



Homer Central School District
Russ Hearton
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Date: July 30th 2012
To: Nancy S. Ruscio, Superintendent
From: Russ Hearton, Director of Business and Finance
Subject: fund transfers/ year end clean up

I am submitting a list of proposed fund transfers along with this memorandum. The list includes seven proposed fund transfers each of which exceeds \$10,000 and therefore requires approval of the Board of Education.

The transfers are necessary in order to offset or "clean up" negative balances in the affected budget lines which are primarily salary lines, except for two lines that are BOCES services. The A1680.490-40-0000 code went negative because of acquiring School Messenger. The A2630.490-40-0000 was under budgeted from the beginning of the year.

A2110.136-40-0000 is the line we pay teachers from for their work in the Early Morning Program and Link Crew. A2610.150-40-0000 is the salary line for the librarians. We incurred extra costs because of long term substitute. A2110.140-40-0000 is the district-wide substitute teacher budget line where we exceeded our planned expense.

A2855.141-40-0000 is where we exceeded our athletic supervision expenses. We made some corrections to overtime as we did with the A5510.188-40-0000 code where we also corrected how we were paying drivers for extra time and overtime during 11-12.

Approval of these fund transfers will assist the District Treasurer in closing the books for the 2011-12 fiscal year.

Thank you.

Regards,

Russ Hearton

Homer Central School District

2011-12 Budget Transfers Exceeding \$10,000

Transfer From Account	Description	Transfer To Account	Description	Amount
A2110.490-40-0000	Boces Services	A1680.490-40-0000	Boces Services	\$ 22,250.00
A2110.132-40-0000	Instructional Salary - HS	A2110.136-40-0000	Instructional Salary - Overti	\$ 27,750.00
A2110.132-40-0000	Instructional Salary - HS	A2110.140-40-0000	Instructional Substitutes	\$ 34,250.00
A2610.160-40-0000	Non-Instructional Salaries	A2610.150-40-0000	Instructional Salaries	\$ 29,250.00
A2110.490-40-0000	Boces Services	A2630.490-40-0000	Boces Services	\$ 21,900.00
A2020.150-12-0000	Supervision - Hartnett	A2855.141-40-0000	Athletic Supervision/Directo	\$ 13,900.00
A5510.188-40-0000	Bus Driver	A5510.160-40-0000	Non-Instructional Salaries	\$ 10,600.00
				\$ 159,900.00