

**Homer Central School District
PO Box 500
Homer, New York 13077-0500**

**(607) 749-7241
(607) 749-2312 FAX**

**Michael J. Falls
Assistant Superintendent for Management**

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk
From: Michael J. Falls, Assistant Superintendent for Management
Re: Budget Transfers over \$10,000 to clean up negative accounts
Date: August 8, 2017

Please find attached a list of Budget Transfers over \$10,000 to clean up negative accounts for the 2016-17 School Year. I have provided explanation for those transfers over \$60,000.00

A 1660.490.40.0000 BOCES Services

A salary was not coded correctly in the original BOCES request for services. This adjustment caused a reduction to the A2110.490.40 code for BOCES Services.

A 1989.401.40.000 Disallowed Aid

In the fall of 2013, we were made aware by Fiscal Advisors that the 2009 Capital Project had components that were not aidable due to architectural changes. Under the old State Aid Format, aid was provided to districts prior to the completion of their projects. It was estimated that Homer CSD received over \$700,000 in aid that we should have not received. In working with State Aid, they split the repayments into two parts: \$523,601.00 this year and \$200,000 next year. Both amounts were included in budgeting for their respective years.

A 2110 Salary

Adjustments due to staff movement between buildings and monies paid to subs to free up Title IIA money for Professional Development.

A 2110.450.40.PB17

This amount reflects pre-buying supplies for the 2017-18 school year.

A 2250 Salary for Substitutes

Monies paid to subs to free up Title IIA money for Professional Development. This also reflected an increase in specific trainings for Special Education Staff.

A 2250.490.40.0000 Special Education Services from BOCES

This large increase in services from BOCES reflected the addition of 4 new students in high needs BOCES programs.

A 2630.490.40 BOCES Services

This represents additional purchases for Printing, Technology and Software upgrades. All purchases were aidable.

A 9731.700.40.0000 BAN Interest

Because the project went past January 2017, the budgeted money needed to be classified under Bond Anticipation Note (BAN) Interest instead of the Bond Interest.

A 9950.900.40.000 Transfer to Capital

In the process of beginning the Capital Project Bond with DASNY, we needed to transfer monies to the Capital Fund to cover a BAN payment for 2016-17.

.

