


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: September 9, 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.

**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      | 300.00      | 7,795.00      | 450.00     | 0.00         | 7,345.00      |
| A 1040....DISTRICT CLERK                  | *   | 12,775.00     | 0.00        | 12,775.00     | 2,142.40   | 8,569.60     | 2,063.00      |
| A 1240....CHIEF SCHOOL ADMINISTRATOR      | *   | 195,351.00    | 948.00      | 196,299.00    | 38,475.69  | 140,244.65   | 17,578.66     |
| A 1310....BUSINESS ADMINISTRATION         | *   | 391,875.00    | 212.00      | 392,087.00    | 57,649.19  | 224,191.10   | 110,246.71    |
| A 1320....AUDITING                        | *   | 53,000.00     | 4,050.00    | 57,050.00     | 15,500.00  | 18,550.00    | 23,000.00     |
| 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     | 2,094.35   | 8,860.35     | 13,095.30     |
| A 1420....LEGAL                           | *   | 50,000.00     | 1,491.50    | 51,491.50     | 6,903.00   | 36,597.00    | 7,991.50      |
| A 1430....PERSONNEL                       | *   | 59,757.00     | 0.00        | 59,757.00     | 6,911.20   | 27,278.83    | 25,566.97     |
| 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  | 40,630.48   | 1,705,778.48  | 248,818.80 | 955,738.60   | 501,221.08    |
| A 1621....MAINTENANCE OF PLANT            | *   | 649,413.00    | 16,544.57   | 665,957.57    | 67,968.06  | 238,659.17   | 359,330.34    |
| A 1680....CENTRAL DATA PROCESSING         | *   | 321,978.00    | 0.00        | 321,978.00    | 0.00       | 0.00         | 321,978.00    |
| A 1910....UNALLOCATED INSURANCE           | *   | 155,000.00    | 0.00        | 155,000.00    | 4,499.57   | 34,197.00    | 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      | 274.50      | 1,774.50      | 137.00     | 137.50       | 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     | 0.00       | 0.00         | 64,778.00     |
| A 1983....CAPITAL EXPENSES - BOCES        | *   | 81,548.00     | 0.00        | 81,548.00     | 0.00       | 0.00         | 81,548.00     |
| A 1....GENERAL SUPPORT                    | *** | 3,760,618.00  | 64,451.05   | 3,825,069.05  | 451,549.26 | 1,693,023.80 | 1,680,495.99  |
| A 2010....CURRICULUM DEVEL & SUPERVISION  | *   | 199,761.00    | 534.14      | 200,295.14    | 37,921.62  | 138,897.13   | 23,476.39     |
| A 2020....SUPERVISION-REGULAR SCHOOL      | *   | 881,056.00    | 5,200.00    | 886,256.00    | 165,413.18 | 658,111.90   | 62,730.92     |
| A 2110....TEACHING-REGULAR SCHOOL         | *   | 10,478,134.00 | 169,776.30  | 10,647,910.30 | 137,533.02 | 157,303.30   | 10,353,073.98 |
| A 2250....PROGRAMS-STUDENTS W/ DISABIL    | *   | 3,673,728.00  | 442.79      | 3,674,170.79  | 71,662.36  | 164,654.15   | 3,437,854.28  |
| A 2280....OCCUPATIONAL EDUCATION          | *   | 966,269.00    | 0.00        | 966,269.00    | 74.80      | 459.85       | 965,734.35    |
| A 2330....TEACHING-SPECIAL SCHOOLS        | *   | 15,000.00     | 0.00        | 15,000.00     | 6,826.50   | 0.00         | 8,173.50      |
| A 2610....SCHOOL LIBRARY & AUDIOVISUAL    | *   | 402,398.00    | 2,208.43    | 404,606.43    | 2,247.33   | 1,057.52     | 401,301.58    |
| A 2630....COMPUTER ASSISTED INSTRUCTION   | *   | 549,651.00    | 5,514.25    | 555,165.25    | 34,438.22  | 190,878.60   | 329,848.43    |
| A 2810....GUIDANCE-REGULAR SCHOOL         | *   | 575,143.00    | 0.00        | 575,143.00    | 66,262.87  | 264,909.57   | 243,970.56    |
| A 2815....HEALTH SERVICES-REGULAR SCHOOL  | *   | 257,339.00    | 448.85      | 257,787.85    | 2,568.78   | 15,982.25    | 239,236.82    |
| A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL   | *   | 280,000.00    | 0.00        | 280,000.00    | 7,469.97   | 0.00         | 272,530.03    |
| A 2850....CO-CURRICULAR ACTIV-REG SCHL    | *   | 113,850.00    | 0.00        | 113,850.00    | 1,537.56   | 2,447.81     | 109,864.63    |
| A 2855....INTERSCHOL ATHLETICS-REG SCHL   | *   | 701,550.00    | 2,759.40    | 704,309.40    | 56,596.41  | 160,801.23   | 486,911.76    |
| A 2....INSTRUCTION                        | *** | 19,093,879.00 | 186,884.16  | 19,280,763.16 | 590,552.62 | 1,755,503.31 | 16,934,707.23 |
| A 5510....DISTRICT TRANSPORT-MEDICAID     | *   | 1,615,914.00  | 10,285.32   | 1,626,199.32  | 125,881.23 | 255,335.20   | 1,244,982.89  |
| A 5530....GARAGE BUILDING                 | *   | 124,500.00    | 255.20      | 124,755.20    | 12,044.10  | 77,239.82    | 35,471.28     |
| A 5....TRANSPORTATION                     | *** | 1,740,414.00  | 10,540.52   | 1,750,954.52  | 137,925.33 | 332,575.02   | 1,280,454.17  |
| A 8070....CENSUS                          | *   | 0.00          | 0.00        | 0.00          | 2,441.40   | 12,206.97    | (14,648.37)   |
| A 8....COMMUNITY SERVICES                 | *** | 0.00          | 0.00        | 0.00          | 2,441.40   | 12,206.97    | (14,648.37)   |
| A 9010....STATE RETIREMENT                | *   | 650,000.00    | 0.00        | 650,000.00    | 0.00       | 650,000.00   | 0.00          |

