

**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: Approval of Budget Transfers Over \$10,000 and Below \$10,000
Date: July 22, 2014

I am requesting BOE approval for the following End of the 2013-14 School Year Budget Transfers to clean up negative accounts. Please see below clarification of certain large transfers.

Instructional Salary-Elementary (Original Line was underfunded and did not include addition of K position, and Salary adjustments for HTA Contract.)

Instructional Salary-JH (Original Line was underfunded and did not include move of 6th grade to JH, and Salary adjustments for HTA Contract.)

Instructional Salary-High School (Original Line was underfunded and did not include addition of CTE position, and Salary adjustments for HTA Contract)

Bulk Supply Order

Building Supplies for 14-15 School Year were pre-bought.

Tuition

(Original Line was underfunded and did not include addition of many Residential/Out of District Placements and New Roots Charter School).

Transportation Equipment-Busses

This amount reflects a down payment made on the Bus Lease with 13-14 Funds.

Transfer to Capital Fund

These transfers reflect moving money from the General Fund to the Capital Fund to cover expenses for the \$100K Project and to cover Capital Project costs from Hunt and Lend Lease.

I would be happy to answer any additional questions that you may have concerning this request.

Homer Central School District

Monthly Budget Transfers under \$10,000.00 - June 30, 2014

Transfer From Account	Description	Transfer To Account	Description	Amount
A1010-400-40-0000	CONTRACTUAL	A1010-404-40-0000	CONFERENCE/TRAVEL	\$ 16.00
A1240-150-40-0000	ADMINISTRATIVE SALARIES	A1240-151-40-0000	ADMINISTRATIVE - VACATION	\$ 743.52
A1240-150-40-0000	ADMINISTRATIVE SALARIES	A1240-400-40-0000	CONTRACTUAL	\$ 84.29
A1310-490-40-0000	SERVICES FROM BOCES	A1310-160-40-0000	NON INSTRUCTIONAL SALARIES	\$ 3,363.52
A1310-151-40-0000	ADMINISTRATIVE - VACATION	A1310-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 184.27
A1310-150-40-0000	ADMINISTRATIVE SALARIES	A1310-400-40-0000	CONTRACTUAL	\$ 1,885.65
A1310-150-40-0000	SUPPLIES	A1310-450-40-0000	SUPPLIES	\$ 553.50
A1330-400-40-0000	CONTRACTUAL	A1330-160-40-0000	NON INSTRUCTIONAL SALARIES	\$ 1,258.10
A1430-400-40-0000	CONTRACTUAL	1430-490-40-0000	SERVICES FROM BOCES	\$ 162.00
A1620-193-40-0000	NON INSTRUCTIONAL - OVERTIME	A1620-490-40-0000	SERVICES FROM BOCES	\$ 2,341.38
A1621-161-40-0000	SUPERVISION - BLDGS & GROUNDS	A1621-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 2,294.48
A1010-490-40-0000	SERVICES FROM BOCES	A1981-490-40-0000	SERVICES FROM BOCES	\$ 761.98
A1010-490-40-0000	SERVICES FROM BOCES	A1983-490-40-0000	SERVICES FROM BOCES	\$ 467.40
A2010-151-40-0000	ADMINISTRATIVE - VACATION	A2010-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 32.16
A2010-160-40-0000	NON INSTRUCTIONAL SALARIES	A2010-402-40-0000	EQUIP REPAIR	\$ 2,535.82
A2010-452-40-0000	REF BOOKS / PERIOD	A2010-450-40-0000	SUPPLIES	\$ 5.86
A2020-160-10-0000	NON-INSTRUCTIONAL - ELEMENTARY	A2020-150-10-0000	ADMINISTRATOR - ELEMENTARY	\$ 120.00
