

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: June 9, 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	3,240.53	3,195.00	1,359.47
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	9,960.04	856.96	1,958.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	182,205.02	14,475.24	(381.26)
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	370,080.52	38,894.75	(16,888.27)
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	16,814.26	837.69	6,398.05
A 1420....LEGAL	*	50,000.00	1,491.50	51,491.50	106,872.51	20,585.82	(75,966.83)
A 1430....PERSONNEL	*	59,757.00	0.00	59,757.00	47,198.67	4,293.61	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	1,323,905.64	263,626.18	118,246.66
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	439,536.56	39,976.09	186,444.92
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	308,341.51	13,636.49	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	4,512.00	0.00	(12.00)
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	58,299.83	6,478.17	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	73,556.60	7,991.40	0.00
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	3,144,496.07	432,847.40	247,725.58
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	167,481.06	14,117.49	18,696.59
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	812,181.45	62,118.38	11,956.17
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	171,964.30	10,650,098.30	8,487,608.43	1,860,574.00	301,915.87
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	3,594,402.65	546,089.38	(466,321.24)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	850,009.77	133,550.80	(17,291.57)
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	7,767.01	0.00	7,232.99
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	402,398.00	2,208.43	404,606.43	400,130.67	58,376.22	(53,900.46)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	567,313.63	13,820.68	(25,969.06)
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	461,845.27	63,622.26	49,675.47
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	162,158.67	39,404.16	56,225.02
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	136,886.30	24,236.09	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(2,188.00)	111,662.00	104,871.14	20,078.31	(13,287.45)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	634,327.22	22,343.71	47,638.47
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	16,386,983.27	2,858,331.48	35,448.41
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	1,212,093.60	161,633.28	245,372.44
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	38,379.22	68,835.34	24,640.64
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	1,250,472.82	230,468.62	270,013.08
A 8070....CENSUS	*	0.00	0.00	0.00	13,674.71	1,220.67	(14,895.38)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	13,674.71	1,220.67	(14,895.38)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	444,532.75	168,028.75	37,438.50

**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	1,112,752.88	276,820.00	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	32,784.57	285.26	155,780.17
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	3,404,201.17	679,092.85	261,299.28
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	253,854.25	9,086.82	(112,941.07)
A 9089....OTHER	*	0.00	6,625.00	6,625.00	18,441.20	250.00	(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	522,731.25	3,181.00	(3,181.25)
A 9....UNDISTRIBUTED	***	14,144,693.00	(3,981.70)	14,140,711.30	8,833,427.52	4,794,175.42	513,108.36
<b>GRAND TOTALS</b>		<b>38,739,604.00</b>	<b>257,894.03</b>	<b>38,997,498.03</b>	<b>29,629,054.39</b>	<b>8,317,043.59</b>	<b>1,051,400.05</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	43,017.26	1,982.74
A 1120	NON PROP TX DISTR COUNTY	5,000.00	0.00	5,000.00	2,427.87	2,572.13
A 1310	DAY SCHOOL TUITION INDIVI	30,000.00	0.00	30,000.00	7,500.00	22,500.00
A 1335	OTHER STUDENT FEES & CHR	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	845.91	3,154.09
A 2401.02	INTEREST & EARNINGS/WC	3,000.00	0.00	3,000.00	503.29	2,496.71
A 2401.03	INTEREST AND EARNINGS/UI	200.00	0.00	200.00	45.53	154.47
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	407.70	1,592.30
A 2401.09	INTEREST & EARNINGS/ERS R	1,000.00	0.00	1,000.00	294.93	705.07
A 2401.10	INTEREST & EARNINGS/TAX C	200.00	0.00	200.00	38.95	161.05
A 2412	RENTAL REAL PROPERTY OT G	50,000.00	0.00	50,000.00	56,750.00	(6,750.00)
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 2665	SALES OF EQUIPMENT	0.00	0.00	0.00	7,496.50	(7,496.50)
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	7,964.89	(2,964.89)
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	11,651,749.99	1,577,688.01
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 AV 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	34,372.75	627.25
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>33,482,477.62</b>	<b>4,457,126.38</b>