

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: October 14, 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	542.30	4,457.70
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	598.40	9,401.60
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	36.19	3,963.81
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	115.42	2,884.58
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	8.37	191.63
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	93.50	1,906.50
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	54.21	945.79
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	7.16	192.84
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	1,600.00	48,400.00
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	10.00	(10.00)
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	62,224.20	(42,224.20)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	882.90	4,117.10
A 2771	E-RATE REIMBURSEMENT	75,000.00	0.00	75,000.00	173.20	74,826.80
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	2,370,734.58	2,467.42
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	93,584.61	841,809.39
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	32,280.00	92,375.00
A 3262	COMPUTER SOFTWARE AID	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	0.00	37,820.00
A 4601	MEDICAID ASSISTANCE	35,000.00	0.00	35,000.00	6,382.60	28,617.40
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	2,569,327.64	35,370,276.36

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	634.84	0.00	7,160.16
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	2,999.36	7,712.64	2,063.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,361.00	948.00	196,299.00	53,791.30	130,203.37	12,304.33
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	81,651.22	207,763.42	102,672.36
A 1320....AUDITING	*	53,000.00	4,050.00	57,050.00	28,950.00	13,500.00	14,600.00
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	3,685.09	11,895.91	8,469.00
A 1420....LEGAL	*	50,000.00	1,491.50	51,491.50	6,967.50	36,532.50	7,991.50
A 1430....PERSONNEL	*	59,757.00	0.00	59,757.00	9,639.08	24,550.95	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	301,597.71	944,282.61	459,898.16
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	112,001.29	251,815.75	302,140.53
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	161,358.29	1,845.00	(8,203.29)
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	763,412.68	1,630,239.65	1,431,416.72
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	51,811.34	125,648.73	22,835.07
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	240,167.71	625,457.01	20,631.28
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	169,776.30	10,647,910.30	1,018,683.26	8,590,836.55	1,038,390.49
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	406,687.30	2,174,869.61	1,092,613.88
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	12,018.12	131,836.03	822,414.85
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	34,076.35	301,783.79	68,746.29
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	65,039.65	163,376.34	326,749.26
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	109,236.35	401,221.08	64,685.57
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	20,161.01	178,602.03	59,024.81
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	25,397.18	135,725.21	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	0.00	113,850.00	8,308.74	79,264.61	26,276.65
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	143,989.02	213,592.84	346,727.54
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	2,142,402.53	13,122,213.83	4,016,146.80
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	10,285.32	1,626,199.32	251,906.85	788,361.71	585,930.76
A 5530....GARAGE BUILDING	*	124,500.00	255.20	124,755.20	12,189.22	77,094.70	35,471.28
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	264,096.07	865,456.41	621,402.04
A 8070....CENSUS	*	0.00	0.00	0.00	3,662.10	10,986.27	(14,648.37)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	3,662.10	10,986.27	(14,648.37)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	(536.90)	650,000.00	536.90

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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	183,988.38	1,201,755.70	94,255.92
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	9,522.14	4,198.50	175,129.36
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	950.00	950.00	950.00	0.00	0.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,350,000.00	(5,406.70)	4,344,593.30	704,566.53	3,307,827.09	332,199.68
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	52,565.28	87,434.72	10,000.00
A 9089....OTHER	*	0.00	6,625.00	6,625.00	16,441.20	2,250.00	(12,066.20)
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	199,525.01	522,731.00	(199,525.01)
A 9....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	1,358,621.64	12,281,559.01	500,530.65
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	4,532,195.02	27,910,455.17	6,554,847.84

Report Completed 8:27 AM