

**Homer Central School District  
PO Box 500  
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:** Approval of Budget Code Adjustments  
**Date:** August 23, 2013

I am requesting that the BOE approve the following Budget Code Adjustments for the 2013-14 Budget. When the Final 13-14 Budget was presented to you, Mr. Thomas Strain had streamlined all Building Budget Codes into one Principal Code for each building. While in theory this would streamline all accounting in each building, it created an extra accounting step that was not part of our current means of requisitioning, purchasing and accounting. Building Secretaries, Principals and Business Office staff would have to create additional spreadsheets to account for purchases that would not be part of our Finance Manager Accounting Program.

Mrs. Mary Kabat was a great help in reallocating the monies to their appropriate codes. The Budget Code Adjustments would enable us to re-activate codes that exist in the Finance Manager Program and allow us the flexibility that we need to keep the Business Office running smoothly. I would be happy to answer any questions that you may have concerning this action.

**Hartnett Elementary School**

<b>13-14 Budget Original Code</b>	<b>13-4 Budgeted Amount</b>
<b>SUPPLY BUDGET CODE 450 LINE</b>	\$ 7,931.00
<b>13-14 New Code</b>	
A2110.450.12.0001-FIRST GRADE SUPPLIES	\$ (605.00)
A2110.450.12.0002-SECOND GRADE SUPPLIES	\$ (343.00)
A2110.450.12.0003-THIRD GRADE SUPPLIES	\$ (645.00)
A2110.450.12.0004-FOURTH GRADE SUPPLIES	\$ (383.00)
A2110.450.12.0005-FIFTH GRADE SUPPLIES	\$ (323.00)
A2110.450.12.0006-SIXTH GRADE SUPPLIES	\$ (408.00)
A2110.450.12.0013-KINDERGARTEN SUPPLIES	\$ (369.00)
A2110.450.12.0019-PE SUPPLIES	\$ (803.00)
A2110.450.12.0020-ART SUPPLIES	\$ (936.00)
A2110.450.12.0022-MUSIC	\$ (62.00)
A2110.450.12.0038-PRINCIPAL SUPPLIES	\$ (665.00)
A2110.451.12.0038-DUPLICATING SUPPLIES	\$ (1,828.00)
A2610.450.12.0000-LIBRARY	\$ (57.00)
A2815.450.12.0000-NURSE SUPPLIES	\$ (326.00)
A2110.404.12.0038-TRAVEL	\$ (178.00)

<b>13-14 Budget Original Code</b>	<b>13-4 Budgeted Amount</b>
<b>TEXTBOOKS BUDGET CODE 450 LINE</b>	\$ 5,883.00
<b>13-14 New Code</b>	
A2110.480.12.0001-GRADE 1	-220
A2110.480.12.0002-GRADE 2	-194
A2110.480.12.0003-GRADE 3	-590
A2110.480.12.0004-GRADE 4	-175
A2110.480.12.0038 -PRINCIPAL	-4704

**Homer Elementary School**

<b>13-14 Budget Original Code</b>		<b>13-4 Budgeted Amount</b>
<b>SUPPLY BUDGET CODE 450 LINE</b>		<b>\$ 22,897.00</b>
<b>13-14 New Code</b>		
A2110.450.10.0001	1ST GRADE	\$ (2,526.31)
A2110.450.10.0002	2ND GRADE	\$ (3,025.50)
A2110.450.10.0013	K	\$ (2,796.49)
A2110.450.10.0015	READING	\$ (566.26)
A2110.450.10.0020	ART	\$ (1,995.19)
A2110.450.10.0019	PE	\$ (149.50)
A2110.450.10.0038	OFFICE	\$ (4,211.92)
A2110.450.10.0022	MUSIC	\$ (119.83)

A20.20.450.10.0000 to A1310.450.10.0000 - No supplies for code 2020 -	Transfer to 1310 for district to expense	\$ 7,506.00
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<b>13-14 Budget Original Code</b>		<b>13-4 Budgeted Amount</b>
<b>TEXTBOOKS BUDGET CODE 450 LINE</b>		<b>\$ 22,659.00</b>
<b>13-14 New Code</b>		
A2110.480.10.0001	1ST GRADE	\$ (6,224.09)
A2110.480.10.0002	2ND GRADE	\$ (6,190.09)
A2110.480.10.0013	K	\$ (6,147.69)
A2110.480.10.0038	OFFICE	\$ (4,097.13)

