

**BOARD MEETING:** Regular  
**DATE:** Wednesday, April 22, 2020  
**TIME:** 6:00 p.m.  
**PLACE:** Zoom Meeting

Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of April 22, 2020

(Board Action)

IV. Executive Session

(Board Action)

V. Pledge of Allegiance

VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.

Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)

As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.

Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.

VII. Points of Interest

VIII. Superintendent Recognitions & Updates

- Claims Auditor Report
- Remote Learning Parent Survey
- Facilities Committee Update
- Budget Report

IX. Board Report

- Budget Committee

X. Minutes

(Board Action)

- Regular Meeting of April 1, 2020
- Special Meeting of April 8, 2020

XI. 2019-2020 WFL BOCES Administrative Budget

(Board Action)

XII. WFL BOCES Board of Education Candidates

(Board Action)

XIII. Business

(Board Action)

- Treasurer's Report
- 2020-2021 WFL BOCES Cooperative Bid Resolution

XIV. Personnel

(Board Action)

- Retirement Resignation
- Tenure Appointments
- Family Leave of Absence

XV. Consent Agenda Items

(Board Action)

- CSE and 504 Committee Recommendations

XVI. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, April 22, 2020 at 6:01 p.m. via Zoom.

Members Present:     Robert Brautigam                   Kelley Louthan  
                              Joseph Callaghan                   Steven Mark  
                              Carter Chapman                   Gail Musnicki  
                              Jacob Hall                   Maura Sullivan  
                              Thomas Hawks

Members Absent:

Also Present: Matthew Frahm, Jeffrey Black and Pamela Claes.

Guest: John McCabe

A quorum being present, the meeting was called to order at 6:01 p.m. by Board President Jacob Hall.

**Motion:**             Steven Mark  
**2<sup>nd</sup>:**                 Gail Musnicki

Resolved, that the Board of Education approves the agenda of the Regular Meeting of April 22, 2020 as presented.

**Voting Yes: 9     Motion Carried**  
**Voting No: 0**

**Motion:**             Thomas Hawks  
**2<sup>nd</sup>:**                 Robert Brautigam

Resolved, that the Board of Education approves calling an executive session at 6:02 p.m. for the purpose of discussing the employment history of a particular person or persons.

**Voting Yes: 9     Motion Carried**  
**Voting No: 0**

**Time out of Executive Session: 6:30 p.m.**

**Public Comment:** None

**Points of Interest:** None

#### **Superintendent Recognitions & Updates:**

Superintendent Frahm noted a point of pride, stating the US News and World Report ranked Naples Central School #12 out of 75 schools in the Rochester area, adding Naples was the first small rural school on the list. Mr. Frahm stated it's a real point of pride for Naples and validates a lot of the great work that is happening with our students, faculty and staff.

Claims Auditor Report: Superintendent Frahm noted Claims Auditor Evelyn Letta was unable to participate in the meeting and had asked Mr. Frahm to pass along a couple of comments:

1. School Business Administrator Dr. Black has helped us transition to an online digital purchasing system over the past couple of months, so that has changed some of her workflow as she looks at the different purchases that are being made.

2. Dr. Black has also worked with our finance team on the new purchasing system to try and streamline some things so it has changed what she sees a little bit, but the accuracy rate is still above 99%.

Board President Jacob Hall noted he really appreciated the review Evie had done of the process they are using right now with everything being done remotely, adding a big special thank you to Evie, Chris and Jeff and everyone in the district office in pulling that together. Mr. Hall stated we have been so focused on the students and the online learning and of course that's the primary focus of what we do but of course there's also a business running in the background adding he really appreciates all the efforts do work remotely. Superintendent Frahm stated Evie is fantastic, stating he had received an email from a High School parent who said they have been working with Evelyn Letta on a handful of different projects and Evie has just been fantastic, adding that is not a surprise as he had worked very closely with Evie for four years when he was High School principal and she runs the place, noting she has broken in more High School principals than you can shake a stick at.

Superintendent Frahm gave a teaser on the results of the remote learning parent survey asking for feedback on how distance learning is going in their households, noting they have been talking to faculty and staff about how learning has changed with the closure and they really wanted to hear from parents and guardians about how things are going on their end. Mr. Frahm stated they had received about 145 completed surveys which is a really high rate for us, adding a number of the respondents had multiply children in the District, noting people really took their time to provide some thoughtful information. Superintendent Frahm stated he had tried to code and group the results thematically so it made a little more sense. Mr. Frahm stated they were looking at a two-step process, the first step being to share back to parents what some of themes of the findings and observations were; the second step is to try and use some of the information to make improvements and then share that back out to the families, faculty, staff and students; adding the first step will start tomorrow night with a 6:30 p.m. Community Conversation on Facebook Live, so he hopefully would be connecting with some parents and guardians that way, inviting the board to join. Superintendent Frahm stated they had already started to make some adjustments based on the feedback. Superintendent Frahm stated there were four primary observations that came through: 1. We have a lot to celebrate, adding it was very positive overall; 2. Connection is key, being able to still connect with teachers and peers; 3. There is no one size fits all; 4. Communication needs to be streamlined and centralized especially at the secondary level where students are interacting with numerous teachers and we're making it harder for parents and students than it should be, adding he is hoping to share some of the things they are putting in place next week.

2nd Vice President Robert Brautigam noted about 20 respondents stated they do not have internet or have spotty internet, adding that is about 15% of the respondents, stating he is wondering, with this new way of learning we are doing now, if there is any sort of advocacy for getting rural internet as it is something that is going to be needed, adding it seems like this would be a great opportunity to try and get internet to those in the rural areas.

Superintendent Frahm stated they do recognize that is a barrier, although it has been a smaller barrier than we thought in terms of numbers of students affecting not only students but faculty and staff. Mr. Frahm stated they have put a couple of things in place: They have put boosters in our High School so people can access the guest network on the school's internet from the High School parking lot near the old bus garage; they have purchased hot spots to be used in select

cases; they have been talking about the advocacy piece, adding they had discussed that in a meeting that day, noting Jeff Black and Anneke Radin-Snaith are going to survey the roads in Naples that do not have internet access, noting when Dr. Black was the Superintendent/Business Official in Prattsburgh they had run the dark fiber through that area so Jeff has some connections there to do some advocacy.

Board Member Steven Mark asked if there was a goal for the number of surveys received as he felt the response was low with the number of students we have. Superintendent Frahm noted one of the things he had shared with the department chair group was that they were looking for some basic perspective, adding when they had sent out a message to the community on our High School principal profile we had 50-60 responses so for us we feel it's a pretty good increase, commenting when you look at survey rate returns actually the percent we received was pretty high and we received a lot of good content. Dr. Black stated that was not the number of responses per student but responses per family which increases the percent of responses.

Superintendent Frahm stated the Facilities committee met a couple of weeks ago and had taken some data from SEI Design and Watchdog Construction and data from previous focus groups, and the one thing that came across very clearly was to take care of our facilities and renovating the auditorium. Mr. Frahm stated the Facilities committee has met several times with SEI, Watchdog and Bernie Donegan's, our financial accounting firm, so right now we are focused on what revenues we have; contributions from the state; what we have saved up; and debt service payments that are coming off, adding this board has been committed to when the District does capital work that it doesn't have a tax impact on the community. Mr. Frahm noted that the problem they continue to run into is when they look at the money they have and they look at the work that needs to be done they are not the same, so they need to be very thoughtful about how to develop a capital project, stating they hope to come back with a couple of different options for the board to consider in regards to capital work at the second meeting in May.

Interim School Business Administrator Dr. Black presented the Budget report noting we are holding off on purchasing except for essential items until the next aid announcement from Albany; the annual Budget Vote will not be held on time if at all; there has been no determination of changes to voting processes or procedures or of how board seat elections will be handled; and wondering if there will be changes to allow relaxed access to reserves? Dr. Black discussed the current State Aid Projections; the current 2020-2021 budget proposal at 2.55% increase in possible spending; Bus Purchasing; the Property Tax Cap Limit; Naples Dependency on Local Property Taxes; Capital Reserve Funding; Ramifications of being a High Property Value District; the tax rate at cap implication; the Governor's Press Conference held on April 20; and possible problems for Naples. Jeff summarized stating there are still many unknowns regarding state aid and that budget timelines may become clearer in the next two weeks; we are developing the budget conservatively with additional options available; property tax determinations significantly affects the district's ability to fund programming and capital projects; the current tax cap is in line with average increases in property values so the Tax Rate may be relatively unaffected adding the rate actually decreased for 2019-2020. Board discussion followed pertaining to information presented.

Budget Committee Report: Board Member Thomas Hawks stated Dr. Black had already done a great job in presenting the budget information. Further discussion followed pertaining to the information presented.

**Motion:** Thomas Hawks

**2<sup>nd</sup>:** Gail Musnicki

Resolved, that the Board of Education approves the minutes of the following meeting:

- Regular Meeting of April 1, 2020
- Special Meeting of April 8, 2020

**Voting Yes:** 9 **Motion Carried**

**Voting No:** 0

**Motion:** Carter Chapman

**2<sup>nd</sup>:** Joseph Callaghan

The Board of Education of the Naples Central School District, at its April 22, 2020 meeting, approved the 2020-2021 tentative administrative budget (Part 1) of the Wayne-Finger Lakes Board of Cooperative Educational Services in the amount of \$3,523,949.

**Voting Yes:** 9 **Motion Carried**

**Voting No:** 0

**Abstain:** 0

**Motion:** Robert Brautigam

**2<sup>nd</sup>:** Steven Mark

The Board of Education of the Naples Central School District cast one vote for Michael Ellis to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2020.

**Voting Yes:** 9 **Motion Carried**

**Voting No:** 0

**Abstain:** 0

**Motion:** Joseph Callaghan

**2<sup>nd</sup>:** Kelley Louthan

The Board of Education of the Naples Central School District cast one vote for Jeffrey Morehouse to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2020.

**Voting Yes:** 9 **Motion Carried**

**Voting No:** 0

**Abstain:** 0

**Motion:** Steven Mark

**2<sup>nd</sup>:** Kelley Louthan

The Board of Education of the Naples Central School District cast one vote for Anne Morgan to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2020.

**Voting Yes:** 9 **Motion Carried**

**Voting No:** 0

**Abstain:** 0

**Motion:** Gail Musnicki

**2<sup>nd</sup>:** Thomas Hawks

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Business resolutions as presented:

- Resolved, that the Board of Education approves the Treasurer's monthly reports for the periods ending February 2020.

- Authorization is given to participate in the Board of Educational Services of Ontario, Seneca, Wayne, and Ontario Counties Cooperative Bidding Program:

WHEREAS, The Board of Education, Naples Central School District of New York State desires to participate in a Cooperative Bidding Program conducted by The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties from year to year or, until this Resolution is rescinded, for the purchase of Various Commodities and/or Services. And...

WHEREAS, The Board of Education, Naples Central School District of New York State is desirous of participating with The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties in the joint bid of the commodities and/or services mentioned below as authorized by General Municipal Law, Section 119-o... And...

WHEREAS, The Board of Education, Naples Central School District of New York State has appointed The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties as representative to assume the responsibility for drafting of specifications, advertising for bids, accepting and opening bids, tabulating bids, reporting the results to the Board of Education, Naples Central School District of New York State and making recommendations thereon...

