

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: Approval of Budget Transfers Over \$10,000  
Date: August 4, 2015

I am requesting BOE approval for the following End of the 2014-15 School Year Budget Transfers to clean up negative accounts.

Please see below clarification of certain large transfers.

Legal (1420-40-400-0000) (Increased Legal Fees due to Hartnett and Capital/Solar Projects.)

Instructional Salary-Junior High School (Staff coded to match specific job titles)

Bulk Supply Order Building Supplies for 15-16 School Year were pre-bought.

Psychologist Salaries (2250-150-40-0000) (Salaries that were originally budgeted in the HS Line)

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

Bus Driver Extra Trips (This line item was increased due to Extra Time Paid to regular drivers to cover Sports/Field Trips due to shortage of Substitute Drivers)

Transportation Equipment-Lease This amount reflects a down payment made on the Bus Lease with 13-14 Funds. And the Cost for the 15-16 payment made in 14-15.

Retirement Incentive Payout (9089-800-40-0000) (As per HTA contract, payments made for qualifying employees. This account is always added in June, because the amount of retirees is not available to us when the budget is determined.)

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

**Homer Central School District**

**Monthly Budget Transfers OVER \$10,000.00 -JUNE 2015**

				7/29/2015
<b>Transfer From Account</b>	<b>Description</b>	<b>Transfer To Account</b>	<b>Description</b>	<b>Amount</b>
A1964.400.40.0000	CONTRACTUAL	A1310.400.40.0000	CONTRACTUAL	20,000.00
A1430.400.40.0000	CONTRACTUAL	A1310.400.40.0000	CONTRACTUAL	8,163.25
A1310.150.40.0000	ADMINISTRATIVE SALARIES	A1310.400.40.0000	CONTRACTUAL	612.81
A2250.490.40.0000	SERVICES FROM BOCES	A1310.490.40.0000	SERVICES FROM BOCES	10,978.10
A2110.470.40.0000	TUITION	A1420.400.40.0000	CONTRACTUAL	39,404.64
A2110.451.30.0038	DUPLICATING - HS PRINCIPAL	A1420.400.40.0000	CONTRACTUAL	6,211.51
A2110.403.40.0000	POSTAGE - DIST WIDE	A1420.400.40.0000	CONTRACTUAL	4,893.70
A2110.450.20.0017	SUPPLIES - JHS SCIENCE	A1420.400.40.0000	CONTRACTUAL	5,114.66
A2110.450.20.CORE	SUPPLIES - JHS COMMON CORE	A1420.400.40.0000	CONTRACTUAL	5,442.32
A2110.450.30.0017	SUPPLIES - HS SCIENCE	A1420.400.40.0000	CONTRACTUAL	5,143.92
A2110.450.40.0000	SUPPLIES - DIST WIDE	A1420.400.40.0000	CONTRACTUAL	7,751.58
A2110.450.20.0026	SUPPLIES - JHS TECHNOLOGY	A1420.400.40.0000	CONTRACTUAL	1,913.68
A2110.404.40.0022	CONF/TRAVEL - DIST WIDE VOCAL MU	A1420.400.40.0000	CONTRACTUAL	90.82
A1620.160.40.0000	NON INSTRUCTIONAL SALARIES	A1621.400.40.0000	CONTRACTUAL	12,103.03
A2250.490.40.0000	SERVICES FROM BOCES	A1680.490.40.0000	SERVICES FROM BOCES	20,903.45
A2020.150.11.0000	ADMINISTRATOR - INTERMEDIATE	A2020.160.30.0000	NON-INSTRUCTIONAL - SENIOR HIGH	12,726.05
A2020.151.40.0000	ADMINISTRATIVE - VACATION	A2020.160.30.0000	NON-INSTRUCTIONAL - SENIOR HIGH	12,637.16
A2020.162.40.0000	NON INSTRUCTIONAL - SUBSTITUTES	A2020.160.30.0000	NON-INSTRUCTIONAL - SENIOR HIGH	9,000.00
A2020.160.20.0000	NON INSTRUCTIONAL - JUNIOR HIGH	A2020.160.30.0000	NON-INSTRUCTIONAL - SENIOR HIGH	2,546.93
A2110.125.40.0000	INSTRUCTIONAL SALARY - INT	A2110.128.40.0000	INSTRUCTIONAL SALARY - JR HIGH	113,994.29
A2110.450.40.CORE	SUPPLIES-DIST WIDE COMMON CORE	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	28,462.17

