

**BOARD MEETING:** Regular  
**DATE:** Tuesday, May 19, 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 May 19, 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

- Senior Celebration
- Graduation Update
- Safety Team Information
- Board Achievement Award
- Budget Presentation

IX. Board Report

- Budget Committee

X. Minutes (Board Action)

- Regular Meeting of May 6, 2020

XI. 2020-2021 Naples Central School Budget (Board Action)

XII. Business (Board Action)

- Election Inspectors
- Treasurer's Report
- March 2020

XIII. Consent Agenda Items (Board Action)

- 504 Committee Recommendations

XIV. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, May 19, 2020 at 6:02 p.m. via Zoom.

Members Present:     Robert Brautigam                     Kelley Louthan  
                             Joseph Callaghan: Arrived at 6:39 p.m.     Steven Mark  
                             Carter Chapman                     Gail Musnicki  
                             Jacob Hall                     Maura Sullivan  
                             Thomas Hawks

Members Absent:

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

Guest: John McCabe

A quorum being present, the meeting was called to order at 6:02 p.m. by Board President Jacob Hall.

**Motion:**             Steven Mark  
**2<sup>nd</sup>:**                   Thomas Hawks

Resolved, that the Board of Education approves the agenda of the Regular Meeting of May 19, 2020 as presented.

**Voting Yes: 8                     Motion Carried**  
**Voting No: 0**

**Motion:**             Maura Sullivan  
**2<sup>nd</sup>:**                   Carter Chapman

Resolved, that the Board of Education approves calling an executive session at 6:03 p.m. for the purpose of discussing the employment history of a particular person or persons.

**Voting Yes: 8                     Motion Carried**  
**Voting No: 0**

**Time out of Executive Session: 6:29 p.m.**

**Pledge of Allegiance**

**Public Comment:**

Guest John McCabe stated it is very nice to be able to hear what everyone is saying, adding he loves Zoom. Mr. McCabe also noted he would give just about anything to have a haircut like Board President Hall has.

**Points of Interest:**

Board Member Kelley Louthan gave a shout out to Superintendent Frahm and the District as Naples Central School was on the front page of the NYSSBA On Board Newspaper, noting that the District had recognized our Seniors in a creative way, mentioning the lawn signs, adding our

seniors as well as all of our staff are superheroes and thanking Mr. Frahm and the parent teacher organization for getting those out.

**Superintendent Updates and Recognitions:**

Superintendent Frahm noted he was wearing a baseball jersey, because this is NCS virtual spirit week adding that Assistant Secondary Principal Heather Clark has been working with some students on a virtual Spirit Week and today was dress like a profession that you're interested in, so he was wearing his Jackie Robinson baseball Jersey.

Mr. Frahm stated the demolition of our old bus garage was making good progress and we had hoped to have it down in the next couple of days however when they started working yesterday on the newer part of the old bus garage, where work was done on the full length buses, asbestos was found between the inner and outer walls and demolition had to stop immediately, adding they are in the process of getting a better idea of the amount of asbestos that's there and what modifications will have to be made in terms of their approach for taking it down and the cost associated with the asbestos abatement and the demolition process. Superintendent Frahm stated he would keep the Board posted as we move forward.

Mr. Frahm noted we have been doing a number of things for our seniors and have a couple more things coming up, adding the signs for the Seniors currently in the front yard were placed by a couple of our different supporting parent and community organizations, adding tomorrow we do have a couple responsible social distance groups of faculty members and parents that are going to be doing some senior parades to take the signs to the seniors' homes so that they can proudly display that an almost graduate that lives there.

Superintendent Frahm also noted if you follow NCS on social media, you'll see that we're highlighting a senior each day, stating Secondary Principal Nicole Green has been doing that, adding our faculty and staff have also put together an adopt a Senior Class student program, adding faculty and staff have adopted all of our 42 seniors and so they're putting together cards and goodie bags and will sort of stick with their senior as we get closer to graduation. Mr. Frahm stated his understanding is that they're working on a senior video and just trying to do different things to give our seniors a positive experience because this is a time of year when a lot of special things happen and we all feel terrible that this year's seniors are getting a very different experience.

Superintendent Frahm stated the sort of the culminating senior experience as we all know, is that at the end of June when we have our annual graduation when we recognize and celebrate a great group of kids, noting it is normally held either out in the front yard or in the gymnasium, adding we know that right now our ceremony will look different, we're just not sure how different. Mr. Frahm stated gave the board a quick update on what they've done so far and what they're waiting for in terms of coming up with a final plan for graduation. Mr. Frahm noted Secondary Principal Nicole Green and teachers Jaime Weller and Bill Murphy, our senior class advisors, have reached out to our seniors' parents and the seniors, holding zoom conversations, trying to engage in dialogue around what's important to them in a graduation ceremony, adding they were able to collect some good information. At this point, we're still getting word from the governor's office and from our public health offices that we believe that any in person gatherings or graduations violate the executive order that was issued by the governor, noting at this point, we think an in person ceremony would violate current guidance from the state, however we don't know where

we're going to be a month from now. Superintendent Frahm stated they are having conversations around three different options; The first option might be an in person ceremony that looks as close to what we typically do as possible so that could be something in the gym or it could be something on the front lawn. Mr. Frahm stated he had also reached out to the Town Supervisor Tammy Hicks, noting that based on advice of counsel the Town is not granting permits at the Community Park so at this point in time, that is not an option unless the executive order guidance changes. Superintendent Frahm also stated he had a conversation with folks at Bristol Mountain, noting one idea to ride the ski lift up and then collect a diploma at the top, noting another idea might be to use the pretty large parking spaces to have some sort of drive in graduation and have some sort of Public Address system, adding Board Member Joseph Callaghan stated Hunt Hollow would be an option as well, adding that those were the ideas for larger ceremonies.

Board Member Joseph Callaghan arrived at 6:39 p.m.

Superintendent Frahm stated the second option that they are having conversations about is pretty modified graduation where you may have small groups of students and their immediate family come in and accept their diplomas and have some picture taking and recognition, noting however that the information the District is receiving is that any sort of gathering may violate the executive order, adding that would be a sort of very modified and pared down celebration.

Mr. Frahm stated the third one would be a virtual graduation. So obviously, much, much different than what we value and what we're used to but commenting that he was just talking with Board Member Maura Sullivan earlier and she was saying that FLCC really did a nice job, adding he had also looked at SUNY Geneseo's graduation, his alma mater, and he was really touched by some of the things that they had put together, noting we also want to be anticipating a virtual ceremony, just if we can't have people come together, like we normally would.

Board Member Robert Brautigam mentioned he is currently working in Georgia and this past weekend he just happened to be driving by and saw a high school graduation and they were having it on their baseball field and they had a stage set up and the students still came up one by one with the families spread out all over the baseball field..

Superintendent Frahm stated they will be reviewing information from the state and from the public health directors and making the best decision we can, adding there's a lack of guidance from the state, however the current executive order is pretty clear that an in person graduation wouldn't be permissible and county health departments continue to reinforce that point.

Mr. Frahm commented that all public schools are going to be closed through the remainder of this year and Governor Cuomo will be making a decision about summer school later on in May, adding we are starting to think about what reopening in the fall will look like, noting we have to have a reopening plans that includes information on social distancing, face coverings, disinfecting, and handwashing, in addition to other things, commenting school could potentially look very different. Mr. Frahm stated the District still doesn't have a lot of information on what a reopening could look like in the fall but the District wants to start thinking about different ideas and he feels the District Shared Decision Making Team makes the most sense to work through those decisions as it has safety related experts from different corners of the organization and also from some organizations outside of the school such as the Fire Department, the State Troopers and our EMT right here in Naples, and so we want to start having those conversations, so our District Safety Team met today for about an hour and we did an update on four different areas;

Operations, Instruction, Health and the Social Emotional Learning with a special sort of emphasis on trauma, adding as they did sort of an update on what we know and have in place at this point and things that will need to be considered as we move toward a potential reopening in September. Mr. Frahm stated members of that team are going to break up into subcommittees in those four areas and will do a deeper dive next week and then come back together as a full group the week after that, adding the team will be making a lot of suggestions and decisions around our reopening and he looks forward to some continued work with that team.

Superintendent Frahm announced that Board Member Thomas Hawks had received a NYSSBA the New York State School Boards Association Achievement Award congratulating Tom Hawks and noting these awards really do recognize board members that go above and beyond with regard to learning, and continuing to grow in their service and their skill set adding it's a good thing to communicate that in a learning organization that starts at the top and our board is modeling that and they're continuously learning and sharpening their skills and their craft, thanking Mr. Hawks once again for his service and congratulating him on the Board Achievement Award.

**Budget Presentation:**

Interim School Business Administrator Dr. Black presented the Budget Update, noting the District is facing a lot of unknowns ranging from state aid, to what education is going to look like, and what to what the rules will be to open.