THEREFORE...

BE IT RESOLVED, That The Board of Education, Naples Central School District of New York State and The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties hereby accepts the appointment of The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties to represent it in all matters related above... And...

BE IT FURTHER RESOLVED, That the Board of Education, Naples Central School District of New York State authorizes the above-mentioned Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties to represent it in all matters regarding the entering into contract for the purchase of the below-mentioned commodities and/or services... And...

BE IT FURTHER RESOLVED, That the Board of Education, Naples Central School District of New York State agrees to assume its equitable share of the costs incurred as a result of the cooperative bidding... And...

NOW, THEREFORE, BE IT RESOLVED, That the Superintendent on behalf of the Board of Education, Naples Central School District of New York State hereby is authorized to participate in cooperative bidding conducted by The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties for various commodities and/or services and if requested to furnish The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties an estimated minimum number of units that will be purchased by The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties. The Board of Cooperative Educational Services of Ontario, Seneca, Wayne and Yates Counties is hereby authorized to award cooperative bids to the bidder deemed to be the lowest responsive and responsible meeting the bid specifications and otherwise complying with Article 5-A of the General Municipal Law of the State of New York relating to public bids and contracts.

Available bid participation items are:

Fresh Fruits & Vegetables  
 Telecommunications Network services  
 First Aid Supplies and Equipment  
 Paper: Copy, Card, Computer, NCR, Misc. & Envelopes  
 Classroom, Office Furniture (NYS Contracts Group 20915)  
 Classroom Supplies (NYS Contract Group 23100)  
 Athletic, Physical Education Supplies & Equipment  
 Office Supplies (NYS Contract Group 23000)  
 Milk and Milk Products  
 Electricity  
 Bread and Bread Products  
 Cafeteria Paper, Supplies & Cleaning Products  
 Ice Cream  
 Natural Gas  
 Electrical Supplies  
 Master Lease Purchase Agreement  
 Meat, Meat Products, Cheese, Frozen Foods, Canned, Packaged Foods (NYS Contract Group 02450)  
 Calculators  
 Batteries  
 Brake Parts & Supplies

Electrical Parts & Supplies  
 OEM Parts & Supplies  
 Exhaust Parts & Supplies  
 Vehicle Chassis & Related Parts  
 Automotive Belts, Hoses & Wiper Parts  
 Nuts, Bolts, Fasteners, Hose Clamps & Brass Fittings  
 Emissions & Misc. Engine Parts  
 Batteries, Starters & Alternators  
 Automotive Fluids & Filters  
 Roofing Services  
 General Construction Services  
 Electrical Services  
 HVAC Services  
 Plumbing Services  
 HVAC Filters & Boiler Maintenance Kits  
 Moving Services  
 Custodial Supplies  
 Trash Bags  
 Custodial, Medical & Cafeteria Gloves  
 Custodial Paper  
 Masonry Services  
 Painting Services  
 Personalized Learning  
 HVAC/R Supplies

**Voting Yes: 9**

**Motion Carried**

**Voting No: 0**

**Motion: Carter Chapman**

**2<sup>nd</sup>: Gail Musnicki**

**Be it Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following personnel item as presented:**

- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the retirement resignation of Brenda Johnson, School Bus Driver, with regret, effective April 29, 2020.
- Resolved, that the Board of Education approves the following tenure appointments in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education:
  - Seth H. Almekinder, 8655 State Route 21, Naples, NY 14512, to tenure as an Elementary Teacher, effective July 1, 2020. The certification area and status is Childhood Education (Grades 1-6), Professional.
  - Margaret F. Crabb, 5446 Booher Hill Road, Geneseo, NY 14454, to tenure as a Music Teacher, effective July 1, 2020. The certification area and status is Music, Initial.
  - Alinda M. Gangi, 21 Elizabeth Street, Naples, NY 14512, to tenure as a Reading Teacher, effective July 1, 2020. The certification area and status is Literacy (Birth-Grade 6), Professional; Students with Disabilities (Birth-Grades 2), Professional; Students with Disabilities (Grades 1-6), Professional; and Childhood Education (Grades 1-6).

- Amy L. Lincoln, 27 Thrall Street, Naples, NY 14512, to tenure as an Elementary Teacher, effective July 1, 2020. The certification area and status is Early Childhood Education (Birth-Grades 2), Initial; and Students with Disabilities (Grades 1-6), Initial.
- Therese M. Marble, 6686 County Road 30, Bloomfield, NY 14469, to tenure as an English Teacher, effective July 1, 2020. The certification area and status is English Language Arts Grades 7-12, Initial.
- Lindsey E. Alongi, 5956 South Vine Valley Road, Middlesex, NY 14507, to tenure as a French Teacher, effective July 19, 2020. The certification area and status is French 7-12, Professional.
- Resolved, that the Board of Education approves the modified request of Therese Marble, English Teacher, for an unpaid family leave of absence commencing from the end of her paid pregnancy related disability leave through April 26, 2020, to return to work effective April 27, 2020, with benefits continuing throughout her leave as per leave as per the family medical leave act, anticipated delivery date on or around March 27, 2020.

Voting Yes: 9

Motion Carried

Voting No: 0

**Motion:** Kelley Louthan

**2<sup>nd</sup>:** Joseph Callaghan

**Resolved, that the Board of Education, upon the recommendation of Superintendent Matthew Frahm, approves the Consent Agenda Items as presented:**

- a. Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
  - Committee on Special Education actions of 03/12/2020; 03/31/2020; 04/01/2020; and 04/02/2020.
  - 504 Committee action of 03/12/2020.

- b. Resolved, that the Board of Education hereby approves the following Volunteers:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Rachel Lamphier	Volunteer	1008 Italy Valley Road, Naples, NY 14512
Sophia Northrop	Volunteer	7680 Gulick Road, Naples, NY 14512

Voting Yes: 9

Motion Carried

Voting No: 0

**Motion:** Robert Brautigam

**2<sup>nd</sup>:** Thomas Hawks

Resolved, that the Board of Education approves calling an executive session at 7:24 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 9

Motion Carried

Voting No: 0

**Time out of Executive Session: 7:53 p.m.**



**Motion:** Robert Brautigam  
**2<sup>nd</sup>:** Thomas Hawks

There being no further business, the Regular Meeting of April 22, 2020 is hereby adjourned at 7:53 p.m.

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

Dated this 22<sup>nd</sup> day of April, 2020



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Pamela Jo Claes, District Clerk

## Board of Education Auditor Report – April 2020 Board Meeting

From January 1, 2020 – March 31, 2020 I have approved warrants 0113-0163 for a total amount of \$5,716,950.75 for the third quarter of the 2019-2020 fiscal year. The following errors have occurred and were corrected.

1. (1) missing signature
2. (2) missing information

A total of 3 errors from 559 transactions (0.005%)

Respectfully submitted,



Evelyn Letta

Notes;

With the school closure and the work from home in place the process for auditing has changed slightly. The overall process hasn't changed except going digital to eliminate the physical handling of the documents. Chris Brautigam scans every payment order along with the payment schedules and documentation and then emails for auditing. To process these effectively, I pull up on my computer the payment schedule and the payment orders side by side so I can check them without having to switch back and forth searching through the documentation and potentially missing something. After I check for signed purchase orders, signed requisition, invoice, signed packing slips, the proper signatures, backup paperwork and coding, I email Chris back with any questions and items that are needed or missing. When all is complete I email Chris my approval and she sends the documents with approval for payment. After payments are processed, Chris emails the warrant with copies of the checks which I then look over with the original payment schedule to check that all payments are properly processed and then I will email my approval of the warrant. Chris will then send out the checks after approval. Overall, going digital has not interrupted the processing timeline of payments, although the scanning of all the documents can be quite challenging at times.

A photograph of a brick school building at sunset. The sky is a mix of orange, pink, and purple. The building has a large arched window on the left and several rectangular windows on the right. A small tree is in the foreground, and a paved walkway leads to the building. A tall light pole is on the right side of the building.

# Budget Committee Naples CSD

April 22, 2020

# What We Know Today

- We are holding off on purchasing except for essential items until the next aid announcement from Albany
- Budget Vote Date will not be held on time if at all
- No determination of changes to voting processes or procedures
- No determination of how board seat elections will be handled
- Will there be changes to allow relaxed access to reserves?
- Our next fiscal year begins on July 1



# What We Know Today

- CURRENT State Aid Projections
  - Periodic Adjustments to State Aid are Possible
  - Current Aid Projection depends on Stimulus \$

Naples CSD	2020-2021	2019-2020	DIFFERENCE
FoundationAid	\$4,994,395	\$4,994,395	\$0
BOCES	\$445,368	\$602,569	-\$157,201
Excess Cost	\$150,783	\$164,159	-\$13,376
Private Excess Cost	\$44,915	\$31,108	\$13,807
Hardware	\$5,669	\$6,069	-\$400
Textbook	\$49,066	\$52,425	-\$3,359
Transportation	\$706,383	\$668,321	\$38,062
Building aid	\$1,713,740	\$1,348,852	\$364,888
High Tax aid	\$258,736	\$258,763	-\$27
Pandemic Adjustment	-\$224,578	\$0	-\$224,578
Federal Restoration	\$224,578	\$0	\$224,578
TOTALS	\$8,369,055	\$8,126,661	\$242,394

# What We Know Today

The current 2020-2021 budget proposal is a 2.55% increase in possible spending

Budget proposal incorporates completed changes of \$99,921

Description	Budget Code	Aggressive	Conservative	NOTES
Forecast 5	1310-490	\$7,500	\$7,500	completed
Online Web Recruit	1430-490	\$5,500	\$5,500	completed
Advertising	1480-400	\$10,000	\$10,000	completed
Athletics - Contractual	2855-400	\$9,961	\$9,961	completed
Athletics - Supplies	2855-450	\$797	\$797	completed
HS ENGLISH	2110-130	\$60,000	\$60,000	completed
Athletics - Uniforms	2855-455	\$6,163	\$6,163	completed

# BUS PURCHASING

- We have over \$240k in the bus reserve.
- Our original thinking prior to the pandemic was that this budget was running so well and there was room to handle the bus purchasing schedule inside of the general fund budget. This current plan, under good conditions, leaves the reserve in place for tough times.
- The legal notices are not yet published.
- We suggest pulling \$110k out of the general budget and going back to asking the voters for the authority to use \$110k from the transportation reserve for bus purchasing.

# BUS PURCHASING

- The voters are used to seeing bus referendums on the ballot and they have been supportive
- This would accomplish:
  1. using a reserve for its purpose - in tougher financial times.
  2. resetting the general fund budget a little lower to withstand any further reductions in state aid
  3. continue to generate following year state transportation aid for the bus purchases.
  4. leave enough in the bus purchase reserve for about 1.5 buses.



