


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: May 9, 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	2,868.86	0.00	4,601.14
A 1040.... DISTRICT CLERK	*	12,702.00	75.00	12,777.00	8,997.92	1,600.00	2,179.08
A 1240.... CHIEF SCHOOL ADMINISTRATOR	*	176,020.00	17,012.00	193,032.00	158,667.47	26,928.27	7,436.26
A 1310.... BUSINESS ADMINISTRATION	*	396,200.00	19,716.39	415,916.39	348,498.45	57,409.29	10,008.65
A 1320.... AUDITING	*	40,000.00	7,765.00	47,765.00	24,950.00	15,050.00	7,765.00
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	19,010.78	1,050.03	3,641.19
A 1420.... LEGAL	*	40,000.00	15,327.00	55,327.00	49,554.40	5,772.60	0.00
A 1430.... PERSONNEL	*	58,014.00	169.00	58,183.00	41,660.87	7,977.16	8,544.97
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	(39,281.11)	1,860,061.89	1,140,555.95	331,283.62	388,222.32
A 1621.... MAINTENANCE OF PLANT	*	639,220.00	199,324.77	838,544.77	561,906.03	135,684.08	140,954.66
A 1680.... CENTRAL DATA PROCESSING	*	341,500.00	0.00	341,500.00	272,575.18	57,455.28	11,469.54
A 1910.... UNALLOCATED INSURANCE	*	125,000.00	0.00	125,000.00	154,052.57	0.00	(29,052.57)
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	15,832.84	274.50	(14,607.34)
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	52,600.79	12,388.21	0.00
A 1983.... CAPITAL EXPENSES - BOCES	*	82,702.00	0.00	82,702.00	66,535.52	16,166.48	0.00
A 1000 -1999 GENERAL SUPPORT	***	3,944,668.00	220,752.05	4,165,420.05	2,921,833.79	669,039.52	574,546.74
A 2010.... CURRICULUM DEVEL & SUPERVISION	*	196,574.00	899.97	197,473.97	159,441.61	26,954.27	11,078.09
A 2020.... SUPERVISION-REGULAR SCHOOL	*	863,343.00	(7,111.03)	856,231.97	696,610.07	126,770.98	32,850.92
A 2110.... TEACHING-REGULAR SCHOOL	*	9,842,614.00	104,149.95	9,946,763.95	7,484,073.54	2,402,952.41	59,738.00
A 2250.... PROGRAMS-STUDENTS W/ DISABIL	*	3,927,397.00	29,632.82	3,957,029.82	3,093,511.67	803,460.78	60,057.37
A 2280.... OCCUPATIONAL EDUCATION	*	786,758.00	4,376.65	791,134.65	587,590.87	155,792.15	47,751.63
A 2330.... TEACHING-SPECIAL SCHOOLS	*	12,000.00	0.00	12,000.00	9,438.91	0.00	2,561.09
A 2610.... SCHOOL LIBRARY & AUDIOVISUAL	*	434,290.00	1,971.02	436,261.02	330,896.18	87,595.80	17,769.04
A 2630.... COMPUTER ASSISTED INSTRUCTION	*	734,443.00	712.00	735,155.00	554,470.38	95,316.74	85,367.88
A 2810.... GUIDANCE-REGULAR SCHOOL	*	600,985.00	769.68	601,754.68	441,385.56	106,916.96	53,452.16
A 2815.... HEALTH SERVICES-REGULAR SCHOOL	*	264,600.00	2,782.66	267,382.66	171,624.51	61,028.15	34,730.00
A 2820.... PSYCHOLOGICAL SRVC-REG SCHOOL	*	167,485.00	0.00	167,485.00	131,750.51	30,414.72	5,319.77
A 2850.... CO-CURRICULAR ACTIV-REG SCHL	*	111,050.00	0.00	111,050.00	87,932.53	28,655.24	(5,537.77)
A 2855.... INTERSCHOL ATHLETICS-REG SCHL	*	654,485.00	4,632.25	659,117.25	543,349.04	54,913.51	60,854.70
A 2000 -2999 INSTRUCTION	***	18,596,024.00	142,815.97	18,738,839.97	14,292,075.38	3,980,771.71	465,992.88
A 5510.... DISTRICT TRANSPORT-MEDICAID	*	1,593,396.00	156,951.54	1,750,347.54	1,299,307.08	272,791.81	178,248.65
A 5530.... GARAGE BUILDING	*	139,400.00	33,677.00	173,077.00	38,313.66	14,353.09	120,410.25
A 5000 -5999 TRANSPORTATION	***	1,732,796.00	190,628.54	1,923,424.54	1,337,620.74	287,144.90	298,658.90
A 8070.... CENSUS	*	0.00	20,677.26	20,677.26	18,417.99	2,259.27	0.00
A 8000 -8999 COMMUNITY SERVICES	***	0.00	20,677.26	20,677.26	18,417.99	2,259.27	0.00
A 9010.... STATE RETIREMENT	*	650,000.00	0.00	650,000.00	581,762.37	0.00	68,237.63

