

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, April 27, 2022  
**TIME:** 6:00 p.m.  
**PLACE:** High School Cafeteria

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of April 27, 2022 (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

- Quarterly Internal Audit Report
- Superintendent Update
- Student Representative Update
- Administrative Update
- Budget Update

IX. Board Report

- Policy Committee

X. Minutes (Board Action)

- Regular Meeting of April 6, 2022

XII. 2022-2023 WFL BOCES Administrative Budget (Board Action)

XIII. WFL BOCES Board of Education Candidates (Board Action)

XIV. Contractual Agreement (Board Action)

- CSEA Memorandum of Agreement

XV. Business / Financial (Board Action)

- 2022-2023 WFL BOCES Cooperative Bid Resolution
- Discards
- Treasurer's Report

XVI. Personnel (Board Action)

- Retirement Resignation
  - Food Service Helper
- Resignation
  - Elementary School Teacher
- Appointment
  - School Monitor
  - Cleaner
  - Food Service Helper
  - Student Helpers
- Family Leave of Absence
  - Typist

XVII. Consent Agenda Items (Board Action)

- CSE, CPSE & 504 Committee Recommendations
- Volunteers
- Substitute
  - Lifeguard
  - School Monitor
  - Teachers

XVIII. Adjournment (Board Action)



**Motion:**

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

The Board of Education of the Naples Central School District cast one vote for **Philip Rose** to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2022.

**Voting Yes: Motion Carried**

**Voting No: Motion Denied**

**Abstain:**

**Motion:**

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

The Board of Education of the Naples Central School District cast one vote for **Joseph McNamara** to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2022.

**Voting Yes: Motion Carried**

**Voting No: Motion Denied**

**Abstain:**

**Motion:**

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

**Resolved, that the Board of Education approves the following Contractual Agreement resolution as presented:**

- Resolved, that the Naples Central School District Board of Education does hereby approve a Memorandum of Agreement between the Naples CSEA and the Naples Central School District regarding extra-duty pay for School Bus Driver training.

**Voting Yes: Motion Carried**

**Voting No: Motion Denied**

**Abstentions:**

**Motion:**

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

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

- Authorization is given to participate in the Board of Educational Services of Ontario, Seneca, Wayne, and Yates 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:

- |   |  |
|---|--|
| Athletic, Physical Education Supplies               | Custodial Paper Products               |
| Batteries   | Gloves: Cafeteria, Custodial & Medical |
| Calculators   | Trash Bags                             |
| First Aid   | HVAC Filters & Boiler Maintenance Kits |
| Paper: Copy, Card, Computer, NCR, Misc. & Envelopes | Electrical Services                    |
| Bread and Bread Products                            | General Construction Services          |
| Cafeteria Paper, Supplies & Cleaning Products       | HVAC Services                          |
| Grocery   | Moving Services                        |
| Fresh Fruits & Vegetables                           | Plumbing Services                      |
| Ice Cream & Frozen Desserts                         | Roofing Services                       |
| Milk and Dairy Products                             | Brake Parts & Related Items            |
| Custodial Supplies                                  | Electrical Parts & Supplies            |
|   | OEM Parts & Supplies                   |
|   | Exhaust Parts & Supplies               |

**Regular Meeting**

**April 27, 2022**

- |   |                                   |
|---|-----------------------------------|
| Vehicle Chassis & Related Parts             | Batteries, Starters & Alternators |
| Belts, Hoses & Wiper Parts                  | Automotive Filters                |
| Nuts, Bolts, Fasteners, Hose Clamps & Brass | Electricity                       |
| Fittings                                    | Natural Gas                       |
| Fuel, Emissions & Misc. Engine Parts        |                                   |

- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
  - Elementary School Building Discards: As Attached
- Resolved, that the Board of Education approves the Treasurer’s monthly report for the periods ending:
  - March 2022

<b>Voting Yes:</b>	<b>Motion Carried</b>
<b>Voting No:</b>	<b>Motion Denied</b>

**Motion:**  
**2<sup>nd</sup>:**

**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 the Board of Education approves the Retirement Resignation of Inez Bradley, Food Service Helper, with regret, effective June 16, 2022, last day of employment June 15, 2022.
- Resolved, that the Board of Education approves the Resignation of Sarah English, Elementary School Teacher, with regret, effective June 30, 2022.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following probationary appointments, pending a successful background clearance report provided to the school as a result of the fingerprinting process:
  - Kimberly Carmona, 7131 Seman Road, Naples, NY 14512, as a School Monitor, effective April 28, 2022, at the rate of \$13.50/hour.
  - Tracie Lead, 29 Sunnyside Estates, Middlesex, NY 14507, as a Food Service Helper, effective May 2, 2022, at the rate of \$13.20/hour.
  - Sue A. Aikey, 112 North Main Street, Apt. 1, Naples, NY 14512 , as a Cleaner, effective April 28, 2022, at the rate of \$13.20/hour.
- Resolved, that the Board of Education approves the following Temporary appointment for the 2021-2022 School Year:
  - Hayden Fitzgerald, 5206 Blodgett Road, Naples, NY 14512, as a Student Helper to help in the Facilities Department, effective April 11, 2022 through June 30, 2022, at the rate of \$13.20/hour.
  - Curtis Northrop, 655 Italy Valley Road, Naples, NY 14512, as a Student Helper to help in the Facilities Department, effective April 28, 2022 through June 30, 2022, at the rate of \$13.20/hour.
- Resolved, that the Board of Education approves the request of Brianna Battin, Typist, for an unpaid family leave of absence commencing from the end of her paid pregnancy related disability leave through June 23, 2022, with benefits continuing throughout her leave as per leave as per the family medical leave act, anticipated delivery date on or around April 28, 2022.

<b>Voting Yes:</b>	<b>Motion Carried</b>
<b>Voting No:</b>	<b>Motion Denied</b>



**Board of Education Auditor Report – April 2022 Board Meeting**

From January 1, 2022 - March 30, 2022 I have approved warrants 0075 & 0077-0113 for a total amount of \$2,917,092.90 during the third quarter of the 2021-2022 fiscal year.

Total of 588 transactions. There were no errors this quarter

Respectfully submitted,

A handwritten signature in cursive script that reads "Evelyn Letta". The signature is written in black ink and is positioned above the printed name.

Evelyn Letta

## NOTICE OF W-FL BOCES ANNUAL MEETING

Please take notice that the W-FL BOCES (Board of Cooperative Educational Services of the Sole Supervisory District of Ontario, Seneca, Yates, Cayuga and Wayne Counties), 131 Drumlin Court, Newark, New York will hold its Annual Meeting of the trustees and members of the boards of education of its component school districts on Tuesday, April 5, 2022 at 6:30 p.m. in the Conference Center. The meeting will also be made available virtually. The Board of Cooperative Educational Services will present its tentative administrative, capital and program budgets for 2022-2023 to the trustees and members of the boards of education of component school districts who attend such meeting, for their review. The link for the Annual Meeting can be found on our website the day of the meeting at [www.wflboces.org](http://www.wflboces.org).

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. Copies of the complete tentative administrative, capital and program budgets will be available for inspection by the public between the hours of 9:00 a.m. and 3:00 p.m. at the Wayne-Finger Lakes BOCES Regional Support Center, Eisenhower Building, 131 Drumlin Court, Newark, New York, commencing on March 22, 2022. Please call ahead if you plan to inspect the budgets (315) 332-7284.