# What We Know Today

- Property Tax Cap Limit
  - 2.61% due to some increase in local share for capital projects already approved by the voters
  - Naples property wealth makes us highly dependent on tax levy (1% of 12 million = \$120,000 versus 1% of 4 Million in a low tax district = \$40,000)
  - Capital Reserve funding is essential to the passage of next two capital projects – comes from fund balance each year
  - Implication of levying below the Tax Cap: approximately \$1.5 million in lost revenue over five years (and possible state aid reductions)
  - Negligible Impact on the **Tax Rate** by going to the Cap (as little as one cent per thousand dollars of taxable value)
  - High possibility of reductions in state aid during 2020-2021

# Naples Dependency on Local Property Taxes SAMPLE

<b>GENERALIZED COMPARISON OF THE IMPACT OF TAX LEVY CHANGES FOR PROPERTY RICH AND PROPERTY POOR SCHOOL DISTRICTS</b>				
<b>NAPLES</b>			<b>LOWER PROPERTY WEALTH DISTRICT</b>	
TAXABLE PROPERTY	\$745,000,000		TAXABLE PROPERTY	\$220,000,000
% OF REVENUE FROM TAXES	56.00%		% OF REVENUE FROM TAXES	24.00%
% OF REVENUE FROM STATE AID	39.00%		% OF REVENUE FROM STATE AID	71.00%
ANNUAL REVENUE	\$20,699,000		ANNUAL REVENUE	\$20,699,000
ANNUAL TAX	\$11,591,440		ANNUAL TAX	\$4,967,760
<b>VALUE OF 1% REDUCTION IN TAX</b>	<b>\$115,914</b>		<b>VALUE OF 1% REDUCTION IN TAX</b>	<b>\$49,678</b>

# Capital Reserve Funding is Critical

*(lower building aid means higher reserve usage than most districts)*

- TWO CAPITAL PROJECTS BEING STUDIED
  - PROJECT ONE would utilize the current capital reserve
    - Critical to add additional \$1.5 to \$1.8 million to this reserve in next two years to alleviate long term negative impact on taxes
  - PROJECT TWO will require the development of an additional capital reserve fund.
    - Will be necessary to allocate capital reserve funding over the next five to seven years in order to alleviate long term negative impact on taxes and take care of critical work

# Ramifications of being a High Property Value District

		Assume 2.0% annually after 2020-2021					
TAX LEVY % for 2020-2021	2020-2021 LEVY	2021-2022 LEVY	2022-2023 LEVY	2023-2024 LEVY	2024-2025 LEVY	TOTAL COLLECTION	5 YEAR IMPACT
2.61%	\$11,992,077	\$12,231,919	\$12,476,557	\$12,726,088	\$12,980,610	\$62,407,250	
1.50%	\$11,862,037	\$12,099,278	\$12,341,263	\$12,588,089	\$12,839,850	\$61,730,517	-\$676,733
0.00%	\$11,686,736	\$11,920,471	\$12,158,880	\$12,402,058	\$12,650,099	\$60,818,243	-\$1,589,007

# TAX RATE at CAP IMPLICATION IS NEGLIGIBLE

IMPACT ON A TYPICAL HOMEOWNER WITH TAX LEVY SET AT THE TAX CAP							
HOME VALUE	STAR EXEMPTION	AVERAGE % CHANGE IN TOTAL PROPERTY VALUE	PROPOSED %CHANGE IN TAX LEVY	2019-2020 FULL VALUE TAX RATE	2020-2021 PROJECTED FULL VALUE TAX RATE	2019-2020 BILL	2020-2021 PROJECTED BILL
\$150,000	\$30,000	1.0255	1.0261	\$15.91	\$15.92	\$1,909.20	\$1,910.35
\$100,000	\$30,000	1.0255	1.0261	\$15.91	\$15.92	\$1,113.70	\$1,114.37
\$60,000	\$30,000	1.0255	1.0261	\$15.91	\$15.92	\$477.30	\$477.59

# Governor Press Conference

## April 20

- During his daily briefing Monday, Cuomo again called on the federal government to provide funding to state governments. The governor has been critical of past federal legislation related to the pandemic, arguing those measures didn't go far enough to help New York.
- Without that funding, Cuomo said New York schools could be facing cuts upward of 20%, as could local governments and hospitals.

# POSSIBLE PROBLEMS FOR NAPLES

## State Aid

- A 20% cut would probably not be across the board but would be formulated to protect districts more dependent on state aid (bad for Naples)
- The aid will be dependent on meeting whatever criteria the U.S. department of Education sets for the funds to be released
- Funding could be promised but deferred causing concerns for cash flow

# SUMMARY

- There are still many unknowns regarding state aid and budget timelines that may become clearer in the next two weeks.
- We are developing the budget conservatively with **additional options** available.
- Property tax determinations significantly affects the district's ability to fund programming and capital projects .
- The current tax cap is in line with average increases in property values so the **Tax Rate** may be relatively unaffected. The rate actually decreased for 2019-2020.
- WHAT WILL SCHOOLING LOOK LIKE NEXT YEAR?



## NOTICE OF W-FL BOCES ANNUAL MEETING

Please take notice that the Board of Cooperative Educational Services of the Sole Supervisory District of Ontario, Seneca, Yates, Cayuga and Wayne Counties, New York will hold its annual meeting on Wednesday, April 1, 2020 at 6:30 PM at The Conference Center of Wayne-Finger Lakes BOCES.

Due to the circumstances of COVID-19, the Governor and the State Education Department, per Article 7 of the Public Officers Law, is allowing Boards of Education to meet remotely provided that the public has the ability to view or listen to such proceeding, and that such meetings are recorded and later transcribed. To Live Stream our Annual meeting, please use the following link: <https://ebn.edutech.org/Watch/AnnualMeeting2020>.

The Board of Cooperative Educational Services will present its tentative administrative, capital and program budgets for 2020-2021. The following are summaries of the tentative administrative, capital and program budgets. The amounts stated are based on current estimates and may be subject to change. The complete tentative administrative, capital and program budgets will be available to the public commencing on March 23, 2020 for inspection by calling the W-FL BOCES Board Clerk at (315) 332-7284.

### **SUMMARY OF TENTATIVE ADMINISTRATIVE BUDGET**

Total Personnel Services (Salaries of all Central Administrative and Supervisory Personnel)	\$ 1,810,242
Total Employee Benefits (Benefits of all Central Administrative and Supervisory Personnel)	\$ 877,342
(Compensation of District Superintendent of Schools):	
State Salary	\$ 43,499
BOCES Salary	\$ 123,263
Annualized Benefits	\$ 55,027
Other Remuneration	\$ -0-
Total:	\$ 2,687,584
Equipment	\$ 7,570
Supplies and Materials	\$ 58,160
Revenue Note Interest	\$ 27,971
Total Contract Expense	\$ 540,829
Net Transfers (other than capital)	\$ 236,473
TOTAL ADMINISTRATIVE BUDGET:	\$ 3,558,587

### **SUMMARY OF TENTATIVE CAPITAL BUDGET**

Rent of Facilities	\$ 1,982,837
Payments to Dormitory Authority	\$ 799,500
Transfer to Capital Projects Fund	\$ 1,200,000
Bond Trustee Fee or Dormitory Authority Overhead Fee	\$ -0-
TOTAL CAPITAL BUDGET:	\$ 3,982,337

### **SUMMARY OF TENTATIVE PROGRAM BUDGET**

Occupational Instruction	\$ 11,253,248
Instruction of Students with Disabilities	\$ 50,801,690
Itinerant Services	\$ 6,547,021
General Instruction	\$ 6,796,140
Instructional Support	\$ 38,860,158
Other Services	\$ 39,052,937
TOTAL PROGRAM BUDGET:	\$153,311,194

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-900	Other Interfund Transfers	0.00	0.00	0.00	150,000.00	0.00	-150,000.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>-150,000.00</b>

**Naples Central School District**  
**Revenue Status Report As Of: 02/29/2020**  
**Fiscal Year: 2020**  
**Fund: V DEBT SERVICE**

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	701.08	59.82		701.08
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>701.08</b>	<b>59.82</b>	<b>0.00</b>	<b>701.08</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 02/29/2020  
Suppress revenue accounts with no activity  
Show Actual revenue in 'As Of' cycle  
Show special revenue accounts 5997-5999  
Sort by: Fund/Revenue Account  
Printed by Norma Lewis

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	JP Chase Debt Ser. Sav.	486,817.79	
391.01	Due From Other Funds-Capital	5,671.64	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	150,000.00	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		641,788.35
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		701.08
<b>Grand Totals</b>		<b>642,489.43</b>	<b>642,489.43</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**Naples Central School District**  
**PERMANENT FUND Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash- Five Star Bank	10,253.36	
<b>Liabilities and Reserves</b>			
688.00	DUE TO TE		2.57
807.01	C. Misel Mem. -Non Spendable		10,250.79
<b>Grand Totals</b>		<b>10,253.36</b>	<b>10,253.36</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

## Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: TE TRUST FUNDS-EXPENDABLE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2999-423	SANSOCIE EXPENSES	0.00	0.00	0.00	500.00	0.00	-500.00
SCHOLR-2999-459	NAPLES HISTORICAL SOCIETY	0.00	0.00	0.00	1,000.00	0.00	-1,000.00
SCHOLR-2999-469	Cathy Ringer Memorial Sch	0.00	0.00	0.00	1,000.00	0.00	-1,000.00
SCHOLR-2999-472	Madeline Jean Barton Memo	0.00	0.00	0.00	750.00	0.00	-750.00
SCHOLR-2999-473	Maddie Barton Elem Music	0.00	0.00	0.00	1,250.00	1,270.00	-2,520.00
Total TRUST FUNDS-EXPENDABLE		0.00	0.00	0.00	4,500.00	1,270.00	-5,770.00

**Naples Central School District**  
**Revenue Status Report As Of: 02/29/2020**  
**Fiscal Year: 2020**  
**Fund: TE TRUST FUNDS-EXPENDABLE**

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	18.84	0.16		18.84
SCHOLR-2705.041	SCHOLR	Doc & Katy Abraham Memorial Aw	0.00	0.00	1,000.00	0.00		1,000.00
SCHOLR-2705.050	SCHOLR	JOSHUA CALLAGHAN MEMORIAL	0.00	0.00	100.00	0.00		100.00
SCHOLR-2705.067	SCHOLR	COACH G. SCHENK MEMORIAL	0.00	0.00	250.00	0.00		250.00
SCHOLR-2705.073	SCHOLR	Maddie Barton Elem Music Award	0.00	0.00	305.00	0.00		305.00
Total TRUST FUNDS-EXPENDABLE			0.00	0.00	1,673.84	0.16	0.00	1,673.84

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.  
These are estimates to balance the budget

**Naples Central School District**  
**TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
Grand Totals		173,893.91	173,893.91