A2020-160-10-0000	NON-INSTRUCTIONAL - ELEMENTARY	A2020-150-11-0000	ADMINISTRATOR - INTERMEDIATE	\$ 120.00
A2020-160-10-0000	NON-INSTRUCTIONAL - ELEMENTARY	A2020-150-20-0000	ADMINISTRATOR - JUNIOR HIGH	\$ 120.00
A2020-160-10-0000	NON-INSTRUCTIONAL - ELEMENTARY	A2020-150-30-0000	ADMINISTRATOR - SENIOR HIGH	\$ 120.00
A2020-160-30-0000	NON-INSTRUCTIONAL - SENIOR HIGH	A2020-160-11-0000	NON-INSTRUCTIONAL - INTERMEDIATE	\$ 1,622.67
A2020-162-40-0000	NON INSTRUCTIONAL - SUBSTITUTES	A2020-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 5,508.21
A2110-114-40-0000	INSTRUCTIONAL - SUMMER SCHOOL	A2110-152-40-0000	SUMMER CURRICULUM DEVELOPMENT	\$ 4,030.36
A2110-114-40-0000	INSTRUCTIONAL - SUMMER SCHOOL	A2110-162-40-0000	NON INSTRUCTIONAL - SUBSTITUTES	\$ 2,266.22
A2110-114-40-0000	INSTRUCTIONAL - SUMMER SCHOOL	A2110-400-40-0000	CONTRACTUAL - DIST WIDE	\$ 1,584.41
A2210-114-40-0000	INSTRUCTIONAL - SUMMER SCHOOL	A2110-403-40-0000	POSTAGE - DIST WIDE	\$ 154.13
A2110-114-40-0000	INSTRUCTIONAL - SUMMER SCHOOL	A2110-450-20-0038	SUPPLIES - JHS PRINCIPAL	\$ 224.49
A2250-160-40-0000	NON INSTRUCTIONAL - SALARIES	A2250-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 137.45
A2250-450-40-0000	SUPPLIES	A2250-400-40-0000	CONTRACTUAL	\$ 3,960.00
A2250-160-40-0000	NON INSTRUCTIONAL - SALARIES	A2250-404-40-0000	CONFERENCE/TRAVEL	\$ 276.74
A2610-460-30-0000	LIBRARY AIDED SUP - HS	A2610-150-40-0000	INSTRUCTIONAL SALARIES	\$ 1,628.00
A2610-160-40-0000	SUPPLIES - ELEMENTARY	A2610-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 154.88
A2280-490-40-0000	SERVICES FROM BOCES	A2610-490-40-0000	SERVICES FROM BOCES	\$ 5,433.50
A2630-490-40-0000	SERVICES FROM BOCES	A2630-150-40-0000	INSTRUCTIONAL SALARIES	\$ 1,400.46
A2810-161-40-OSRO	SCHOOL RESOURCE OFFICER SALARY	A2810-136-40-0000	INSTRUCTIONAL SALARY - OVERTIME	\$ 39.24
A2810-161-40-OSRO	SCHOOL RESOURCE OFFICER SALARY	A2810-160-40-0000	NON INSTRUCTIONAL SALARIES	\$ 6,972.84
A2810-161-40-OSRO	SCHOOL RESOURCE OFFICER SALARY	A2810-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 466.79
A2815-193-40-0000	NON INSTRUCTIONAL - OVERTIME	A2815-400-40-0000	CONTRACTUAL	\$ 687.06
A2820-150-40-0000	INSTRUCTIONAL SALARIES	A2820-136-40-0000	INSTRUCTIONAL SALARIES - EXTRA	\$ 364.44
A2855-144-40-0000	EARLY WINTER COACHING	2855-141-40-0000	ATHLETIC SUPERVISION / DIRECTOR	\$ 2,224.78
A2855-144-40-0000	EARLY WINTER COACHING	A2855-142-40-0000	FALL COACHING	\$ 1,323.36
A2855-400-40-0067	INSURANCE	A2855-146-40-0000	SPRING COACHING	\$ 2,279.24
A2855-144-40-0000	EARLY WINTER COACHING	A2855-401-40-0000	DUES & FEES	\$ 200.36
A2855-144-40-0000	EARLY WINTER COACHING	A2855-450-40-0076	LACROSSE	\$ 0.38
A5510-188-40-0000	NON INSTRUCTIONAL SALARIES	A5510-193-40-0000	NON INSTRUCTIONAL - OVERTIME	\$ 7,777.38
A5530-423-40-0000	SNOW REMOVAL	A5530-430-40-0000	BUILDING REPAIR	\$ 466.21
A2815-160-40-0000	NON INSTRUCTIONAL SALARIES	A8070-160-40-0000	NON INSTRUCTIONAL SALARIES	\$ 610.36
A9040-870-40-0000	WORKERS COMPENSATION	A9050-865-40-0000	UNEMPLOYMENT INSURANCE	\$ 2,892.79
A9040-870-40-0000	WORKERS COMPENSATION	A9712-700-40-0000	SERIAL BONDS - BUS PURCHASES	\$ 3,810.00