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

Total Personnel Services (Salaries of all Central Administrative and Supervisory Personnel)	\$ 1,835,306
Total Employee Benefits (Benefits of all Central Administrative and Supervisory Personnel)	\$ 820,989
(Compensation of District Superintendent of Schools):	
State Salary	\$ 43,499
BOCES Salary	\$ 143,501
Annualized Benefits	\$ 37,481
Other Remuneration	\$ -0-
Total:	\$ 2,656,295
Equipment	\$ 7,570
Supplies and Materials	\$ 58,160
Revenue Note Interest	\$ 16,752
Total Contract Expense	\$ 549,885
Net Transfers (other than capital)	\$ 246,825
TOTAL ADMINISTRATIVE BUDGET:	\$ 3,535,487

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

Rent of Facilities	\$ 2,003,746
Payments to Dormitory Authority	\$ 806,200
Transfer to Capital Projects Fund	\$ 1,200,000
Bond Trustee Fee or Dormitory Authority Overhead Fee	\$ -0-
TOTAL CAPITAL BUDGET:	\$ 4,009,946

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

Career and Technical Education	\$ 12,465,170
Special Education	\$ 56,493,282
Itinerant Services	\$ 7,254,056
Direct Instruction	\$ 4,751,608
Instructional Support	\$ 41,310,647
Non-Instructional Support	\$ 40,093,771
TOTAL PROGRAM BUDGET:	\$162,368,534

# Candidate Information Form

Name: Philip Rose School District: Sodus

## PART I: Board Experience

I have had the privilege of serving on the Wayne-Finger Lakes BOCES Board for the past nine years, most recently serving as Vice President. I have chaired the Audit and Evaluation Committees and participated on Audit, Building and Grounds, and Evaluation Committees. I have partaken in many Regional, State, and National training experiences.

Before serving on the WFL-BOCES Board, I served on the Sodus Board of Education for four and a half years. During my time on that Board, I served on numerous committees, including Audit, Skateboard, Wayne County Education Coalition and the Board Retreat Planning Committee. I also participated in many search committees for Vice Principals, Principals, and a new Superintendent. Additionally, I served on the Four County School Boards Association Legislative Committee and Board of Directors, and also served as Chair of the Legislative Committee.

## PART II: Interest in BOCES Board Seat

As a current WFL-BOCES Board member, I am seeking re-election to the seat. I have a great respect in all that WFL-BOCES does for students, particularly in the role of collaboration and facilitation among all stakeholders – working to help maximize resources for member Districts, identifying skill sets that should become programs and facilitating program creation, facilitating school to work opportunities, providing collaborative leadership and professional development services to member Districts, and much more.

I believe that a healthy mix of minds fosters great thoughts and methods, and as an out-of-the-box thinker myself, I want to continue to help review status quo and participate in deriving fresh, better ways to solve never-ending problems. Thank you for allowing me to be one of those minds over the past six years. I believe as a Board we continue to break much new ground, and I would appreciate the opportunity to continue that successful path.

## PART III: Additional Information

I graduated from Auburn High School, Cayuga Community College, Rochester Institute of Technology, and Ashford University, and hold degrees in computer science (AS), printing management (BS), and organizational leadership (MBA). I became a Sodus resident a little over sixteen years ago, moving here with my wife and five of my seven children. Five of my children graduated from Sodus High School.

From a business perspective, I work for Xerox leading product launch for our wholly owned subsidiary, Xerox Business Solutions. My 30+-year career path has spanned advertising design, systems programming,

production management, research and development and product marketing. I am a proud recipient of 16 US Patents. Also, I run a part-time woodworking business to help support that hobby.

Thank you for your consideration. I have been thrilled to contribute my knowledge and passion to the WFL-BOCES Board for the past nine years, and would appreciate your support to continue in the efforts for another term.

*Please return this completed form to Cindy Murray, Board Clerk, by Friday, April 1, 2022.  
It will be forwarded to component boards of education prior to the vote held on Wednesday, April 27, 2022.*

## JOSEPH McNAMARA

### PART I: BOARD EXPERIENCE

I have been involved with the Seneca Falls Board of Education for more than 20 years and have been a member of the Wayne-Finger Lakes BOCES Board of Education for the past 9 years. I also currently serve as Vice President of the 4 Counties School Board Association. I first became active when asked to be a Parent, Community, & Small Business Representative to the 2004-05 Seneca Falls – Waterloo Merger Study, where I facilitated town hall meetings exploring a potential district merger. I was asked to assist the Board of Education by participating on a Community Finance Advisory Committee from 2006-08. I was elected to the SF Board of Education in 2008. I served as Vice President of the Board from 2009-12 and was elected President in 2012 and served as President until stepping down in 2019. I take a proactively supportive role in helping our district's administrative team manage large-scale projects and planning. Major projects during my tenure have included multiple merger studies, capital projects, and hiring an incoming superintendent. During my tenure on the SF Board of Education, I have attended regional training sessions on leadership and budget oversight. I have worked to expand the SF Board's role in advocacy and collaboration through NYSSBA, 4 Counties School Board Association, and the Rural Schools Association. In addition, I strive to build school and community connections and resource-sharing among all stake-holders in public education, with the ultimate goal of providing students with the educational experiences and opportunities that will enable them to attain the skills and aptitudes necessary for success throughout their lives. In my role as WFL BOCES Board Member, I chair the Policy Review Committee, and serve on the Audit and Safety Committees. I have served as treasurer, and currently serve as secretary of the Educational Foundation Advisory Committee. I am the NYSSBA Legislative liaison, and I also serve as BOCES liaison to two local school districts. My WFL BOCES Board of Education colleagues and I continually advocate to NYS legislators in Albany about educational mandates, district salary caps, and other initiatives important to BOCES member districts.

### PART II: INTEREST IN BOCES BOARD SEAT

I would like to continue my work in expanding the essential role of facilitating collaboration and communication among all stake-holders in education as a member of the WFL BOCES board. BOCES assists local school districts in maximizing academic programs and specialized support services necessary to enable all students adequate opportunities to attain current skills and develop skills they will need in the future. In addition, BOCES extends academic program offerings by providing vocational education opportunities, highly specialized instructional programs for special needs students, and a crosswalk for school-to-work opportunities. BOCES also provides collaborative educational leadership, professional development, and cooperative infrastructure services, to assist in maximizing efficiencies and effectiveness at all levels of education.

My experience, supportive leadership style, and communication skills fit with the Wayne-Finger Lakes BOCES mission. I believe my record as a BOE Member at the local and regional levels and

my passion for supporting and strengthening our education system would continue to be beneficial to the Wayne-Finger Lakes BOCES Board of Education. As a father of five, with experience in the agriculture, transportation, finance, and service industries, large and small business management, self-employment, advocacy, mediation, and community service, I would like to further extend my support of public education at the regional level, where I truly enjoy watching our students flourish, celebrate their successes, and graduate with employable skills and their own sense of self and direction for their future.

### PART III: ADDITIONAL INFORMATION

#### Professional Development, Regional Experience, and Recognition

2017	NYSSBA School Board U: Board Lifetime Achievement
2015	Presentation assistance at NYSSBA Annual Convention and Rural Schools Association Annual Convention
2014-15	NYSSBA Board Advocacy Award Recipient with Seneca Falls BOE
2013-Present	Rural Schools Association
2012-Present	Board Officers Academy (also 2010) NYSSBA Annual Convention & Educational Expo Four Counties School Boards Association
2010-Present	NYSSBA Webinars
2009-Present	Statewide School Finance Consortium
2008	Fiscal Oversight-Governance Workshop
1998-2020	Center for Dispute Settlement – Certified Mediator

**MEMORANDUM OF AGREEMENT  
BETWEEN  
CIVIL SERVICE EMPLOYEES ASSOCIATION, INC. (CSEA, INC.),  
LOCAL 1000, AFSCME, AFL-CIO,  
NAPLES CSD SUPPORT STAFF UNIT #7853  
ONTARIO COUNTY LOCAL 835,**

The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2025 Agreement (hereinafter referred to as the “CBA”) and recognize:

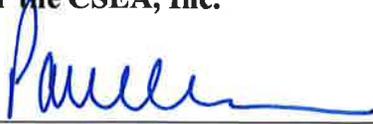
1. Article 23.2(1) of the CBA discusses extra duty pay for bus driver training;
2. New bus drivers are required to attend a 30-hour bus driver training course and receive a stipend after completion;
3. The District would like to acknowledge the time commitment for this training course; and
4. The Parties wish to resolve certain issues within each of the above referenced sections and in the best interest of the CSEA and the District.