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle



# Naples Central School District

## TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2020

Cycle 08

Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	Cash- FIVE STAR CK	3,127.45	
200.0B	5*Bank Exp. Tr. Sav.	165,563.57	
489.TN	DUE FROM PN	2.57	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	4,500.00	
<b>Liabilities and Reserves</b>			
910.00	Appropriated Fund Balance		170.58
924.01	GIFT FUND		5.51
924.02	WM Borden		658.87
924.03	Charles Dubler		4,262.28
924.04	Jos. Borden		7,768.27
924.05	Mina Guile		85,975.20
924.06	Ethel Gray		811.50
924.09	Henry Miller		60.17
924.11	Anthony Parlave		550.62
924.12	Betty Widmer		129.70
924.14	Ira Randall		212.56
924.15	Karen Potter		6,263.27
924.16	Douglas Potter		6,366.28
924.20	Miller / Shannon		858.39
924.23	Sansocie		28,762.30
924.24	Class of 1960		1,217.38
924.38	Misel Memorial		63.40
924.39	Cheryl Crum Memorial		9.91
924.40	Clair Elliott Memorial		23.94
924.41	Al Wordingham Scholarship		1,268.94
924.42	Doc & Katy Abraham Memorial		40.98
924.43	OLYMPICS OF THE MIND		2,818.78
924.44	STAFF SENIOR SCOLARSHIP		253.96
924.46	Robert Miller		336.19
924.48	James Meehan		2.30
924.49	ROGER COYE		53.26
924.50	FFA-SCHULTZ MEM. FUND		1,195.08
924.51	HOWSE MEMORIAL FUND		2,407.73
924.52	CAROL HOLCOM SCOTT MEMORIAL		5,004.81
924.53	ROBERT WAGGERHAUSER		1,605.88
924.54	JOSHUA CALLAGHAN		5.29
924.55	NAPLES ROTARY EMERGENCY FUND		31.27
924.57	STEWART FLEISCHMAN		2,009.83
924.58	GRANT HUDSON PEARCE		503.91
924.59	NAPLES HISTORICAL SOCIETY		1,001.49
924.61	COACH G. SCHENK MEMORIAL		2,557.00
924.62	Miscellaneous Scholarship		930.63
924.69	Cathy Ringer Mem Scholarship		1,000.31
924.70	FLACE-Harriet Goodsell		0.21
924.71	Joseph Family Scholarship	700.32	
924.72	Madeline Jean Barton Memorial		1,250.21
924.73	Maddie Barton Elem Music Award		3,771.88
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,673.84

**Naples Central School District**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	Cash- 5* TRUST & AGENCY CK.	315,870.65	
200.30	RESTRICTED CASH-EXTRA CURRICUL	113,139.85	
200.PA	Net Payroll - 5* Bank	831.99	
201.00	HRA CHECKING	49,300.29	
380.00	Accounts Receivable	330.05	
380.AR	ACCTS REC HEALTH INS		5.02
380.HL	ACCTS REC RETIRED HEALTH		737,733.98
<b>Liabilities and Reserves</b>			
018.SR	Support Retirement	26.17	
020.00	Health Ins. Bc/Bs		3,826.15
020.10	HRA Bancard		49,266.66
020.DN	Bc/Bs Dental S S		375.75
020.FD	Bc/Bs Flex Dental S.S.		4,969.76
020.RT	Health Ins. Bc/Bs RETIREES	617,456.53	
022.99	1099R Federal Inc. Tax With	47.03	
085.00	EXTRA CURRICULAR BALANCES		113,139.85
630.00	Due To General fund		737.84
630.PR	Due To GEN FUND -PAYROLL		5.91
630.TA	Due To GEN FUND - TRUST AND A		186,682.10
630.TH	DUE TO GEN FUND (HEALTH INS.)		259.54
<b>Grand Totals</b>		<b>1,097,002.56</b>	<b>1,097,002.56</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
170000-1620-293-01	General Contr - D'Agostin	1,797,391.49	1,503.00	1,798,894.49	1,470,842.41	328,052.08	0.00
170000-1620-294-01	HVAC - HMI Mechanical	396,516.25	0.00	396,516.25	323,047.50	73,468.75	0.00
170000-1620-295-01	PLUMBING - Bell Mechanica	351,309.85	33,698.00	385,007.85	336,571.70	48,436.15	0.00
170000-1620-296-00	ELECTRICAL	-73,055.00	78,900.00	5,845.00	5,845.00	0.00	0.00
170000-1620-296-01	ELECTRICAL - Blackmon Far	389,470.00	63,508.00	452,978.00	405,862.04	47,115.96	0.00
170000-1620-299-00	NON-CONTRACTUAL	-10,818.86	59,197.61	48,378.75	33,478.75	14,900.00	0.00
170000-2110-201-00	Clerk of Works	71,015.17	10,466.68	81,481.85	72,151.85	9,330.00	0.00
170000-2110-240-00	Contractual and Other	1,479,888.96	-1,377,569.73	102,319.23	0.00	24,174.15	78,145.08
170000-2110-244-00	LEGAL SERVICES	6,501.64	13,498.36	20,000.00	0.00	20,000.00	0.00
170000-2110-245-00	Architects Commisions/Exp	19,148.98	6,784.38	25,933.36	19,449.99	6,483.37	0.00
170000-2110-245-21	Architects Reimbursable C	-54,371.90	64,995.60	10,623.70	96.31	10,527.39	0.00
170000-2110-246-00	SURVEYING AND ENGINEERING	-77,020.50	88,456.37	11,435.87	9,017.17	2,418.70	0.00
170000-2110-291-00	Site Aquisition Costs	-58,301.00	58,301.00	0.00	0.00	0.00	0.00
170000-2110-297-00	Site Contractor	-854,394.85	926,198.00	71,803.15	71,803.15	0.00	0.00
170000-2110-297-01	Site Contractor - Nardozz	682,265.50	0.00	682,265.50	537,633.50	144,632.00	0.00
180000-1620-200-00	Technology Equipment	3,100.05	0.00	3,100.05	0.00	0.00	3,100.05
180000-1620-293-00	Frontrunner	15,758.16	0.00	15,758.16	0.00	0.00	15,758.16
180000-1620-294-00	Day Automation	8,431.25	0.00	8,431.25	0.00	0.00	8,431.25
180000-1620-450-00	Supplies	-333.73	0.00	-333.73	0.00	0.00	-333.73
DWB08X-5510-210-00	Buses	0.00	0.00	0.00	114,628.01	0.00	-114,628.01
<b>Total CAPITAL FUND</b>		<b>4,092,501.46</b>	<b>27,937.27</b>	<b>4,120,438.73</b>	<b>3,400,427.38</b>	<b>729,538.55</b>	<b>-9,527.20</b>

**Naples Central School District**  
Revenue Status Report As Of: 02/29/2020  
Fiscal Year: 2020  
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
180000-3297.000	180000	State Sources Other SSBA	0.00	0.00	271,068.75	271,068.75		271,068.75
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	0.00	114,628.01	0.00		114,628.01
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>385,696.76</b>	<b>271,068.75</b>	<b>0.00</b>	<b>385,696.76</b>

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.  
These are estimates to balance the budget

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	JP Chase Cap. Checking	30,912.36	
200.0B	JPChase Cap.Sav.	16,298.64	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,400,427.38	
<b>Liabilities and Reserves</b>			
630.00	Due To Other Funds		4,538,931.25
630.01	DUE TO DEBT SERVICE		5,671.64
915.01	ASS.UNAP.FB RES FOR CAPITAL	1,482,661.27	
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		385,696.76
<b>Grand Totals</b>		<b>4,930,299.65</b>	<b>4,930,299.65</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
19S611-2250-400	Contractual and Other	0.00	0.00	0.00	-827.20	0.00	827.20
19TIIA-2110-150	Instructional Salaries	8.67	0.00	8.67	0.00	0.00	8.67
19TIVA-2110-150	Instructional Salaries	7.98	0.00	7.98	0.00	0.00	7.98
19TTLI-2110-150	Instructional Salaries	9.19	0.00	9.19	0.00	0.00	9.19
19TTLI-2110-400	Contractual and Other	4,138.00	0.00	4,138.00	0.00	0.00	4,138.00
20PREK-2510-150	Instructional Salaries	45,208.00	0.00	45,208.00	21,644.88	21,564.82	1,998.30
20PREK-2510-450	Materials & Supplies	780.00	0.00	780.00	0.00	0.00	780.00
20S611-2250-150	611-Instructional Salary	186,202.00	0.00	186,202.00	89,128.77	93,000.75	4,072.48
20S611-2250-400	Contractual Sect 611 Idea	4,542.00	0.00	4,542.00	2,528.33	0.00	2,013.67
20S619-2250-160	Non Instructional Salarie	1,749.00	0.00	1,749.00	1,137.26	670.72	-58.98
20S619-2250-400	Contractual Idea Sect 619	3,504.00	0.00	3,504.00	0.00	0.00	3,504.00
20SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	24,559.16	0.00	24,559.16	23,610.82	948.34	0.00
20SUMM-2253-160	4408 SUMMER SCH SUPPORT S	10,666.43	0.00	10,666.43	10,510.48	155.95	0.00
20SUMM-2253-400	4408 summer Contractual	68,947.00	0.00	68,947.00	6,100.00	62,847.00	0.00
20SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	19,020.57	3,243.99	-22,264.56
20TIIA-2110-150	Instructional Salaries	33,250.00	0.00	33,250.00	18,282.12	14,967.88	0.00
20TIVA-2110-150	Instructional Salaries	15,710.00	0.00	15,710.00	8,642.52	7,067.48	0.00
20TTLI-2110-150	Instructional Salaries	204,524.00	0.00	204,524.00	93,558.45	107,774.66	3,190.89
20TTLI-2110-400	Contractual and Other	3,828.00	0.00	3,828.00	0.00	0.00	3,828.00
<b>Total SPECIAL AID FUND</b>		<b>607,633.43</b>	<b>0.00</b>	<b>607,633.43</b>	<b>293,337.00</b>	<b>312,241.59</b>	<b>2,054.84</b>

**Naples Central School District**  
Revenue Status Report As Of: 02/29/2020  
Fiscal Year: 2020  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
19S611-4256.000	19S611	Indiv. w/Disab. Ed Act (I	0.00	0.00	-827.20	0.00	827.20	
20PREK-3289.000	20PREK	Other State Aid	45,988.00	45,988.00	22,994.00	0.00	22,994.00	
20S611-4256.000	20S611	Indiv. w/Disab. Ed Act (I	190,744.00	190,744.00	38,148.00	0.00	152,596.00	
20S619-4256.000	20S619	Indiv. w/Disab. Ed Act (I	5,253.00	5,253.00	1,050.00	0.00	4,203.00	
20SUMM-3289.000	20SUMM	Other State Aid	95,000.00	95,000.00	0.00	0.00	95,000.00	
20SUMM-5031.000	20SUMM	4408 Interfund Transfers	42,000.00	42,000.00	0.00	0.00	42,000.00	
20TIIA-4289.000	20TIIA	Other Federal Aid TTLEIIA	33,250.00	33,250.00	6,650.00	0.00	26,600.00	
20TIVA-4129.000	20TIVA	NCLB Title IV Safe & Drug	15,710.00	15,710.00	3,142.00	0.00	12,568.00	
20TTLI-4126.000	20TTLI	NCLB Chpt 1,Basic Grant	208,352.00	208,352.00	41,670.00	0.00	166,682.00	
<b>Total SPECIAL AID FUND</b>			<b>636,297.00</b>	<b>636,297.00</b>	<b>112,826.80</b>	<b>0.00</b>	<b>523,470.20</b>	<b>0.00</b>

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	124,466.86	
391.GF	Due From GENERAL FUND	120,408.38	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	293,337.00	
<b>Liabilities and Reserves</b>			
630.00	DUE TO GENERAL FUND		423,105.77
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		112,826.80
<b>Grand Totals</b>		<b>538,212.24</b>	<b>538,212.24</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle



# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

## Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	108,360.00	-11,600.00	96,760.00	54,397.74	33,195.92	9,166.34
2860-161-00	Extra and OT Hours	0.00	7,200.00	7,200.00	3,838.71	0.00	3,361.29
2860-163-00	Salaries Substitutes	500.00	4,400.00	4,900.00	4,253.37	0.00	646.63
2860-400-00	Contractual Expenses	51,000.00	-8,500.00	42,500.00	27,837.75	8,258.24	6,404.01
2860-410-00	Food Purchases	121,000.00	15,000.00	136,000.00	80,811.15	54,415.29	773.56
2860-411-00	Surplus Foods	25,000.00	-15,000.00	10,000.00	0.00	0.00	10,000.00
2860-450-00	Lunch Material & Supplies	1,100.00	8,500.00	9,600.00	5,409.64	4,120.00	70.36
9010-800-00	Employee Retirement	12,000.00	0.00	12,000.00	7,621.66	4,290.53	87.81
9030-800-00	Lunch Social Security	7,500.00	0.00	7,500.00	4,449.58	2,539.49	510.93
9060-800-00	Health Insurance	44,000.00	0.00	44,000.00	32,675.70	7,749.98	3,574.32
<b>Total SCHOOL LUNCH FUND</b>		<b>370,460.00</b>	<b>0.00</b>	<b>370,460.00</b>	<b>221,295.30</b>	<b>114,569.45</b>	<b>34,595.25</b>

**Naples Central School District**  
Revenue Status Report As Of: 02/29/2020  
Fiscal Year: 2020  
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -	65,000.00	65,000.00	39,414.55	5,374.05	25,585.45	
1445.000		OTHER CAFETERIA SALES	60,000.00	60,000.00	35,886.40	4,043.93	24,113.60	
2401.000		Interest and Earnings	10.00	10.00	23.14	2.76		13.14
2770.000		UNCLASSIFIED REVENUES	1,000.00	1,000.00	562.43	0.00	437.57	
3103.000		BOCES Aid (Sect 3609a Ed	16,450.00	16,450.00	0.00	0.00	16,450.00	
3190.000		State Reimbursement-LUNCH	4,700.00	4,700.00	2,903.00	397.00	1,797.00	
3190.00B		State REIMBURSE-Breakfast	2,300.00	2,300.00	1,335.00	190.00	965.00	
4190.000		Fed Reimbursement lunch	130,000.00	130,000.00	80,290.00	10,928.00	49,710.00	
4190.00B		Federal Reimbursement Bre	41,000.00	41,000.00	23,922.00	3,321.00	17,078.00	
4190.SUR		Federal Surplus Food	25,000.00	25,000.00	0.00	0.00	25,000.00	
5031.000		Transfer from Gen Fund	25,000.00	25,000.00	0.00	0.00	25,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>370,460.00</b>	<b>370,460.00</b>	<b>184,336.52</b>	<b>24,256.74</b>	<b>186,136.62</b>	<b>13.14</b>

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**Naples Central School District**  
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2020  
Cycle 08  
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	72,562.07	
380.00	Accounts Receivable	60.00	
410.00	Due From State and Federal - L	14,836.00	
445.00	Inv. of Mat. & Supplies (Opt)	1,312.32	
446.00	Surplus Food Inventory	4,954.46	
446.10	Purchased Food Inventory	3,138.77	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	221,295.30	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		6,790.57
630.10	Due To Gen from Cafe		116,732.45
631.00	Due To Other Governments		343.83
691.00	Deferred Revenues		550.00
806.00	Non Spendable FB-Inventory		9,405.55
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		184,336.52
<b>Grand Totals</b>		<b>318,158.92</b>	<b>318,158.92</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9010-800-00-0000	State Retirement	445,152.00	-58,200.00	386,952.00	152,499.38	69,680.71	164,771.91
9020-800-00-0000	Teacher Retirement	912,000.00	-187,849.00	724,151.00	299,602.31	235,771.18	188,777.51
9030-800-00-0000	Social Security	725,000.00	-17,000.00	708,000.00	360,346.67	247,145.08	100,508.25
9040-800-00-0000	Workmens Compensation	80,000.00	0.00	80,000.00	53,471.58	0.00	26,528.42
9050-800-00-0000	Unemployment Insurance	66,000.00	0.00	66,000.00	1,587.98	0.00	64,412.02
9060-800-00-0000	Health Insurance	2,900,000.00	50,000.00	2,950,000.00	1,986,367.15	751,949.21	211,683.64
9060-800-00-0001	Dental Insurance	75,000.00	0.00	75,000.00	58,482.60	16,517.40	0.00
9060-800-00-0002	Vision Insurance	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9060-800-00-0003	Health Ins Buy-Out	40,000.00	0.00	40,000.00	16,233.81	0.00	23,766.19
9060-800-00-0004	Medical Reimb - Teachers	80,000.00	0.00	80,000.00	43,642.28	34,207.72	2,150.00
9060-800-00-0005	Medical Reimb - Sup Staff	70,000.00	0.00	70,000.00	15,963.53	53,306.47	730.00
9089-800-00-0000	Other Benefits	90,000.00	-8,925.00	81,075.00	139,390.67	0.00	-58,315.67
9711-600-00-0000	Serial Bonds Principal	1,735,000.00	0.00	1,735,000.00	0.00	0.00	1,735,000.00
9711-700-00-0000	Serial Bonds Interest	497,513.00	0.00	497,513.00	248,756.25	0.00	248,756.75
9722-600-00-0000	Statutory Bonds-Buses	115,000.00	0.00	115,000.00	0.00	0.00	115,000.00
9722-700-00-0000	Stat Bond-Int Buses	3,194.00	0.00	3,194.00	1,596.88	0.00	1,597.12
9901-931-00-0000	Inter fund to School Lunc	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	26,000.00	0.00	26,000.00	0.00	0.00	26,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	249,898.83	349,898.83	114,628.01	0.00	235,270.82
<b>Total GENERAL FUND</b>		<b>20,699,767.00</b>	<b>571,952.02</b>	<b>21,271,719.02</b>	<b>10,754,912.79</b>	<b>6,579,725.58</b>	<b>3,937,080.65</b>

**Naples Central School District**  
**Budget Status Report As Of: 02/29/2020**  
**Fiscal Year: 2020**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2855-450-01-2716	Other Uniforms	4,823.00	-4,000.00	823.00	0.00	0.00	823.00
5510-150-03-2800	Salaries Trans Supv	0.00	9,529.57	9,529.57	6,597.36	2,932.21	0.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	23,425.00	1,438.96	24,863.96	15,012.21	9,581.00	270.75
5510-160-03-0000	Non-Instruct Salary-Trans	41,910.00	-38,910.00	3,000.00	0.00	3,000.00	0.00
5510-160-03-2800	Non-Instr Salary- Supervi	43,651.00	-8,309.50	35,341.50	24,467.22	10,874.28	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	2,500.00	25,237.20	27,737.20	20,411.27	0.00	7,325.93
5510-162-03-0000	Salaries Drivers	322,972.00	69,957.90	392,929.90	237,607.93	115,531.17	39,790.80
5510-163-03-0000	Salaries Driver Substitut	37,524.00	-26,556.07	10,967.93	8,244.43	0.00	2,723.50
5510-164-03-0000	Salaries Special Trips	2,500.00	6,291.36	8,791.36	4,667.36	0.00	4,124.00
5510-165-03-0000	Salaries-Field Trips	10,000.00	-2,600.00	7,400.00	463.64	0.00	6,936.36
5510-166-03-0000	Sal Athletic Trips	15,000.00	0.00	15,000.00	9,911.85	0.00	5,088.15
5510-168-03-0000	Bus Monitors	58,865.00	5,312.56	64,177.56	40,304.14	19,368.30	4,505.12
5510-168-03-0040	Bus Monitors	0.00	41,476.57	41,476.57	20,515.33	0.00	20,961.24
5510-169-03-0000	Bus Monitor Substitutes	500.00	0.00	500.00	0.00	0.00	500.00
5510-180-03-0000	Salaries Mechanics	63,537.00	-2,259.63	61,277.37	45,707.70	12,601.88	2,967.79
5510-181-03-0000	Salaries Mechanics Over-T	7,220.00	5,600.00	12,820.00	7,840.49	0.00	4,979.51
5510-200-03-0000	Equipment	5,000.00	-3,105.00	1,895.00	1,895.00	0.00	0.00
5510-210-03-0000	Bus Purchasing	144,192.00	-44,192.00	100,000.00	100,000.00	0.00	0.00
5510-400-03-2900	Contractual Expense	49,000.00	55,795.26	104,795.26	31,204.70	61,643.42	11,947.14
5510-430-03-0000	Liability Insurance	28,262.00	-4,266.00	23,996.00	22,745.00	1,251.00	0.00
5510-431-03-0000	Workmens Compensation	15,000.00	-5,100.00	9,900.00	9,024.42	0.00	875.58
5510-450-03-3000	Materials & Supplies	8,000.00	1,580.56	9,580.56	5,257.83	3,680.09	642.64
5510-452-03-0000	Tools	2,000.00	423.20	2,423.20	2,196.71	226.49	0.00
5510-455-03-0000	Supplies Parts	37,000.00	-3,200.00	33,800.00	14,861.04	18,331.70	607.26
5510-456-03-0000	Gasoline	105,000.00	-33,100.00	71,900.00	56,266.45	14,332.93	1,300.62
5510-457-03-0000	Oil	5,000.00	0.00	5,000.00	2,571.11	2,428.89	0.00
5510-458-03-0000	Tires	14,500.00	-7,003.76	7,496.24	7,063.40	432.84	0.00
5530-200-03-0000	Equipment	2,200.00	-2,200.00	0.00	0.00	0.00	0.00
5530-400-03-0000	Contractual Expense	750.00	64,868.00	65,618.00	4,122.21	61,095.79	400.00
5530-401-03-0000	Telephone	2,800.00	-2,230.00	570.00	365.22	204.78	0.00
5530-450-03-0000	Supplies	750.00	17,249.60	17,999.60	15,858.58	2,141.02	0.00
5530-461-03-0000	Natural Gas	14,000.00	0.00	14,000.00	8,208.38	5,753.48	38.14
5530-462-03-0000	Garage Building Water	4,000.00	935.12	4,935.12	894.22	3,429.17	611.73
5530-463-03-0000	Electricity	8,300.00	-1,250.00	7,050.00	3,033.74	3,636.26	380.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	-1,900.00	2,100.00	595.08	1,504.92	0.00
7140-160-00-0000	Salaries, Non-Instr	2,000.00	0.00	2,000.00	1,462.75	0.00	537.25
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	400.00

