


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: April 14, 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	10,319.55	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	38,900.00	11,100.00
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	93.61	(93.61)
A 2770	UNCLASSIFIED REVENUES(SPE	5,000.00	0.00	5,000.00	3,560.59	1,439.41
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	5,687,825.94	7,541,612.06
A 3101.01	BASIC FORMULA/EXCESS COST	2,254,194.00	0.00	2,254,194.00	1,577,935.80	676,258.20
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	366,949.50	1,188,703.50
A 3109	VLT LOTTERY GRANT	935,394.00	0.00	935,394.00	935,846.10	(452.10)
A 3260	TEXTBOOK AID	124,655.00	0.00	124,655.00	125,121.00	(466.00)
A 3262	COMPUTER SOFTWARE AID	68,298.00	0.00	68,298.00	30,995.00	37,303.00
A 3263	LIBRARY A/V LOAN PROGRAM	13,056.00	0.00	13,056.00	13,031.00	25.00
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	25,238.19	9,761.81
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	27,401,022.87	10,538,581.13

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	3,149.53	3,195.00	1,450.47
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	8,246.12	2,570.88	1,958.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	153,267.35	43,180.21	(148.56)
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	278,595.65	111,733.62	1,757.73
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	15,138.78	2,513.17	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	36,956.06	14,446.47	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	1,106,733.24	451,420.90	147,624.34
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	378,153.33	86,175.92	201,628.32
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	206,881.59	115,096.41	0.00
A 1910....UNALLOCATED INSURANCE	*	155,000.00	0.00	155,000.00	163,203.29	0.00	(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	1,666.09	0.00	108.41
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	38,866.56	25,911.44	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	49,037.72	32,510.28	0.00
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	2,532,828.83	936,167.45	356,072.77
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	139,154.46	41,869.09	19,271.59
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	673,404.23	197,300.02	15,551.75
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	171,964.30	10,650,098.30	6,571,550.50	3,560,519.22	518,028.58
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	2,738,510.56	1,276,666.62	(341,006.39)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	578,961.90	404,594.15	(17,287.05)
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	299,883.10	154,554.33	(49,831.00)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	416,787.28	133,108.48	5,269.49
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	373,579.09	151,324.44	50,239.47
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	129,933.24	70,253.19	57,601.42
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	109,014.02	52,108.37	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(2,188.00)	111,662.00	77,184.96	36,733.65	(2,256.61)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	509,263.13	121,522.71	73,523.56
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	12,624,646.97	6,200,554.27	455,561.92
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	963,148.85	315,817.41	340,133.06
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	30,615.82	74,406.15	26,833.23
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	993,764.67	390,223.56	366,966.29
A 8070....CENSUS	*	0.00	0.00	0.00	11,233.31	3,662.07	(14,895.38)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	11,233.31	3,662.07	(14,895.38)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	316,617.02	304,975.00	28,407.98

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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	878,141.29	492,144.59	109,714.12
A 9040.....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	24,760.16	1,572.49	162,517.35
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	2,625,845.68	1,457,448.34	261,299.28
A 9061.....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	190,288.97	9,086.82	(49,375.79)
A 9089.....OTHER	*	0.00	6,625.00	6,625.00	17,941.20	750.00	(12,066.20)
A 9711.....SERIAL BONDS-SCH CONSTRUCTION	*	4,196,962.00	0.00	4,196,962.00	3,039,531.27	1,157,430.74	(0.01)
A 9712.....SERIAL BONDS - BUS PURCHASES	*	522,731.00	0.00	522,731.00	517,481.25	7,306.00	(2,056.25)
A 9.....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	7,613,014.36	5,930,713.98	596,982.96
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	23,775,488.14	13,461,321.33	1,760,688.56

Report Completed 10:01 AM