Therefore, the Parties agree as follows:

1. The District shall pay current bus drivers that attended the 30-hour bus driver course outside of work hours in the 2019-2020, 2020-2021, and 2021-2022 school years at a rate of \$13.20 per hour (the current NYS minimum wage rate) for attendance at the course, less any amount the bus driver may have received after initial completion of the course. For example, a driver that completed the course in the 2020-2021 school year and received an \$80 stipend for his/her attendance, shall receive:  $396 (30 \times \$13.20)$  minus  $\$80 = \$316$ .
2. To receive payment, bus drivers must be currently employed by the District.
3. Any payments will include any necessary deductions, including but not limited to state and federal taxes.
4. This Agreement shall sunset and be considered null and void on June 30, 2022.
5. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
6. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as

a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

**For the CSEA, Inc.**



Paul D. Peters  
Labor Relations Specialist

APRIL 20, 2022

Date

\_\_\_\_\_  
Midge Guerri  
Local CSEA Unit President

\_\_\_\_\_  
Date

**For the District**

\_\_\_\_\_  
Kevin Swartz  
Superintendent

\_\_\_\_\_  
Date

## Discard Books from Elementary 04/19/2022

Qty.	Title	Qty.	Title
1	Class Clown	7	The 13th Floor
1	Ben's dad	6	E-Search
4	The Tortoise Shell & Other African Stories	5	The Kids of Einstein Elementary The Last Dinosaur
4	News and Chews	9	Charlotte's Web
4	Caps, Hats, Socks and Mittens	5	Grave Discovery
4	Lucky Charms & Birthday Wishes	7	Daughter of Liberty
7	All's Well That Ends Well	1	Orphan Train Children Lucy's Wish
9	Let's Ride, Paul Revere!	1	Orphan Train Children Will's Choice
1	Bunnacula	1	The Long Way Westward
1	The Pioneer Way	2	Pioneer Girl Growing Up on the Prairie
2	Diary of a Pioneer Boy	1	Three Smart Pals
1	Madeline	1	Arthur's Underwear
1	Lon Po Po	5	A Bone to Pick
5	Home, Creepy, Home	5	Please Call Back!
5	Terror Trail	5	Modem Menace
5	See No Evil	4	Anybody Home?
4	Stolen Bases	4	Buying Trouble
9	Knight Moves	7	Soaring Summer
5	SuperStar	5	Warp World 3030
5	Charmers	4	The Lost Language
5	Alien Obsession	5	Bzzzz
5	Cosmic Exchange	5	Blast from the Past
5	Behind the Screams	5	Short Circuit
3	Mrs. Piggle-Wiggle	2	Hello, Mrs. Piggle-Wiggle
4	If I Ran the School	1	Amelia Bedelia's Family Album
		<b>Total</b>	<b>203 books</b>

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING MARCH 2022**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$10,559,063.34	\$223,501.07	\$181,785.09	\$389,955.49	\$4,525,904.98	\$296,661.05
+ CASH RECEIPTS	\$3,168,837.36	\$40,338.31	\$15.66	\$168,878.79	\$384.10	\$28.13
- CASH DISBURSEMENTS:	\$1,393,772.35	\$35,961.03	\$1,250.00	\$254,469.69	\$12,103.75	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,334,128.35</b>	<b>\$227,878.35</b>	<b>\$180,550.75</b>	<b>\$304,364.59</b>	<b>\$4,514,185.33</b>	<b>\$296,689.18</b>

<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$4,461,163.35	\$222,231.27	\$13,304.26	\$266,838.72	\$4,514,185.33	\$0.00
+ OUTSTANDING DEPOSITS	\$8,030.38	\$6,847.23	\$70.00	\$37,525.87	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$4,469,193.73	\$229,078.50	\$13,374.26	\$304,364.59	\$4,514,185.33	\$0.00
-OUTSTANDING CHECKS	\$71,897.24	\$1,200.15	\$2,645.00	\$0.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$4,201,654.69	\$0.00	\$169,821.49	\$0.00	\$0.00	\$296,689.18
+MISCELLANEOUS RESERVES	\$3,440,324.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$294,852.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,334,128.35</b>	<b>\$227,878.35</b>	<b>\$180,550.75</b>	<b>\$304,364.59</b>	<b>\$4,514,185.33</b>	<b>\$296,689.18</b>

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

May 4, 2022

  
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 2022  
Cycle 09  
Post Dates From 07/01/2021 To 03/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	503,171.83	
200.1B	5*Bank -GF Savings	3,329,261.81	
200.1C	5* Bank-Tax Collection	3,305,434.11	
200.NY	General Fund NYCLASS	4,607,570.05	
200.PA	Net Payroll - 5* Bank	6,656.15	
200.TA	Cash- 5* TRUST & AGENCY CK.	509,339.60	
201.00	HRA Checking	72,694.80	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	500,454.50	
380.00	Accounts Receivable	32,606.96	
380.HL	Accts Rec Retired Health		658,198.14
391.10	Due From Other Funds - Cafe	151,897.81	
391.20	Due From Other Funds -Federal	710,688.96	
410.00	Due From State and Federal	102,888.00	
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.	21,378,490.00	
521.00	Encumbrances	8,408,425.48	
522.00	Expenditures	15,947,673.86	
599.00	Appropriated Fund Balance	4,793,485.40	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable-accrued		15,714.65
601.10	HRA Medical Liability		349,806.27
630.00	Due To Other Funds		3,990.00
630.FF	Due To Federal Funds		134,435.01
632.00	Due to State Teachers'Ret.Sys		397,746.30
637.00	Due to Employees' Ret. System		21,568.41
687.00	Compensated Absences		76,133.93
695.00	Def Tax Rev - Reserve Exc Tax		1,902.19
718.SA	Support Retire Arrears	16.30	
718.SR	Support Retirement	26.17	
720.00	Health Ins. Bc/Bs		6,037.38
720.04	Flex Medical	8,444.43	
720.05	Flex Dependent Care		4,461.66
720.DN	Bc/Bs Dental S S	7,266.18	
720.FD	Bc/Bs Flex Dental S.S.		11,221.91
720.RT	Health Ins. Bc/Bs RETIREES	658,198.14	
722.99	1099R Federal Inc. Tax With	47.03	
815.00	Unemployment Insurance Reserve		90,352.74
821.00	Reserve for Encumbrances		8,408,425.48
827.00	Retirement Contrib Reserve		1,405,678.97
828.00	Retire Contr Res Acct TRS Sub-		364,287.45
861.00	Reserve For Property Loss - In		86,338.60
862.00	Reserve For Liability		20,767.84
863.00	Insurance Reserve		114,560.41
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsrv Empl Benefits/Accr Liab		1,161,598.24
878.00	Capital Reserve - Building		4,092,134.94
878.02	Capital Reserve - Buses		294,007.47