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2610-490-00-2613	BOCES Services Ed Com	32,319.00	0.00	32,319.00	16,807.32	15,511.68	0.00
2630-150-00-0000	Cai - Instructional Salar	46,320.00	17,000.00	63,320.00	45,789.36	16,548.64	982.00
2630-160-00-0000	Cai - Non Inst Salary	73,480.00	-760.16	72,719.84	50,393.69	22,290.32	35.83
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	0.00	627.33	627.33	636.11	0.00	-8.78
2630-220-00-0000	Computer Equip-State Aid	35,500.00	25,605.90	61,105.90	38,836.06	804.99	21,464.85
2630-400-00-0000	Computer-Contractual	15,000.00	130.83	15,130.83	6,245.62	1,839.83	7,045.38
2630-450-00-0000	Computer Mtls/Suppl	26,200.00	0.00	26,200.00	12,481.73	4,891.90	8,826.37
2630-460-00-0000	Comp St Aid Software	25,500.00	0.00	25,500.00	3,572.06	165.00	21,762.94
2630-490-00-0000	BOCES Services	463,836.00	0.00	463,836.00	142,692.94	321,143.06	0.00
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	147,288.00	1,618.15	148,906.15	87,831.82	60,032.37	1,041.96
2810-160-01-0000	Non-Inst Salary	44,421.00	-1,882.29	42,538.71	19,150.73	10,265.49	13,122.49
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	264.14	264.14	273.75	0.00	-9.61
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	414.00	9,139.50	3,446.50
2810-450-01-0000	Materials and Supplies	1,500.00	-75.01	1,424.99	280.17	0.00	1,144.82
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	510.30	1,489.70	0.00
2815-160-00-0000	Non-Instr Salary	81,889.00	4,000.00	85,889.00	55,442.77	30,768.36	-322.13
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	0.00	2,000.00	2,000.00	1,715.53	0.00	284.47
2815-400-00-0000	Contractual Expense	65,552.00	-6,249.00	59,303.00	21,670.66	37,631.36	0.98
2815-400-02-0000	Contractual Elem	0.00	975.00	975.00	973.00	0.00	2.00
2815-450-01-0000	Materials and Supplies Hs	800.00	-173.73	626.27	415.44	210.83	0.00
2815-450-02-0000	Materials/Supplies Elem	800.00	-229.48	570.52	361.99	208.53	0.00
2820-150-00-0000	Psychology Inst Salary	219,977.00	0.00	219,977.00	120,251.40	99,725.60	0.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	200.00	0.00	200.00	75.00	0.00	125.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	913.99	0.00	586.01
2850-150-01-0000	Instructional Salaries	92,337.00	0.00	92,337.00	28,221.70	23,593.58	40,521.72
2850-400-01-0000	Contractual Expense	2,500.00	0.00	2,500.00	1,640.10	0.00	859.90
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	164,369.00	-13,000.00	151,369.00	107,345.70	13,978.40	30,044.90
2855-160-01-0000	Non Instructional Salarie	0.00	3,000.00	3,000.00	1,887.85	0.00	1,112.15
2855-400-01-2706	Contractual Expense Boys	18,456.00	-1,000.00	17,456.00	10,837.07	4,369.78	2,249.15
2855-400-01-2707	Contractual Expense Girls	18,435.00	-4,000.00	14,435.00	8,906.85	4,393.35	1,134.80
2855-400-01-2712	Contractul Exp Other Sport	19,920.00	-12,950.00	6,970.00	5,626.25	638.00	705.75
2855-450-01-2711	Supplies Boys Sports	3,000.00	1,000.00	4,000.00	2,426.08	1,439.18	134.74
2855-450-01-2712	Supplies Girls Sports	3,150.00	0.00	3,150.00	2,219.76	824.61	105.63
2855-450-01-2713	Supplies Other	3,000.00	-300.00	2,700.00	1,583.84	685.29	430.87
2855-450-01-2714	Boys Uniforms	2,650.00	0.00	2,650.00	1,155.72	930.00	564.28
2855-450-01-2715	Girls Uniforms	5,340.00	0.00	5,340.00	4,270.11	0.00	1,069.89

# Naples Central School District

Budget Status Report As Of: 02/29/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-450-02-3000	Supplies Elementary Art	4,700.00	0.00	4,700.00	4,561.77	8.12	130.11
2110-450-02-8000	Supplies Phys Ed Elem	3,350.00	-150.00	3,200.00	2,728.47	0.00	471.53
2110-451-01-0000	Postage-GenEd HS	8,000.00	0.00	8,000.00	2,443.75	3,056.25	2,500.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,287.15	1,212.85	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	100.60	0.00	9,899.40
2110-480-00-0000	Textbooks-DISTRICT WIDE	40,000.00	9,863.00	49,863.00	43,392.18	5,112.32	1,358.50
2110-490-00-0000	BOCES-Instructional	41,291.00	25,500.00	66,791.00	44,136.34	22,654.66	0.00
2250-150-00-2001	Instructional Salaries Hs	431,663.00	18,396.48	450,059.48	261,617.82	188,441.66	0.00
2250-150-00-2002	Instructional Salaries EI	292,558.00	-18,396.48	274,161.52	146,520.70	118,374.64	9,266.18
2250-150-00-2010	Instructional Salaries-Tu	25,462.00	0.00	25,462.00	4,154.58	0.00	21,307.42
2250-160-00-2001	Non-Inst Salaries Hs	54,262.00	-9,662.74	44,599.26	29,683.67	11,595.76	3,319.83
2250-160-00-2002	Non-Inst Salaries EI Sch	102,121.00	0.00	102,121.00	61,093.66	32,260.64	8,766.70
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	3,256.81	3,256.81	924.84	0.00	2,331.97
2250-163-00-0000	NON INSTR.Salaries-Subs	0.00	6,405.93	6,405.93	2,951.68	0.00	3,454.25
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	45,000.00	-226.62	44,773.38	11,682.53	5,009.20	28,081.65
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	0.00	490.00	3,510.00
2250-450-00-0000	Materials and Supplies	8,200.00	5,000.00	13,200.00	10,622.82	1,950.14	627.04
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	528.40	1,971.60	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	90,000.00	51,500.00	141,500.00	55,463.00	47,647.00	38,390.00
2250-472-00-0000	Prog/HandiTuition-Other	106,000.00	0.00	106,000.00	46,904.40	31,269.60	27,826.00
2250-480-00-0000	Textbooks	4,000.00	-2,500.00	1,500.00	1,240.47	0.00	259.53
2250-490-00-0000	BOCES Tuition-Spec Ed	1,280,000.00	0.00	1,280,000.00	528,602.33	743,497.28	7,900.39
2280-490-01-0000	BOCES Services	179,046.00	0.00	179,046.00	107,427.60	71,618.40	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	13,792.00	0.00	13,792.00	11,044.30	0.00	2,747.70
2330-150-02-0000	Instruct. Sal Sum Schl	48,880.00	0.00	48,880.00	27,855.45	2,476.56	18,547.99
2330-160-02-0000	Non-Instr Sal Summer Schl	21,597.00	0.00	21,597.00	6,940.27	1,282.28	13,374.45
2330-490-00-0000	BOCES-Summer School	13,000.00	0.00	13,000.00	5,355.34	7,644.66	0.00
2610-150-00-0000	Instructional Salaries	117,206.00	1,975.00	119,181.00	59,590.43	59,590.57	0.00
2610-160-00-0000	Non-Inst Salaries	19,597.00	0.00	19,597.00	12,630.09	6,995.83	-28.92
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	132.83	132.83	132.83	0.00	0.00
2610-450-01-2607	Hs Av Software	110.00	0.00	110.00	20.29	0.00	89.71
2610-450-01-2609	Hs Supplies	225.00	50.00	275.00	253.98	19.00	2.02
2610-450-02-2610	Elementary Supplies	380.00	50.00	430.00	426.97	0.00	3.03
2610-460-01-2606	High School Books	4,100.00	15.79	4,115.79	2,464.22	172.72	1,478.85
2610-460-01-2611	Hs Periodicals	1,070.00	-162.71	907.29	672.34	234.95	0.00
2610-460-02-2606	Elementary Books	10,100.00	84.00	10,184.00	6,979.22	1,708.46	1,496.32
2610-460-02-2611	Elementary Periodicals	800.00	-85.07	714.93	406.05	308.88	0.00

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Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-400-01-1100	Contractual Technology	1,100.00	-91.00	1,009.00	84.00	516.00	409.00
2110-400-01-1300	Contractual Inst Music	3,700.00	0.00	3,700.00	1,786.88	1,769.12	144.00
2110-400-01-1302	Marching Band Contractual	1,500.00	-130.00	1,370.00	1,200.55	150.00	19.45
2110-400-01-1400	Contractual Vocal Music	3,800.00	540.00	4,340.00	890.00	3,418.00	32.00
2110-400-01-1500	Contractual Science	300.00	800.00	1,100.00	799.00	300.00	1.00
2110-400-01-1599	Contractual Robotics Team	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
2110-400-01-1600	Contractual Soc Studies	500.00	-319.00	181.00	180.70	0.00	0.30
2110-400-01-8000	Contractual Expense PE HS	0.00	200.00	200.00	0.00	200.00	0.00
2110-400-02-0000	Contractual - Elementary	6,000.00	500.00	6,500.00	3,112.89	1,341.61	2,045.50
2110-400-02-1300	Contractual- Inst. Music	2,430.00	0.00	2,430.00	817.90	1,598.10	14.00
2110-400-02-1400	Contractual Vocal Music	350.00	0.00	350.00	134.00	0.00	216.00
2110-400-02-3000	Contractual Art Elem	1,000.00	-900.00	100.00	0.00	0.00	100.00
2110-400-02-8000	Contractual - PE Elementa	300.00	150.00	450.00	0.00	450.00	0.00
2110-403-01-0000	Contractual - Tuition	40,000.00	-29,498.00	10,502.00	480.00	0.00	10,022.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	157.86	721.39	4,120.75
2110-450-00-0000	Supplies -District	10,000.00	0.00	10,000.00	3,396.78	5,577.98	1,025.24
2110-450-01-1100	Supplies HS-Technology	10,250.00	414.56	10,664.56	7,028.94	2,794.35	841.27
2110-450-01-1200	Supplies Mathematics	1,750.00	420.00	2,170.00	1,925.79	240.00	4.21
2110-450-01-1300	Supplies Inst Music	1,400.00	18,752.40	20,152.40	20,139.57	0.00	12.83
2110-450-01-1302	Supplies Marching Band&Co	2,600.00	52,189.60	54,789.60	54,783.15	0.00	6.45
2110-450-01-1400	Supplies Vocal Music	750.00	1,927.10	2,677.10	2,467.13	86.83	123.14
2110-450-01-1500	Supplies Science	3,100.00	445.00	3,545.00	2,984.74	539.55	20.71
2110-450-01-1502	Supplies Health	220.00	415.00	635.00	633.25	0.00	1.75
2110-450-01-1599	Supplies Science - Roboti	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
2110-450-01-1600	Supplies Social Studies	1,650.00	1,525.00	3,175.00	2,182.87	989.28	2.85
2110-450-01-1800	Supplies - HS- Spec Ed	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
2110-450-01-2300	Supplies General Hs Ed	12,000.00	17,207.60	29,207.60	24,021.89	2,628.21	2,557.50
2110-450-01-3000	Supplies High School Art	15,000.00	0.00	15,000.00	11,001.47	285.90	3,712.63
2110-450-01-5000	Supplies English	1,300.00	261.94	1,561.94	986.73	499.91	75.30
2110-450-01-6000	Supplies Language	750.00	370.00	1,120.00	1,118.81	0.00	1.19
2110-450-01-8000	Supplies Phys Ed Hs	3,700.00	-200.00	3,500.00	3,253.08	0.00	246.92
2110-450-01-9000	Supplies Home & Career	1,550.00	460.00	2,010.00	1,282.57	396.94	330.49
2110-450-02-1300	Supplies Inst Music	2,350.00	0.00	2,350.00	1,878.38	462.15	9.47
2110-450-02-1400	Supplies Elem Music	3,250.00	0.00	3,250.00	2,860.68	156.82	232.50
2110-450-02-1598	Supplies Science - STEAM	0.00	900.00	900.00	874.45	0.00	25.55
2110-450-02-2400	Supplies UPK-2	9,250.00	22,534.91	31,784.91	31,429.29	352.65	2.97
2110-450-02-2401	Supplies 3-4	3,350.00	165.00	3,515.00	2,947.94	563.33	3.73
2110-450-02-2402	Supplies 5 Thru 6	5,450.00	0.00	5,450.00	4,975.39	471.55	3.06
2110-450-02-2610	Supplies General Elem Ed	2,300.00	27,045.20	29,345.20	29,010.46	92.16	242.58



