


**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: December 4, 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	13,101,225.30	2,596,764.70
A 1040	APPROP PLANNED BAL NONC IT	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 1085	SCHOOL TAX RELIEF REIMB/S	0.00	0.00	0.00	2,471,120.64	(2,471,120.64)
A 1090	INTEREST & PENALTIES REAL	0.00	0.00	0.00	11,758.98	(11,758.98)
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	323.08	2,676.92
A 1310	DAY SCHOOL TUITION INDIVI	10,000.00	0.00	10,000.00	5,625.00	4,375.00
A 1335	OTHER STUDENT FEES & CHRG	5,000.00	0.00	5,000.00	9,849.02	(4,849.02)
A 1410	ADMISSION INDIVIDUALS	30,000.00	0.00	30,000.00	8,016.90	21,983.10
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	1,001.60	63,998.40
A 2401	INTEREST AND EARNINGS	15,419.00	0.00	15,419.00	1,179.64	14,239.36
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	1,568.46	(1,568.46)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	81.07	(81.07)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	304.58	(304.58)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	1,270.53	(1,270.53)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	408.07	(408.07)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	75.99	(75.99)
A 2412	RENTAL REAL PROPERTY OT G	30,000.00	0.00	30,000.00	4,000.00	26,000.00
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	363.56	3,636.44
A 2666	SALES OF TRANS EQUIPMENT	0.00	0.00	0.00	1,000.00	(1,000.00)
A 2690	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	121.65	(121.65)
A 2701	REFUND PRIOR YEARS (BOCES	5,000.00	0.00	5,000.00	3,948.52	1,051.48
A 2703	REFUND OF PRIOR YEAR-OTHE	167,000.00	0.00	167,000.00	16,460.57	150,539.43
A 2770	UNCLASSIFIED REVENUES(SPE	24,400.00	0.00	24,400.00	827.57	23,572.43
A 2771	E-RATE REIMBURSEMENT	12,000.00	0.00	12,000.00	2,641.14	9,358.86
A 3101	BASIC FORMULA/GENERAL	16,211,216.00	0.00	16,211,216.00	1,858,783.39	14,352,432.61
A 3102	LOTTERY AID	0.00	0.00	0.00	2,451,616.68	(2,451,616.68)
A 3103	BOCES AID	1,557,693.00	0.00	1,557,693.00	0.00	1,557,693.00
A 3109	VLT LOTTERY GRANT	0.00	0.00	0.00	378,680.72	(378,680.72)
A 3260	TEXTBOOK AID	142,055.00	0.00	142,055.00	33,960.00	108,095.00
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	25,000.00	1,898,275.00
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	0.14	318,780.86

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 5050	INTERFUND TRANS FOR DEBT	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00
FUND A TOTAL		38,739,604.00	0.00	38,739,604.00	22,404,518.75	16,335,085.25

