

**Homer Central School District
PO Box 500
Homer, New York 13077-0500**

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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: September 10, 2013

Please find attached the most current Budget Appropriation and Revenue Status Reports for the 2013-14 school year. I would be happy to answer questions that you may have concerning these documents.

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/13 - 06/30/14

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAXES	15,697,990.00	0.00	15,697,990.00	0.00	15,697,990.00
A 1040	APPROP PLANNED BAL NONCIT	400,000.00	0.00	400,000.00	0.00	400,000.00
A 1081	OTHER PAYMENTS LIEU OF TA	1,000.00	0.00	1,000.00	1,099.00	(99.00)
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	0.00	3,000.00
A 1310	DAY SCHOOL TUITION INDIVI	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1335	OTHER STUDENT FEES & CHRG	5,000.00	0.00	5,000.00	9,681.85	(4,681.85)
A 1410	ADMISSION INDIVIDUALS	30,000.00	0.00	30,000.00	0.00	30,000.00
A 1489	OTHER CHARGES FOR SERVICE	5,000.00	0.00	5,000.00	0.00	5,000.00
A 2230	DAY SCHOOL TUIT OTHER DIS	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2308	TRANSPORTATION FOR BOCES	15,000.00	0.00	15,000.00	6,290.50	8,709.50
A 2389	OTHER SERV FOR OTHER DIST	65,000.00	0.00	65,000.00	0.00	65,000.00
A 2401	INTEREST AND EARNINGS	15,419.00	0.00	15,419.00	171.12	15,247.88
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	391.87	(391.87)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	21.01	(21.01)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	78.93	(78.93)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	317.43	(317.43)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	77.52	(77.52)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	21.28	(21.28)
A 2412	RENTAL REAL PROPERTY OT G	30,000.00	0.00	30,000.00	1,600.00	28,400.00
A 2440	USE OF BUSES - OTHER GOVT	5,000.00	0.00	5,000.00	0.00	5,000.00
A 2650	SALES OF SCRAP/EXCESS MAT	4,000.00	0.00	4,000.00	0.00	4,000.00
A 2666	SALES OF TRANS EQUIPMENT	0.00	0.00	0.00	1,000.00	(1,000.00)
A 2701	REFUND PRIOR YEARS (BOCES	5,000.00	0.00	5,000.00	0.00	5,000.00
A 2703	REFUND OF PRIOR YEAR-OTHE	167,000.00	0.00	167,000.00	0.00	167,000.00
A 2770	UNCLASSIFIED REVENUES(SPE	24,400.00	0.00	24,400.00	622.50	23,777.50
A 2771	E-RATE REIMBURSEMENT	12,000.00	0.00	12,000.00	0.00	12,000.00
A 3101	BASIC FORMULA/GENERAL	16,211,216.00	0.00	16,211,216.00	0.00	16,211,216.00
A 3103	BOCES AID	1,557,693.00	0.00	1,557,693.00	0.00	1,557,693.00
A 3260	TEXTBOOK AID	142,055.00	0.00	142,055.00	0.00	142,055.00
A 3262	COMPUTER SOFTWARE AID	37,391.00	0.00	37,391.00	0.00	37,391.00
A 3263	LIBRARY A/V LOAN PROGRAM	34,384.00	0.00	34,384.00	0.00	34,384.00
A 3289	OTHER STATE AID - TRANSP	1,923,275.00	0.00	1,923,275.00	0.00	1,923,275.00
A 4601	MEDICAID ASSISTANCE	0.00	0.00	0.00	5,916.45	(5,916.45)
A 5031	INTERFUND TRANSFERS	318,781.00	0.00	318,781.00	0.00	318,781.00
A 5050	INTERFUND TRANS FOR DEBT	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
FUND A TOTAL		38,739,604.00	0.00	38,739,604.00	27,289.46	38,712,314.54

APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/13 - 06/30/14 (Summary)

