

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, March 23, 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 March 23, 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 Reponse: 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
  - Student Representative Update
  - Superintendent Update
  - Administrative Update
  - Budget Presentation/Update
  - Entry Interview Presentation
- IX. Board Report
  - Budget Committee
- X. Minutes (Board Action)
  - Regular Meeting of March 9, 2022
- XI. 2022-2023 Capital Outlay Project (Board Action)
  - SEQRA Resolution
- XII. Business / Financial (Board Action)
  - Treasurer's Report
- XIII. Personnel (Board Action)
  - Retirement Resignation
    - School Monitor
  - Resignation
    - School Monitor
  - 2021-2022 Extra-Curricular
    - Aquatics Supervisor
- XIV. Consent Agenda Items (Board Action)
  - CSE & 504 Recommendations
- XV. Adjournment (Board Action)

## Regular Meeting

March 23, 2022

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, March 23, 2022 at \_\_\_\_\_ p.m. in the Naples High School Cafeteria.

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

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Nicole J. Green, Anneke Radin-Snaith, Max Ryan and Pamela Claes.

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

### **Motion:**

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

Resolved, that the Board of Education approves the agenda of the Regular Meeting of March 23, 2022 as presented.

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

**Voting No:** **Motion Denied**

### **Motion:**

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

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

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

**Voting No:** **Motion Denied**

**Time out of Executive Session:** \_\_\_\_\_ p.m.

### **Motion:**

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

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

- Regular Meeting of March 9, 2022

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

**Voting No:** **Motion Denied**

### **Motion:**

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

**BE IT RESOLVED**, by the Board of Education of Naples Central School District, as follows:

**WHEREAS**, the Naples Central School District (the “District”) has considered the impacts to the environment of the following scope of work to be completed:

Elementary School panel replacement, exterior door replacement, interior renovations and work incidental thereto.

**WHEREAS**, the Board has reviewed the Scope of Work presented and has further consulted with its Architects, SEI Design Architects, with respect to the potential for environmental impacts resulting from the Proposed Action, and

**WHEREAS**, the Board has reviewed the Proposed Action with respect to the Type II criteria set forth in 6 NYCRR Part 617.5(c) and concluded that the project involves the maintenance and repair of existing facilities involving no substantial changes in an existing structure, and replacement, rehabilitation and reconstruction of structures in kind, now therefore;

**BE IT RESOLVED**, by the District as follows:

1. The Proposed Action, does not exceed thresholds established under 6 NYCRR Part 617, of the State Environmental Quality Review Act, (SEQRA).
2. The Board hereby determines the Proposed Action is a Type II action in accordance with the SEQRA regulations.
3. No further review of the Proposed Action is required under SEQRA.
4. This resolution shall be effective immediately.

Duly put to a vote as follows:

**AYES**

**NAYS**

**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:**

- Resolved, that the Board of Education approves the Treasurer's monthly reports for the periods ending:
  - December 2021

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**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 Shirley Riffle, School Monitor Part-time, with regret effective May 26, 2022.
- Resolved, that the Board of Education approves the resignation of Spencer Hunter, School Monitor, with regret effective March 22, 2022.
- Resolved, that the Board of Education approves the following Extra-Curricular appointments for the 2021-2022 School Year, salary as per negotiated agreement:

Aquatics Supervisor: Courtney Gursslin: Effective March 23, 2022

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meetings:
- Committee on Special Education actions of February 16, 2022.
  - 504 Committee actions of February 17, 2022.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

There being no further business, the Regular Meeting of March 23, 2022 is hereby adjourned at

\_\_\_\_\_.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING FEBRUARY 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:	\$15,842,311.05	\$172,494.92	\$182,222.98	\$31,530.48	\$444,657.23	\$394,649.47
+ CASH RECEIPTS	\$268,858.03	\$86,012.74	\$34.91	\$416,503.53	\$4,092,163.69	\$11.58
- CASH DISBURSEMENTS:	\$5,552,105.74	\$35,006.59	\$472.80	\$58,078.52	\$10,915.94	\$98,000.00
<b>CLOSING BALANCE:</b>	<b>\$10,559,063.34</b>	<b>\$223,501.07</b>	<b>\$181,785.09</b>	<b>\$389,955.49</b>	<b>\$4,525,904.98</b>	<b>\$296,661.05</b>

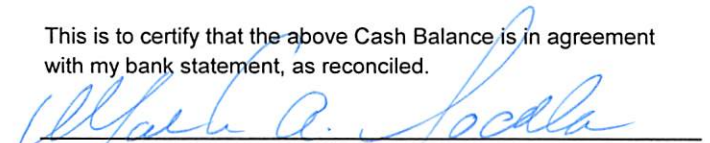
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$5,321,739.21	\$226,967.80	\$13,274.03	\$389,955.49	\$4,526,900.48	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$331.49	\$100.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$5,321,774.21	\$227,299.29	\$13,374.03	\$389,955.49	\$4,526,900.48	\$0.00
-OUTSTANDING CHECKS	\$47,135.73	\$3,798.22	\$1,395.00	\$0.00	\$995.50	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$1,549,597.96	\$0.00	\$169,806.06	\$0.00	\$0.00	\$296,661.05
+MISCELLANEOUS RESERVES	\$3,440,003.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$294,823.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$10,559,063.34</b>	<b>\$223,501.07</b>	<b>\$181,785.09</b>	<b>\$389,955.49</b>	<b>\$4,525,904.98</b>	<b>\$296,661.05</b>