Homer Central School				
Monthly Budget Transfers June 2017				
Transfer From Account	Description	Transfer To Account	Description	Amount
A9711.700.40.0000	SERIAL BOND INT- OTHER	A1240.151.40.0000	ADMINISTRATIVE- VACATION	\$ 12,620.60
A9711.700.40.0000	SERIAL BOND INT- OTHER	A1310.400.40.0000	CONTRACTUAL	\$ 55,789.70
A9711.700.40.0000	SERIAL BOND INT- OTHER	A1240.400.40.0000	CONTRACTUAL	\$ 43,141.17
A9711.700.40.0000	SERIAL BOND INT- OTHER	A1430.490.40.0000	SERVICES FROM BOCES	\$ 25,251.65
A1620.160.40.0000	NON INSTRUCTIONAL SALARIES	A1620.196.40.0000	SUMMER HELP	\$ 11,430.47
A1620.425.40.0000	ELECTRICITY	A1620.400.40.0000	CONTRACTUAL	\$ 26,692.71
A1620.425.40.0000	ELECTRICITY	A1620.427.40.0000	TELEPHONES	\$ 22,594.72
A1620.162.40.0000	NON INSTRUCTIONAL SUBSTITUTES	A1620.427.40.0000	TELEPHONES	\$ 142.62
A1620.160.40.0000	NON INSTRUCTIONAL SALARIES	A1620.490.40.0000	SERVICES FROM BOCES	\$ 10,800.07
A9711.600.40.0000	SERIAL BOND PRIN -OTHER	A1680.490.40.0000	SERVICES FROM BOCES	\$ 79,776.23
A9711.600.40.0000	SERIAL BOND PRIN- OTHER	A1989.401.40.0000	DISALLOWED AID	\$ 523,601.00
A9711.600.40.0000	SERIAL BOND PRIN -OTHER	A2020.150.10.0000	ADMINISTRATOR- ELEMENTARY	\$ 10,021.76
A5510.437.40.0000	DIESEL FUEL	A2020.150.30.0000	ADMINISTRATOR- SENIOR HIGH	\$ 43,900.10
A5510.437.40.0000	DIESEL FUEL	A2020.160.30.0000	NON-INSTRUCTIONAL- SENIOR HIGH	\$ 44,967.01
A2110.112.40.0000	INSTRUCTIONAL SALARY- ELEM	A2110.128.40.0000	INSTRUCTIONAL SALARY- JR HIGH	\$ 183,890.24
A2110.114.40.0000	INSTRUCTIONAL- SUMMER	A2110.128.40.0000	INSTRUCTIONAL SALARY- JR HIGH	\$ 14,540.76
A2110.125.40.0000	INSTRUCTIONAL SALARY- INT	A2110.140.40.0000	INSTRUCTIONAL- SUBSTITUTES	\$ 63,302.84
A2110.132.40.0000	INSTRUCTIONAL SALARY - SR HIGH	A2110.400.40.0000	CONTRACTUAL- DIST WIDE	\$ 32,162.17
A2110.125.40.0000	INSTRUCTIONAL SALARY -INT	A2110.450.40.CORE	SUPPLIES-DIST WIDE COMMON CORE	\$ 7,141.12
A2110.121.40.0000	NON ATHLETIC SUPERVISION	A2110.450.40.CORE	SUPPLIES..DIST WIDE COMMON CORE	\$ 7,178.09
A2110.125.40.0000	INSTRUCTIONAL SALARY- INT	A2110.450.40.PB17	BULK SUPPLY ORDER 16-17	\$ 102,810.40
A2110.132.40.0000	INSTRUCTIONAL SALARY- SR HIGH	A2110.450.40.5517	SCHOOLSPEC TY16-17	\$ 29,863.38
A9030.830.40.0000	SOCIAL SECURITY	A2250.140.40.0000	INSTRUCTIONAL- SUBSTITUTES	\$ 67,337.64
A9030.830.40.0000	SOCIAL SECURITY	A2250.160.40.0000	NON INSTRUCTIONAL SALARIES	\$ 36,598.67
A2110.490.40.0000	SERVICES FROM BOCES	A2250.490.40.0000	SERVICES FROM BOCES	\$ 110,551.88
A9020.820.40.0000	TEACHERS RETIREMENT	A2250.490.40.0000	SERVICES FROM BOCES	\$ 230,425.70
A2610.150.40.0000	INSTRUCTIONAL SALARIES	A2610.180.40.0000	NON INSTRUCTIONAL SALARIES	\$ 22,160.86
A2610.150.40.0000	INSTRUCTIONAL SALARIES	A2610.490.40.0000	SERVICES FROM BOCES	\$ 39,270.65
A9089.800.40.0000	OTHER BENEFITS	A2630.490.40.0000	SERVICES FROM BOCES	\$ 71,159.24
A2810.161.40.0SRO	SCHOOL RESOURCE OFFICER SALARY	A2810.150.40.0000	INSTRUCTIONAL SALARIES	\$ 12,038.08
A9061.841.40.0000	DENTAL INSURANCE	A2850.150.40.0000	CO-CURRICULAR SALARIES	\$ 25,453.84
A2855.143.40.0000	LONG WINTER COACHING	A2855.401.40.0000	DUES&FEES	\$ 16,294.47
A5510.160.40.0000	NON INSTRUCTIONAL SALARIES	A5510.188.40.0000	BUS DRIVER	\$ 20,957.55

A5510.160.40.0000	NON INSTRUCTIONAL SALARIES	A5510.196.40.0000	SUMMER HELP	\$ 42,553.61
A9061.841.40.0000	DENTAL INSURANCE	A8070.160.40.0000	NON INSTRUCTIONAL SALARIES	\$ 16,952.83
A9711.700.40.0000	SERIAL BOND INT-	A9731.700.40.0000	BANS- INTEREST	\$ 662,459.43
A9060.840.40.0000	HEALTH INSURANCE	A9901.950.40.0000	INTERFUND TRANSFER- SPECIAL AID	\$ 21,082.96
A9060.840.40.0000	HEALTH INSURANCE	A9950.900.40.0000	TRANSFER TO CAPITAL FUND	\$ 256,272.00