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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                | 2,500,000.00         | 100,000.00           |
| A 9030....SOCIAL SECURITY                | *   | 1,480,000.00         | 0.00              | 1,480,000.00         | 67,542.30           | 1,318,201.78         | 94,255.92            |
| A 9040....WORKERS' COMPENSATION          | *   | 195,000.00           | (6,150.00)        | 188,850.00           | 6,067.40            | 4,198.50             | 178,584.10           |
| A 9050....UNEMPLOYMENT INSURANCE         | *   | 0.00                 | 950.00            | 950.00               | 0.00                | 950.00               | 0.00                 |
| A 9060....HOSPITAL, MEDICAL & DENTAL INS | *   | 4,350,000.00         | (5,406.70)        | 4,344,593.30         | 340,194.20          | 3,672,199.42         | 332,199.68           |
| A 9061....DENTAL INSURANCE               | *   | 150,000.00           | 0.00              | 150,000.00           | 26,659.07           | 113,340.93           | 10,000.00            |
| A 9089....OTHER                          | *   | 0.00                 | 6,625.00          | 6,625.00             | 4,125.00            | 2,500.00             | 0.00                 |
| A 9711....SERIAL BONDS-SCH CONSTRUCTION  | *   | 4,196,962.00         | 0.00              | 4,196,962.00         | 191,600.00          | 4,005,362.00         | 0.00                 |
| A 9712....SERIAL BONDS - BUS PURCHASES   | *   | 522,731.00           | 0.00              | 522,731.00           | 0.00                | 522,731.00           | 0.00                 |
| A 9....UNDISTRIBUTED                     | *** | 14,144,693.00        | (3,981.70)        | 14,140,711.30        | 636,187.97          | 12,789,483.63        | 715,039.70           |
| <b>GRAND TOTALS</b>                      |     | <b>38,739,604.00</b> | <b>257,894.03</b> | <b>38,997,498.03</b> | <b>1,818,656.58</b> | <b>16,582,792.73</b> | <b>20,596,048.72</b> |

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## 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            | 487.40          | 9,512.60             |
| 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             | 18.13           | 3,981.87             |
| A 2401.02           | INTEREST & EARNINGS/WC    | 3,000.00             | 0.00        | 3,000.00             | 57.71           | 2,942.29             |
| A 2401.03           | INTEREST AND EARNINGS/UI  | 200.00               | 0.00        | 200.00               | 4.17            | 195.83               |
| 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             | 46.75           | 1,953.25             |
| A 2401.09           | INTEREST & EARNINGS/ERS R | 1,000.00             | 0.00        | 1,000.00             | 27.01           | 972.99               |
| A 2401.10           | INTEREST & EARNINGS/TAX C | 200.00               | 0.00        | 200.00               | 3.57            | 196.43               |
| A 2412              | RENTAL REAL PROPERTY OT G | 50,000.00            | 0.00        | 50,000.00            | 800.00          | 49,200.00            |
| 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            | 6,259.66        | 28,740.34            |
| A 5050              | INTERFUND TRANS FOR DEBT  | 782,254.00           | 0.00        | 782,254.00           | 0.00            | 782,254.00           |
| <b>FUND A TOTAL</b> |                           | <b>37,939,604.00</b> | <b>0.00</b> | <b>37,939,604.00</b> | <b>7,704.40</b> | <b>37,931,899.60</b> |