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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	1,537.18	3,315.00	2,617.82
A 1040....	DISTRICT CLERK	12,702.00	75.00	12,777.00	4,475.00	6,000.00	2,302.00
A 1240....	CHIEF SCHOOL ADMINISTRATOR	176,020.00	16,277.00	192,297.00	81,076.05	102,765.10	8,455.85
A 1310....	BUSINESS ADMINISTRATION	396,200.00	9,803.89	406,003.89	146,084.81	247,037.12	12,881.96
A 1320....	AUDITING	40,000.00	12,765.00	52,765.00	21,950.00	18,050.00	12,765.00
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	13,235.12	7,875.80	2,591.08
A 1420....	LEGAL	40,000.00	6,327.00	46,327.00	22,038.69	28,288.31	(4,000.00)
A 1430....	PERSONNEL	58,014.00	169.00	58,183.00	15,905.18	32,634.85	9,642.97
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	512,773.00	1,164,143.56	303,843.58
A 1621....	MAINTENANCE OF PLANT	639,220.00	78,179.45	717,399.45	281,133.65	182,552.02	253,713.78
A 1680....	CENTRAL DATA PROCESSING	341,500.00	0.00	341,500.00	34,117.54	301,404.92	5,977.54
A 1910....	UNALLOCATED INSURANCE	125,000.00	0.00	125,000.00	151,995.57	1,845.00	(28,840.57)
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	14,524.79	516.65	(13,541.44)
A 1964....	REFUND ON REAL PROPERTY TAXES	30,000.00	0.00	30,000.00	3,421.40	0.00	26,578.60
A 1981....	BOCES ADMINISTRATIVE COSTS	64,989.00	0.00	64,989.00	6,575.10	58,413.90	0.00
A 1983....	CAPITAL EXPENSES - BOCES	82,702.00	0.00	82,702.00	8,316.95	74,385.05	0.00
A 1000 -1999	GENERAL SUPPORT	3,944,668.00	205,657.48	4,150,325.48	1,319,160.03	2,229,227.28	601,938.17
A 2010....	CURRICULUM DEVEL & SUPERVISION	196,574.00	1,634.97	198,208.97	83,663.50	98,293.36	16,252.11
A 2020....	SUPERVISION-REGULAR SCHOOL	863,343.00	(7,111.03)	856,231.97	342,290.68	443,286.99	70,654.30
A 2110....	TEACHING-REGULAR SCHOOL	9,842,614.00	104,597.02	9,947,211.02	2,906,258.42	6,711,851.10	329,101.50
A 2250....	PROGRAMS-STUDENTS W/ DISABIL	3,927,397.00	29,632.82	3,957,029.82	1,030,225.95	2,731,868.03	194,935.84
A 2280....	OCCUPATIONAL EDUCATION	786,758.00	4,376.65	791,134.65	97,954.03	645,428.99	47,751.63
A 2330....	TEACHING-SPECIAL SCHOOLS	12,000.00	0.00	12,000.00	9,076.60	0.00	2,923.40
A 2610....	SCHOOL LIBRARY & AUDIOVISUAL	434,290.00	1,971.02	436,261.02	113,344.36	298,694.17	24,222.49
A 2630....	COMPUTER ASSISTED INSTRUCTION	734,443.00	712.00	735,155.00	178,470.39	475,709.74	80,974.87
A 2810....	GUIDANCE-REGULAR SCHOOL	600,985.00	769.68	601,754.68	210,403.67	336,098.31	55,252.70
A 2815....	HEALTH SERVICES-REGULAR SCHOOL	264,600.00	2,782.66	267,382.66	72,541.74	166,368.01	28,472.91
A 2820....	PSYCHOLOGICAL SRVC-REG SCHOOL	167,485.00	0.00	167,485.00	57,882.57	108,485.43	1,117.00
A 2850....	CO-CURRICULAR ACTIV-REG SCHL	111,050.00	0.00	111,050.00	28,099.91	66,423.09	16,527.00
A 2855....	INTERSCHOL ATHLETICS-REG SCHL	654,485.00	4,632.25	659,117.25	279,386.95	144,259.55	235,470.75
A 2000 -2999	INSTRUCTION	18,596,024.00	143,998.04	18,740,022.04	5,409,598.77	12,226,766.77	1,103,656.50
A 5510....	DISTRICT TRANSPORT-MEDICAID	1,593,396.00	38,255.34	1,631,651.34	551,338.13	647,613.02	432,700.19
A 5530....	GARAGE BUILDING	139,400.00	41,677.00	181,077.00	25,136.46	102,850.50	53,090.04
A 5000 -5999	TRANSPORTATION	1,732,796.00	79,932.34	1,812,728.34	576,474.59	750,463.52	485,790.23
A 8070....	CENSUS	0.00	19,849.69	19,849.69	12,181.62	8,472.51	(804.44)
A 8000 -8999	COMMUNITY SERVICES	0.00	19,849.69	19,849.69	12,181.62	8,472.51	(804.44)
A 9010....	STATE RETIREMENT	650,000.00	0.00	650,000.00	(10,613.04)	650,000.00	10,613.04

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

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9020....	TEACHERS' RETIREMENT	2,476,025.00	0.00	2,476,025.00	(45,061.13)	2,476,025.00	45,061.13
A 9030....	SOCIAL SECURITY	1,389,400.00	(1,000.00)	1,388,400.00	429,389.70	880,558.62	78,451.68
A 9040....	WORKERS' COMPENSATION	178,225.00	0.00	178,225.00	41,363.75	2,475.00	134,386.25
A 9050....	UNEMPLOYMENT INSURANCE	0.00	1,000.00	1,000.00	5,761.26	0.00	(4,761.26)
A 9060....	HOSPITAL, MEDICAL & DENTAL INS	5,172,539.00	(49,731.89)	5,122,807.11	1,477,547.48	2,748,939.72	896,319.91
A 9089....	OTHER	0.00	6,650.00	6,650.00	4,900.00	1,750.00	0.00
A 9710....		4,110,594.00	0.00	4,110,594.00	276,565.64	3,834,028.36	0.00
A 9712....	SERIAL BONDS - BUS PURCHASES	489,333.00	0.00	489,333.00	493,672.50	555.50	(4,895.00)
A 9901....	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	12,970.20	0.00	(12,970.20)
A 9000 -9999	UNDISTRIBUTED	14,466,116.00	(43,081.89)	14,423,034.11	2,686,496.36	10,594,332.20	1,142,205.55
GRAND TOTALS		38,739,604.00	406,355.66	39,145,959.66	10,003,911.37	25,809,262.28	3,332,786.01

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