

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: July 8, 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	3,705.28	3,195.00	894.72
A 1040....DISTRICT CLERK	*	12,775.00	0.00	12,775.00	10,937.00	428.48	1,409.52
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	195,351.00	948.00	196,299.00	197,807.42	7,278.56	(8,786.98)
A 1310....BUSINESS ADMINISTRATION	*	391,875.00	212.00	392,087.00	406,961.23	24,483.73	(39,357.96)
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	17,651.95	418.82	5,979.23
A 1420....LEGAL	*	50,000.00	1,491.50	51,491.50	111,154.31	16,304.02	(75,966.83)
A 1430....PERSONNEL	*	59,757.00	0.00	59,757.00	51,492.28	1,363.97	6,900.75
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	1,505,639.65	113,637.99	86,500.84
A 1621....MAINTENANCE OF PLANT	*	649,413.00	16,544.57	665,957.57	472,534.64	61,410.21	132,012.72
A 1680....CENTRAL DATA PROCESSING	*	321,978.00	0.00	321,978.00	342,161.45	0.00	(20,183.45)
A 1910....UNALLOCATED INSURANCE	*	155,000.00	0.00	155,000.00	163,209.29	589.50	(8,798.79)
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	64,777.58	0.42	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	81,548.00	0.00	81,548.00	81,729.55	0.00	(181.55)
A 1....GENERAL SUPPORT	***	3,760,618.00	64,451.05	3,825,069.05	3,471,042.72	247,110.70	106,915.63
A 2010....CURRICULUM DEVEL & SUPERVISION	*	199,761.00	534.14	200,295.14	186,920.26	7,463.15	5,911.73
A 2020....SUPERVISION-REGULAR SCHOOL	*	881,056.00	5,200.00	886,256.00	877,476.56	27,404.53	(18,625.09)
A 2110....TEACHING-REGULAR SCHOOL	*	10,478,134.00	171,964.30	10,650,098.30	10,414,557.20	70,744.44	164,796.66
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,673,728.00	442.79	3,674,170.79	4,177,205.50	322,025.56	(825,060.27)
A 2280....OCCUPATIONAL EDUCATION	*	966,269.00	0.00	966,269.00	968,582.06	14,958.90	(17,271.96)
A 2330....TEACHING-SPECIAL SCHOOLS	*	15,000.00	0.00	15,000.00	7,977.39	0.00	7,022.61
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	402,398.00	2,208.43	404,606.43	467,039.88	1,080.25	(63,513.70)
A 2630....COMPUTER ASSISTED INSTRUCTION	*	549,651.00	5,514.25	555,165.25	620,575.70	6,928.83	(72,339.28)
A 2810....GUIDANCE-REGULAR SCHOOL	*	575,143.00	0.00	575,143.00	528,386.75	45,174.67	1,581.58
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	257,339.00	448.85	257,787.85	202,021.63	0.00	55,766.22
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	280,000.00	0.00	280,000.00	161,122.39	0.00	118,877.61
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	113,850.00	(2,188.00)	111,662.00	124,949.45	14,441.44	(27,728.89)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	701,550.00	2,759.40	704,309.40	663,037.22	6,671.89	34,600.29
A 2....INSTRUCTION	***	19,093,879.00	186,884.16	19,280,763.16	19,399,851.99	516,893.66	(635,982.49)
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,615,914.00	3,185.32	1,619,099.32	1,496,423.24	164,438.46	(41,762.38)
A 5530....GARAGE BUILDING	*	124,500.00	7,355.20	131,855.20	51,582.57	54,961.49	25,311.14
A 5....TRANSPORTATION	***	1,740,414.00	10,540.52	1,750,954.52	1,548,005.81	219,399.95	(16,451.24)
A 8070....CENSUS	*	0.00	0.00	0.00	14,895.38	610.32	(15,505.70)
A 8....COMMUNITY SERVICES	***	0.00	0.00	0.00	14,895.38	610.32	(15,505.70)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	439,931.55	168,028.75	42,039.70

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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	2,558,549.98	0.00	41,450.02
A 9030....SOCIAL SECURITY	*	1,480,000.00	0.00	1,480,000.00	1,346,713.68	42,859.20	90,427.12
A 9040....WORKERS' COMPENSATION	*	195,000.00	(6,150.00)	188,850.00	73,910.20	0.00	114,939.80
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	3,807,885.86	289,971.83	246,735.61
A 9061....DENTAL INSURANCE	*	150,000.00	0.00	150,000.00	107,189.25	0.00	42,810.75
A 9089....OTHER	*	0.00	6,625.00	6,625.00	18,691.20	0.00	(12,066.20)
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,196,962.00	0.00	4,196,962.00	4,196,962.52	202,430.74	(202,431.26)
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	13,077,163.67	706,471.52	357,076.11
GRAND TOTALS		38,739,604.00	257,894.03	38,997,498.03	37,510,959.57	1,690,486.15	(203,947.69)

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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 & CHRG	10,000.00	0.00	10,000.00	923.40	9,076.60
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	32,796.50	(22,796.50)
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	57,550.00	(7,550.00)
A 2440	USE OF BUSES - OTHER GOVT	10,000.00	0.00	10,000.00	17,434.05	(7,434.05)
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	15,689.50	(15,689.50)
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	7,971.84	(2,971.84)
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	12,997,258.32	232,179.68
A 3101.01	BASIC FORMULA/EXCESS COST	2,254,194.00	0.00	2,254,194.00	2,156,220.88	97,973.12
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	1,467,798.00	87,855.00
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	25,157.78	9,842.22
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	36,538,624.36	1,400,979.64