


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: January 13, 2015

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	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	659.40	9,340.60
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	8,375.80	6,624.20
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	518.61	3,481.39
A 2401.02	INTEREST & EARNINGS/MC	3,000.00	0.00	3,000.00	315.86	2,684.14
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	24.81	175.19
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	255.87	1,744.13
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	160.76	839.24
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	21.25	178.75
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	21,050.00	28,950.00
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	11,764.70	(1,764.70)
A 2650	SALES OF SCRAP/EXCESS MAT	0.00	0.00	0.00	30.00	(30.00)
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	68,984.24	(48,984.24)
A 2705	GIFTS & DONATIONS	0.00	0.00	0.00	52.00	(52.00)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	3,015.52	1,984.48
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	705,096.01	12,524,341.99
A 3101.01	BASIC FORMULA/EXCESS COST	2,254,194.00	0.00	2,254,194.00	557,742.70	1,696,451.30
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	514,715.34	420,678.66
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	24,130.92	10,869.08
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	20,441,129.58	17,498,474.42

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	1,590.05	3,195.00	3,009.95
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	5,570.24	5,141.76	2,063.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	106,231.26	86,817.29	3,250.45
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	183,673.78	201,193.67	7,219.55
A 1320....AUDITING	*	53,000.00	4,050.00	57,050.00	32,950.00	20,000.00	4,100.00
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	10,554.61	5,026.39	8,469.00
A 1420....LEGAL	*	50,000.00	1,491.50	51,491.50	57,983.52	29,413.15	(35,905.17)
A 1430....PERSONNEL	*	59,757.00	0.00	59,757.00	23,617.82	27,327.21	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	777,370.90	734,763.00	193,644.58
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	247,741.12	165,174.53	253,041.92
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	104,731.71	217,246.29	0.00
A 1910....UNALLOCATED INSURANCE	*	155,000.00	0.00	155,000.00	162,234.29	969.00	(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	19,433.28	45,344.72	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	24,518.86	57,029.14	0.00
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	1,758,427.44	1,598,641.15	468,000.46
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	97,089.03	83,558.25	19,647.86
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	454,203.38	414,236.90	17,815.72
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	169,964.30	10,648,098.30	3,845,569.77	6,084,270.69	718,257.84
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	1,588,745.32	2,274,645.93	(189,220.46)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	295,688.04	687,095.19	(16,514.23)
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	7,222.50	0.00	7,777.50
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	402,398.00	2,208.43	404,606.43	167,734.56	282,748.54	(45,876.67)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	251,746.06	286,839.57	16,579.62
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	242,625.83	276,395.87	56,121.30
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	70,439.78	130,140.34	57,207.73
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	67,205.60	93,916.79	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(188.00)	113,662.00	38,568.84	60,981.27	14,111.89
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	355,257.50	117,920.22	231,131.68
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	7,482,096.21	10,792,749.56	1,005,917.39
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	608,408.94	575,919.21	434,771.17
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	23,421.56	67,444.39	40,989.25
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	631,830.50	643,363.60	475,760.42
A 8070....CENSUS	*	0.00	0.00	0.00	7,571.21	7,324.17	(14,895.38)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	7,571.21	7,324.17	(14,895.38)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	330,064.46	309,523.00	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	528,839.27	860,733.61	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	13,794.88	2,891.90	172,163.22
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	1,470,948.70	2,599,663.83	273,980.77
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	17,191.20	1,500.00	(12,066.20)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,196,962.00	0.00	4,196,962.00	394,031.25	3,802,930.75	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	3,429,398.62	10,282,570.71	428,741.97
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	13,309,323.98	23,324,649.19	2,363,524.86

Report Completed 11:07 AM