Dr. Black noted that normally we would have approved the budget back in April and then we would be voting today, we'd actually be sitting at the polls right now getting ready to close in an hour or two, noting everything has been moved back and condensed quite a bit, because we're approving the budget tonight and we're only three weeks away from the actual budget vote, adding it's a much shorter process. Dr. Black then presented the 2020-2021 Budget Update, noting the key question is if we will have the flexibility to deal with the unprecedented number of unknowns related to the budget ranging from state aid to what education is going to look like.

Dr. Black presented information on the 2020-2021 Budget in five parts, the Budget Process; Revenue Projections; the Expenditure Proposal; Vote Day Information; and Budget Discussion

Budget Committee members Jacob Hall, Thomas Hawks, and Gail Musnicki thanked Dr. Black for all his hard work in developing the budget. Board President Jacob Hall stated he thinks the one key take-away is flexibility.

Superintendent Frahm stated Thursday at 1:00 p.m. there would be a virtual Town Hall with himself, Kris Saucke, Nicole Green and Jeff Black, adding it won't be as detailed of a presentation but they would try to hit on the primary points, adding there will also be a Budget Hearing next Wednesday at 6:00 p.m. and a separate presentation for faculty and staff via zoom.

**Motion:** Maura Sullivan  
**2<sup>nd</sup>:** Carter Chapman

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

- Regular Meeting of May 6, 2020

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

**Voting No: 0**

**Motion:** Robert Brautigam

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

Resolved, that the Board of Education adopts the 2020-2021 Naples Central School District Budget in the amount of \$21,213,960.00 and the Property Tax Report Card.

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

**Motion:** Steven Mark

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

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

- Vote workers for the 2019-2020 School Year:  
Chairman/Chief Election Inspector: Pamela Jo Claes  
Assistant Election Inspectors: Christine Brautigam and Michele Barkley  
Election Inspectors: Evelyn Letta, Brianna Battin, Cindy Myers,  
Melinda Foster, Leanne Parsell and Madalene Guererri.
- Resolved, that the Board of Education approves the Treasurer's monthly reports for the periods ending March 2020.

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

**Motion:** Gail Musnicki

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

**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:
  - 504 Committee actions of 04/21/2020 and 04/23/2020.

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

**Motion:** Carter Chapman

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

There being no further business, the Regular Meeting of May 19, 2020 is hereby adjourned at 7:52 p.m.

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

Dated this 19th day of May, 2020



Pamela Jo Claes, District Clerk



NAPLES  
CENTRAL SCHOOL DISTRICT

2020-2021  
School Budget  
Presentation & Discussion

May 19, 2020



# Mission Statement

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.





# 2020-2021 School Budget Update

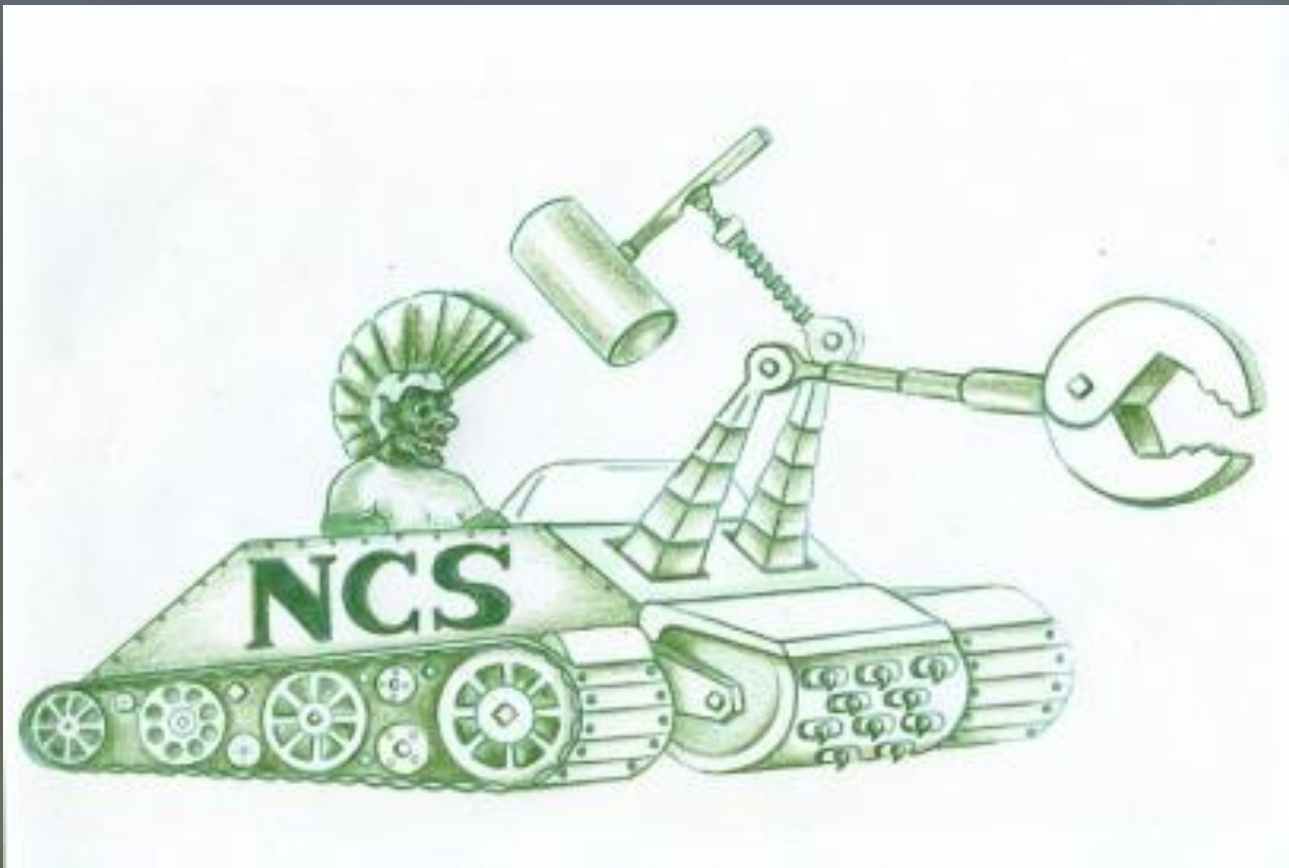
1. Budget Process
2. Revenue Projections
3. Expenditure Proposal
4. Vote Day Information
5. Budget Discussion



# Guiding Question

- **Does this budget provide flexibility to deal with the unprecedented level of unknowns we may be facing?**

# 1. Budget Process



# **Budget Process This Year**

Input from:

- **NYS EDUCATION DEPARTMENT**
- **Financial Planners**
- **Budget and Facilities Committees**
- **Central Business Office**
- **District Office Staff**
- **Administrators and Supervisors**
- **Department Chairs**



# **Budget Process This Year**

- Adjustments to reduce budget transfers
- New processes for supplies, materials, and contractual requests
- Utilizing school financial management software for consistency going forward
- Suddenly dealing with many unknowns
- CAUTIOUS APPROACH

## 2. Revenue Projections

- State Aid
- Local School Taxes and STAR
- Other Miscellaneous Revenues
  - Medicaid
  - Small Grants in Aid
  - Interest and Penalties
  - Admissions
  - Refunds
  - Previous year applied revenues
  - Reserves

## **State Aid – Current Status (39% of total revenue)**

- State Aid is the second largest component that supports our budget
- State Aid process is in complete flux
- Overall state deficit will impact education aid for years to come



# State Aid – By the numbers

<b>STATE AID</b>			
<b>CATEGORY</b>	<b>2020-2021 PROPOSED</b>	<b>2019-2020 ACTUAL</b>	<b>DIFFERENCE</b>
FOUNDATION AID	\$4,994,395	\$4,994,395	\$0
EXCESS COST AID	\$195,698	\$213,055	-\$17,357
BOCES AID	\$445,368	\$482,332	-\$36,964
TEXTBOOK/COMPUTER/LIBRARY AID	\$54,735	\$58,585	-\$3,850
HIGH TAX AID	\$258,736	\$258,763	-\$27
TRANSPORTATION AID	\$706,383	\$718,411	-\$12,028
BUILDING AID	\$1,713,740	\$1,347,656	\$366,084
<b>TOTAL STATE AID</b>	<b>\$8,369,055</b>	<b>\$8,073,197</b>	<b>\$295,858</b>

A Pandemic Adjustment of \$278,000 is scheduled to be offset by Federal Stimulus Aid

2020-2021 State Aid is subject to ADJUSTMENT PERIODS  
 – First Adjustment period is already underway

