

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 Resolution: Bus Bond Transfer-Amended  
Date: September 24, 2013

I am requesting that the BOE approve the following attached Resolution:

Bus Bond Transfer- As per External Auditor guidance, amend 8/27 Bus Bond resolution, to move \$61,534 to Debt Service Fund from Capital Projects Fund. It was previously resolved to move \$61533 from the General Fund.

I would be happy to answer any questions that you may have regarding these resolutions.

**RECOMMENDED BOE RESOLUTIONS:**

RESOLVED, that the Board of Education of the Homer Central School District hereby authorizes the transfer from the Capital Projects Fund, the bus bond excess amount, not to exceed \$61,534, to the Debt Service Fund.

Such amount shall be transferred from unspent bond proceeds in the Capital Projects Fund at the end of the 12-13 school fiscal year.