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 09**  
**Post Dates From 07/01/2021 To 03/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
914.00	Assigned Appropriated Fund Bal		356,037.00
917.00	Unassigned Fund Balance		2,225,155.10
	<b>Budgetary and Revenue Accounts</b>		
960.00	Total Appropriations-Mod.Budg.		26,171,975.40
980.00	Revenues		18,368,702.02
	<b>Grand Totals</b>	<b>65,035,058.96</b>	<b>65,035,058.96</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: 03/31/2022  
Fiscal Year: 2022  
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	12,259,719.00	0.00	12,259,719.00	11,482,106.39	777,612.61	
1081.000		Other Pmts in Lieu of Tax	138,257.00	0.00	138,257.00	148,932.33		10,675.33
1085.000		STAR Reimbursement	0.00	0.00	0.00	777,613.14		777,613.14
1090.000		Int. & Penal. on Real Prop. Tax	18,000.00	0.00	18,000.00	16,082.67	1,917.33	
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	6,113.17	5,886.83	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	253.00	1,747.00	
2230.000		Day School Tuit-Oth Dist.	5,000.00	0.00	5,000.00	800.00	4,200.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	7,982.00		2,982.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	9,909.67	10,090.33	
2450.000		Commissions	0.00	0.00	0.00	97.14		97.14
2680.000		Insurance Recoveries	0.00	0.00	0.00	9,828.80		9,828.80
2690.000		Other Compensation for Lo	0.00	0.00	0.00	250.00		250.00
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	148,089.88		133,089.88
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	1,323.06		823.06
2703.100		E-Rate Funds	0.00	0.00	0.00	10,612.21		10,612.21
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	1,500.00		500.00
2770.000		Other Unclassified Rev.(S	35,446.00	0.00	35,446.00	14,731.20	20,714.80	
3101.000		Basic Formula Aid-Gen Aid	6,175,888.00	0.00	6,175,888.00	3,806,427.82	2,369,460.18	
3102.000		Lottery Aid	0.00	0.00	0.00	394,412.52		394,412.52
3102.001		VLT Lottery Aid	0.00	0.00	0.00	236,795.50		236,795.50
3102.002		COG Lottery Aid	0.00	0.00	0.00	41,650.91		41,650.91
3103.000		BOCES Aid (Sect 3609a Ed	583,856.00	0.00	583,856.00	40,971.00	542,885.00	
3191.000		Building Aid	1,736,742.00	0.00	1,736,742.00	0.00	1,736,742.00	
3192.000		Excess Cost	143,403.00	0.00	143,403.00	636,685.70		493,282.70
3260.000		Textbook Aid (Incl Txtbk/	48,224.00	0.00	48,224.00	35,300.00	12,924.00	
3262.000		Computer Sftwre, Hrdwre A	0.00	0.00	0.00	14,534.00		14,534.00
3263.000		Library A/V Loan Program	5,455.00	0.00	5,455.00	3,787.00	1,668.00	
3289.000		Other State Aid	0.00	0.00	0.00	358,270.37		358,270.37
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	65,642.54	9,357.46	
5050.000		Interfund Trans. for Debt	98,000.00	0.00	98,000.00	98,000.00		
<b>Total GENERAL FUND</b>			<b>21,378,490.00</b>	<b>0.00</b>	<b>21,378,490.00</b>	<b>18,368,702.02</b>	<b>5,495,205.54</b>	<b>2,485,417.56</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: 03/31/2022

Fiscal Year: 2022

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	-525.00	6,975.00	200.00	200.00	6,575.00
1010-450-00-0000	Materials and Supplies	1,500.00	-66.00	1,434.00	588.43	332.05	513.52
1010-490-00-0000	BOCES	2,425.00	66.00	2,491.00	1,743.00	747.00	1.00
1040-160-00-0000	Non-Instructional Salary	7,509.00	-61.28	7,447.72	5,122.21	1,887.21	438.30
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	700.00
1060-400-00-0000	Contractual Expense	950.00	525.00	1,475.00	0.00	1,475.00	0.00
1060-450-00-0000	Materials and Supplies	900.00	0.00	900.00	0.00	850.00	50.00
1240-150-00-0000	Instructional Salaries	153,485.00	-68,000.00	85,485.00	46,085.27	39,038.44	361.29
1240-160-00-0000	Non-Instructional Salary	31,921.00	654.73	32,575.73	23,848.34	8,595.44	131.95
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	21,650.00	-12,000.00	9,650.00	2,344.60	765.00	6,540.40
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	224.49	0.00	1,475.51
1310-150-00-0000	Business Administrator	68,658.00	63,000.00	131,658.00	107,792.74	23,634.80	230.46
1310-160-00-0000	Non-Instructional Salary	69,350.00	4,147.16	73,497.16	53,203.64	18,673.66	1,619.86
1310-161-00-0000	Business Admin. - Extra H	1,977.00	-1,900.00	77.00	0.00	0.00	77.00
1310-200-00-0000	Equipment	2,000.00	-1,600.00	400.00	0.00	0.00	400.00
1310-400-00-0000	Contractual Expense	31,397.00	-3,200.00	28,197.00	23,833.84	2,948.03	1,415.13
1310-450-00-0000	Materials/Supp	7,000.00	-1,424.20	5,575.80	2,663.28	1,726.65	1,185.87
1310-451-00-0000	Postage	4,015.00	200.00	4,215.00	2,364.00	1,665.00	186.00
1310-490-00-0000	BOCES Services	214,000.00	21,424.20	235,424.20	144,448.67	90,028.69	946.84
1320-160-00-0000	Non-Instructional Salary	2,638.00	0.00	2,638.00	1,927.74	710.26	0.00
1320-400-00-0000	Contractual Expense	17,900.00	0.00	17,900.00	17,900.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,008.00	0.17	3,008.17	2,198.30	809.87	0.00
1330-400-00-0000	Contractual Expense	7,275.00	0.00	7,275.00	5,970.26	250.00	1,054.74
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	234.00	0.00	166.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	2,211.69	0.00	1,788.31
1345-160-00-0000	Purchasing-Non Instr Sal	49,904.00	1,259.22	51,163.22	37,207.66	13,438.16	517.40
1345-400-00-0000	Purchasing Contractual	400.00	-180.00	220.00	0.00	0.00	220.00
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	5,372.00	180.00	5,552.00	3,882.90	1,664.10	5.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	2,760.25	5,239.75	0.00
1420-400-00-0000	Contractual Expense	37,000.00	0.00	37,000.00	13,635.78	23,364.22	0.00
1420-490-00-0000	BOCES Services	26,258.00	1.00	26,259.00	18,380.88	7,877.52	0.60
1430-400-00-0000	Contractual Expense	1,000.00	-1.00	999.00	0.00	0.00	999.00
1430-490-00-0000	BOCES Services	16,739.00	0.00	16,739.00	7,000.95	8,999.05	739.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	40,000.00	11,983.40	51,983.40	14,724.01	27,870.99	9,388.40

**Naples Central School District**

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

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	969.00	1,531.00	0.00
1620-160-00-0000	Salaries - Inside	415,365.00	-35,000.00	380,365.00	276,086.33	100,582.43	3,696.24
1620-161-00-0000	Salaries - Inside - OT	10,254.00	5,000.00	15,254.00	13,945.38	0.00	1,308.62
1620-163-00-0000	Salaries-Substitutes	10,500.00	10,000.00	20,500.00	17,864.95	0.00	2,635.05
1620-200-00-0000	Equipment--Operations	30,000.00	-22,500.00	7,500.00	3,595.00	2,005.00	1,900.00
1620-401-00-0000	Operations - Telephone	5,400.00	0.00	5,400.00	3,600.00	1,800.00	0.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	3,351.49	500.00	1,648.51
1620-450-00-0000	Supplies-Operations	84,700.00	1,868.75	86,568.75	43,832.80	40,658.28	2,077.67
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	2,167.46	5,232.54	0.00
1620-462-00-0000	Water	32,400.00	0.00	32,400.00	13,409.82	18,990.18	0.00
1620-463-00-0000	Electricity	147,805.00	9,295.00	157,100.00	119,648.10	37,451.90	0.00
1620-464-00-0000	Natural Gas	123,600.00	0.00	123,600.00	81,911.49	33,888.51	7,800.00
1620-469-00-0000	Contracts--Operations	137,075.00	78,119.82	215,194.82	113,001.15	96,235.78	5,957.89
1620-490-00-0000	BOCES Services	18,000.00	-2,500.00	15,500.00	8,246.14	3,253.86	4,000.00
1621-160-00-0000	Salaries - Outside	75,337.00	0.00	75,337.00	51,683.56	19,253.78	4,399.66
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	172.50	0.00	3,827.50
1621-200-00-0000	Equipment--Maintenance	30,000.00	51,500.00	81,500.00	12,799.60	67,901.48	798.92
1621-450-00-0000	Materials & Supplies	21,146.00	8,831.25	29,977.25	12,602.18	17,108.88	266.19
1621-469-00-0000	Maintenance-Service Contr	35,375.00	43,906.00	79,281.00	16,436.00	62,845.00	0.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	486.00	7,486.00	0.00	7,486.00	0.00
1680-490-00-0000	BOCES Services	139,805.00	18,048.00	157,853.00	112,437.98	40,486.37	4,928.65
1910-400-00-0000	Unallocated Insurance	84,250.00	0.00	84,250.00	66,984.45	0.00	17,265.55
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	7,247.00	0.00	753.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	56,509.00	0.00	56,509.00	61,769.36	16,953.12	-22,213.48
1983-490-00-0000	BOCES - Capital Construct	50,753.00	0.00	50,753.00	35,526.86	15,226.14	0.00
1989-400-00-0000	Unclassified Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1989-401-00-0000	Pre-Referendum Costs	22,000.00	0.00	22,000.00	10,703.05	11,296.95	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	1,487.00	2,700.00	4,187.00	4,170.00	0.00	17.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	74,197.00	-8,464.00	65,733.00	40,566.44	25,161.56	5.00
2010-450-00-0000	Materials and Supplies	500.00	0.00	500.00	96.50	0.00	403.50
2020-150-00-0000	Instructional Salaries	329,971.00	-40.00	329,931.00	225,420.94	83,049.73	21,460.33
2020-160-00-0000	Non-Inst Salaries	73,610.00	0.00	73,610.00	50,205.79	18,545.45	4,858.76
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	1,066.49	0.00	1,559.51
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	1,644.88	0.00	355.12
2020-400-01-0000	Contractual Expense H.S.	16,500.00	-4,000.00	12,500.00	2,703.14	275.11	9,521.75