# School Property Tax Levy (57% of total revenue)

- ❑ School property taxes represent the largest segment of our revenues
  - ❑ Our **combined wealth ratio** determines our level of reliance on property taxes
    - ❑ Naples CWR is 0.973 The State average is set at 1.000
    - ❑ Less affluent school districts have a higher CWR and receive more state aid

# Estimated Impact on Property Taxes

Impact on a property			
<b>\$100,000</b>	<b>home</b>		
\$30,000	star	<b>2020</b>	<b>2019</b>
\$70,000	taxable	\$ 1,102.81	\$ 1,097.60
change in tax bill		\$ 5.21	
Impact on a property			
<b>\$60,000</b>	<b>home</b>		
\$30,000	star	<b>2020</b>	<b>2019</b>
\$30,000	taxable	\$ 472.63	\$ 470.40
change in tax bill		\$ 2.23	

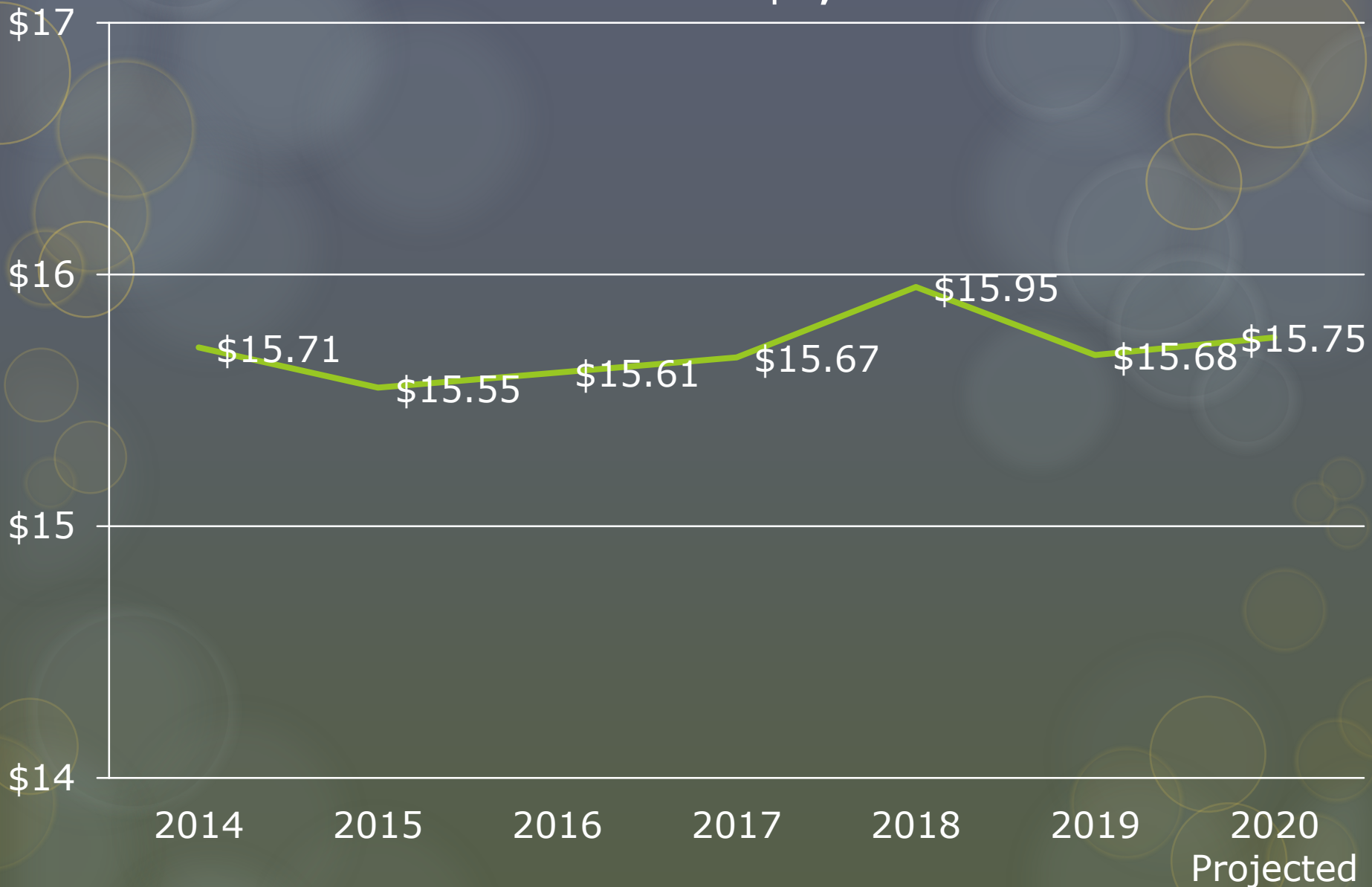
Includes two components:

BASIC STAR removes first \$30,000 of assessed value

**OR**

Enhanced STAR removes first \$65,500 of assessed value

## Full Value Tax Rate x \$1,000 of Value



# Current Area School Tax Rates

(Naples projecting \$15.75 for 2020-2021)

School District		Full Value Tax Rate
Marcus Whitman		\$13.55
Honeoye		\$14.97
Naples		\$15.68
Victor		\$15.91
Wayland-Cohocton		\$16.04
Canandaigua City		\$18.76
Livonia		\$20.75
Geneva City		\$20.80
Bloomfield		\$21.65
Red Jacket		\$24.94
Pal Mac		\$26.45



# **Reserve & Fund Balance Use**

Per BOE adopted Reserve and Fund Balance Use Plan:

**Ask voters to approve purchase of one bus with reserve funds (not part of the General Fund Budget but protects the budget this year)**

**Continue to fund the Retirement Contribution Reserve Funds if possible – this is a volatile area of the budget going forward**

**Continue utilize a portion of end of year fund balance to fund the capital reserve fund in order to position the district to complete future upcoming capital renovation work.**

Final 2020-2021 Financial Reserve Plan to be presented upon completion of the Annual Audit.

# Summary of Revenues

REVENUE ESTIMATE	% CHANGE	2.48%	
CATEGORY	2020-2021 PROPOSED	2019-2020 ACTUAL	DIFFERENCE
LOCAL PROPERTY TAX	\$11,992,077	\$11,686,736	\$305,341
STATE AID	\$8,369,055	\$8,073,197	\$295,858
DEBT SERVICE AND RESERVES	\$100,000	\$150,000	-\$50,000
PRIOR YEAR FUND BALANCE	\$436,390	\$350,000	\$86,390
MISCELLANEOUS REVENUE	\$316,438	\$439,834	-\$123,396
<b>TOTAL REVENUE</b>	<b>\$21,213,960</b>	<b>\$20,699,767</b>	<b>\$514,193</b>

Local Property Tax is at the district's calculated tax cap and can be no higher than this amount. The BOE will set the final tax levy in August. It can be less but no more.

State Aid is currently based on latest projection from Albany and is subject to periodic adjustments

Miscellaneous Revenue reflects prior three years actual with adjustments to interest earnings, and penalties collected



# **3. Draft Expense Projections**

# Budgetary Program Changes

**Decisions still being fine-tuned and will continue all year. Presently appropriate to:**

- Keep a close eye on **Elementary School cohort sizes** – economy and pandemic related adjustments – will we see the **GREAT RELOCATION VERSION 2?**
  - Reduction in 1-2 FTE in instructional staff through attrition
- Fund one OR two **bus purchases** from General Fund decision to be made after reopening guidelines and state aid adjustment come out
- Initiate **capital outlay** process to reduce long-term capital project size

# Budgetary Program Changes

**Decisions still being fine-tuned and will continue all year. Presently appropriate to:**

- Reassess **supplies and materials requisitions** as we better understand school reopening rules and regulations
- Adequate allocation for **cleaning and sanitary related items.**
- Include contingency for **potential unfunded mandates** (class size, corrective services, summer school, transportation, technology)

# 2020-2021: Expenditure Updates

- New contract for non-instructional employees protects employee benefits budget
- Teacher Retirement System District Contribution Rate may increase from 8.9% to 9.5% of salary (projected)
- Employee Retirement System District Contribution Rate may increase from 15.8% to 16.1% of salary (projected)
- Health insurance rate came in at (approximately) a 8.0% medical plan rate increase.
- Removed some contingency funds from some unutilized contractual, supply, and equipment budget codes (all new programs are on hold)

# Summary of Proposed Budget

<b>BUDGET DEVELOPMENT</b>	<b>% CHANGE</b>	<b>2.48%</b>	
<b>CATEGORY</b>	<b>2020-2021 PROPOSED</b>	<b>2019-2020 ACTUAL</b>	<b>DIFFERENCE</b>
GENERAL SUPPORT	2,454,256	2,315,021	139,235
INSTRUCTION	10,045,648	9,316,629	729,019
PUPIL TRANSPORTATION	1,235,311	1,079,358	155,953
COMMUNITY SERVICES	2,400	2,900	-500
EMPLOYEE BENEFITS	4,652,350	5,484,152	-831,802
DEBT SERVICE	2,643,995	2,350,707	293,288
INTERFUND TRANSFERS	180,000	151,000	29,000
<b>TOTAL GENERAL FUND</b>	<b>21,213,960</b>	<b>20,699,767</b>	<b>514,193</b>

