

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

**(607) 749-7241  
(607) 749-2312 FAX**

**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 27, 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	1,758.38	3,315.00	2,396.62
A 1040.... DISTRICT CLERK *	12,702.00	75.00	12,777.00	6,165.00	4,400.00	2,212.00
A 1240.... CHIEF SCHOOL ADMINISTRATOR *	176,020.00	17,012.00	193,032.00	110,376.17	74,649.98	8,005.85
A 1310.... BUSINESS ADMINISTRATION *	396,200.00	9,803.89	406,003.89	226,307.61	171,146.74	8,549.54
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	15,335.36	5,775.56	2,591.08
A 1420.... LEGAL *	40,000.00	10,327.00	50,327.00	23,997.19	26,329.81	0.00
A 1430.... PERSONNEL *	58,014.00	169.00	58,183.00	25,935.34	22,970.69	9,276.97
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	776,071.60	941,286.26	263,402.28
A 1621.... MAINTENANCE OF PLANT *	639,220.00	78,179.45	717,399.45	353,495.99	142,082.71	221,820.75
A 1680.... CENTRAL DATA PROCESSING *	341,500.00	0.00	341,500.00	136,121.06	199,401.40	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	14,615.94	425.50	(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	26,300.40	38,688.60	0.00
A 1983.... CAPITAL EXPENSES - BOCES *	82,702.00	0.00	82,702.00	33,267.76	49,434.24	0.00
A 1000 -1999 GENERAL SUPPORT ***	3,944,668.00	210,392.48	4,155,060.48	1,928,096.77	1,698,925.49	528,038.22
A 2010.... CURRICULUM DEVEL & SUPERVISION *	196,574.00	899.97	197,473.97	110,867.37	71,851.42	14,755.18
A 2020.... SUPERVISION-REGULAR SCHOOL *	863,343.00	(7,111.03)	856,231.97	470,540.66	340,427.22	45,264.09
A 2110.... TEACHING-REGULAR SCHOOL *	9,842,614.00	104,597.02	9,947,211.02	4,592,104.99	5,098,394.55	256,711.48
A 2250.... PROGRAMS-STUDENTS W/ DISABIL *	3,927,397.00	29,632.82	3,957,029.82	1,759,489.60	2,057,831.72	139,708.50
A 2280.... OCCUPATIONAL EDUCATION *	786,758.00	4,376.65	791,134.65	304,293.79	439,099.23	47,741.63
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	196,661.30	217,937.11	21,662.61
A 2630.... COMPUTER ASSISTED INSTRUCTION *	734,443.00	712.00	735,155.00	294,821.48	344,334.79	95,998.73
A 2810.... GUIDANCE-REGULAR SCHOOL *	600,985.00	769.68	601,754.68	294,182.26	252,856.83	54,715.59
A 2815.... HEALTH SERVICES-REGULAR SCHOOL *	264,600.00	2,782.66	267,382.66	104,616.24	104,090.11	58,676.31
A 2820.... PSYCHOLOGICAL SRVC-REG SCHOOL *	167,485.00	0.00	167,485.00	83,986.77	82,381.23	1,117.00
A 2850.... CO-CURRICULAR ACTIV-REG SCHL *	111,050.00	0.00	111,050.00	43,906.31	51,020.10	16,123.59
A 2855.... INTERSCHOL ATHLETICS-REG SCHL *	654,485.00	4,632.25	659,117.25	354,481.77	92,418.09	212,217.39
A 2000 -2999 INSTRUCTION ***	18,596,024.00	143,263.04	18,739,287.04	8,619,029.14	9,152,642.40	967,615.50
A 5510.... DISTRICT TRANSPORT-MEDICAID *	1,593,396.00	38,255.34	1,631,651.34	748,580.07	494,409.40	388,661.87
A 5530.... GARAGE BUILDING *	139,400.00	41,677.00	181,077.00	29,552.40	101,225.56	50,299.04
A 5000 -5999 TRANSPORTATION ***	1,732,796.00	79,932.34	1,812,728.34	778,132.47	595,634.96	438,960.91
A 8070.... CENSUS *	0.00	20,654.13	20,654.13	14,440.98	6,213.15	0.00
A 8000 -8999 COMMUNITY SERVICES ***	0.00	20,654.13	20,654.13	14,440.98	6,213.15	0.00
A 9010.... STATE RETIREMENT *	650,000.00	0.00	650,000.00	438,452.69	189,908.25	21,639.06

**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	629,568.71	680,379.61	78,451.68
A 9040....	WORKERS' COMPENSATION	*	178,225.00	0.00	178,225.00	43,420.65	1,237.50	133,566.85
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	2,167,780.03	2,058,707.17	886,754.21
A 9089....	OTHER	*	0.00	6,650.00	6,650.00	9,326.41	1,250.00	(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	4,248,688.21	9,025,860.14	1,143,681.32
<b>GRAND TOTALS</b>			<b>38,739,604.00</b>	<b>406,355.66</b>	<b>39,145,959.66</b>	<b>15,588,387.57</b>	<b>20,479,276.14</b>	<b>3,078,295.95</b>

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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	2,475,164.64	(2,475,164.64)
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 INDIV	10,000.00	0.00	10,000.00	9,299.50	700.50
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	10,145.40	19,854.60
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	2,678.06	12,740.94
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	2,136.01	(2,136.01)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	120.74	(120.74)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	453.59	(453.59)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	1,730.27	(1,730.27)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	665.05	(665.05)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	109.92	(109.92)
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	1,271.77	23,128.23
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	VLTT LOTTERY GRANT	0.00	0.00	0.00	662,691.26	(662,691.26)
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	13,776.70	(13,776.70)
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
<b>FUND A TOTAL</b>		<b>38,739,604.00</b>	<b>0.00</b>	<b>38,739,604.00</b>	<b>24,247,021.20</b>	<b>14,492,582.80</b>

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