


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: November 18, 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	13,316,039.92	17,600.08
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	2,617,420.08	(17,420.08)
A 1090	INTEREST & PENALTIES REAL	45,000.00	0.00	45,000.00	9,594.58	35,405.42
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	1,031.85	3,968.15
A 1310	DAY SCHOOL TUITION INDIVI	30,000.00	0.00	30,000.00	0.00	30,000.00
A 1335	OTHER STUDENT FEES & CHR G	10,000.00	0.00	10,000.00	643.40	9,356.60
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	6,712.80	8,287.20
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	7,000.00	3,000.00
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	75.71	3,924.29
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	171.27	2,828.73
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	16.58	183.42
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	138.74	1,861.26
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	107.39	892.61
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	14.19	185.81
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	3,200.00	46,800.00
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	3,514.50	6,485.50
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	0.00	120,000.00
A 2703	REFUND OF PRIOR YEAR-OTHE	20,000.00	0.00	20,000.00	66,244.73	(46,244.73)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	1,152.90	3,847.10
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	233,961.52	701,432.48
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	16,038.70	18,961.30
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	18,686,286.64	19,253,317.36

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	1,237.84	3,195.00	3,362.16
A 1040....DISTRICT CLERK *	12,775.00	0.00	12,775.00	4,284.80	6,427.20	2,063.00
A 1240....CHIEF SCHOOL ADMINISTRATOR *	196,351.00	948.00	196,299.00	83,873.87	108,061.33	4,363.80
A 1310....BUSINESS ADMINISTRATION *	391,875.00	212.00	392,087.00	126,958.19	252,865.52	12,263.29
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	9,298.00	6,283.00	8,469.00
A 1420....LEGAL *	50,000.00	1,491.50	51,491.50	47,396.67	0.00	4,094.83
A 1430....PERSONNEL *	59,757.00	0.00	59,757.00	15,937.10	34,550.43	9,269.47
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	40,630.48	1,705,778.48	535,523.35	956,877.41	213,377.72
A 1621....MAINTENANCE OF PLANT *	649,413.00	16,544.57	665,957.57	178,420.98	203,822.08	283,714.51
A 1680....CENTRAL DATA PROCESSING *	321,978.00	0.00	321,978.00	35,381.78	286,596.22	0.00
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	226.00	0.00	1,548.50
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	6,477.76	58,300.24	0.00
A 1983....CAPITAL EXPENSES - BOCES *	81,548.00	0.00	81,548.00	8,172.95	73,375.05	0.00
A 1....GENERAL SUPPORT ***	3,760,618.00	64,451.05	3,825,069.05	1,243,497.58	2,005,698.48	575,872.99
A 2010....CURRICULUM DEVEL & SUPERVISION *	199,761.00	534.14	200,295.14	73,062.33	104,432.83	22,799.98
A 2020....SUPERVISION-REGULAR SCHOOL *	881,056.00	5,200.00	886,256.00	350,353.62	516,615.10	19,287.28
A 2110....TEACHING-REGULAR SCHOOL *	10,478,134.00	169,964.30	10,648,098.30	2,420,127.25	7,425,384.15	802,586.90
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,673,728.00	442.79	3,674,170.79	928,900.38	2,799,688.63	(54,418.22)
A 2280....OCCUPATIONAL EDUCATION *	966,269.00	0.00	966,269.00	112,781.08	870,002.15	(16,514.23)
A 2330....TEACHING-SPECIAL SCHOOLS *	15,000.00	0.00	15,000.00	7,024.50	0.00	7,975.50
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *	402,398.00	2,208.43	404,606.43	95,113.98	353,819.70	(44,327.25)
A 2630....COMPUTER ASSISTED INSTRUCTION *	549,651.00	5,514.25	555,165.25	181,850.46	366,249.18	27,065.61
A 2810....GUIDANCE-REGULAR SCHOOL *	575,143.00	0.00	575,143.00	176,376.56	338,746.92	60,019.52
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	257,339.00	448.85	257,787.85	43,542.00	157,038.12	57,207.73
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	280,000.00	0.00	280,000.00	46,301.39	114,821.00	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	113,850.00	(188.00)	113,662.00	23,423.74	75,256.37	14,981.89
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	701,550.00	2,759.40	704,309.40	281,786.91	177,348.78	245,173.71
A 2....INSTRUCTION ***	19,093,879.00	186,884.16	19,280,763.16	4,720,644.20	13,299,402.93	1,260,716.03
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,615,914.00	10,285.32	1,626,199.32	418,016.42	703,556.27	504,626.63
A 5530....GARAGE BUILDING *	124,500.00	255.20	124,755.20	17,229.56	71,962.66	35,562.98
A 5....TRANSPORTATION ***	1,740,414.00	10,540.52	1,750,954.52	435,245.98	775,518.93	540,189.61
A 8070....CENSUS *	0.00	0.00	0.00	5,740.16	9,155.22	(14,895.38)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	5,740.16	9,155.22	(14,895.38)
A 9010....STATE RETIREMENT *	650,000.00	0.00	650,000.00	(10,412.54)	650,000.00	10,412.54

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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	301,278.95	1,084,465.13	94,255.92
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	12,953.24	2,961.00	172,935.76
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	950.00	950.00	1,283.80	0.00	(333.80)
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,350,000.00	(5,406.70)	4,344,593.30	1,064,122.78	2,962,000.75	318,469.77
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	76,042.94	63,957.06	10,000.00
A 9089....OTHER	*	0.00	6,625.00	6,625.00	16,691.20	2,000.00	(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	443,335.01	278,921.00	(199,525.01)
A 9....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	2,096,895.38	11,549,666.94	494,148.98
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	8,502,023.30	27,639,442.50	2,856,032.23

Report Completed 4:06 PM