Outside of debt service increases, this budget increases 1.1%



# 3 Part Budget (state required method)

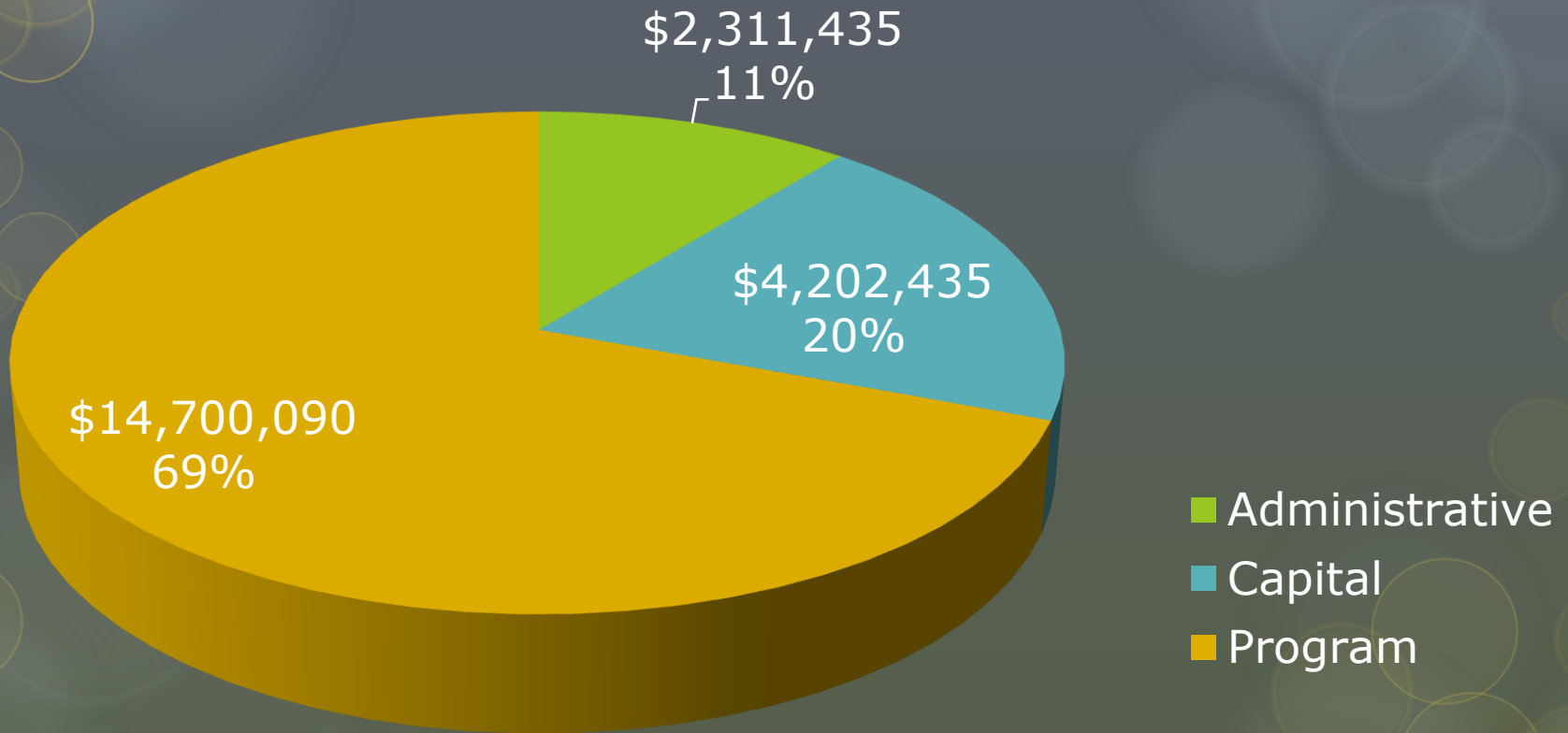
**Administrative Component** – Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and benefits for other school administrators who spend a majority of their time performing administrative duties.

**Capital Component** – Includes debt service for all facility improvements financed by bonds and notes, court awards and judgments. Includes costs for maintenance and operations of facilities as well as associated salaries and benefits, service contracts, utilities, and supplies. Includes debt service for the purchase of buses.

**Instructional Component** – Includes salaries and benefits of teachers and any school administrator who spends a majority of their time performing teaching duties. Includes all other expenses associated with the instructional program e.g. textbooks, student materials, technology, pupil services, athletics, and extra-curricular. Transportation of students is also incorporated into this component.

# Budget Components

## 3 Part Budget





## 4. Vote Day Information

- Bus Purchase/Use of “Capital Reserve for Bus Purchase”
- Expenditure Budget
- School Board Seats
- Naples Library Levy
- Naples Library Board Seats

# School Bus Proposition

**Recommendation - in keeping with our long term bus replacement plan:**

## **Proposition to include:**

**One – 72 Passenger Bus**

**Estimated Maximum Cost: \$120,000  
paid for by funds from reserve fund**



**For every \$1,000 paid for the purchase of  
a bus approximately \$572 is reimbursed  
by NYS**

# **Expenditure Budget**

**PROPOSED 2020-2021**

**SCHOOL BUDGET**

Shall the following resolution be adopted, to wit:

BE IT RESOLVED, That the Board of Education of the Naples Central School be authorized to expend the sum set forth in the total amount of **\$21,213,960** and to levy the necessary tax therefore.

# **School Board Member Election**

## **Three seats are available to fill:**

- The expiring term of Robert Brautigam (3 year term)
- The expiring term of Jacob Hall (3 year term)
- The expiring term of Kelly Louthan (3 year term)

**All Incumbents will be on the ballot**

# **Library Board of Trustees Election and Library Levy**

**Library Board has proposed a  
levy of \$190,000**

**Two board seats  
available to fill**

**Candidates are:**

- **Deidra Dutcher**
- **Linda Strauss-Jones**



# Public Information on the Budget and Voting

- Postcard with budget process and voting information already mailed to our standard mailing list
- Two public notices in our school approved newspaper
- Budget and voting information posted on school website
- Public Budget Presentation on Wednesday May 27, 2020 at 6:00 PM via ZOOM
- Budget newsletter and School Budget Notice mailed to our standard mailing list (day after the public budget presentation)
- Absentee ballots mailed May 27 to all names and addresses provided by the county boards of election as well as to others who have voted in the past 5 years
- Other absentee ballots will be mailed upon request
- Voters will be able to mail their ballot back OR bring it to the high school lobby until 5 pm on June 9.

# Annual Meeting Information

Budget Vote/Board of Education Election

- **Absentee Ballot only**
- Tuesday June 9, 2020
- All absentee ballots must be received by 5:00 PM on June 9
- Ballot counting will be available to view via ZOOM





# TAKEAWAYS

Budget increase is at 1.1% excluding new debt service for projects previously approved by district voters (total increase is 2.48%)

District tax rate is projected to be lower than the 2018 rate

New programs and other contingency funds have been removed (\$99,921)

Capital Outlay Project will reduce costs and increase aid in future years

Employee benefits budget is protected by the new non-instructional employee contract

# TAKEAWAYS

Cautious spending this year will protect budget for next year and enable us to proceed forward with the capital reserve fund plan previously approved by district voters

Attrition will reduce 1-2 faculty positions for next year – what will school look like?

Use of school bus purchase reserve protects the school budget and keeps us on our aid and replacement schedules

Naples Library Votes are completely separate from school finances

We expect changes to state aid and we expect state mandates after the budget vote

New Voting process adds an unknown element

# Budget Discussion

## ***Guiding Question:***

○ Does this budget provide flexibility to deal with the unprecedented level of unknowns?

