


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: December 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	1,392.05	3,195.00	3,207.95
A 1040....DISTRICT CLERK *	12,775.00	0.00	12,775.00	4,713.28	5,998.72	2,063.00
A 1240....CHIEF SCHOOL ADMINISTRATOR *	195,351.00	948.00	196,299.00	91,070.55	101,210.65	4,017.80
A 1310....BUSINESS ADMINISTRATION *	391,875.00	212.00	392,087.00	151,932.63	230,811.61	9,342.76
A 1320....AUDITING *	53,000.00	4,050.00	57,050.00	32,950.00	10,000.00	14,100.00
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	9,716.87	5,864.13	8,469.00
A 1420....LEGAL *	50,000.00	1,491.50	51,491.50	47,396.67	40,000.00	(35,905.17)
A 1430....PERSONNEL *	59,757.00	0.00	59,757.00	19,324.24	31,620.79	8,811.97
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	578,370.88	928,706.36	198,701.24
A 1621....MAINTENANCE OF PLANT *	649,413.00	16,544.57	665,957.57	200,016.50	202,696.82	263,244.25
A 1680....CENTRAL DATA PROCESSING *	321,978.00	0.00	321,978.00	70,681.73	251,296.27	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	12,955.52	51,822.48	0.00
A 1983....CAPITAL EXPENSES - BOCES *	81,548.00	0.00	81,548.00	16,345.90	65,202.10	0.00
A 1....GENERAL SUPPORT ***	3,760,618.00	64,451.05	3,825,069.05	1,398,451.11	1,930,269.93	496,348.01
A 2010....CURRICULUM DEVEL & SUPERVISION *	199,761.00	534.14	200,295.14	80,007.19	97,694.01	22,593.94
A 2020....SUPERVISION-REGULAR SCHOOL *	881,056.00	5,200.00	886,256.00	384,952.57	482,657.70	18,645.73
A 2110....TEACHING-REGULAR SCHOOL *	10,478,134.00	169,964.30	10,648,098.30	2,946,902.88	6,924,197.84	776,997.58
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,673,728.00	442.79	3,674,170.79	1,157,235.48	2,587,758.76	(70,823.45)
A 2280....OCCUPATIONAL EDUCATION *	966,269.00	0.00	966,269.00	201,374.71	781,408.52	(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	123,004.35	325,978.21	(44,376.13)
A 2630....COMPUTER ASSISTED INSTRUCTION *	549,651.00	5,514.25	555,165.25	203,432.24	324,667.40	27,065.61
A 2810....GUIDANCE-REGULAR SCHOOL *	575,143.00	0.00	575,143.00	198,623.55	318,235.58	58,283.87
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	257,339.00	448.85	257,787.85	53,317.26	147,262.86	57,207.73
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	280,000.00	0.00	280,000.00	53,269.46	107,852.93	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	113,850.00	(188.00)	113,662.00	29,616.84	69,933.27	14,111.89
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	701,550.00	2,759.40	704,309.40	303,483.70	164,012.14	236,813.56
A 2....INSTRUCTION ***	19,093,879.00	186,884.16	19,280,763.16	5,742,244.73	12,331,659.22	1,206,859.21
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,615,914.00	10,285.32	1,626,199.32	467,632.51	688,257.38	470,309.43
A 5530....GARAGE BUILDING *	124,500.00	255.20	124,755.20	17,894.74	72,344.05	34,516.41
A 5....TRANSPORTATION ***	1,740,414.00	10,540.52	1,750,954.52	485,527.25	760,601.43	504,825.84
A 8070....CENSUS *	0.00	0.00	0.00	6,350.51	8,544.87	(14,895.38)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	6,350.51	8,544.87	(14,895.38)
A 9010....STATE RETIREMENT *	650,000.00	0.00	650,000.00	(10,412.54)	650,000.00	10,412.54

**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 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	417,426.92	968,317.16	94,255.92
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	13,721.02	2,961.00	172,167.98
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	1,463,468.03	2,602,444.50	278,680.77
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	110,120.05	29,879.95	10,000.00
A 9089....OTHER	*	0.00	6,625.00	6,625.00	16,941.20	1,750.00	(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	563,125.01	175,447.67	(215,841.68)
A 9....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	2,767,273.49	10,936,162.28	437,275.53
<b>GRAND TOTALS</b>		<b>38,739,604.00</b>	<b>257,894.03</b>	<b>38,997,498.03</b>	<b>10,399,847.09</b>	<b>25,967,237.73</b>	<b>2,630,413.21</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	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	10,404.43	34,595.57
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	1,500.00	28,500.00
A 1335	OTHER STUDENT FEES & CHRG	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	242.67	3,757.33
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	228.98	2,771.02
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	185.49	1,814.51
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	20,250.00	29,750.00
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	11,764.70	(1,764.70)
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	110,929.29	9,070.71
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	56,855.64	18,144.36
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	18,692.78	16,307.22
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>18,884,433.92</b>	<b>19,055,170.08</b>