**Naples Central School District**

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-400-02-0000	Contractual Expense Elem	5,500.00	-3,846.25	1,653.75	1,476.48	177.27	0.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	0.00	18,000.00	1,008.90	463.66	16,527.44
2020-450-02-0000	Mat and Supplies Elem	11,250.00	-4,350.85	6,899.15	2,344.62	535.06	4,019.47
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	2,296.00	984.00	350.00
2070-150-00-0000	Instructional Salaries	21,280.00	7,378.00	28,658.00	28,657.50	0.00	0.50
2070-400-00-0000	Contractual Expense	4,000.00	4,900.00	8,900.00	5,416.90	0.00	3,483.10
2070-450-00-0000	Materials & Supplies	0.00	115.99	115.99	61.59	0.00	54.40
2070-490-00-0000	BOCES Services	48,090.00	17,000.00	65,090.00	16,859.20	47,930.80	300.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	591.58	130.00	278.42
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	816.00	220.00	964.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	13,192.00	15,192.00	13,192.00	130.00	1,870.00
2110-100-02-0000	Teachers Sal Pre-K	25,001.00	-2,600.00	22,401.00	0.00	0.00	22,401.00
2110-120-02-0000	Teachers Salaries 4-6	806,108.00	-1,574.00	804,534.00	393,013.78	342,065.15	69,455.07
2110-120-02-1000	Teachers Sall-Kdg - 3	952,933.00	-41,106.00	911,827.00	497,207.48	364,871.55	49,747.97
2110-130-01-0000	Teachers Salaries 7-12	1,977,533.00	-41,326.03	1,936,206.97	1,033,924.99	767,428.49	134,853.49
2110-130-01-0010	Homework Tutoring	2,065.00	0.00	2,065.00	74.98	0.00	1,990.02
2110-130-01-0020	Homework Tutoring - Susp	4,130.00	0.00	4,130.00	360.82	0.00	3,769.18
2110-140-01-0000	Teachers Substitutes Hs	98,717.00	0.00	98,717.00	35,925.00	19,080.00	43,712.00
2110-140-02-0000	Teacher Subs Elem	62,262.00	0.00	62,262.00	41,523.78	9,240.00	11,498.22
2110-160-00-0000	Non-Inst Salaries	404,333.00	-12,000.00	392,333.00	230,352.33	117,081.03	44,899.64
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	24,586.00	0.00	24,586.00	11,207.42	0.00	13,378.58
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	36,900.00	0.00	36,900.00	15,975.07	0.00	20,924.93
2110-200-01-0000	Equipment - High School	16,500.00	0.00	16,500.00	1,943.16	12,051.46	2,505.38
2110-200-02-0000	Equipment General Elem Ed	12,000.00	92,083.65	104,083.65	3,523.75	100,559.90	0.00
2110-400-01-0000	Contractual HS	37,624.00	73,155.00	110,779.00	86,344.26	9,695.77	14,738.97
2110-400-02-0000	Contractual - Elementary	22,344.00	-2,113.69	20,230.31	9,749.05	10,481.26	0.00
2110-403-01-0000	Contractual - Tuition	40,000.00	-21,210.20	18,789.80	800.00	0.00	17,989.80
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	26.58	143.41	4,830.01
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	675.00	0.00	5,325.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	1,089.00	20.00	4,891.00
2110-450-01-0000	Supplies - High School	85,123.00	100.00	85,223.00	64,751.21	19,464.58	1,007.21
2110-450-02-0000	Supplies - Elementary	57,058.00	14,605.03	71,663.03	57,308.33	12,411.61	1,943.09
2110-451-01-0000	Postage-GenEd HS	8,000.00	0.00	8,000.00	2,043.00	3,457.00	2,500.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,075.00	1,425.00	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	2,210.32	22,210.32	15,169.11	7,041.21	0.00
2110-480-02-0000	Textbooks - Elementary	20,028.00	-2,210.32	17,817.68	8,168.18	3,393.69	6,255.81
2110-490-00-0000	BOCES-Instructional	159,815.00	-6,846.95	152,968.05	61,325.49	60,989.51	30,653.05

# Naples Central School District

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-150-00-2000	Instructional Salaries	824,091.00	-109,910.38	714,180.62	382,415.25	236,312.94	95,452.43
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	-23,422.00	56,371.00	27,511.96	11,606.33	17,252.71
2250-160-00-2002	Non-Inst Salaries EI Sch	65,892.00	25,422.00	91,314.00	61,537.10	29,688.80	88.10
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,769.00	2,000.00	3,769.00	1,968.83	0.00	1,800.17
2250-163-00-0000	NON INSTR.Salaries-Subs	422.00	2,000.00	2,422.00	2,334.48	0.00	87.52
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	47,795.00	22,589.11	70,384.11	30,934.78	20,303.04	19,146.29
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	178.00	30.00	3,792.00
2250-450-00-0000	Materials and Supplies	12,200.00	16,549.49	28,749.49	17,539.66	3,130.14	8,079.69
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	951.00	1,549.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	88,501.00	0.00	88,501.00	0.00	84,733.00	3,768.00
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	-1,000.00	95,900.00	58,360.33	28,639.67	8,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	236.91	0.00	3,763.09
2250-490-00-0000	BOCES Tuition-Spec Ed	1,119,637.00	-214,922.60	904,714.40	529,062.14	240,043.19	135,609.07
2280-490-01-0000	BOCES Services	284,508.00	0.00	284,508.00	199,155.60	85,352.40	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,000.00	-7,750.00	250.00	0.00	0.00	250.00
2330-150-02-0000	Instruct. Sal Sum Schl	30,819.00	10,100.00	40,919.00	40,848.77	0.00	70.23
2330-160-02-0000	Non-Inst Sal Summer Schl	8,000.00	250.00	8,250.00	5,739.56	2,507.92	2.52
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	5,114.50	9,885.50	3,000.00
2610-150-00-0000	Instructional Salaries	127,572.00	0.00	127,572.00	75,118.26	49,456.74	2,997.00
2610-160-00-0000	Non-Inst Salaries	20,542.00	9,000.00	29,542.00	16,435.25	9,170.91	3,935.84
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	885.00	0.00	885.00	471.91	0.00	413.09
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	50.00	0.00
2610-450-01-2609	Hs Supplies	320.00	0.00	320.00	140.33	70.00	109.67
2610-450-02-2610	Elementary Supplies	629.00	104.97	733.97	632.98	99.00	1.99
2610-460-01-2606	High School Books	4,000.00	-50.00	3,950.00	1,770.59	310.77	1,868.64
2610-460-01-2611	Hs Periodicals	798.00	50.00	848.00	822.07	0.00	25.93
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	7,703.66	2,207.82	188.52
2610-460-02-2611	Elementary Periodicals	800.00	0.00	800.00	432.41	0.00	367.59
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	20,250.52	10,229.48	1,000.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	0.00	71,407.00	53,153.59	17,584.25	669.16
2630-160-00-0000	Cai - Non Inst Salary	73,162.00	11,200.00	84,362.00	56,981.89	25,329.22	2,050.89
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,857.00	2,400.00	8,257.00	8,070.92	0.00	186.08
2630-220-00-0000	Computer Equip-State Aid	6,420.00	0.00	6,420.00	3,579.24	400.00	2,440.76
2630-400-00-0000	Computer-Contractual	26,394.00	31,000.00	57,394.00	21,971.47	32,420.15	3,002.38
2630-450-00-0000	Computer Mtls/Suppl	15,650.00	-15.99	15,634.01	10,819.60	4,527.49	286.92
2630-460-00-0000	Comp St Aid Software	10,322.00	0.00	10,322.00	4,153.40	764.88	5,403.72
2630-490-00-0000	BOCES Services	569,000.00	-38,300.00	530,700.00	205,392.45	283,009.35	42,298.20
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00