**Homer Intermediate School**

<b>13-14 Budget Original Code</b>	<b>13-4 Budgeted Amount</b>
<b>SUPPLY BUDGET CODE 450 LINE</b>	\$ 29,625.00
<b>13-14 New Code</b>	<b>13-14 New Code Amount</b>
A2110.450.11.0003-3RD GRADE	\$ (2,445.23)
A2110.450.11.0004-4TH GRADE	\$ (1,479.82)
A2110.450.11.0005-5TH GRADE	\$ (2,042.32)
A2110.450.20.0006-6TH GRADE *MOVING TO JH	\$ (2,878.25)
A2110.450.11.0015-READING	\$ (1,288.57)
A2110.450.11.0019-PE OFFICE SUPPLIES	\$ (150.39)
A2110.450.11.0020-ART	\$ (4,564.20)
A2110.450.11.0021-MUSIC OFFICE SUPPLIES	\$ (99.65)
A2110.450.11.022-VOCAL MUSIC OFFICE SUPPLIES	\$ (98.93)
A2610.400.11.0000-LIBRARY CONTRACTUAL	\$ (100.00)
A2610.450.11.0000-LIBRARY SUPPLIES	\$ (387.23)
A2110.404.11.0038-CONFERENCE & TRAVEL PRINCIPAL	\$ (500.00)
A2110.400.11.0038-CONTRACTUAL PRINCIPAL	\$ (1,350.00)
A2110.451.11.0038-DUPLICATING SUPPLIES	\$ (10,209.96)
A2110.454.11.0038-AV SUPPLIES	\$ (926.00)
A2110.450.11.0038-PRINCIPAL SUPPLIES	\$ (1,104.45)

<b>13-14 Budget Original Code</b>	<b>13-4 Budgeted Amount</b>
<b>TEXTBOOKS BUDGET CODE 450 LINE</b>	\$ 33,264.00
<b>13-14 New Code</b>	<b>13-14 New Code Amount</b>
A2110.480.11.0003-3RD GRADE	\$ (8,217.00)
A2110.480.11.0004-4TH GRADE	\$ (4,389.00)
A2110.480.11.0005-5TH GRADE	\$ (3,571.00)
A2110.480.20.0006-6th GRADE **MOVE FUNDS TO JH	\$ (3,391.00)
A2110.480.11.0015-READING	\$ (3,139.00)
A2110.480.11.0038-PRINCIPAL TEXTBOOKS	\$ (10,557.00)

**Homer Junior High School**

<b>13-14 Budget Original Code</b>	<b>13-4 Budgeted Amount</b>
<b>SUPPLY BUDGET CODE 450 LINE</b>	\$ 38,651.00
<b>13-14 New Code</b>	
A2110.450.20.0014 - ELA	\$ (1,175.35)
A2110.450.20.0016 - MATH	\$ (731.45)
A2110.450.20.0017 - SCIENCE	\$ (5,101.77)
A2110.450.20.0018 - SOCIAL STUDIES	\$ (1,067.61)
A2110.450.20.0019 - PE (Office)	\$ (199.30)
A2110.450.20.0020 - ART	\$ (2,620.53)
A2110.450.20.0022 - VOCAL MUSIC (Office)	\$ (303.00)
A2110.450.20.0024 - HEALTH ED	\$ (605.56)
A2110.450.20.0025 - HOME & CAREERS	\$ (1,123.00)
A2110.450.20.0026 - TECHNOLOGY	\$ (4,870.77)
A2110.450.20.0030 - FOREIGN LANGUAGE	\$ (536.46)
A2110.450.20.0038 - PRINCIPAL SUPPLY LINE	\$ (7,731.85)
A2610.450.20.0000 - LIBRARY SUPPLIES	\$ (124.97)
A2810.450.20.0000 - GUIDANCE SUPPLIES	\$ (246.86)
A2815.450.20.0000 - NURSE'S OFFICE	\$ (486.13)
A2110.400.20.0038 - GENERAL CONTRACTUAL	\$ (2,200.00)
A2110.402.20.0038 - EQUIPMENT MAINT/SERVICE CONTRACTS	\$ (600.00)
A2110.404.20.0038 - CONFERENCE & TRAVEL	\$ (2,500.00)
A2110.451.20.0038 - DUPLICATING SUPPLIES	\$ (6,426.39)