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING MARCH 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:	\$6,058,286.87	\$72,562.07	\$124,466.86	\$47,211.00	\$366,002.93	\$168,691.02	\$10,253.36	\$486,817.79
+ CASH RECEIPTS	\$2,850,214.81	\$21,892.77	\$91,528.15	\$434,832.21	\$723,470.35	\$148.39	\$0.25	\$36.33
- CASH DISBURSEMENTS:	\$1,867,798.77	\$39,541.63	\$102,801.64	\$437,966.17	\$831,532.08	\$2,500.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$7,040,702.91</b>	<b>\$54,913.21</b>	<b>\$113,193.37</b>	<b>\$44,077.04</b>	<b>\$257,941.20</b>	<b>\$166,339.41</b>	<b>\$10,253.61</b>	<b>\$486,854.12</b>

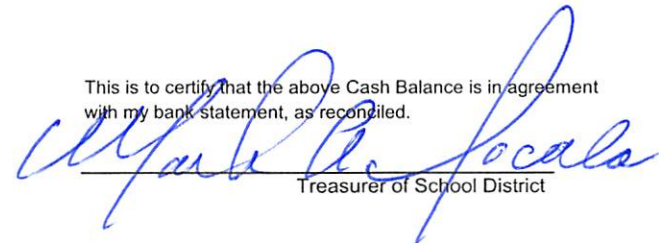
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>TRUST &amp; AGENCY</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$1,847,463.60	\$60,871.97	\$113,193.37	\$33,267.99	\$271,743.57	\$2,692.59	\$10,253.61	\$486,854.12
+ OUTSTANDING DEPOSITS	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00	\$70.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$1,847,498.60	\$60,871.97	\$113,193.37	\$33,267.99	\$271,778.57	\$2,762.59	\$10,253.61	\$486,854.12
-OUTSTANDING CHECKS	\$235,142.55	\$5,958.76	\$0.00	\$2,740.80	\$13,837.37	\$1,995.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$91,201.32)	\$0.00	\$0.00	\$13,549.85	\$0.00	\$165,571.82	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$3,138,225.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$2,381,322.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$7,040,702.91</b>	<b>\$54,913.21</b>	<b>\$113,193.37</b>	<b>\$44,077.04</b>	<b>\$257,941.20</b>	<b>\$166,339.41</b>	<b>\$10,253.61</b>	<b>\$486,854.12</b>

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

May 19, 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

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	207,012.75	
200.0C	Cash -JPMORGAN CHASE BANK	1,405,343.30	
200.1B	5*Bank -GF Savings	2,115,261.72	
201.40	JP MORGAN CHASE MONEY MARKET	3,313,085.14	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	516,154.14	
380.00	Accounts Receivable	25,641.88	
391.10	Due From Other Funds - Cafe	118,256.44	
391.20	Due From Other Funds -Federal	427,875.92	
391.30	Due From Other Funds - Capital	4,973,762.25	
391.40	Due From Other Funds -T&A	187,413.94	
391.41	Due From Other Funds -T&A(HI)	295.36	
391.50	Due From Other Funds -Payroll	6.29	
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	4,739,341.79	
522.00	Expenditures	12,131,119.75	
599.00	Appropriated Fund Balance	1,061,952.02	
<b>Liabilities and Reserves</b>			
601.10	HRA Medical Liability		101,615.07
630.00	Due To Other Funds		5,190.75
630.FF	Due To Federal Funds		115,217.63
630.TA	Due To Trust and Agency		896.66
632.00	Due to State Teachers'Ret.Sys		362,159.10
637.00	Due to Employees' Ret. System	5,954.82	
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		4,739,341.79
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		17,470,090.58
<b>Grand Totals</b>		<b>51,438,565.90</b>	<b>51,438,565.90</b>



**Naples Central School District**  
Revenue Status Report As Of: 03/31/2020  
Fiscal Year: 2020  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	10,810,060.12	0.00	10,810,060.12	10,806,639.10	3,421.02	
1081.000		Other Pmts in Lieu of Tax	127,492.00	0.00	127,492.00	129,721.74		2,229.74
1085.000		STAR Reimbursement	876,675.88	0.00	876,675.88	876,675.88		
1090.000		Int. & Penal. on Real Prop.Tax	21,500.00	0.00	21,500.00	12,102.80	9,397.20	
1315.000		Continuing Ed Tuition(Individ)	342.00	0.00	342.00	0.00	342.00	
1335.000		Oth Student Fee/Charges (	10,000.00	0.00	10,000.00	7,893.16	2,106.84	
1410.000		Admissions (from Individu	3,000.00	0.00	3,000.00	987.00	2,013.00	
2230.000		Day School Tuit-Oth Dist.	9,000.00	0.00	9,000.00	960.00	8,040.00	
2389.000		Other Ser for Oth Dist	3,000.00	0.00	3,000.00	11,035.50		8,035.50
2401.000		Interest and Earnings	21,000.00	0.00	21,000.00	4,210.80	16,789.20	
2450.000		Commissions	0.00	0.00	0.00	8.38		8.38
2680.000		Insurance Recoveries	0.00	0.00	0.00	11,018.68		11,018.68
2690.000		Other Compensation for Lo	0.00	0.00	0.00	300.00		300.00
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	129,935.44		114,935.44
2703.000		Refund PY Exp-Other-Not T	2,500.00	0.00	2,500.00	16,553.84		14,053.84
2703.100		E-Rate Funds	1,000.00	0.00	1,000.00	0.00	1,000.00	
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	0.00	1,000.00	
2770.000		Other Unclassified Rev.(S	15,000.00	0.00	15,000.00	6,598.06	8,401.94	
3101.000		Basic Formula Aid-Gen Aid	7,069,225.00	0.00	7,069,225.00	3,483,283.27	3,585,941.73	
3102.000		Lottery Aid	213,055.00	0.00	213,055.00	477,873.51		264,818.51
3102.001		VLT Lottery Aid	0.00	0.00	0.00	307,101.64		307,101.64
3102.002		COG Lottery Aid	0.00	0.00	0.00	35,269.45		35,269.45
3103.000		BOCES Aid (Sect 3609a Ed	482,332.00	0.00	482,332.00	120,583.00	361,749.00	
3192.000		Excess Cost	250,000.00	0.00	250,000.00	643,744.90		393,744.90
3195.000		Other State Aid for 3101.	0.00	0.00	0.00	22,747.00		22,747.00
3260.000		Textbook Aid (Incl Txtbk/	39,054.00	0.00	39,054.00	38,562.00	492.00	
3262.000		Computer Sftwre, Hrdwre A	14,905.00	0.00	14,905.00	15,851.00		946.00
3263.000		Library A/V Loan Program	4,626.00	0.00	4,626.00	4,081.00	545.00	
3289.000		Other State Aid	0.00	0.00	0.00	61,481.19		61,481.19
4601.000		Medic.Ass't-Sch Age-Sch Y	70,000.00	0.00	70,000.00	94,872.24		24,872.24
5050.000		Interfund Trans. for Debt	150,000.00	0.00	150,000.00	150,000.00		
5999.000		Appropriated Fund Balance	490,000.00	249,898.83	739,898.83	0.00	739,898.83	
5999.999		Est. for Carryover Encumbrance	0.00	322,053.19	322,053.19	0.00	322,053.19	

\* 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**  
Revenue Status Report As Of: 03/31/2020  
Fiscal Year: 2020  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			20,699,767.00	571,952.02	21,271,719.02	17,470,090.58	5,063,190.95	1,261,562.51

\* 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

Budget Status Report As Of: 03/31/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	415.92	231.44	852.64
1010-490-00-0000	BOCES	2,400.00	25.00	2,425.00	1,940.00	485.00	0.00
1040-160-00-0000	Non-Instructional Salary	13,824.00	-1,000.00	12,824.00	9,356.66	1,527.07	1,940.27
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	114.64	0.00	510.36
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	110,911.80	33,273.62	173.98
1240-160-00-0000	Non-Instructional Salary	22,930.00	7,765.60	30,695.60	23,164.53	6,805.54	725.53
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	15,200.00	102.38
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	67,166.46	13,299.00	11,506.17
1310-160-00-0000	Non-Instructional Salary	69,473.00	0.00	69,473.00	51,136.22	14,974.17	3,362.61
1310-161-00-0000	Business Admin. - Extra H	3,490.00	-515.39	2,974.61	1,637.29	0.00	1,337.32
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	16,940.39	54,902.39	45,233.81	9,418.58	250.00
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	1,910.90	599.60	1,489.50
1310-490-00-0000	BOCES Services	186,150.00	0.00	186,150.00	142,213.21	33,543.79	10,393.00
1320-160-00-0000	Non-Instructional Salary	2,877.00	0.00	2,877.00	1,889.40	566.85	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	450.00	3,115.00	2,101.40	630.42	383.18
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	14,779.37	45,919.37	35,418.49	10,440.34	60.54
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	4,135.20	1,033.80	0.00
1380-400-00-0000	Fiscal Agent Fees	7,000.00	1,311.20	8,311.20	4,080.77	2,919.23	1,311.20
1420-400-00-0000	Contractual Expense	37,000.00	-6,200.00	30,800.00	11,160.76	9,039.24	10,600.00
1420-490-00-0000	BOCES Services	25,518.00	210.00	25,728.00	20,581.85	5,146.15	0.00
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	5,117.93	1,621.07	10,000.00
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	44,387.64	7,862.36	464.85