**Naples Central School District**

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-01-0000	Instructional Salary	170,757.00	-2,207.00	168,550.00	100,988.33	57,798.40	9,763.27
2810-160-01-0000	Non-Inst Salary	28,773.00	1,893.00	30,666.00	20,983.97	9,681.28	0.75
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,161.00	-86.00	2,075.00	1,849.14	0.00	225.86
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	0.00	9,400.00	3,600.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	113.89	0.00	1,386.11
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	596.00	1,404.00	0.00
2815-160-00-0000	Non-Instr Salary	88,859.00	-3,358.00	85,501.00	57,904.33	27,596.33	0.34
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	4,158.00	7,526.00	7,414.11	0.00	111.89
2815-400-00-0000	Contractual Expense	105,188.00	-12,344.47	92,843.53	30,648.36	34,603.09	27,592.08
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	445.00	0.00	555.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.50	0.00	262.50
2815-450-01-0000	Materials and Supplies Hs	800.00	6,912.22	7,712.22	3,947.41	3,423.47	341.34
2815-450-02-0000	Materials/Supplies Elem	800.00	6,904.40	7,704.40	4,280.92	3,423.48	0.00
2820-150-00-0000	Psychology Inst Salary	241,458.00	-1,000.00	240,458.00	138,353.95	97,116.94	4,987.11
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	1,000.00	1,380.00	1,350.00	0.00	30.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	302.16	0.00	1,197.84
2850-150-01-0000	Instructional Salaries	101,980.00	0.00	101,980.00	39,891.25	40,552.25	21,536.50
2850-400-01-0000	Contractual Expense	2,500.00	0.00	2,500.00	1,808.22	0.00	691.78
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	155,500.00	-7,000.00	148,500.00	106,456.27	5,603.28	36,440.45
2855-160-01-0000	Non Instructional Salarie	4,000.00	0.00	4,000.00	2,716.87	0.00	1,283.13
2855-400-01-0000	Contractual - Athletics	46,850.00	4,100.00	50,950.00	28,601.38	16,404.04	5,944.58
2855-450-01-0000	Supplies - Athletics	9,332.00	18,430.00	27,762.00	22,345.56	3,013.20	2,403.24
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	859.00	20.00	6,121.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	15,872.00	0.00	15,872.00	5,064.60	5,908.70	4,898.70
5510-160-03-0000	Non-Instruct Salary-Trans	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00
5510-160-03-2800	Non-Inst Salary- Supervi	42,467.00	0.00	42,467.00	21,477.06	0.00	20,989.94
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	19,713.00	3,000.00	22,713.00	20,445.84	0.00	2,267.16
5510-162-03-0000	Salaries Drivers	414,593.00	-17,000.00	397,593.00	203,545.95	103,615.62	90,431.43
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	8,200.00	0.00	8,200.00	6,563.46	0.00	1,636.54
5510-165-03-0000	Salaries-Field Trips	10,000.00	0.00	10,000.00	64.00	0.00	9,936.00
5510-166-03-0000	Sal Athletic Trips	18,200.00	0.00	18,200.00	10,672.33	0.00	7,527.67
5510-168-03-0000	Bus Monitors	73,000.00	-6,000.00	67,000.00	34,496.03	20,439.71	12,064.26
5510-168-03-0040	Bus Monitors	18,700.00	-2,000.00	16,700.00	10,609.44	0.00	6,090.56
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	4,000.00	6,000.00	4,381.62	0.00	1,618.38
5510-180-03-0000	Salaries Mechanics	54,200.00	4,000.00	58,200.00	39,580.42	18,298.78	320.80

# Naples Central School District

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-181-03-0000	Salaries Mechanics Over-T	11,500.00	0.00	11,500.00	7,719.93	0.00	3,780.07
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	240,000.00	0.00	240,000.00	200,121.10	0.00	39,878.90
5510-400-03-2900	Contractual Expense	56,213.00	24,923.50	81,136.50	41,460.73	37,790.26	1,885.51
5510-430-03-0000	Liability Insurance	32,500.00	-4,425.20	28,074.80	21,653.00	0.00	6,421.80
5510-431-03-0000	Workmens Compensation	17,500.00	-784.50	16,715.50	16,715.25	0.00	0.25
5510-450-03-3000	Materials & Supplies	10,000.00	-1,306.00	8,694.00	1,462.45	4,390.99	2,840.56
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	569.61	2,180.39	0.00
5510-455-03-0000	Supplies Parts	40,000.00	-3,300.00	36,700.00	8,714.19	24,585.81	3,400.00
5510-456-03-0000	Gasoline	91,450.00	-7,468.00	83,982.00	69,963.52	0.00	14,018.48
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	3,348.09	1,651.91	2,000.00
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	5,612.20	8,887.80	1,500.00
5530-200-03-0000	Equipment	2,200.00	3,326.73	5,526.73	5,526.73	0.00	0.00
5530-400-03-0000	Contractual Expense	13,560.00	4,100.20	17,660.20	15,185.82	2,274.38	200.00
5530-401-03-0000	Telephone	600.00	0.00	600.00	400.00	200.00	0.00
5530-450-03-0000	Supplies	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
5530-461-03-0000	Natural Gas	14,000.00	0.00	14,000.00	6,543.76	7,456.24	0.00
5530-462-03-0000	Garage Building Water	8,000.00	-200.00	7,800.00	304.12	7,495.88	0.00
5530-463-03-0000	Electricity	14,200.00	-40.00	14,160.00	6,658.25	7,501.75	0.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
7140-160-00-0000	Salaries, Non-Instr	1,500.00	0.00	1,500.00	63.90	0.00	1,436.10
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
9010-800-00-0000	State Retirement	372,789.00	0.00	372,789.00	183,081.47	101,777.10	87,930.43
9020-800-00-0000	Teacher Retirement	664,146.00	0.00	664,146.00	371,994.35	254,422.84	37,728.81
9030-800-00-0000	Social Security	692,410.00	0.00	692,410.00	398,112.19	240,684.40	53,613.41
9040-800-00-0000	Workmens Compensation	57,500.00	0.00	57,500.00	50,145.75	0.00	7,354.25
9050-800-00-0000	Unemployment Insurance	40,000.00	0.00	40,000.00	0.00	35,000.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	1,537,654.00	0.00	1,537,654.00	1,208,565.54	304,534.93	24,553.53
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	55,191.12	33,715.29	-7,906.41
9060-800-00-0002	Health Insurance - Non In	763,302.00	0.00	763,302.00	535,272.32	224,874.88	3,154.80
9060-800-00-0003	Health Ins Buy-Out	40,000.00	0.00	40,000.00	17,952.15	22,000.00	47.85
9060-800-00-0004	Medical Reimb - Teachers	55,550.00	0.00	55,550.00	51,848.18	34,295.20	-30,593.38
9060-800-00-0005	Medical Reimb - Sup Staff	20,325.00	0.00	20,325.00	6,073.22	5,883.34	8,368.44
9060-800-00-0006	HRA Benefit Card	105,000.00	0.00	105,000.00	0.00	0.00	105,000.00
9060-800-00-0007	Health Ins- Retirees	456,166.00	0.00	456,166.00	349,026.05	61,626.18	45,513.77
9089-800-00-0000	Other Benefits	148,500.00	-500.00	148,000.00	130,829.79	0.00	17,170.21
9711-600-00-0000	Serial Bonds Principal	2,090,000.00	0.00	2,090,000.00	0.00	2,090,000.00	0.00
9711-700-00-0000	Serial Bonds Interest	539,000.00	0.00	539,000.00	269,500.00	269,500.00	0.00