ST3 CODE GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010.... BOARD OF EDUCATION	*	7,470.00	0.00	7,470.00	214.00	3,195.00	4,061.00
A 1040.... DISTRICT CLERK	*	12,702.00	75.00	12,777.00	2,000.00	8,475.00	2,302.00
A 1240.... CHIEF SCHOOL ADMINISTRATOR	*	176,020.00	16,277.00	192,297.00	35,977.70	141,400.70	14,918.60
A 1310.... BUSINESS ADMINISTRATION	*	396,200.00	2,297.89	398,497.89	66,428.58	317,949.27	14,120.04
A 1320.... AUDITING	*	40,000.00	12,765.00	52,765.00	17,950.00	34,815.00	0.00
A 1325.... TREASURER	*	350.00	0.00	350.00	0.00	0.00	350.00
A 1330.... TAX COLLECTOR	*	23,058.00	644.00	23,702.00	3,477.70	11,087.30	9,137.00
A 1420.... LEGAL	*	40,000.00	0.00	40,000.00	7,287.50	39,039.50	(6,327.00)
A 1430.... PERSONNEL	*	58,014.00	169.00	58,183.00	6,415.44	41,758.59	10,008.97
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	*	1,899,343.00	81,417.14	1,980,760.14	251,604.10	1,451,299.84	277,856.20
A 1621.... MAINTENANCE OF PLANT	*	639,220.00	78,179.45	717,399.45	68,559.23	398,899.71	249,940.51
A 1680.... CENTRAL DATA PROCESSING	*	341,500.00	0.00	341,500.00	0.00	335,522.46	5,977.54
A 1910.... UNALLOCATED INSURANCE	*	125,000.00	0.00	125,000.00	3,002.07	27,648.00	94,349.93
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	0.00	1,500.00	0.00	600.00	900.00
A 1964.... REFUND ON REAL PROPERTY TAXES	*	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
A 1981.... BOCES ADMINISTRATIVE COSTS	*	147,691.00	0.00	147,691.00	0.00	147,691.00	0.00
A 1000 -1999 GENERAL SUPPORT	***	3,944,668.00	191,824.48	4,136,492.48	462,916.32	2,959,381.37	714,194.79
A 2010.... CURRICULUM DEVEL & SUPERVISION	*	196,574.00	1,634.97	198,208.97	41,567.34	137,805.74	18,835.89
A 2020.... SUPERVISION-REGULAR SCHOOL	*	863,343.00	394.97	863,737.97	143,705.62	636,946.56	83,085.79
A 2110.... TEACHING-REGULAR SCHOOL	*	9,842,614.00	109,596.21	9,952,210.21	535,035.09	9,252,800.26	164,374.86
A 2250.... PROGRAMS-STUDENTS W/ DISABIL	*	3,927,397.00	29,632.82	3,957,029.82	163,684.06	3,913,160.29	(119,814.53)
A 2280.... OCCUPATIONAL EDUCATION	*	786,758.00	1,600.65	788,358.65	4,699.74	737,832.80	45,826.11
A 2330.... TEACHING-SPECIAL SCHOOLS	*	12,000.00	0.00	12,000.00	8,889.60	0.00	3,110.40
A 2610.... SCHOOL LIBRARY & AUDIOVISUAL	*	434,290.00	1,301.82	435,591.82	15,086.86	390,112.29	30,392.67
A 2630.... COMPUTER ASSISTED INSTRUCTION	*	734,443.00	712.00	735,155.00	40,229.02	594,335.33	100,590.65
A 2810.... GUIDANCE-REGULAR SCHOOL	*	600,985.00	522.82	601,507.82	77,102.01	460,776.44	63,629.37
A 2815.... HEALTH SERVICES-REGULAR SCHOOL	*	264,600.00	1,475.53	266,075.53	16,066.78	200,829.71	49,179.04
A 2820.... PSYCHOLOGICAL SRVC-REG SCHOOL	*	167,485.00	0.00	167,485.00	18,726.27	147,641.73	1,117.00
A 2850.... CO-CURRICULAR ACTIV-REG SCHL	*	111,050.00	0.00	111,050.00	2,498.74	57,878.35	50,672.91
A 2855.... INTERSCHOL ATHLETICS-REG SCHL	*	654,485.00	4,632.25	659,117.25	70,935.93	244,882.69	343,298.63
A 2000 -2999 INSTRUCTION	***	18,596,024.00	151,504.04	18,747,528.04	1,138,227.06	16,775,002.19	834,298.79
A 5510.... DISTRICT TRANSPORT-MEDICAID	*	1,593,396.00	38,255.34	1,631,651.34	163,589.57	900,864.98	567,196.79
A 5530.... GARAGE BUILDING	*	139,400.00	41,677.00	181,077.00	11,832.25	157,295.75	11,949.00
A 5000 -5999 TRANSPORTATION	***	1,732,796.00	79,932.34	1,812,728.34	175,421.82	1,058,160.73	579,145.79
A 8070.... CENSUS	*	0.00	14,796.00	14,796.00	6,396.45	11,861.55	(3,462.00)
A 8000 -8999 COMMUNITY SERVICES	***	0.00	14,796.00	14,796.00	6,396.45	11,861.55	(3,462.00)
A 9010.... STATE RETIREMENT	*	650,000.00	0.00	650,000.00	0.00	650,000.00	0.00
A 9020.... TEACHERS' RETIREMENT	*	2,476,025.00	0.00	2,476,025.00	0.00	2,476,025.00	0.00

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ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9030.... SOCIAL SECURITY	*	1,389,400.00	(1,000.00)	1,388,400.00	111,314.95	1,198,633.37	78,451.68
A 9040.... WORKERS' COMPENSATION	*	178,225.00	0.00	178,225.00	36,886.85	3,712.50	137,625.65
A 9050.... UNEMPLOYMENT INSURANCE	*	0.00	1,000.00	1,000.00	963.70	0.00	36.30
A 9060.... HOSPITAL, MEDICAL & DENTAL INS	*	5,172,539.00	(38,351.20)	5,134,187.80	360,709.43	3,816,298.77	957,179.60
A 9089.... OTHER	*	0.00	6,650.00	6,650.00	4,150.00	2,500.00	0.00
A 9710....	*	4,110,594.00	0.00	4,110,594.00	220,625.00	3,889,969.00	0.00
A 9712.... SERIAL BONDS - BUS PURCHASES	*	489,333.00	0.00	489,333.00	0.00	489,333.00	0.00
A 9000 -9999 UNDISTRIBUTED	***	14,466,116.00	(31,701.20)	14,434,414.80	734,649.93	12,526,471.64	1,173,293.23
GRAND TOTALS		38,739,604.00	406,355.66	39,145,959.66	2,517,611.58	33,330,877.48	3,297,470.60

Report Completed 9:07 AM