Homer Central School District

Monthly Budget Transfers OVER \$10,000.00 - June 30, 2014

Transfer From Account	Description	Transfer To Account	Description	Amount
A9020-820-40-0000	TEACHERS RETIREMENT	A1680-490-40-0000	SERVICES FROM BOCES	23,295.74
A9020-820-40-0000	TEACHERS RETIREMENT	A1910-400-40-0000	CONTRACTUAL	31,552.57
A9020-820-40-0000	TEACHERS RETIREMENT	A1950-400-40-0000	CONTRACTUAL	14,607.34
A2110-125-40-0000	INSTRUCTIONAL SALARY -INT	A2110-112-40-0000	INSTRUCTIONAL SALARY - ELEM	172,511.33
A2110-125-40-0000	INSTRUCTIONAL SALARY -INT	A2110-121-40-0000	NON ATHLETIC SUPERVISOR	12,491.03
A9060-840-40-0000	HEALTH INSURANCE	A2110-128-40-0000	INSTRUCTION SALARAY - JR HIGH	576,104.80
A2110-125-40-0000	INSTRUCTIONAL SALARIES - INT	A2110-132-40-0000	INSTRUCTIONAL SALARY - SR HIGH	97,500.00
A2210-120-40-0000	INSTRUCTIONAL SALARY - HARTNET	A2110-132-40-0000	INSTRUCTIONAL SALARY - SR HIGH	45,781.25
A2110-125-40-0000	INSTRUCTIONAL SALARY -INT	A2110-140-40-0000	INSTRUCTIONAL - SUBSTITUTES	17,330.80
A9060-840-40-0000	HEALTH INSURANCE	A2110-450-40-PBUY	BULK SUPPLY ORDER	130,494.53
A2250-490-40-0000	SERVICES FROM BOCES	A2110-490-40-0000	SERVICES FROM BOCES	28,978.09
A2280-150-40-0000	INSTRUCTIONAL SALARIES	A2250-140-40-0000	INSTRUCTIONAL - SUBSTITUTES	13,539.03
A2815-160-40-0000	NON INSTRUCTIONAL SALARIES	A2250-140-40-0000	INSTRUCTIONAL - SUBSTITUTES	2,200.00
A2250-490-40-0000	SERVICES FROM BOCES	A2250-470-40-0000	TUITION	175,630.00
A2250-150-40-0000	INSTRUCTIONAL SALARIES	A2250-470-40-0000	TUITION	106,350.00
A9060-840-40-0000	HEALTH INSURANCE	A2250-470-40-0000	TUITION	133,978.25
A9030-830-40-0000	SOCIAL SECURITY	A2630-200-40-0000	EQUIPMENT	24,486.15
A2855-400-40-0066	OFFICIAL	A2850-150-40-0000	CO-CURRICULAR SALARIES	10,000.00
A2855-140-40-0000	LATE WINTER COACHING	A2850-150-40-0000	CO-CURRICULAR SALARIES	2,000.00
A2855-144-40-0000	EARLY WINTER COACHING	A2850-150-40-0000	CO-CURRICULAR SALARIES	1,613.47
A5510-162-40-0000	NON INSTRUCTIONAL SUBSTITUTES	A5510-187-40-0000	BUS DRIVER-EXTRA TRIPS	29,500.00
A5510-188-40-0000	BUS DRIVER	A5510-187-40-0000	BUS DRIVER-EXTRA TRIPS	9,462.02
A1621-402-40-0000	EQUIPMENT REPAIR	A5510-210-40-0000	TRANSPORTATION-EQUIPMENT-BUSES	124,789.87
A9060-840-40-0000	HEALTH INSURANCE	A9711-600-40-0000	PRINCIPAL ON INDEBTNESS	65,000.00
A9060-840-40-0000	HEALTH INSURANCE	A9901-950-40-0000	INTERFUND TRANSFER - SPECIAL AID FUND	12,970.20
A1620-442-40-000	NATURAL GAS	A9950-900-40-0000	TRANSFER TO CAPITAL FUND	174,400.00
A1620-425-40-0000	ELECTRICITY	A9950-900-40-0000	TRANSFER TO CAPITAL FUND	152,000.00
A9030-830-40-0000	SOCIAL SECURITY	A9950-900-40-0000	TRANSFER TO CAPITAL FUND	20,000.00
A9010-810-40-0000	EMPLOYEES RETIREMENT	A9950-900-40-0000	TRANSFER TO CAPITAL FUND	68,000.00
A9061-841-40-0000	DENTAL	A9950-900-40-0000	TRANSFER TO CAPITAL FUND	25,622.00