# Naples Central School District

Budget Status Report As Of: 03/31/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	300.00	0.00	2,200.00
1620-160-01-0000	Salaries-High School-O	154,364.00	0.00	154,364.00	110,020.62	41,756.77	2,586.61
1620-160-02-0000	Salaries-Elementary-O	119,401.00	-7,146.00	112,255.00	70,431.89	27,474.95	14,348.16
1620-161-01-0000	High School-Overtime-O	7,000.00	0.00	7,000.00	5,614.42	0.00	1,385.58
1620-161-02-0000	Elementary Overtime-O	8,000.00	-5,000.00	3,000.00	1,980.50	0.00	1,019.50
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	19,400.00	0.00	600.00
1620-401-01-0000	Operations - Telephone -	2,700.00	0.00	2,700.00	1,866.54	698.46	135.00
1620-401-02-0000	Operations - Telephone -	2,700.00	0.00	2,700.00	1,866.54	698.46	135.00
1620-450-00-0000	Supplies-Operations	30,000.00	8,944.00	38,944.00	23,302.74	6,978.77	8,662.49
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	60,004.82	21,595.18	14,160.00
1620-463-02-0000	Electricity-Elementary	51,000.00	-13,800.00	37,200.00	23,213.04	7,036.96	6,950.00
1620-464-01-0000	Gas-High School	66,000.00	-4,000.00	62,000.00	29,879.08	18,120.92	14,000.00
1620-464-02-0000	Gas-Elementary	43,260.00	-10,000.00	33,260.00	19,468.13	10,143.72	3,648.15
1620-469-00-0000	Contracts--Operations	55,000.00	30,933.36	85,933.36	70,557.74	14,969.02	406.60
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	10,183.68	4,516.32	3,300.00
1621-160-01-0000	Salaries-High School-M	71,587.00	-16,500.00	55,087.00	39,579.99	14,235.27	1,271.74
1621-160-02-0000	Salaries Es	72,090.00	16,418.43	88,508.43	71,906.75	15,091.67	1,510.01
1621-161-01-0000	High School-Overtime-M	6,000.00	-1,500.00	4,500.00	1,683.01	0.00	2,816.99
1621-161-02-0000	Overtime Es	6,000.00	1,500.00	7,500.00	5,802.50	0.00	1,697.50
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	72,776.39	22,766.87	2,368.90
1621-467-00-0000	Building Repairs -mainten	20,000.00	-15,000.00	5,000.00	1,589.55	0.00	3,410.45
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	122,155.81	160,695.81	45,286.42	106,681.44	8,727.95
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	-2,000.00	5,550.00	1,502.09	1,292.76	2,755.15
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	379.20	5,570.80	1,050.00
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	30,000.00	188,500.00	161,388.77	27,111.23	0.00
1910-400-00-0000	Unallocated Insurance	77,268.00	-2,000.00	75,268.00	63,705.54	65.00	11,497.46
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

# Naples Central School District

Budget Status Report As Of: 03/31/2020

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1981-490-00-0000	BOCES - Administrative	60,320.00	0.00	60,320.00	67,746.00	12,064.00	-19,490.00
1983-490-00-0000	BOCES - Capital Construct	46,942.00	10,000.00	56,942.00	47,286.60	9,388.40	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	221,352.22	70,625.29	648.49
2020-160-00-0000	Non-Inst Salaries	68,903.00	-1,116.01	67,786.99	50,402.20	14,588.16	2,796.63
2020-161-00-0000	NON-INSTR EXTRA HOURS	0.00	1,716.01	1,716.01	1,459.53	0.00	256.48
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	4,136.73	1,655.62	11,407.65
2020-400-02-0000	Contractual Expense Elem	5,500.00	1,213.36	6,713.36	2,360.09	1,144.45	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	0.00	3,630.00
2070-150-00-0000	Instructional Salaries	20,400.00	46,000.00	66,400.00	47,062.08	18,552.42	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	26,899.02	30,100.98	0.00
2110-100-02-0000	Teachers Sal Pre-K	15,697.00	3,882.30	19,579.30	11,261.88	8,317.42	0.00
2110-120-02-0000	Teachers Salaries 4-6	757,687.00	-3,882.30	753,804.70	439,209.80	314,014.12	580.78
2110-120-02-1000	Teachers Sall-Kdg - 3	771,322.00	36,336.95	807,658.95	487,299.01	319,245.44	1,114.50
2110-130-01-0000	Teachers Salaries 7-12	1,880,370.00	-22,311.95	1,858,058.05	1,143,750.39	695,127.37	19,180.29
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	41,432.80	14,557.13	-3,332.66
2110-140-02-0000	Teacher Subs Elem	43,047.00	36,375.73	79,422.73	63,003.18	4,715.69	11,703.86
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	234,209.36	85,439.73	13,321.18
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	9,000.00	0.00	9,000.00	8,760.51	0.00	239.49
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	8,000.00	12,851.73	20,851.73	17,378.23	0.00	3,473.50
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	11,801.26	639.61	8,398.01



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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	1,970.88	1,585.12	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	1,300.00	3,008.00	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	894.89	1,521.11	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	121.39	4,720.75
2110-450-00-0000	Supplies -District	10,000.00	0.00	10,000.00	8,974.76	0.00	1,025.24
2110-450-01-1100	Supplies HS-Technology	10,250.00	414.56	10,664.56	7,028.94	2,704.38	931.24
2110-450-01-1200	Supplies Mathematics	1,750.00	465.79	2,215.79	2,215.79	0.00	0.00
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	2,553.96	0.00	123.14
2110-450-01-1500	Supplies Science	3,100.00	445.00	3,545.00	3,352.43	0.00	192.57
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	2,413.73	713.35	47.92
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	17,161.81	29,161.81	25,768.70	1,689.90	1,703.21
2110-450-01-3000	Supplies High School Art	15,000.00	0.00	15,000.00	11,001.47	0.00	3,998.53
2110-450-01-5000	Supplies English	1,300.00	261.94	1,561.94	1,094.43	392.21	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	1,448.13	231.38	330.49
2110-450-02-1300	Supplies Inst Music	2,350.00	0.00	2,350.00	2,021.23	319.30	9.47
2110-450-02-1400	Supplies Elem Music	3,250.00	0.00	3,250.00	2,947.50	70.00	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	31,482.40	299.54	2.97
2110-450-02-2401	Supplies 3-4	3,350.00	165.00	3,515.00	2,962.94	548.33	3.73
2110-450-02-2402	Supplies 5 Thru 6	5,450.00	0.00	5,450.00	5,004.89	442.05	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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2110-450-02-3000	Supplies Elementary Art	4,700.00	0.00	4,700.00	4,561.77	0.00	138.23
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	2,638.75	861.25	4,500.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,382.15	617.85	1,000.00
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	43,718.01	5,318.55	826.44
2110-490-00-0000	BOCES-Instructional	41,291.00	50,000.00	91,291.00	67,596.10	23,694.90	0.00
2250-150-00-2001	Instructional Salaries Hs	431,663.00	18,396.48	450,059.48	300,437.44	149,622.04	0.00
2250-150-00-2002	Instructional Salaries EI	292,558.00	-20,396.48	272,161.52	166,761.16	100,031.66	5,368.70
2250-150-00-2010	Instructional Salaries-Tu	25,462.00	-20,130.00	5,332.00	4,544.58	0.00	787.42
2250-160-00-2001	Non-Inst Salaries Hs	54,262.00	-9,662.74	44,599.26	32,582.61	8,696.82	3,319.83
2250-160-00-2002	Non-Inst Salaries EI Sch	102,121.00	0.00	102,121.00	68,430.98	24,943.32	8,746.70
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	3,256.81	3,256.81	1,036.96	0.00	2,219.85
2250-163-00-0000	NON INSTR.Salaries-Subs	0.00	6,405.93	6,405.93	3,585.93	0.00	2,820.00
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	12,037.61	4,654.12	28,081.65
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	0.00	245.00	3,755.00
2250-450-00-0000	Materials and Supplies	8,200.00	5,000.00	13,200.00	10,936.43	1,519.01	744.56
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	853.40	646.60	1,000.00
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	54,721.80	23,452.20	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	-54,510.00	1,225,490.00	709,496.27	212,603.34	303,390.39
2280-490-01-0000	BOCES Services	179,046.00	0.00	179,046.00	143,236.80	35,809.20	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	-15,000.00	33,880.00	27,855.45	2,476.56	3,547.99
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	7,510.67	2,155.33	3,334.00
2610-150-00-0000	Instructional Salaries	117,206.00	1,975.00	119,181.00	68,758.21	50,422.79	0.00
2610-160-00-0000	Non-Inst Salaries	19,597.00	403.92	20,000.92	14,754.07	5,246.85	0.00
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	-184.21	3,915.79	2,464.22	50.00	1,401.57
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	-89.92	10,010.08	7,347.34	1,269.87	1,392.87
2610-460-02-2611	Elementary Periodicals	800.00	-85.07	714.93	406.05	308.88	0.00