<b>TEXTBOOKS BUDGET CODE 450 LINE</b>	\$ 21,087.00
<b>13-14 New Code</b>	
A2110.480.20.0014 ELA - Textbook	\$ (9,478.00)
A2110.480.20.0038 PRINCIPAL - Textbook	\$ (11,609.00)

Two new accounts need to be added to the JH budget to accommodate the 6th Grade -

I suggest adding the following:
A2110.450.20.0006 - 450 SUPPLY LINE FOR 6TH GRADE
A2110.480.20.0006 - 480 TEXTBOOKS FOR 6th GRADE

After these accounts are created the below journal entry needs to be done:
A2110.450.11.0038 - Intermedidate Supply Line to A2110.450.20.0006
A2110.480.11.0038 - Intermediate Textbook line to A2110.480.20.0006

Homer High School

13-14 Budget Original Code	13-4 Budgeted Amount
<b>SUPPLY BUDGET CODE 450 LINE</b>	\$ 68,130.00
<b>13-14 New Code</b>	
A2110.450.30.0014-ELA SUPPLIES	\$ (2,468.00)
A2110.450.30.0016-MATH SUPPLIES	\$ (1,193.00)
A2110.450.30.0017-SCIENCE SUPPLIES	\$ (10,376.00)
A2110.450.30.0018-SOCIAL STUDIES SUPPILES	\$ (3,021.00)
A2110.450.30.0019-PE OFFICE SUPPLIES	\$ (716.00)
A2110.450.30.0020-ART SUPPLIES	\$ (6,977.00)
A2110.450.30.0021-INSTRUMENTAL MUSIC SUPPLIES	\$ (884.00)
A2110.450.30.0024-HEATH ED SUPPLIES	\$ (1,492.00)
A2110.450.30.0030-FOREIGN LANGUAGE SUPPLIES	\$ (2,293.00)
A2110.451.30.0038-DULICATING SUPPLIES	\$ (11,354.00)
A2815.200.30.0000-NURSE'S EQUIPMENT	\$ (495.00)
A2110.400.30.0014-CONTRACTUAL ELA	\$ (100.00)
A2110.400.30.0017-CONTRACTUAL SCIENCE	\$ (1,103.00)
A2110.400.30.0018-CONTRACTUAL SOCIAL STUDEIS	\$ (331.00)
A2110.400.30.0021-CONTRACTUAL MUSIC	\$ (221.00)
A2110.400.30.0030-CONTRACTUAL FOREIGN LANGUAGE	\$ (54.00)
A2110.400.30.0038-CONTRACTUAL PRINCIPAL	\$ (1,375.00)
A2110.404.30.0016-TRAVEL MATH	\$ (331.00)
A2110.404.30.0017-TRAVEL SCIENCE	\$ (1,337.00)
A2110.404.30.0018-TRAVEL SOCIAL STUDIES	\$ (545.00)
A2110.200.30.0017-SCIENCE EQUIPMENT	\$ (1,010.00)
A2280.200.30.0026-OCC ED DELETE EQUIPMENT	\$ (1,450.00)
A2280.400.30.0028-OCC ED CONF/TRAVEL DELETE	\$ (250.00)
A2280.450.30.0028-OCC ED SUPPLIES AGRICULTURE	\$ (800.00)
A2280.400.30.0026-ADD OCC ED CONTRACTUAL	\$ (276.00)
A2110.450.30.0038 -PRINCIPAL SUPPLIES	\$ (17,678.00)

TEXTBOOKS BUDGET CODE 450 LINE	No Change