	27,991.47
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	0.00	113,850.00	5,159.90	2,692.59	105,997.51
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	0.00	701,550.00	40,818.51	185,705.98	475,025.51
A 2....INSTRUCTION	***	19,093,879.00	0.00	19,093,879.00	827,553.86	1,789,790.72	16,476,534.42
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	0.00	1,615,914.00	118,392.52	283,979.96	1,213,541.52
A 5530....GARAGE BUILDING	*	124,500.00	0.00	124,500.00	145.28	9,428.72	114,926.00
A 5....TRANSPORTATION	***	1,740,414.00	0.00	1,740,414.00	118,537.80	293,408.68	1,328,467.52
A 8070....CENSUS	*	0.00	0.00	0.00	1,831.05	13,427.67	(15,258.72)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	1,831.05	13,427.67	(15,258.72)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	0.00	0.00	650,000.00

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ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9020....TEACHERS' RETIREMENT	*	2,600,000.00	0.00	2,600,000.00	0.00	0.00	2,600,000.00
A 9030....SOCIAL SECURITY	*	1,480,000.00	0.00	1,480,000.00	48,946.73	1,351,053.27	80,000.00
A 9040....WORKERS' COMPENSATION	*	195,000.00	0.00	195,000.00	43,696.56	4,212.50	147,090.94
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	0.00	0.00	147.54	0.00	(147.54)
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,350,000.00	(6,625.00)	4,343,375.00	4,109.15	0.00	4,339,265.85
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00
A 9089....OTHER	*	0.00	6,625.00	6,625.00	3,875.00	2,750.00	0.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,196,962.00	0.00	4,196,962.00	0.00	0.00	4,196,962.00
A 9712....SERIAL BONDS - BUS PURCHASES	*	522,731.00	0.00	522,731.00	0.00	0.00	522,731.00
A 9....UNDISTRIBUTED	***	14,144,693.00	0.00	14,144,693.00	100,774.98	1,358,015.77	12,685,902.25
GRAND TOTALS		38,739,604.00	0.00	38,739,604.00	1,330,548.69	4,624,999.39	32,784,055.92

Report Completed 11:47 AM