

**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: January 7, 2014

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.

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 | 1,561.18 | 3,315.00 | 2,593.82 |
| A 1040.... | DISTRICT CLERK | * | 12,702.00 | 75.00 | 12,777.00 | 5,275.00 | 5,200.00 | 2,302.00 |
| A 1240.... | CHIEF SCHOOL ADMINISTRATOR | * | 176,020.00 | 16,277.00 | 192,297.00 | 96,937.11 | 87,354.04 | 8,005.85 |
| A 1310.... | BUSINESS ADMINISTRATION | * | 396,200.00 | 9,803.89 | 406,003.89 | 186,880.84 | 206,477.38 | 12,645.67 |
| 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 | 14,285.24 | 6,825.68 | 2,591.08 |
| A 1420.... | LEGAL | * | 40,000.00 | 10,327.00 | 50,327.00 | 22,038.69 | 28,288.31 | 0.00 |
| A 1430.... | PERSONNEL | * | 58,014.00 | 169.00 | 58,183.00 | 21,687.76 | 27,035.27 | 9,459.97 |
| 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 | 700,675.94 | 988,175.14 | 291,909.06 |
| A 1621.... | MAINTENANCE OF PLANT | * | 639,220.00 | 78,179.45 | 717,399.45 | 308,825.23 | 169,956.71 | 238,617.51 |
| A 1680.... | CENTRAL DATA PROCESSING | * | 341,500.00 | 0.00 | 341,500.00 | 102,113.79 | 233,408.67 | 5,977.54 |
| A 1910.... | UNALLOCATED INSURANCE | * | 125,000.00 | 0.00 | 125,000.00 | 152,977.57 | 969.00 | (28,946.57) |
| 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 | 19,725.30 | 45,263.70 | 0.00 |
| A 1983.... | CAPITAL EXPENSES - BOCES | * | 82,702.00 | 0.00 | 82,702.00 | 24,950.83 | 57,751.17 | 0.00 |
| A 1000 -1999 | GENERAL SUPPORT | *** | 3,944,668.00 | 209,657.48 | 4,154,325.48 | 1,697,830.67 | 1,878,586.72 | 577,908.09 |
| A 2010.... | CURRICULUM DEVEL & SUPERVISION | * | 196,574.00 | 1,634.97 | 198,208.97 | 97,876.89 | 84,431.12 | 15,900.96 |
| A 2020.... | SUPERVISION-REGULAR SCHOOL | * | 863,343.00 | (7,111.03) | 856,231.97 | 404,909.31 | 384,806.29 | 66,516.37 |
| A 2110.... | TEACHING-REGULAR SCHOOL | * | 9,842,614.00 | 104,597.02 | 9,947,211.02 | 3,785,230.46 | 5,873,737.14 | 288,243.42 |
| A 2250.... | PROGRAMS-STUDENTS W/ DISABIL | * | 3,927,397.00 | 29,632.82 | 3,957,029.82 | 1,457,387.78 | 2,352,404.67 | 147,237.37 |
| A 2280.... | OCCUPATIONAL EDUCATION | * | 786,758.00 | 4,376.65 | 791,134.65 | 232,242.91 | 511,140.11 | 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 | 158,334.82 | 254,757.08 | 23,169.12 |
| A 2630.... | COMPUTER ASSISTED INSTRUCTION | * | 734,443.00 | 712.00 | 735,155.00 | 273,352.93 | 383,761.20 | 78,040.87 |
| A 2810.... | GUIDANCE-REGULAR SCHOOL | * | 600,985.00 | 769.68 | 601,754.68 | 252,336.99 | 294,434.95 | 54,982.74 |
| A 2815.... | HEALTH SERVICES-REGULAR SCHOOL | * | 264,600.00 | 2,782.66 | 267,382.66 | 90,455.54 | 118,250.81 | 58,676.31 |
| A 2820.... | PSYCHOLOGICAL SRVC-REG SCHOOL | * | 167,485.00 | 0.00 | 167,485.00 | 70,934.67 | 95,433.33 | 1,117.00 |
| A 2850.... | CO-CURRICULAR ACTIV-REG SCHL | * | 111,050.00 | 0.00 | 111,050.00 | 35,910.01 | 58,612.99 | 16,527.00 |
| A 2855.... | INTERSCHOL ATHLETICS-REG SCHL | * | 654,485.00 | 4,632.25 | 659,117.25 | 316,990.02 | 111,900.18 | 230,227.05 |
| A 2000 -2999 | INSTRUCTION | *** | 18,596,024.00 | 143,998.04 | 18,740,022.04 | 7,185,038.93 | 10,523,669.87 | 1,031,313.24 |
| A 5510.... | DISTRICT TRANSPORT-MEDICAID | * | 1,593,396.00 | 38,255.34 | 1,631,651.34 | 639,761.30 | 599,682.28 | 392,207.76 |
| A 5530.... | GARAGE BUILDING | * | 139,400.00 | 41,677.00 | 181,077.00 | 29,338.69 | 101,058.27 | 50,680.04 |
| A 5000 -5999 | TRANSPORTATION | *** | 1,732,796.00 | 79,932.34 | 1,812,728.34 | 669,099.99 | 700,740.55 | 442,887.80 |
| A 8070.... | CENSUS | * | 0.00 | 20,654.13 | 20,654.13 | 13,311.30 | 7,342.83 | 0.00 |
| A 8000 -8999 | COMMUNITY SERVICES | *** | 0.00 | 20,654.13 | 20,654.13 | 13,311.30 | 7,342.83 | 0.00 |
| A 9010.... | STATE RETIREMENT | * | 650,000.00 | 0.00 | 650,000.00 | 442,799.93 | 189,908.25 | 17,291.82 |

