

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: March 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.

**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	1,832.95	4,474.58	1,487.47
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	7,389.16	3,427.84	1,958.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	138,328.73	57,919.57	50.70
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	247,013.95	142,002.65	3,070.40
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	14,301.04	3,350.91	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	32,662.48	18,740.05	8,354.47
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	1,028,884.17	515,738.40	161,155.91
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	325,691.27	119,095.43	221,170.87
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	172,831.65	149,146.35	0.00
A 1910....UNALLOCATED INSURANCE	*	155,000.00	0.00	155,000.00	162,806.29	397.00	(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	32,388.80	32,389.20	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	40,864.77	40,683.23	0.00
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	2,298,265.78	1,134,778.36	392,024.91
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	124,993.79	56,029.76	19,271.59
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	597,521.61	264,176.30	24,558.09
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	171,964.30	10,650,098.30	5,637,784.63	4,435,887.17	576,426.50
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	2,343,021.37	1,600,410.88	(269,261.46)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	484,314.70	499,299.33	(17,345.03)
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	7,420.50	0.00	7,579.50
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	402,398.00	2,208.43	404,606.43	255,015.84	197,838.15	(48,247.56)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	358,626.50	183,707.30	12,831.45
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	329,775.89	192,973.88	52,393.23
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	114,518.62	85,667.81	57,601.42
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	95,077.88	66,044.51	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(2,188.00)	111,662.00	62,677.14	51,241.47	(2,256.61)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	445,383.71	71,732.11	187,193.58
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	10,856,132.18	7,705,008.67	719,622.31
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	853,623.47	411,614.09	353,861.76
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	28,883.44	67,407.17	35,564.59
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	882,506.91	479,021.26	389,426.35
A 8070....CENSUS	*	0.00	0.00	0.00	10,012.61	4,882.77	(14,895.38)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	10,012.61	4,882.77	(14,895.38)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	316,617.02	304,975.00	28,407.98

**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	760,541.96	629,030.92	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	24,443.57	1,605.40	162,801.03
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	2,245,409.19	1,836,884.83	262,299.28
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	162,047.98	9,086.82	(21,134.80)
A 9089....OTHER	*	0.00	6,625.00	6,625.00	17,691.20	1,000.00	(12,066.20)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,196,962.00	0.00	4,196,962.00	2,640,081.26	1,556,880.74	0.00
A 9712....SERIAL BONDS - BUS PURCHASES	*	522,731.00	0.00	522,731.00	513,675.00	9,056.00	0.00
A 9....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	6,682,914.70	6,848,519.71	609,276.89
<b>GRAND TOTALS</b>		<b>38,739,604.00</b>	<b>257,894.03</b>	<b>38,997,498.03</b>	<b>20,729,832.18</b>	<b>16,172,210.77</b>	<b>2,095,455.08</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	10,319.55	34,680.45
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	669.40	9,330.60
A 1410	ADMISSION INDIVIDUALS	15,000.00	0.00	15,000.00	11,536.80	3,463.20
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	683.87	3,316.13
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	389.09	2,610.91
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	33.50	166.50
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	315.19	1,684.81
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	217.02	782.98
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	28.66	171.34
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	38,100.00	11,900.00
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	115,832.96	4,167.04
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	3,180.52	1,819.48
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	795,469.16	139,924.84
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	24,892.47	10,107.53
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>20,758,144.80</b>	<b>17,181,459.20</b>