


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: March 5, 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.

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	765.40	2,234.60
A 1310	DAY SCHOOL TUITION INDIVI	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	9,841.02	(4,841.02)
A 1410	ADMISSION INDIVIDUALS	30,000.00	0.00	30,000.00	11,403.40	18,596.60
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	65,011.94	(11.94)
A 2401	INTEREST AND EARNINGS	15,419.00	0.00	15,419.00	3,187.21	12,231.79
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	2,253.28	(2,253.28)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	137.56	(137.56)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	516.79	(516.79)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	1,825.26	(1,825.26)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	774.04	(774.04)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	124.31	(124.31)
A 2412	RENTAL REAL PROPERTY OT G	30,000.00	0.00	30,000.00	33,900.00	(3,900.00)
A 2440	USE OF BUSES - OTHER GOVT	5,000.00	0.00	5,000.00	3,750.95	1,249.05
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 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	112,121.21	(112,121.21)
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	1,435.97	22,964.03
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	384,680.75	1,173,012.25
A 3109	VLT LOTTERY GRANT	0.00	0.00	0.00	804,696.53	(804,696.53)
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

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 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	16,634.16	(16,634.16)
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	24,972,207.36	13,767,396.64

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

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010....BOARD OF EDUCATION	*	7,470.00	0.00	7,470.00	2,161.38	3,195.00	2,113.62
A 1040....DISTRICT CLERK	*	12,702.00	75.00	12,777.00	7,365.00	3,200.00	2,212.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	176,020.00	17,012.00	193,032.00	131,309.76	53,756.39	7,965.85
A 1310....BUSINESS ADMINISTRATION	*	396,200.00	13,078.89	409,278.89	272,423.98	131,744.18	5,110.73
A 1320....AUDITING	*	40,000.00	12,765.00	52,765.00	24,950.00	15,050.00	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	16,910.54	4,200.38	2,591.08
A 1420....LEGAL	*	40,000.00	10,327.00	50,327.00	30,971.73	19,355.27	0.00
A 1430....PERSONNEL	*	58,014.00	169.00	58,183.00	31,722.21	17,641.32	8,819.47
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	(39,388.11)	1,859,954.89	987,857.63	736,807.18	135,290.08
A 1621....MAINTENANCE OF PLANT	*	639,220.00	198,984.70	838,204.70	411,310.05	135,857.94	291,036.71
A 1680....CENTRAL DATA PROCESSING	*	341,500.00	0.00	341,500.00	170,128.35	165,394.11	5,977.54
A 1910....UNALLOCATED INSURANCE	*	125,000.00	0.00	125,000.00	153,549.57	397.00	(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	3,566.16	0.00	26,433.84
A 1981....BOCES ADMINISTRATIVE COSTS	*	64,989.00	0.00	64,989.00	32,875.50	32,113.50	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	82,702.00	0.00	82,702.00	41,584.71	41,117.29	0.00
A 1....GENERAL SUPPORT	***	3,944,668.00	213,667.48	4,158,335.48	2,333,302.51	1,360,255.06	464,777.91
A 2010....CURRICULUM DEVEL & SUPERVISION	*	196,574.00	899.97	197,473.97	131,167.02	53,303.70	13,003.25
A 2020....SUPERVISION-REGULAR SCHOOL	*	863,343.00	(7,111.03)	856,231.97	563,140.76	248,860.26	44,230.95
A 2110....TEACHING-REGULAR SCHOOL	*	9,842,614.00	104,597.02	9,947,211.02	5,779,208.83	3,954,458.32	213,543.87
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,927,397.00	29,632.82	3,957,029.82	2,251,579.70	1,700,675.70	4,774.42
A 2280....OCCUPATIONAL EDUCATION	*	786,758.00	4,376.65	791,134.65	381,251.11	362,131.91	47,751.63
A 2330....TEACHING-SPECIAL SCHOOLS	*	12,000.00	0.00	12,000.00	9,251.91	0.00	2,748.09
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	434,290.00	1,971.02	436,261.02	248,149.49	169,073.04	19,038.49
A 2630....COMPUTER ASSISTED INSTRUCTION	*	734,443.00	712.00	735,155.00	380,192.37	261,907.75	93,054.88
A 2810....GUIDANCE-REGULAR SCHOOL	*	600,985.00	769.68	601,754.68	357,247.06	190,243.68	54,263.94
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	264,600.00	2,782.66	267,382.66	128,968.15	101,838.20	36,576.31
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	167,485.00	0.00	167,485.00	103,564.92	39,968.73	23,951.35
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	111,050.00	0.00	111,050.00	63,740.25	43,242.64	4,067.11
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	654,485.00	4,632.25	659,117.25	420,323.77	138,383.21	100,410.27
A 2....INSTRUCTION	***	18,596,024.00	143,263.04	18,739,287.04	10,817,785.34	7,264,087.14	657,414.56
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,593,396.00	43,255.34	1,636,651.34	945,017.01	399,411.14	292,223.19
A 5530....GARAGE BUILDING	*	139,400.00	36,677.00	176,077.00	37,598.33	93,972.62	44,506.05
A 5....TRANSPORTATION	***	1,732,796.00	79,932.34	1,812,728.34	982,615.34	493,383.76	336,729.24
A 8070....CENSUS	*	0.00	20,654.13	20,654.13	16,158.63	4,518.63	(23.13)
A 8....COMMUNITY SERVICES	***	0.00	20,654.13	20,654.13	16,158.63	4,518.63	(23.13)
A 9010....STATE RETIREMENT	*	650,000.00	0.00	650,000.00	594,912.07	28,015.25	27,072.68

APPROPRIATION STATUS REPORT - BY FUNCTION: 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	787,243.18	521,205.14	79,951.68
A 9040....WORKERS' COMPENSATION	*	178,225.00	0.00	178,225.00	47,348.78	1,237.50	129,638.72
A 9050....UNEMPLOYMENT INSURANCE	*	0.00	15,631.40	15,631.40	15,631.40	0.00	0.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	4,995,730.00	(76,369.14)	4,919,360.86	2,796,360.20	1,300,127.00	822,873.66
A 9061....DENTAL INSURANCE	*	176,809.00	0.00	176,809.00	74,832.59	65,167.41	36,809.00
A 9089....OTHER	*	0.00	10,576.41	10,576.41	9,576.41	1,000.00	0.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	4,110,594.00	0.00	4,110,594.00	2,648,421.89	1,462,172.11	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 9....UNDISTRIBUTED	***	14,466,116.00	(51,161.33)	14,414,954.67	7,435,908.09	5,855,504.91	1,123,541.67
GRAND TOTALS		38,739,604.00	406,355.66	39,145,959.66	21,585,769.91	14,977,749.50	2,582,440.25

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