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1981-490-00-0000	BOCES - Administrative	60,320.00	0.00	60,320.00	36,192.00	24,128.00	0.00
1983-490-00-0000	BOCES - Capital Construct	46,942.00	10,000.00	56,942.00	37,898.20	18,776.80	267.00
1989-400-00-0000	Unclassified Expense	4,084.00	0.00	4,084.00	0.00	0.00	4,084.00
2010-150-00-0000	Instructional Salaries	95,822.00	-23,000.00	72,822.00	8,805.00	0.00	64,017.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	900.00	0.00	900.00	0.00	0.00	900.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	9,400.00	0.00	9,400.00	360.00	0.00	9,040.00
2010-450-00-0000	Materials and Supplies	500.00	114.33	614.33	576.13	0.00	38.20
2020-150-00-0000	Instructional Salaries	258,626.00	34,000.00	292,626.00	199,464.32	92,513.19	648.49
2020-160-00-0000	Non-Inst Salaries	68,903.00	-1,116.01	67,786.99	45,539.48	19,450.88	2,796.63
2020-161-00-0000	NON-INSTR EXTRA HOURS	0.00	1,116.01	1,116.01	1,176.33	0.00	-60.32
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2020-400-01-0000	Contractual Expense H.S.	16,500.00	700.00	17,200.00	4,029.87	1,262.48	11,907.65
2020-400-02-0000	Contractual Expense Elem	5,500.00	1,213.36	6,713.36	2,253.25	1,251.29	3,208.82
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-311.94	17,688.06	2,708.52	161.90	14,817.64
2020-450-02-0000	Mat and Supplies Elem	11,250.00	22,554.10	33,804.10	25,677.29	1,085.59	7,041.22
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	0.00	3,630.00	0.00
2070-150-00-0000	Instructional Salaries	20,400.00	46,000.00	66,400.00	43,689.14	21,925.36	785.50
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	2,000.00	0.00	2,000.00
2070-490-00-0000	BOCES Services	57,000.00	0.00	57,000.00	17,234.08	39,765.92	0.00
2110-100-02-0000	Teachers Sal Pre-K	15,697.00	3,882.30	19,579.30	9,749.64	9,829.66	0.00
2110-120-02-0000	Teachers Salaries 4-6	757,687.00	-27,882.30	729,804.70	381,478.74	371,559.68	-23,233.72
2110-120-02-1000	Teachers Sall-Kdg - 3	771,322.00	34,336.95	805,658.95	421,295.65	384,363.30	0.00
2110-130-01-0000	Teachers Salaries 7-12	1,880,370.00	-22,311.95	1,858,058.05	992,339.67	854,752.33	10,966.05
2110-130-01-0010	Homework Tutoring	10,000.00	-9,000.00	1,000.00	0.00	0.00	1,000.00
2110-130-01-0020	Homework Tutoring - Susp	8,000.00	-6,500.00	1,500.00	180.00	0.00	1,320.00
2110-140-01-0000	Teachers Substitutes Hs	53,533.00	-875.73	52,657.27	35,002.68	0.00	17,654.59
2110-140-02-0000	Teacher Subs Elem	43,047.00	36,375.73	79,422.73	55,637.73	7,791.14	15,993.86
2110-150-00-9999	Faculty Attend -Elem-k-3	18,448.00	-10,000.00	8,448.00	0.00	0.00	8,448.00
2110-160-00-0000	Non-Inst Salaries	337,422.00	-4,451.73	332,970.27	209,863.13	113,919.65	9,187.49
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	9,000.00	0.00	9,000.00	7,612.10	0.00	1,387.90
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	8,000.00	4,451.73	12,451.73	14,681.93	0.00	-2,230.20
2110-200-01-1700	Equipment Hs Furniture	7,500.00	0.00	7,500.00	3,792.38	0.00	3,707.62
2110-200-01-1800	Equipment General Hs Educ	9,000.00	-5,500.00	3,500.00	0.00	0.00	3,500.00
2110-200-02-1400	Equipment Elem Music	0.00	2,000.00	2,000.00	1,000.00	0.00	1,000.00
2110-200-02-1700	Equipment Elem Furniture	7,500.00	209.84	7,709.84	2,282.48	0.00	5,427.36
2110-200-02-1800	Equipment Elem General	4,500.00	-2,000.00	2,500.00	0.00	0.00	2,500.00
2110-400-01-0000	Contractual HS	6,000.00	14,838.88	20,838.88	11,761.26	6,679.61	2,398.01

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1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
1620-160-01-0000	Salaries-High School-O	154,364.00	0.00	154,364.00	97,965.68	46,910.73	9,487.59
1620-160-02-0000	Salaries-Elementary-O	119,401.00	-7,146.00	112,255.00	61,632.33	36,274.51	14,348.16
1620-161-01-0000	High School-Overtime-O	7,000.00	0.00	7,000.00	5,480.85	0.00	1,519.15
1620-161-02-0000	Elementary Overtime-O	8,000.00	-5,000.00	3,000.00	1,759.00	0.00	1,241.00
1620-163-00-0000	Salaries-Substitutes	17,000.00	-10,000.00	7,000.00	5,406.11	0.00	1,593.89
1620-200-00-0000	Equipment-Operations	30,000.00	-10,000.00	20,000.00	0.00	19,400.00	600.00
1620-401-01-0000	Operations - Telephone -	2,700.00	0.00	2,700.00	1,643.56	921.44	135.00
1620-401-02-0000	Operations - Telephone -	2,700.00	0.00	2,700.00	1,643.56	921.44	135.00
1620-450-00-0000	Supplies-Operations	30,000.00	8,944.00	38,944.00	22,524.54	6,927.03	9,492.43
1620-462-01-0000	Water-High School	8,000.00	1,293.58	9,293.58	4,169.35	5,124.23	0.00
1620-462-02-0000	Water-Elementary	8,000.00	1,362.55	9,362.55	3,860.63	5,501.92	0.00
1620-463-01-0000	Electricity-High School	89,760.00	6,000.00	95,760.00	51,467.25	43,832.75	460.00
1620-463-02-0000	Electricity-Elementary	51,000.00	-13,800.00	37,200.00	19,381.15	17,818.85	0.00
1620-464-01-0000	Gas-High School	66,000.00	-4,000.00	62,000.00	24,469.44	37,530.56	0.00
1620-464-02-0000	Gas-Elementary	43,260.00	-10,000.00	33,260.00	15,656.86	17,454.99	148.15
1620-469-00-0000	Contracts-Operations	55,000.00	31,933.36	86,933.36	68,282.63	17,544.13	1,106.60
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	7,890.73	10,109.27	0.00
1621-160-01-0000	Salaries-High School-M	71,587.00	-16,500.00	55,087.00	34,834.85	18,980.41	1,271.74
1621-160-02-0000	Salaries Es	72,090.00	16,418.43	88,508.43	66,868.25	20,122.17	1,518.01
1621-161-01-0000	High School-Overtime-M	6,000.00	-1,500.00	4,500.00	990.01	0.00	3,509.99
1621-161-02-0000	Overtime Es	6,000.00	1,500.00	7,500.00	5,221.86	0.00	2,278.14
1621-170-00-0000	Capital Project Hours-Mnt	0.00	3,227.57	3,227.57	3,227.57	0.00	0.00
1621-200-00-0000	Equipment-Maintenance	64,000.00	-27,850.00	36,150.00	36,150.00	0.00	0.00
1621-450-00-0000	Materials & Supplies	67,700.00	30,212.16	97,912.16	63,628.69	26,347.16	7,936.31
1621-467-00-0000	Building Repairs -mainten	20,000.00	-15,000.00	5,000.00	1,044.55	3,500.00	455.45
1621-468-00-0000	Grounds Upkeep -Maintenan	5,000.00	-5,000.00	0.00	0.00	0.00	0.00
1621-469-00-0000	Maintenance-Service Contr	38,540.00	122,973.81	161,513.81	41,739.30	108,403.55	11,370.96
1621-471-00-0000	Maintenance-Equip Repair	30,500.00	-29,500.00	1,000.00	330.73	169.27	500.00
1621-478-00-0000	Equip Repair - Pool	1,500.00	-1,500.00	0.00	0.00	0.00	0.00
1621-479-00-0000	Pool Supplies	7,550.00	0.00	7,550.00	607.24	4,792.76	2,150.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	126.40	6,823.60	50.00
1680-150-00-0000	Instructional Salaries	39,784.00	-39,784.00	0.00	0.00	0.00	0.00
1680-490-00-0000	BOCES Services	158,500.00	0.00	158,500.00	129,427.30	29,072.70	0.00
1910-400-00-0000	Unallocated Insurance	77,268.00	-2,000.00	75,268.00	66,983.70	65.00	8,219.30
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	7,147.00	0.00	853.00
1964-400-00-0000	Refund of Real Prop Tax	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00