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2610-490-00-2613	BOCES Services Ed Com	32,319.00	0.00	32,319.00	23,525.56	6,793.44	2,000.00
2630-150-00-0000	Cai - Instructional Salar	46,320.00	16,800.00	63,120.00	49,926.30	12,411.70	782.00
2630-160-00-0000	Cai - Non Inst Salary	73,480.00	-760.16	72,719.84	55,966.31	23,133.95	-6,380.42
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	0.00	827.33	827.33	782.98	0.00	44.35
2630-220-00-0000	Computer Equip-State Aid	35,500.00	25,605.90	61,105.90	38,996.05	400.00	21,709.85
2630-400-00-0000	Computer-Contractual	15,000.00	130.83	15,130.83	6,370.62	1,714.83	7,045.38
2630-450-00-0000	Computer Mtls/Suppl	26,200.00	0.00	26,200.00	13,829.30	5,221.50	7,149.20
2630-460-00-0000	Comp St Aid Software	25,500.00	0.00	25,500.00	3,572.06	365.00	21,562.94
2630-490-00-0000	BOCES Services	463,836.00	0.00	463,836.00	189,157.02	274,678.98	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	99,488.58	48,375.61	1,041.96
2810-160-01-0000	Non-Inst Salary	44,421.00	-1,882.29	42,538.71	21,717.09	7,699.13	13,122.49
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	564.14	564.14	273.75	0.00	290.39
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	1,256.00	6,739.50	5,004.50
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	700.30	399.70	900.00
2815-160-00-0000	Non-Instr Salary	81,889.00	4,500.00	86,389.00	62,893.45	23,317.68	177.87
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	0.00	3,300.00	3,300.00	2,140.71	0.00	1,159.29
2815-400-00-0000	Contractual Expense	65,552.00	-6,249.00	59,303.00	28,668.27	29,633.75	1,000.98
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	208.53	2.30
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	138,751.60	81,225.40	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	37,374.86	53,231.92	1,730.22
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	-11,180.00	153,189.00	109,275.70	43,908.40	4.90
2855-160-01-0000	Non Instructional Salarie	0.00	2,000.00	2,000.00	1,887.85	0.00	112.15
2855-400-01-2706	Contractual Expense Boys	18,456.00	52.00	18,508.00	13,525.07	4,400.00	582.93
2855-400-01-2707	Contractual Expense Girls	18,435.00	-1,834.00	16,601.00	10,651.85	5,700.00	249.15
2855-400-01-2712	Contrctul Exp Other Sport	19,920.00	-12,950.00	6,970.00	5,764.25	700.00	505.75
2855-450-01-2711	Supplies Boys Sports	3,000.00	1,000.00	4,000.00	3,439.74	425.52	134.74
2855-450-01-2712	Supplies Girls Sports	3,150.00	0.00	3,150.00	2,427.76	616.61	105.63
2855-450-01-2713	Supplies Other	3,000.00	-300.00	2,700.00	1,583.84	186.54	929.62
2855-450-01-2714	Boys Uniforms	2,650.00	0.00	2,650.00	2,085.72	0.00	564.28
2855-450-01-2715	Girls Uniforms	5,340.00	0.00	5,340.00	4,402.11	895.59	42.30

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2855-450-01-2716	Other Uniforms	4,823.00	-4,220.00	603.00	0.00	0.00	603.00
5510-150-03-2800	Salaries Trans Supv	0.00	9,529.57	9,529.57	7,330.40	2,199.17	0.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	23,425.00	1,438.96	24,863.96	16,637.21	7,956.00	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	27,185.80	8,155.70	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	2,500.00	25,237.20	27,737.20	23,114.59	0.00	4,622.61
5510-162-03-0000	Salaries Drivers	322,972.00	69,957.90	392,929.90	268,766.74	90,782.99	33,380.17
5510-163-03-0000	Salaries Driver Substitut	37,524.00	-26,556.07	10,967.93	9,240.93	0.00	1,727.00
5510-164-03-0000	Salaries Special Trips	2,500.00	6,291.36	8,791.36	4,851.36	0.00	3,940.00
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	10,055.85	0.00	4,944.15
5510-168-03-0000	Bus Monitors	58,865.00	5,312.56	64,177.56	44,724.93	14,846.26	4,606.37
5510-168-03-0040	Bus Monitors	0.00	41,476.57	41,476.57	23,282.39	0.00	18,194.18
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	48,878.14	9,451.44	2,947.79
5510-181-03-0000	Salaries Mechanics Over-T	7,220.00	5,600.00	12,820.00	8,712.46	0.00	4,107.54
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	34,737.23	57,960.89	12,097.14
5510-430-03-0000	Liability Insurance	28,262.00	-4,266.00	23,996.00	20,986.04	1,251.00	1,758.96
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	5,649.39	3,700.81	230.36
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	19,642.98	13,549.76	607.26
5510-456-03-0000	Gasoline	105,000.00	-33,100.00	71,900.00	64,744.35	5,855.03	1,300.62
5510-457-03-0000	Oil	5,000.00	0.00	5,000.00	3,431.81	1,568.19	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	32,935.70	31,107.30	1,575.00
5530-401-03-0000	Telephone	2,800.00	-2,230.00	570.00	414.77	155.23	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	9,833.73	6,628.13	-2,461.86
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	3,561.02	2,858.98	630.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	-1,900.00	2,100.00	1,122.93	977.07	0.00
7140-160-00-0000	Salaries, Non-Instr	2,000.00	0.00	2,000.00	1,635.55	0.00	364.45
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: 03/31/2020

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	170,717.43	53,063.09	163,171.48
9020-800-00-0000	Teacher Retirement	912,000.00	-187,849.00	724,151.00	341,746.77	199,313.14	183,091.09
9030-800-00-0000	Social Security	725,000.00	-17,000.00	708,000.00	408,179.36	207,186.89	92,633.75
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	2,065,950.26	438,198.23	445,851.51
9060-800-00-0001	Dental Insurance	75,000.00	0.00	75,000.00	67,030.20	7,744.80	225.00
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	HRA - Teachers	80,000.00	0.00	80,000.00	47,454.71	29,817.79	2,727.50
9060-800-00-0005	HRA - Sup Staff	70,000.00	0.00	70,000.00	16,684.00	52,258.50	1,057.50
9089-800-00-0000	Other Benefits	90,000.00	-8,925.00	81,075.00	139,993.13	0.00	-58,918.13
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>12,131,119.75</b>	<b>4,739,341.79</b>	<b>4,401,257.48</b>



**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	54,913.21	
380.00	Accounts Receivable	60.00	
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	262,036.16	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		7,125.51
630.10	Due To Gen from Cafe		118,256.44
631.00	Due To Other Governments		63.83
691.00	Deferred Revenues		550.00
806.00	Non Spendable FB-Inventory		9,405.55
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		191,013.59
<b>Grand Totals</b>		<b>326,414.92</b>	<b>326,414.92</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**  
Revenue Status Report As Of: 03/31/2020  
Fiscal Year: 2020  
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -	65,000.00	0.00	65,000.00	42,979.55	22,020.45	
1445.000		OTHER CAFETERIA SALES	60,000.00	0.00	60,000.00	38,841.95	21,158.05	
2401.000		Interest and Earnings	10.00	0.00	10.00	26.05		16.05
2770.000		UNCLASSIFIED REVENUES	1,000.00	0.00	1,000.00	716.04	283.96	
3103.000		BOCES Aid (Sect 3609a Ed	16,450.00	0.00	16,450.00	0.00	16,450.00	
3190.000		State Reimbursement-LUNCH	4,700.00	0.00	4,700.00	2,903.00	1,797.00	
3190.00B		State REIMBURSE-Breakfast	2,300.00	0.00	2,300.00	1,335.00	965.00	
4190.000		Fed Reimbursement lunch	130,000.00	0.00	130,000.00	80,290.00	49,710.00	
4190.00B		Federal Reimbursement Bre	41,000.00	0.00	41,000.00	23,922.00	17,078.00	
4190.SUR		Federal Surplus Food	25,000.00	0.00	25,000.00	0.00	25,000.00	
5031.000		Transfer from Gen Fund	25,000.00	0.00	25,000.00	0.00	25,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>370,460.00</b>	<b>0.00</b>	<b>370,460.00</b>	<b>191,013.59</b>	<b>179,462.46</b>	<b>16.05</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