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 | 528,175.01 | 781,773.31 | 78,451.68 |
| A 9040.... | WORKERS' COMPENSATION | * | 178,225.00 | 0.00 | 178,225.00 | 41,384.75 | 2,475.00 | 134,365.25 |
| A 9050.... | UNEMPLOYMENT INSURANCE | * | 0.00 | 5,761.26 | 5,761.26 | 5,761.26 | 0.00 | 0.00 |
| A 9060.... | HOSPITAL, MEDICAL & DENTAL INS | * | 5,172,539.00 | (59,297.59) | 5,113,241.41 | 1,818,272.88 | 2,408,214.32 | 886,754.21 |
| A 9089.... | OTHER | * | 0.00 | 6,650.00 | 6,650.00 | 9,076.41 | 1,500.00 | (3,926.41) |
| A 9710.... | | * | 4,110,594.00 | 0.00 | 4,110,594.00 | 492,796.89 | 3,617,797.11 | 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 | (47,886.33) | 14,418,229.67 | 3,799,848.70 | 9,478,248.49 | 1,140,132.48 |
| GRAND TOTALS | | | 38,739,604.00 | 406,355.66 | 39,145,959.66 | 13,365,129.59 | 22,588,588.46 | 3,192,241.61 |

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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 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 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 | 6,000.00 | 4,000.00 |
| 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 | 8,576.40 | 21,423.60 |
| 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 | 1,126.80 | 63,873.20 |
| A 2401 | INTEREST AND EARNINGS | 15,419.00 | 0.00 | 15,419.00 | 2,005.28 | 13,413.72 |
| A 2401.02 | INTEREST & EARNINGS/WC | 0.00 | 0.00 | 0.00 | 1,847.57 | (1,847.57) |
| A 2401.03 | INTEREST AND EARNINGS/UI | 0.00 | 0.00 | 0.00 | 99.72 | (99.72) |
| A 2401.06 | INTE REST AND EARNINGS/CAP | 0.00 | 0.00 | 0.00 | 374.63 | (374.63) |
| A 2401.08 | INTEREST & EARNINGS/LIAB | 0.00 | 0.00 | 0.00 | 1,496.62 | (1,496.62) |
| A 2401.09 | INTEREST & EARNINGS/ERS R | 0.00 | 0.00 | 0.00 | 528.89 | (528.89) |
| A 2401.10 | INTEREST & EARNINGS/TAX C | 0.00 | 0.00 | 0.00 | 91.94 | (91.94) |
| A 2412 | RENTAL REAL PROPERTY OT G | 30,000.00 | 0.00 | 30,000.00 | 18,550.00 | 11,450.00 |
| A 2440 | USE OF BUSES - OTHER GOVT | 5,000.00 | 0.00 | 5,000.00 | 2,245.95 | 2,754.05 |
| 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 | 113,282.55 | (108,282.55) |
| A 2703 | REFUND OF PRIOR YEAR-OTHE | 167,000.00 | 0.00 | 167,000.00 | 16,460.57 | 150,539.43 |
| A 2705 | GIFTS & DONATIONS | 0.00 | 0.00 | 0.00 | 320.00 | (320.00) |
| A 2770 | UNCLASSIFIED REVENUES(SPE | 24,400.00 | 0.00 | 24,400.00 | 985.77 | 23,414.23 |
| A 2771 | E-RATE REIMBURSEMENT | 12,000.00 | 0.00 | 12,000.00 | 62,034.35 | (50,034.35) |
| A 3101 | BASIC FORMULA/GENERAL | 16,211,216.00 | 0.00 | 16,211,216.00 | 2,649,064.16 | 13,562,151.84 |
| A 3101.01 | BASIC FORMULA/EXCESS COST | 0.00 | 0.00 | 0.00 | 561,086.00 | (561,086.00) |
| 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 | 520,685.99 | (520,685.99) |
| 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 |

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 4601 | MEDICAID ASSISTANCE | 0.00 | 0.00 | 0.00 | 6,685.97 | (6,685.97) |
| A 5031 | INTERFUND TRANSFERS | 318,781.00 | 0.00 | 318,781.00 | 0.14 | 318,780.86 |
| 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 | 24,087,277.71 | 14,652,326.29 |

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