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1010-400-00-0000	Contractual Expense	7,500.00	-25.00	7,475.00	2,625.52	85.00	4,764.48
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	365.14	283.46	851.40
1010-490-00-0000	BOCES	2,400.00	25.00	2,425.00	1,455.00	970.00	0.00
1040-160-00-0000	Non-Instructional Salary	13,824.00	-1,000.00	12,824.00	8,847.66	2,036.07	1,940.27
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	114.64	50.00	460.36
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	125.00	0.00	575.00
1060-400-00-0000	Contractual Expense	950.00	400.00	1,350.00	260.90	500.00	589.10
1060-450-00-0000	Materials and Supplies	700.00	100.00	800.00	0.00	800.00	0.00
1240-150-00-0000	Instructional Salaries	151,125.00	-6,765.60	144,359.40	99,820.62	44,364.80	173.98
1240-160-00-0000	Non-Instructional Salary	22,930.00	7,765.60	30,695.60	20,811.92	9,074.08	809.60
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	13,300.00	32,200.00	45,500.00	30,197.62	15,200.01	102.37
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	88.45	109.90	1,501.65
1310-150-00-0000	Business Administrator	95,701.00	-3,729.37	91,971.63	60,666.46	19,799.00	11,506.17
1310-160-00-0000	Non-Instructional Salary	69,473.00	0.00	69,473.00	46,105.35	19,965.57	3,402.08
1310-161-00-0000	Business Admin. - Extra H	3,490.00	0.00	3,490.00	1,637.29	0.00	1,852.71
1310-200-00-0000	Equipment	2,000.00	-1,500.00	500.00	0.00	0.00	500.00
1310-400-00-0000	Contractual Expense	37,962.00	16,425.00	54,387.00	40,497.63	14,096.76	-207.39
1310-450-00-0000	Materials/Supp	7,000.00	1,150.00	8,150.00	6,544.74	1,273.39	331.87
1310-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,475.90	2,504.60	19.50
1310-490-00-0000	BOCES Services	186,150.00	0.00	186,150.00	111,250.71	74,506.29	393.00
1320-160-00-0000	Non-Instructional Salary	2,877.00	0.00	2,877.00	1,700.46	755.79	420.75
1320-400-00-0000	Contractual Expense	17,200.00	-1,650.00	15,550.00	15,550.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	2,665.00	750.00	3,415.00	1,891.26	840.56	683.18
1330-400-00-0000	Contractual Expense	5,621.00	0.00	5,621.00	5,168.03	0.00	452.97
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	3,144.57	0.00	855.43
1345-160-00-0000	Purchasing-Non Instr Sal	31,140.00	14,479.37	45,619.37	31,698.89	13,920.48	0.00
1345-400-00-0000	Purchasing Contractual	400.00	0.00	400.00	0.00	0.00	400.00
1345-450-00-0000	Purchasing Supplies / Mat	512.00	0.00	512.00	0.00	0.00	512.00
1345-490-00-0000	BOCES Services	5,169.00	0.00	5,169.00	3,101.40	2,067.60	0.00
1380-400-00-0000	Fiscal Agent Fees	7,000.00	1,311.20	8,311.20	1,299.37	5,700.63	1,311.20
1420-400-00-0000	Contractual Expense	37,000.00	-6,200.00	30,800.00	10,614.26	19,385.74	800.00
1420-490-00-0000	BOCES Services	25,518.00	200.00	25,718.00	15,435.70	10,281.30	1.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	16,739.00	0.00	16,739.00	3,925.66	12,813.34	0.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	91.86	0.00	108.14
1480-400-00-0000	Contractual Expense	25,000.00	27,714.85	52,714.85	43,088.64	9,161.36	464.85

**Naples Central School District**  
Revenue Status Report As Of: 02/29/2020  
Fiscal Year: 2020  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	10,810,060.12	10,810,060.12	10,806,639.10	0.00	3,421.02	
1081.000		Other Pmts in Lieu of Tax	127,492.00	127,492.00	129,721.74	20,484.78		2,229.74
1085.000		STAR Reimbursement	876,675.88	876,675.88	876,675.88	0.00		
1090.000		Int. & Penal. on Real Prop.Tax	21,500.00	21,500.00	12,102.80	0.00	9,397.20	
1315.000		Continuing Ed Tuition(Individ)	342.00	342.00	0.00	0.00	342.00	
1335.000		Oth Student Fee/Charges (	10,000.00	10,000.00	5,033.61	2,409.50	4,966.39	
1410.000		Admissions (from Individu	3,000.00	3,000.00	916.00	70.00	2,084.00	
2230.000		Day School Tuit-Oth Dist.	9,000.00	9,000.00	960.00	0.00	8,040.00	
2389.000		Other Ser for Oth Dist	3,000.00	3,000.00	10,994.20	247.80		7,994.20
2401.000		Interest and Earnings	21,000.00	21,000.00	3,839.23	469.22	17,160.77	
2680.000		Insurance Recoveries	0.00	0.00	11,018.68	0.00		11,018.68
2690.000		Other Compensation for Lo	0.00	0.00	300.00	0.00		300.00
2701.000		Refund PY Exp-BOCES Aided	15,000.00	15,000.00	0.00	0.00	15,000.00	
2703.000		Refund PY Exp-Other-Not T	2,500.00	2,500.00	16,553.84	0.00		14,053.84
2703.100		E-Rate Funds	1,000.00	1,000.00	0.00	0.00	1,000.00	
2705.000		Gifts and Donations	1,000.00	1,000.00	0.00	0.00	1,000.00	
2770.000		Other Unclassified Rev.(S	15,000.00	15,000.00	4,331.30	2,250.00	10,668.70	
3101.000		Basic Formula Aid-Gen Aid	7,069,225.00	7,069,225.00	1,530,587.28	0.00	5,538,637.72	
3102.000		Lottery Aid	213,055.00	213,055.00	477,873.51	0.00		264,818.51
3102.001		VLT Lottery Aid	0.00	0.00	261,036.36	46,065.24		261,036.36
3103.000		BOCES Aid (Sect 3609a Ed	482,332.00	482,332.00	120,583.00	120,583.00	361,749.00	
3192.000		Excess Cost	250,000.00	250,000.00	224,149.75	0.00	25,850.25	
3260.000		Textbook Aid (Incl Txtbk/	39,054.00	39,054.00	9,930.00	0.00	29,124.00	
3262.000		Computer Sftwre, Hrdwre A	14,905.00	14,905.00	0.00	0.00	14,905.00	
3263.000		Library A/V Loan Program	4,626.00	4,626.00	0.00	0.00	4,626.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	70,000.00	70,000.00	84,925.99	20,127.29		14,925.99
5050.000		Interfund Trans. for Debt	150,000.00	150,000.00	150,000.00	0.00		
5999.000		Appropriated Fund Balance	490,000.00	739,898.83	0.00	0.00	739,898.83	
5999.999		Est. for Carryover Encumbrance	0.00	322,053.19	0.00	0.00	322,053.19	
<b>Total GENERAL FUND</b>			<b>20,699,767.00</b>	<b>21,271,719.02</b>	<b>14,738,172.27</b>	<b>212,706.83</b>	<b>7,109,924.07</b>	<b>576,377.32</b>

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2020**  
**Cycle 08**  
**Post Dates From 07/01/2019 To 02/29/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	456,183.96	
200.0C	Cash -JPMORGAN CHASE BANK	1,918,174.30	
200.1B	5*Bank -GF Savings	99,107.40	
201.40	JP MORGAN CHASE MONEY MARKET	3,584,821.21	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	516,154.14	
380.00	Accounts Receivable	27,978.38	
391.10	Due From Other Funds - Cafe	116,732.45	
391.20	Due From Other Funds -Federal	423,098.97	
391.30	Due From Other Funds - Capital	4,538,931.25	
391.40	Due From Other Funds -T&A	187,366.33	
391.41	Due From Other Funds -T&A(HI)	291.49	
391.50	Due From Other Funds -Payroll	5.58	
410.AR	Due From State and Federal	112.19	
440.AR	Due From Other Governments	109.20	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	20,209,767.00	
521.00	Encumbrances	6,579,725.58	
522.00	Expenditures	10,754,912.79	
599.00	Appropriated Fund Balance	1,061,952.02	
<b>Liabilities and Reserves</b>			
601.10	FLEX MEDICAL LIABILITY		101,615.07
630.00	Due To Other Funds		5,190.75
630.FF	Due To Federal Funds		115,217.63
632.00	Due to State Teachers'Ret.Sys		317,245.48
637.00	Due to Employees' Ret. System	25,696.86	
687.00	Compensated Absences		44,508.01
695.00	Def Tax Rev - Reserve Exc Tax		1,897.28
815.00	Unemployment Insurance Reserve		40,248.73
821.00	Reserve for Encumbrances		6,579,725.58
827.00	Retirement Contrib Reserve		1,601,838.03
828.00	Retire Contr Res Acct TRS Sub-		117,043.00
861.00	Reserve For Property Loss - In		86,116.09
862.00	Reserve For Liability		20,714.30
863.00	Insurance Reserve		114,265.14
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsrv Empl Benefits/Accr Liab		1,158,604.45
878.00	Capital Reserve - Building		1,789,593.81
878.01	Capital Reserve -Transport Bld		463,385.22
878.02	Capital Reserve - Buses		240,256.30
914.00	Assigned Appropriated Fund Bal		350,000.00
917.00	Unassigned Fund Balance		1,150,043.49
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		21,271,719.02
980.00	Revenues		14,738,172.27
<b>Grand Totals</b>		<b>50,501,221.10</b>	<b>50,501,221.10</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING FEBRUARY 2020**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>T &amp; A / Payroll</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$6,818,966.40	\$72,928.90	\$165,114.03	\$268,526.18	\$340,625.28	\$169,190.86	\$10,253.36	\$486,759.91
+ CASH RECEIPTS	\$498,599.58	\$29,438.07	\$922.65	\$1.94	\$754,518.26	\$0.16	\$0.00	\$57.88
- CASH DISBURSEMENTS:	\$1,259,279.11	\$29,804.90	\$41,569.82	\$221,317.12	\$729,140.61	\$500.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$6,058,286.87</b>	<b>\$72,562.07</b>	<b>\$124,466.86</b>	<b>\$47,211.00</b>	<b>\$366,002.93</b>	<b>\$168,691.02</b>	<b>\$10,253.36</b>	<b>\$486,817.79</b>

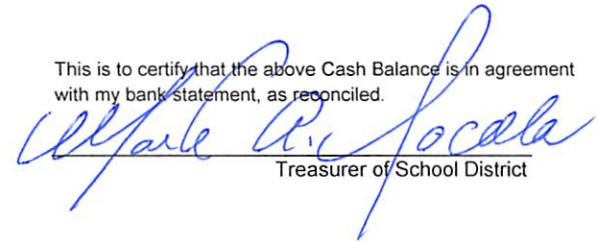
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>TRUST &amp; AGENCY</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$2,404,104.32	\$71,773.32	\$124,466.86	\$30,912.36	\$401,584.56	\$5,052.45	\$10,253.36	\$486,817.79
+ OUTSTANDING DEPOSITS	\$35.00	\$865.00	\$0.00	\$0.00	\$35.00	\$70.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$2,404,139.32	\$72,638.32	\$124,466.86	\$30,912.36	\$401,619.56	\$5,122.45	\$10,253.36	\$486,817.79
-OUTSTANDING CHECKS	\$29,781.06	\$76.25	\$0.00	\$0.00	\$35,616.63	\$1,995.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$2,035,168.95)	\$0.00	\$0.00	\$16,298.64	\$0.00	\$165,563.57	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$3,337,976.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$2,381,120.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$6,058,286.87</b>	<b>\$72,562.07</b>	<b>\$124,466.86</b>	<b>\$47,211.00</b>	<b>\$366,002.93</b>	<b>\$168,691.02</b>	<b>\$10,253.36</b>	<b>\$486,817.79</b>

Received by the Board of Education and  
entered as a part of the minutes of the  
Board meeting held

April 22, 2020

\_\_\_\_\_  
Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement  
with my bank statement, as reconciled.

  
\_\_\_\_\_  
Treasurer of School District

**Brenda Johnson  
PO Box 698  
Naples, NY 14512  
ferretfarm@frontiernet.net**

April 9, 2020

**Matt Frahm, Superintendent  
Naples Central School District  
136 N. Main Street  
Naples, NY 14512**

Dear Mr. Frahm:

After 23 years of school bus driving for Naples Central School District, I am retiring.  
April 28, 2020 will be my last day of employment with the district.

Sincerely,

*Brenda Johnson*

Cc: Michelle Barkley