# Naples Central School District

Budget Status Report As Of: 03/31/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	25,000.00	25,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	4,422,135.00	4,522,135.00	4,522,135.00	0.00	0.00
<b>Total GENERAL FUND</b>		<b>21,734,527.00</b>	<b>4,437,448.40</b>	<b>26,171,975.40</b>	<b>15,947,673.86</b>	<b>8,408,425.48</b>	<b>1,815,876.06</b>

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2022**  
**Cycle 09**  
**Post Dates From 07/01/2021 To 03/31/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	227,878.35	
380.00	Accounts Receivable	701.20	
410.00	Due From State and Federal - L	59,580.00	
445.00	Inv. of Mat. & Supplies (Opt)	1,570.89	
446.00	Surplus Food Inventory	9,119.98	
446.10	Purchased Food Inventory	3,435.67	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	446,691.00	
521.00	Encumbrances	104,845.30	
522.00	Expenditures	278,466.35	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		5,618.87
630.10	Due To Gen from Cafe		158,576.66
631.00	Due To Other Governments		157.38
691.00	Deferred Revenues		550.00
806.00	Non Spendable FB-Inventory		14,126.54
821.00	Reserve for Encumbrances		104,845.30
917.00	Unassigned Fund Balance		46,686.87
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		446,691.00
980.00	Revenues		355,036.12
<b>Grand Totals</b>		<b>1,132,288.74</b>	<b>1,132,288.74</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: 03/31/2022  
Fiscal Year: 2022  
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	32,898.23	2,101.77	
2401.000		Interest and Earnings	0.00	0.00	0.00	59.45		59.45
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	706.44	14,793.56	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	3,270.00	8,730.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	3,169.00	831.00	
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	207,760.00		207,760.00
4190.001		Emer Oper Cost Reimb Prog	0.00	0.00	0.00	3,761.00		3,761.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	79,132.00		79,132.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	10,890.00		10,890.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	0.00	18,000.00	
4192.000		Sum Food Svs Prog for Chi	314,941.00	0.00	314,941.00	13,390.00	301,551.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>446,691.00</b>	<b>0.00</b>	<b>446,691.00</b>	<b>355,036.12</b>	<b>393,257.33</b>	<b>301,602.45</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 03/31/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
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: 03/31/2022

Fiscal Year: 2022

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	118,945.00	0.00	118,945.00	66,721.56	32,029.43	20,194.01
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	6,374.68	0.00	-1,374.68
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	7,956.24	0.00	-5,756.24
2860-220-00	Equipment	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
2860-400-00	Contractual Expenses	17,413.00	0.00	17,413.00	1,627.55	1,772.45	14,013.00
2860-410-00	Food Purchases	150,000.00	0.00	150,000.00	122,292.95	45,706.97	-17,999.92
2860-411-00	Surplus Foods	23,000.00	0.00	23,000.00	0.00	0.00	23,000.00
2860-450-00	Lunch Material & Supplies	8,300.00	0.00	8,300.00	9,770.13	1,492.51	-2,962.64
2860-490-00	BOCES SERVICES(NUTRIKIDS)	41,948.00	0.00	41,948.00	27,281.74	12,668.26	1,998.00
9010-800-00	Employee Retirement	20,436.00	0.00	20,436.00	11,604.05	4,968.12	3,863.83
9030-800-00	Lunch Social Security	9,651.00	0.00	9,651.00	6,051.05	2,450.28	1,149.67
9060-800-00	Health Insurance	24,798.00	0.00	24,798.00	18,786.40	3,757.28	2,254.32
<b>Total SCHOOL LUNCH FUND</b>		<b>446,691.00</b>	<b>0.00</b>	<b>446,691.00</b>	<b>278,466.35</b>	<b>104,845.30</b>	<b>63,379.35</b>

**Naples Central School District**

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022**

**Cycle 09**

**Post Dates From 07/01/2021 To 03/31/2022**

**Record selection criteria have been applied. All transactions for the specified period are not included (see report record selection criteria)**

**Subfund: SCHOLR Scholarships**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	239.24	
200.0A	Cash- Five Star Checking	10,729.26	
200.0B	Cash- Five Star Savings	9,342.71	
200.0C	Cash- NYCLASS	150,224.37	
200.PN	Cash- NYCLASS	10,015.17	
391.00	Due from Other Funds	250.00	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	5,222.80	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		174,320.18
910.00	Appropriated Fund Balance		120.58
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,332.00
<b>Totals for Service: SCHOLR</b>		<b>186,023.55</b>	<b>186,023.55</b>

**Naples Central School District**  
**Revenue Status Report As Of: 03/31/2022**  
**Fiscal Year: 2022**  
**Fund: CM MISCELLANEOUS SPECIAL REV**

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	52.00		52.00
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,280.00		1,280.00
<b>Total MISCELLANEOUS SPECIAL REV</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,332.00</b>	<b>0.00</b>	<b>1,332.00</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 03/31/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 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: 03/31/2022

Fiscal Year: 2022

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	5,222.80	3,000.00	-8,222.80
<b>Total MISCELLANEOUS SPECIAL REV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,222.80</b>	<b>3,000.00</b>	<b>-8,222.80</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2022**  
**Cycle 09**  
**Post Dates From 07/01/2021 To 03/31/2022**

**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.	304,364.59	
410.01	Due From State and Federal	11,305.64	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,083,941.66	
<b>Liabilities and Reserves</b>			
630.00	DUE TO GENERAL FUND		613,779.82
632.00	Due State Teachers' Ret. Sys.		883.29
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		782,669.11
<b>Grand Totals</b>		<b>1,399,611.89</b>	<b>1,399,611.89</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: 03/31/2022**  
**Fiscal Year: 2022**  
**Fund: F SPECIAL AID FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	676,423.00	445.00	676,868.00	477,021.00	199,847.00	
21TIIA-4289.000	21TIIA	Other Federal Aid TTLEIIA	0.00	1,763.00	1,763.00	0.00	1,763.00	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	1,521,250.00	0.00	1,521,250.00	152,125.00	1,369,125.00	
22PREK-3289.000	22PREK	Other State Aid	45,988.00	0.00	45,988.00	22,994.00	22,994.00	
22S611-4256.000	22S611	Indiv. w/Disab. Ed Act (I	189,386.00	0.00	189,386.00	63,136.00	126,250.00	
22S619-4256.000	22S619	Indiv. w/Disab. Ed Act (I	5,311.00	0.00	5,311.00	1,062.00	4,249.00	
22SUMM-3289.000	22SUMM	Other State Aid	0.00	0.00	0.00	16,738.11		16,738.11
22TIIA-4289.000	22TIIA	Other Federal Aid TTLEIIA	28,784.00	0.00	28,784.00	5,756.00	23,028.00	
22TIVA-4129.000	22TIVA	NCLB Title IV Safe & Drug	15,233.00	0.00	15,233.00	3,044.00	12,189.00	
22TTLI-4126.000	22TTLI	NCLB Chpt 1,Basic Grant	203,965.00	0.00	203,965.00	40,793.00	163,172.00	
<b>Total SPECIAL AID FUND</b>			<b>2,686,340.00</b>	<b>2,208.00</b>	<b>2,688,548.00</b>	<b>782,669.11</b>	<b>1,922,617.00</b>	<b>16,738.11</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 03/31/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 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: 03/31/2022

