

**Homer Central School District
PO Box 500
Homer, New York 13077-0500**

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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: February 10, 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	1,700.94	3,299.06
A 1310	DAY SCHOOL TUITION INDIVI	30,000.00	0.00	30,000.00	4,500.00	25,500.00
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	10,433.80	4,566.20
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	618.34	3,381.66
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	354.34	2,645.66
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	29.70	170.30
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	287.04	1,712.96
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	192.42	807.58
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	25.42	174.58
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	480.00	(480.00)
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	3,035.52	1,964.48
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	563,548.50	1,690,645.50
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	655,092.25	280,301.75
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	18,325.12	16,674.88
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	20,587,913.68	17,351,690.32

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	1,750.95	4,474.58	1,569.47
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	6,532.20	4,284.80	1,958.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	123,935.37	72,312.93	50.70
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	216,334.29	172,494.85	3,257.86
A 1320....AUDITING	*	53,000.00	4,050.00	57,050.00	34,950.00	18,000.00	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	13,463.30	4,188.65	6,398.05
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	28,277.40	23,033.63	8,445.97
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	848,816.84	685,052.13	171,909.51
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	295,240.67	125,529.96	245,186.94
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	138,781.66	183,196.34	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	337.00	0.00	1,437.50
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	25,911.04	38,866.96	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	32,691.81	48,856.19	0.00
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	1,987,240.34	1,410,673.17	427,155.54
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	110,978.75	69,699.48	19,616.91
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	524,022.62	345,563.10	16,670.28
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	169,964.30	10,648,098.30	4,717,482.12	5,259,403.22	671,212.96
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	1,988,507.02	1,919,892.49	(234,228.72)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	390,001.37	592,781.86	(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	212,143.58	239,631.98	(47,169.13)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	308,374.70	233,959.10	12,831.45
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	286,213.88	234,623.32	54,305.80
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	87,562.30	113,037.61	57,187.94
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	81,141.74	79,980.65	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(188.00)	113,662.00	47,520.84	52,752.57	13,388.59
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	400,543.79	56,075.43	247,690.18
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	9,161,715.21	9,197,400.81	921,647.14
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	719,047.92	486,575.49	413,475.91
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	24,166.22	71,944.39	35,744.59
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	743,214.14	558,519.88	449,220.50
A 8070....CENSUS	*	0.00	0.00	0.00	8,791.91	6,103.47	(14,895.38)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	8,791.91	6,103.47	(14,895.38)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	325,835.60	304,975.00	19,189.40

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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	642,599.71	746,973.17	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	23,689.00	1,647.40	163,513.60
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	950.00	950.00	2,407.52	0.00	(1,457.52)
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,350,000.00	(5,406.70)	4,344,593.30	1,870,539.64	2,199,754.38	274,299.28
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	141,254.85	29,879.95	(21,134.80)
A 9089....OTHER	*	0.00	6,625.00	6,625.00	17,441.20	1,250.00	(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	3,980,923.78	9,762,858.32	396,929.20
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	15,881,885.38	20,935,555.65	2,180,057.00

Report Completed 9:52 AM