

Homer Central School District  
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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: June 10, 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 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	2,932.86	0.00	4,537.14
A 1040....DISTRICT CLERK	*	12,702.00	75.00	12,777.00	9,797.92	800.00	2,179.08
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	176,020.00	17,012.00	193,032.00	172,190.41	13,439.21	7,402.38
A 1310....BUSINESS ADMINISTRATION	*	396,200.00	19,716.39	415,916.39	382,231.68	27,644.48	6,040.23
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	21,613.36	756.20	1,332.44
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	(5,431.00)	52,583.00	45,908.45	3,912.58	2,761.97
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	1,263,111.73	221,109.26	375,840.90
A 1621....MAINTENANCE OF PLANT	*	639,220.00	199,324.77	838,544.77	608,083.30	82,911.29	147,550.18
A 1680....CENTRAL DATA PROCESSING	*	341,500.00	0.00	341,500.00	318,685.49	11,344.97	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	59,175.89	5,813.11	0.00
A 1983....CAPITAL EXPENSES - BOCES	*	82,702.00	0.00	82,702.00	74,852.47	7,849.53	0.00
A 1....GENERAL SUPPORT	***	3,944,668.00	215,152.05	4,159,820.05	3,206,539.53	396,677.73	556,602.79
A 2010....CURRICULUM DEVEL & SUPERVISION	*	196,574.00	899.97	197,473.97	172,965.19	14,597.71	9,911.07
A 2020....SUPERVISION-REGULAR SCHOOL	*	863,343.00	(7,111.03)	856,231.97	759,188.97	65,726.34	31,316.66
A 2110....TEACHING-REGULAR SCHOOL	*	9,842,614.00	109,749.95	9,952,363.95	8,312,327.82	1,632,258.36	7,777.77
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	3,927,397.00	29,632.82	3,957,029.82	3,425,779.03	510,349.04	20,901.75
A 2280....OCCUPATIONAL EDUCATION	*	786,758.00	4,376.65	791,134.65	659,641.75	84,100.09	47,392.81
A 2330....TEACHING-SPECIAL SCHOOLS	*	12,000.00	0.00	12,000.00	9,625.91	0.00	2,374.09
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	*	434,290.00	1,971.02	436,261.02	368,312.37	57,079.06	10,869.59
A 2630....COMPUTER ASSISTED INSTRUCTION	*	734,443.00	712.00	735,155.00	622,103.85	40,794.13	72,257.02
A 2810....GUIDANCE-REGULAR SCHOOL	*	600,985.00	769.68	601,754.68	483,345.87	65,253.60	53,155.21
A 2815....HEALTH SERVICES-REGULAR SCHOOL	*	264,600.00	2,782.66	267,382.66	189,500.21	43,244.30	34,638.15
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL	*	167,485.00	0.00	167,485.00	143,231.59	18,933.64	5,319.77
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	111,050.00	0.00	111,050.00	99,087.23	17,545.34	(5,582.57)
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	654,485.00	4,632.25	659,117.25	584,492.66	24,209.16	50,415.43
A 2....INSTRUCTION	***	18,596,024.00	148,415.97	18,744,439.97	15,829,602.45	2,574,090.77	340,746.75
A 5510....DISTRICT TRANSPORT-MEDICAID	*	1,593,396.00	156,951.54	1,750,347.54	1,432,113.49	167,902.15	150,331.90
A 5530....GARAGE BUILDING	*	139,400.00	33,677.00	173,077.00	47,279.93	5,961.82	119,835.25
A 5....TRANSPORTATION	***	1,732,796.00	190,628.54	1,923,424.54	1,479,393.42	173,863.97	270,167.15
A 8070....CENSUS	*	0.00	20,677.26	20,677.26	19,547.67	1,129.59	0.00
A 8....COMMUNITY SERVICES	***	0.00	20,677.26	2,677.26	19,547.67	1,129.59	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 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	2,365,169.66	0.00	110,855.34
A 9030....SOCIAL SECURITY	*	1,389,400.00	(1,000.00)	1,388,400.00	1,107,596.87	200,851.45	79,951.68
A 9040....WORKERS' COMPENSATION	*	178,225.00	0.00	178,225.00	58,447.82	0.00	119,777.18
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	*	4,995,730.00	(203,140.47)	4,792,589.53	3,468,477.51	628,009.69	696,102.33
A 9061....DENTAL INSURANCE	*	176,809.00	0.00	176,809.00	91,672.34	37,327.66	47,809.00
A 9089....OTHER	*	0.00	10,576.41	10,576.41	10,326.41	250.00	0.00
A 9711....SERIAL BONDS-SCH CONSTRUCTION	*	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	440,022.00	0.00	(440,022.00)
A 9....UNDISTRIBUTED	***	14,466,116.00	(168,518.16)	14,297,597.84	11,696,741.86	1,937,670.28	663,185.70
<b>GRAND TOTALS</b>		<b>38,739,604.00</b>	<b>406,355.66</b>	<b>39,145,959.66</b>	<b>32,231,824.93</b>	<b>5,083,432.34</b>	<b>1,830,702.39</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	42,537.79	(42,537.79)
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	9,960.52	(4,960.52)
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	12,000.56	7,999.44
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	50,050.00	(20,050.00)
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	16,511.57	150,488.43
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	3,609.92	20,790.08
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	11,408,988.52	4,802,227.48
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 AV 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	35,607.31	(35,607.31)
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	2,340,022.00	(340,022.00)
<b>FUND A TOTAL</b>		<b>38,739,604.00</b>	<b>0.00</b>	<b>38,739,604.00</b>	<b>35,453,399.57</b>	<b>3,286,204.43</b>

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