Fiscal Year: 2022

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	0.00	55,000.00	55,000.00	9,013.20	7,727.80	38,259.00
21CRSA-2110-400	Contractual and Other	0.00	30,000.00	30,000.00	10,826.78	0.00	19,173.22
21CRSA-2110-450	Materials & Supplies	0.00	561,962.00	561,962.00	517,221.35	0.00	44,740.65
21CRSA-2110-800	Employee Benefits	0.00	29,906.00	29,906.00	2,834.13	1,348.50	25,723.37
<b>21CRSA CRRSA/ESSER2 - Subfund Subtotal</b>		<b>0.00</b>	<b>676,868.00</b>	<b>676,868.00</b>	<b>539,895.46</b>	<b>9,076.30</b>	<b>127,896.24</b>
21TIIA-2110-150	Instructional Salaries	1,762.99	0.00	1,762.99	0.00	0.00	1,762.99
<b>21TIIA TITLE IIA - Subfund Subtotal</b>		<b>1,762.99</b>	<b>0.00</b>	<b>1,762.99</b>	<b>0.00</b>	<b>0.00</b>	<b>1,762.99</b>
22ARPA-2110-150	Instructional Salaries	1,311,250.00	0.00	1,311,250.00	234,024.32	180,093.12	897,132.56
22ARPA-2110-160	Noninstructional Salaries	60,000.00	0.00	60,000.00	12,207.80	6,533.17	41,259.03
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
22ARPA-2110-400	Contractual and Other	120,000.00	0.00	120,000.00	0.00	0.00	120,000.00
<b>22ARPA ARP-ESSER - Subfund Subtotal</b>		<b>1,521,250.00</b>	<b>0.00</b>	<b>1,521,250.00</b>	<b>246,232.12</b>	<b>186,626.29</b>	<b>1,088,391.59</b>
22PREK-2510-150	Instructional Salaries	45,988.00	0.00	45,988.00	24,764.60	21,223.40	0.00
<b>22PREK Universal Pre-K - Subfund Subtotal</b>		<b>45,988.00</b>	<b>0.00</b>	<b>45,988.00</b>	<b>24,764.60</b>	<b>21,223.40</b>	<b>0.00</b>
22S611-2250-150	611-Instructional Salary	180,281.00	0.00	180,281.00	97,074.46	83,206.60	-0.06
22S611-2250-400	Contractual Sect 611 Idea	9,105.00	0.00	9,105.00	8,823.85	1,132.15	-851.00
<b>22S611 IDEA Section 611 - Subfund Subtotal</b>		<b>189,386.00</b>	<b>0.00</b>	<b>189,386.00</b>	<b>105,898.31</b>	<b>84,338.75</b>	<b>-851.06</b>
22S619-2250-150	Instructional Salaries	2,656.00	0.00	2,656.00	0.00	0.00	2,656.00
22S619-2250-160	Non Instructional Salarie	0.00	0.00	0.00	1,817.96	853.76	-2,671.72
22S619-2250-400	Contractual Idea Sect 619	2,655.00	0.00	2,655.00	0.00	0.00	2,655.00
<b>22S619 IDEA-SECTION 619 - Subfund Subtotal</b>		<b>5,311.00</b>	<b>0.00</b>	<b>5,311.00</b>	<b>1,817.96</b>	<b>853.76</b>	<b>2,639.28</b>
22SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	17,843.88	283.84	-18,127.72
22SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	3,049.83	3,482.90	-6,532.73
22SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	6,306.00	0.00	-6,306.00
22SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	0.00	22,659.00	-22,659.00
22SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	2,697.89	0.00	-2,697.89
<b>22SUMM 4408 SUMMER SCHOOL - Subfund Subtotal</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,897.60</b>	<b>26,425.74</b>	<b>-56,323.34</b>
22TIIA-2110-150	Instructional Salaries	28,784.00	0.00	28,784.00	17,913.13	10,871.58	-0.71
<b>22TIIA TITLE IIA - Subfund Subtotal</b>		<b>28,784.00</b>	<b>0.00</b>	<b>28,784.00</b>	<b>17,913.13</b>	<b>10,871.58</b>	<b>-0.71</b>
22TIVA-2110-150	Instructional Salaries	15,233.00	0.00	15,233.00	9,546.22	5,689.10	-2.32
<b>22TIVA TITLE IV A - Subfund Subtotal</b>		<b>15,233.00</b>	<b>0.00</b>	<b>15,233.00</b>	<b>9,546.22</b>	<b>5,689.10</b>	<b>-2.32</b>
22TTLI-2110-150	Instructional Salaries	200,519.00	0.00	200,519.00	107,976.26	92,549.75	-7.01
22TTLI-2110-400	Contractual and Other	2,723.00	0.00	2,723.00	0.00	0.00	2,723.00
22TTLI-2110-450	Materials & Supplies	723.00	0.00	723.00	0.00	0.00	723.00
<b>22TTLI TITLE I - Subfund Subtotal</b>		<b>203,965.00</b>	<b>0.00</b>	<b>203,965.00</b>	<b>107,976.26</b>	<b>92,549.75</b>	<b>3,438.99</b>
<b>Total SPECIAL AID FUND</b>		<b>2,011,679.99</b>	<b>676,868.00</b>	<b>2,688,547.99</b>	<b>1,083,941.66</b>	<b>437,654.67</b>	<b>1,166,951.66</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 09**  
**Post Dates From 07/01/2021 To 03/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
	<b>Assets</b>		
200.0C	Cash- FIVE STAR CK	4,514,185.33	
	<b>Budgetary and Expense Accounts</b>		
522.00	Expenditures	48,523.13	
	<b>Liabilities and Reserves</b>		
630.01	DUE TO DEBT SERVICE		573.46
	<b>Budgetary and Revenue Accounts</b>		
980.00	Revenues		4,562,135.00
	<b>Grand Totals</b>	<b>4,562,708.46</b>	<b>4,562,708.46</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: 03/31/2022

Fiscal Year: 2022

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
200000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	20,905.00	77,784.00	-8,689.00
200000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	13,978.29	965.96	-4,944.25
210000-2110-240-00	Contractual and Other	0.00	4,422,135.00	4,422,135.00	2,475.59	22,780.60	4,396,878.81
210000-2110-244-00	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
210000-2110-245-00	Architects Commisions/Exp	0.00	0.00	0.00	11,164.25	0.00	-11,164.25
<b>Total CAPITAL FUND</b>		<b>100,000.00</b>	<b>4,422,135.00</b>	<b>4,522,135.00</b>	<b>48,523.13</b>	<b>101,530.56</b>	<b>4,372,081.31</b>

**Naples Central School District**  
**Revenue Status Report As Of: 03/31/2022**  
**Fiscal Year: 2022**  
**Fund: H CAPITAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
200000-5031.000	200000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
210000-2705.000	210000	Gifts and Donations	0.00	0.00	0.00	40,000.00		40,000.00
210000-5031.000	210000	Interfund Transfers	0.00	4,422,135.00	4,422,135.00	4,422,135.00		
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>4,422,135.00</b>	<b>4,422,135.00</b>	<b>4,562,135.00</b>	<b>0.00</b>	<b>140,000.00</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 03/31/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 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 2022**  
**Cycle 09**  
**Post Dates From 07/01/2021 To 03/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.NY	Debt Service NYCLASS	296,689.18	
391.00	Due From Other Funds	3,740.00	
391.01	Due From Other Funds-Capital	573.46	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	98,000.00	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		398,450.98
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		551.66
<b>Grand Totals</b>		<b>399,002.64</b>	<b>399,002.64</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: 03/31/2022  
Fiscal Year: 2022  
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	551.66		551.66
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>551.66</b>	<b>0.00</b>	<b>551.66</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 03/31/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
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: 03/31/2022

Fiscal Year: 2022

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	98,000.00	0.00	-98,000.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98,000.00</b>	<b>0.00</b>	<b>-98,000.00</b>