A2110.450.40.PBUY	BULK SUPPLY ORDER	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	3,987.12
A2110.451.10.0038	DUPLICATING - ELEM PRINCIPAL	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	7,035.50
A2110.451.11.0038	DUPLICATING - INT PRINCIPAL	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	9,371.00
A2110.451.12.0038	DUPLICATING - HART PRINCIPAL	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	1,192.00
A2110.451.20.0038	DUPLICATING - JHS PRINCIPAL	A2110.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	5,302.29
A2110.125.40.0000	INSTRUCTIONAL - SALARY - INT	A2110.162.40.0000	NON INSTRUCTIONAL - SUBSTITUTES	13,987.26
A9060.840.40.0000	HEALTH INSURANCE	A2110.450.40.PB15	BULK SUPPLY ORDER	87,601.26
A9060.840.40.0000	HEALTH INSURANCE	A2110.490.40.0000	SERVICES FROM BOCES	57,216.10
A2250.400.40.0000	CONTRACTUAL	A2250.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	20,277.00
A2010.400.40.0000	CONTRACTUAL	A2250.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	10,200.00
A2020.160.40.0000	NON INSTRUCTIONAL SALARIES	A2250.140.40.0000	INSTRUCTIONAL - SUBSTITUTES	9,338.35
A2110.132.40.0000	INSTRUCTIONAL SALARY - SR HIGH	A2250.150.40.0000	INSTRUCTIONAL SALARIES	127,567.20
A2110.114.40.0000	INSTRUCTIONAL - SUMMER SCHOOL	A2250.150.40.0000	INSTRUCTIONAL SALARIES	24,499.67
A2110.120.40.0000	INSTRUCTIONAL SALARY - HARTNETT	A2250.150.40.0000	INSTRUCTIONAL SALARIES	17,142.25
A2110.136.40.0000	INSTRUCTIONAL SALARY - OVERTIME	A2250.150.40.0000	INSTRUCTIONAL SALARIES	10,881.36
A2110.148.40.0000	HOME TEACHING	A2250.150.40.0000	INSTRUCTIONAL SALARIES	12,920.00
A2110.160.40.0000	NON INSTRUCTIONAL SALARIES	A2250.150.40.0000	INSTRUCTIONAL SALARIES	3,268.78
A2110.152.40.0000	SUMMER CURRICULUM DEVELOPMENT	A2250.150.40.0000	INSTRUCTIONAL SALARIES	464.48
A2820.150.40.0000	INSTRUCTIONAL SALARIES	A2250.470.40.0000	TUITION	120,338.65
A9010.810.40.000	EMPLOYEES RETIREMENT	A2250.470.40.0000	TUITION	219,453.81
A5510.162.40.0000	NON INSTRUCTIONAL - SUBSTITUTES	A2280.150.40.0000	INSTRUCTIONAL SALARIES	19,345.50
A2810.160.40.0000	NON INSTRUCTIONAL SALARIES	A2610.150.40.0000	INSTRUCTIONAL SALARIES	39,062.50
A5510.160.40.0000	TRANSPORTATION SUPERVISOR	A2610.160.40.0000	NON-INSTRUCTIONAL SALARIES	17,041.46
A2250.490.00.0000	SERVICES FROM BOCES	A2630.490.40.0000	SERVICES FROM BOCES	15,416.45
A2815.160.40.0000	NON INSTRUCTIONAL SALARIES	A2630.490.40.0000	SERVICES FROM BOCES	46,828.29

A1480.400.40.0000	CONTRACTUAL	A2630.490.40.0000	SERVICES FROM BOCES	2,000.00
A9040.870.40.0000	WORKERS COMPENSATION	A2630.490.40.0000	SERVICES FROM BOCES	1,253.43
A5510.161.40.0000	TRANSPORTATION SUPERVISOR	A2850.150.40.0000	CO-CURRICULAR SERVICES	12,925.29
A5510.160.40.0000	NON INSTRUCTIONAL SALARIES	A5510.187.40.0000	BUS DRIVER - EXTRA TRIPS	59,111.79
A5510.161.40.0000	TRANSPORTATION SUPERVISOR	A5510.187.40.0000	BUS DRIVER - EXTRA TRIPS	9,586.30
A5510.161.40.0000	TRANSPORTATION SUPERVISOR	A5510.193.40.0000	NON INSTRUCTIONAL - OVERTIME	12,076.06
A9030.830.40.0000	SOCIAL SECURITY	A5510.400.40.LEAS	CONTRACTUAL - LEASE	150,284.10
A9040.870.40.0000	WORKERS COMPENSATION	A5510.400.40.LEAS	CONTRACTUAL - LEASE	86,956.22
A9020.820.40.0000	TEACHERS RETIREMENT	A8070.160.40.0000	NON INSTRUCTIONAL SALARIES	14,895.38
A9060.840.40.0000	HEALTH INSURANCE	A9089.800.40.0000	OTHER BENEFITS	44,891.35
A9060.840.40.0000	HEALTH INSURANCE	A9901.950.40.0000	INTERFUND TRANSFER - SPEC AID FUND	22,531.01