Budget Status Report As Of: 03/31/2020

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	66,989.57	24,896.94	4,873.49
2860-161-00	Extra and OT Hours	0.00	7,200.00	7,200.00	4,050.05	0.00	3,149.95
2860-163-00	Salaries Substitutes	500.00	4,400.00	4,900.00	4,651.62	0.00	248.38
2860-400-00	Contractual Expenses	51,000.00	-8,500.00	42,500.00	36,617.37	1,878.62	4,004.01
2860-410-00	Food Purchases	121,000.00	15,000.00	136,000.00	93,801.90	41,424.54	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	6,454.18	3,075.46	70.36
9010-800-00	Employee Retirement	12,000.00	0.00	12,000.00	9,145.65	3,217.89	-363.54
9030-800-00	Lunch Social Security	7,500.00	0.00	7,500.00	5,412.50	1,904.63	182.87
9060-800-00	Health Insurance	44,000.00	0.00	44,000.00	34,913.32	5,512.36	3,574.32
<b>Total SCHOOL LUNCH FUND</b>		<b>370,460.00</b>	<b>0.00</b>	<b>370,460.00</b>	<b>262,036.16</b>	<b>81,910.44</b>	<b>26,513.40</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

**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.	113,193.37	
391.GF	Due From GENERAL FUND	120,408.38	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	396,138.64	
<b>Liabilities and Reserves</b>			
630.00	DUE TO GENERAL FUND		427,875.92
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		199,584.80
<b>Grand Totals</b>		<b>629,740.39</b>	<b>629,740.39</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**  
Revenue Status Report As Of: 03/31/2020  
Fiscal Year: 2020  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
19S611-4256.000	19S611	Indiv. w/Disab. Ed Act (I	0.00	0.00	0.00	-827.20	827.20	
20PREK-3289.000	20PREK	Other State Aid	45,988.00	0.00	45,988.00	22,994.00	22,994.00	
20S611-4256.000	20S611	Indiv. w/Disab. Ed Act (I	190,744.00	0.00	190,744.00	77,349.00	113,395.00	
20S619-4256.000	20S619	Indiv. w/Disab. Ed Act (I	5,253.00	0.00	5,253.00	1,050.00	4,203.00	
20SUMM-3289.000	20SUMM	Other State Aid	95,000.00	0.00	95,000.00	0.00	95,000.00	
20SUMM-5031.000	20SUMM	4408 Interfund Transfers	42,000.00	0.00	42,000.00	0.00	42,000.00	
20TIIA-4289.000	20TIIA	Other Federal Aid TTLEIIA	33,250.00	0.00	33,250.00	15,235.00	18,015.00	
20TIVA-4129.000	20TIVA	NCLB Title IV Safe & Drug	15,710.00	0.00	15,710.00	7,202.00	8,508.00	
20TTLI-4126.000	20TTLI	NCLB Chpt 1,Basic Grant	208,352.00	0.00	208,352.00	76,582.00	131,770.00	
<b>Total SPECIAL AID FUND</b>			<b>636,297.00</b>	<b>0.00</b>	<b>636,297.00</b>	<b>199,584.80</b>	<b>436,712.20</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

Budget Status Report As Of: 03/31/2020

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	24,962.56	18,247.14	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	104,134.07	79,204.45	2,863.48
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	1,304.96	503.02	-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	68,947.00	0.00	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	21,329.14	11,920.86	0.00
20TIVA-2110-150	Instructional Salaries	15,710.00	0.00	15,710.00	10,082.94	5,627.06	0.00
20TTLI-2110-150	Instructional Salaries	204,524.00	0.00	204,524.00	110,534.97	90,798.14	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>396,138.64</b>	<b>210,648.95</b>	<b>845.84</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	JP Chase Cap. Checking	30,527.19	
200.0B	JPChase Cap.Sav.	13,549.85	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,838,393.55	
<b>Liabilities and Reserves</b>			
630.00	Due To Other Funds		4,973,762.25
630.01	DUE TO DEBT SERVICE		5,672.85
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>5,365,131.86</b>	<b>5,365,131.86</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**  
**Revenue Status Report As Of: 03/31/2020**  
**Fiscal Year: 2020**  
**Fund: H CAPITAL FUND**

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

\* 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

Budget Status Report As Of: 03/31/2020

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	1,791,253.11	0.00	7,641.38
170000-1620-294-01	HVAC - HMI Mechanical	396,516.25	-34,313.00	362,203.25	362,203.25	0.00	0.00
170000-1620-295-01	PLUMBING - Bell Mechanica	351,309.85	34,311.00	385,620.85	365,413.08	20,207.77	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	63,510.00	452,980.00	413,246.20	39,733.80	0.00
170000-1620-299-00	NON-CONTRACTUAL	-10,818.86	59,197.61	48,378.75	48,378.75	0.00	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	-1,433,803.73	46,085.23	4,988.15	21,306.00	19,791.08
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	6,884.38	26,033.36	25,933.36	100.00	0.00
170000-2110-245-21	Architects Reimbursable C	-54,371.90	65,295.60	10,923.70	10,739.47	184.23	0.00
170000-2110-246-00	SURVEYING AND ENGINEERING	-77,020.50	89,456.37	12,435.87	14,176.67	1,000.00	-2,740.80
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	88,532.00	770,797.50	537,633.50	233,164.00	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>3,838,393.55</b>	<b>345,025.80</b>	<b>-62,980.62</b>

**Naples Central School District**  
**PERMANENT FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash- Five Star Bank	10,253.61	
<b>Liabilities and Reserves</b>			
688.00	DUE TO TE		2.82
807.01	C. Misel Mem. -Non Spendable		10,250.79
<b>Grand Totals</b>		<b>10,253.61</b>	<b>10,253.61</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**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	Cash- 5* TRUST & AGENCY CK.	211,224.17	
200.30	RESTRICTED CASH-EXTRA CURRICUL	113,139.85	
200.PA	Net Payroll - 5* Bank	832.37	
201.00	HRA CHECKING	45,884.66	
380.00	Accounts Receivable	157.03	
380.AR	ACCTS REC HEALTH INS		5.02
380.HL	ACCTS REC RETIRED HEALTH		755,894.21
391.GF	Due from General Fund	896.66	
<b>Liabilities and Reserves</b>			
018.SR	Support Retirement	26.17	
020.00	Health Ins. Bc/Bs		3,826.15
020.10	HRA Bancard		45,849.09
020.DN	Bc/Bs Dental S S	755.59	
020.FD	Bc/Bs Flex Dental S.S.		4,267.60
020.RT	Health Ins. Bc/Bs RETIREES	737,733.98	
022.99	1099R Federal Inc. Tax With	47.03	
085.00	EXTRA CURRICULAR BALANCES		113,139.85
630.00	Due To General fund		739.78
630.PR	Due To GEN FUND -PAYROLL		6.29
630.TA	Due To GEN FUND - TRUST AND A		186,709.98
630.TH	DUE TO GEN FUND (HEALTH INS.)		259.54
<b>Grand Totals</b>		<b>1,110,697.51</b>	<b>1,110,697.51</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**  
**TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	Cash- FIVE STAR CK	767.59	
200.0B	5*Bank Exp. Tr. Sav.	165,571.82	
489.TN	DUE FROM PN	2.57	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	7,000.00	
<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		1,822.23

**Naples Central School District**  
**Revenue Status Report As Of: 03/31/2020**  
**Fiscal Year: 2020**  
**Fund: TE TRUST FUNDS-EXPENDABLE**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	27.23		27.23
SCHOLR-2705.041	SCHOLR	Doc & Katy Abraham Memorial Aw	0.00	0.00	0.00	1,000.00		1,000.00
SCHOLR-2705.050	SCHOLR	JOSHUA CALLAGHAN MEMORIAL	0.00	0.00	0.00	100.00		100.00
SCHOLR-2705.067	SCHOLR	COACH G. SCHENK MEMORIAL	0.00	0.00	0.00	250.00		250.00
SCHOLR-2705.073	SCHOLR	Maddie Barton Elem Music Award	0.00	0.00	0.00	445.00		445.00
<b>Total TRUST FUNDS-EXPENDABLE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,822.23</b>	<b>0.00</b>	<b>1,822.23</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

Budget Status Report As Of: 03/31/2020

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-2999-405	MINA GUILF EXPENSES	0.00	0.00	0.00	2,500.00	0.00	-2,500.00
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	7,000.00	1,270.00	-8,270.00

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2020**  
**Cycle 09**  
**Post Dates From 07/01/2019 To 03/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	JP Chase Debt Ser. Sav.	486,854.12	
391.01	Due From Other Funds-Capital	5,672.85	
<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		738.62
<b>Grand Totals</b>		<b>642,526.97</b>	<b>642,526.97</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**  
Revenue Status Report As Of: 03/31/2020  
Fiscal Year: 2020  
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	738.62		738.62
Total DEBT SERVICE			0.00	0.00	0.00	738.62	0.00	738.62

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 03/31/2020  
Suppress revenue accounts with no activity  
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**  
**Budget Status Report As Of: 03/31/2020**  
**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
Total DEBT SERVICE		0.00	0.00	0.00	150,000.00	0.00	-150,000.00