

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: May 12, 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	40,840.46	4,159.54
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	711.83	3,288.17
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	427.57	2,572.43
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	37.54	162.46
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	346.36	1,653.64
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	243.17	756.83
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	32.11	167.89
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	39,700.00	10,300.00
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	73,800.96	(53,800.96)
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	6,080.59	(1,080.59)
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	6,322,987.70	6,906,450.30
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	COMP SOFTWARE\HARDWARE AI	68,298.00	0.00	68,298.00	67,930.00	368.00
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	29,713.42	5,286.58
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>28,116,383.74</b>	<b>9,823,220.26</b>

**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	3,197.53	3,195.00	1,402.47
A 1040....DISTRICT CLERK *	12,775.00	0.00	12,775.00	9,103.08	1,713.92	1,958.00
A 1240....CHIEF SCHOOL ADMINISTRATOR *	195,351.00	948.00	196,299.00	167,715.71	28,868.60	(285.31)
A 1310....BUSINESS ADMINISTRATION *	391,875.00	212.00	392,087.00	312,901.50	85,341.31	(6,155.81)
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	15,976.52	1,675.43	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	41,339.39	10,152.89	8,264.72
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	1,179,531.56	389,754.17	136,492.75
A 1621....MAINTENANCE OF PLANT *	649,413.00	16,544.57	665,957.57	411,327.77	62,546.57	192,083.23
A 1680....CENTRAL DATA PROCESSING *	321,978.00	0.00	321,978.00	240,701.58	81,276.42	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	1,819.09	0.00	(44.59)
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	45,344.32	19,433.68	0.00
A 1983....CAPITAL EXPENSES - BOCES *	81,548.00	0.00	81,548.00	57,210.68	24,337.32	0.00
A 1....GENERAL SUPPORT ***	3,760,618.00	64,451.05	3,825,069.05	2,742,305.54	755,708.46	327,055.05
A 2010....CURRICULUM DEVEL & SUPERVISION *	199,761.00	534.14	200,295.14	153,443.18	27,982.35	18,869.61
A 2020....SUPERVISION-REGULAR SCHOOL *	881,056.00	5,200.00	886,256.00	746,065.18	129,409.34	10,781.48
A 2110....TEACHING-REGULAR SCHOOL *	10,478,134.00	171,964.30	10,650,098.30	7,469,034.39	2,758,340.61	422,723.30
A 2250....PROGRAMS-STUDENTS W/ DISABIL *	3,673,728.00	442.79	3,674,170.79	3,115,316.71	964,115.23	(405,261.15)
A 2280....OCCUPATIONAL EDUCATION *	966,269.00	0.00	966,269.00	673,275.23	310,304.13	(17,310.36)
A 2330....TEACHING-SPECIAL SCHOOLS *	15,000.00	0.00	15,000.00	7,581.38	0.00	7,418.62
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *	402,398.00	2,208.43	404,606.43	344,309.70	113,041.43	(52,744.70)
A 2630....COMPUTER ASSISTED INSTRUCTION *	549,651.00	5,514.25	555,165.25	470,581.45	84,369.81	213.99
A 2810....GUIDANCE-REGULAR SCHOOL *	575,143.00	0.00	575,143.00	417,406.25	110,004.45	47,732.30
A 2815....HEALTH SERVICES-REGULAR SCHOOL *	257,339.00	448.85	257,787.85	145,367.65	54,818.78	57,601.42
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	280,000.00	0.00	280,000.00	122,950.16	38,172.23	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL *	113,850.00	(2,188.00)	111,662.00	89,231.70	30,296.31	(7,866.01)
A 2855....INTERSCHOL ATHLETICS-REG SCHL *	701,550.00	2,759.40	704,309.40	577,461.41	72,114.97	54,733.02
A 2....INSTRUCTION ***	19,093,879.00	186,884.16	19,280,763.16	14,332,024.39	4,692,969.64	255,769.13
A 5510....DISTRICT TRANSPORT-MEDICAID *	1,615,914.00	3,185.32	1,619,099.32	1,090,031.68	230,537.76	298,529.88
A 5530....GARAGE BUILDING *	124,500.00	7,355.20	131,855.20	31,447.93	73,700.79	26,706.48
A 5....TRANSPORTATION ***	1,740,414.00	10,540.52	1,750,954.52	1,121,479.61	304,238.55	325,236.36
A 8070....CENSUS *	0.00	0.00	0.00	12,454.01	2,441.37	(14,895.38)
A 8....COMMUNITY SERVICES ***	0.00	0.00	0.00	12,454.01	2,441.37	(14,895.38)
A 9010....STATE RETIREMENT *	650,000.00	0.00	650,000.00	312,120.91	304,975.00	32,904.09

**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	994,060.05	395,512.83	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	30,446.42	313.99	158,089.59
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	950.00	950.00	4,598.18	0.00	(3,648.18)
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,350,000.00	(5,406.70)	4,344,593.30	3,014,511.74	1,068,782.28	261,299.28
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	216,613.29	9,086.82	(75,700.11)
A 9089....OTHER	*	0.00	6,625.00	6,625.00	18,191.20	500.00	(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	8,147,554.31	5,443,907.66	549,249.33
<b>GRAND TOTALS</b>		<b>38,739,604.00</b>	<b>257,894.03</b>	<b>38,997,498.03</b>	<b>26,355,817.86</b>	<b>11,199,265.68</b>	<b>1,442,414.49</b>

Report Completed 9:01 AM