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	2,365,169.66	0.00	110,855.34
A 9030....	SOCIAL SECURITY	*	1,389,400.00	(1,000.00)	1,388,400.00	1,000,869.39	307,578.93	79,951.68
A 9040....	WORKERS' COMPENSATION	*	178,225.00	0.00	178,225.00	55,134.59	0.00	123,090.41
A 9050....	UNEMPLOYMENT INSURANCE	*	0.00	15,631.40	15,631.40	18,376.65	0.00	(2,745.25)
A 9060....	HOSPITAL, MEDICAL & DENTAL INS	*	5,172,539.00	(203,140.47)	4,969,398.53	3,559,540.70	665,946.50	743,911.33
A 9089....	OTHER	*	0.00	10,576.41	10,576.41	10,076.41	500.00	0.00
A 9710....		*	4,110,594.00	0.00	4,110,594.00	3,039,362.53	1,071,231.48	(0.01)
A 9712....	SERIAL BONDS - BUS PURCHASES	*	489,333.00	9,414.50	498,747.50	502,557.50	0.00	(3,810.00)
A 9901....	TRANSFER TO DEBT SERVICE	*	0.00	0.00	0.00	12,970.20	0.00	(12,970.20)
A 9950....	TRANSFER TO CAPITAL FUND	*	0.00	0.00	0.00	100,000.00	0.00	(100,000.00)
A 9000 -9999	UNDISTRIBUTED	***	14,466,116.00	(168,518.16)	14,297,597.84	11,245,820.00	2,045,256.91	1,006,520.93
GRAND TOTALS			38,739,604.00	406,355.66	39,145,959.66	29,815,767.90	6,984,472.31	2,345,719.45

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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	40,530.70	(40,530.70)
A 1120	NON PROP TX DISTR COUNTY	3,000.00	0.00	3,000.00	1,120.67	1,879.33
A 1310	DAY SCHOOL TUITION INDIVI	10,000.00	0.00	10,000.00	16,799.50	(6,799.50)
A 1335	OTHER STUDENT FEES & CHRG	5,000.00	0.00	5,000.00	9,901.02	(4,901.02)
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	3,308.18	12,110.82
A 2401.02	INTEREST & EARNINGS/WC	0.00	0.00	0.00	2,366.82	(2,366.82)
A 2401.03	INTEREST AND EARNINGS/UI	0.00	0.00	0.00	145.87	(145.87)
A 2401.06	INTEREST AND EARNINGS/CAP	0.00	0.00	0.00	548.04	(548.04)
A 2401.08	INTEREST & EARNINGS/LIAB	0.00	0.00	0.00	1,917.23	(1,917.23)
A 2401.09	INTEREST & EARNINGS/ERS R	0.00	0.00	0.00	827.93	(827.93)
A 2401.10	INTEREST & EARNINGS/TAX C	0.00	0.00	0.00	131.42	(131.42)
A 2412	RENTAL REAL PROPERTY OT G	30,000.00	0.00	30,000.00	35,500.00	(5,500.00)
A 2440	USE OF BUSES - OTHER GOVT	5,000.00	0.00	5,000.00	6,162.45	(1,162.45)
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	1,660.97	22,739.03
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	8,752,270.67	7,458,945.33
A 3101.01	BASIC FORMULA/EXCESS COST	0.00	0.00	0.00	1,571,040.80	(1,571,040.80)
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	946,701.80	(946,701.80)
A 3260	TEXTBOOK AID	142,055.00	0.00	142,055.00	127,510.00	14,545.00
A 3262	COMPUTER SOFTWARE AID	37,391.00	0.00	37,391.00	31,608.00	5,783.00
A 3263	LIBRARY A/V LOAN PROGRAM	34,384.00	0.00	34,384.00	13,187.00	21,197.00

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	22,782.60	(22,782.60)
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	32,413,217.91	6,326,386.09

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