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

March 23, 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 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	328,485.15	
200.1B	5*Bank -GF Savings	677,291.37	
200.1C	5* Bank-Tax Collection	4,732,774.85	
200.NY	General Fund NYCLASS	4,607,133.49	
200.PA	Net Payroll - 5* Bank	995.65	
200.TA	Cash- 5* TRUST & AGENCY CK.	140,448.73	
201.00	HRA Checking	71,934.10	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	500,454.50	
380.00	Accounts Receivable	26,569.58	
380.HL	Accts Rec Retired Health		649,124.70
391.10	Due From Other Funds - Cafe	156,926.93	
391.20	Due From Other Funds -Federal	816,953.82	
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	9,382,270.62	
522.00	Expenditures	14,729,923.46	
599.00	Appropriated Fund Balance	4,793,485.40	
<b>Liabilities, Reserves and Fund Balance</b>			
600.99	Accounts Payable-accrued		15,714.65
601.10	HRA Medical Liability		352,017.21
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		343,406.88
637.00	Due to Employees' Ret. System	760.49	
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		1,073.83
720.04	Flex Medical	9,788.28	
720.05	Flex Dependent Care		3,884.70
720.DN	Bc/Bs Dental S S	7,165.88	
720.FD	Bc/Bs Flex Dental S.S.		12,766.87
720.RT	Health Ins. Bc/Bs RETIREES	612,684.37	
722.99	1099R Federal Inc. Tax With	47.03	
815.00	Unemployment Insurance Reserve		90,352.74
821.00	Reserve for Encumbrances		9,382,270.62
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 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

G/L Account	Description	Debits	Credits
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		15,524,399.36
	<b>Grand Totals</b>	<b>63,077,835.56</b>	<b>63,077,835.56</b>

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

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

**Selection Criteria**

Cycle 08  
Criteria Name: Last Run  
Printed by Norma Lewis



**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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	128,192.84	10,064.16	
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	6,105.63	5,894.37	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
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	8,989.82	11,010.18	
2450.000		Commissions	0.00	0.00	0.00	91.46		91.46
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	0.00	15,000.00	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	1,323.06		823.06
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	12,596.88	22,849.12	
3101.000		Basic Formula Aid-Gen Aid	6,175,888.00	0.00	6,175,888.00	1,722,193.97	4,453,694.03	
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	201,276.15		201,276.15
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	227,387.75		83,984.75
3260.000		Textbook Aid (Incl Txtbk/	48,224.00	0.00	48,224.00	9,090.00	39,134.00	
3263.000		Library A/V Loan Program	5,455.00	0.00	5,455.00	0.00	5,455.00	
3289.000		Other State Aid	0.00	0.00	0.00	316,416.00		316,416.00
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	61,189.28	13,810.72	
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>15,524,399.36</b>	<b>7,642,268.52</b>	<b>1,788,177.88</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: 02/28/2022**  
**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	1,494.00	996.00	1.00
1040-160-00-0000	Non-Instructional Salary	7,509.00	-61.28	7,447.72	4,583.03	2,426.39	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	34,931.43	50,192.28	361.29
1240-160-00-0000	Non-Instructional Salary	31,921.00	654.73	32,575.73	21,327.18	11,051.26	197.29
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	-9,500.00	12,150.00	2,344.60	3,265.00	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	101,039.94	30,387.60	230.46
1310-160-00-0000	Non-Instructional Salary	69,350.00	4,147.16	73,497.16	47,805.35	24,009.00	1,682.81
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	-1,200.00	30,197.00	22,699.69	6,352.17	1,145.14
1310-450-00-0000	Materials/Supp	7,000.00	-1,224.20	5,775.80	2,252.58	1,686.97	1,836.25
1310-451-00-0000	Postage	4,015.00	0.00	4,015.00	1,824.00	2,190.00	1.00
1310-490-00-0000	BOCES Services	214,000.00	21,424.20	235,424.20	123,844.98	110,632.38	946.84
1320-160-00-0000	Non-Instructional Salary	2,638.00	0.00	2,638.00	1,724.82	913.18	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	1,966.90	1,041.27	0.00
1330-400-00-0000	Contractual Expense	7,275.00	0.00	7,275.00	5,945.86	393.40	935.74
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	33,291.60	17,277.64	593.98
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	3,328.20	2,218.80	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	12,232.28	24,767.72	0.00
1420-490-00-0000	BOCES Services	26,258.00	1.00	26,259.00	15,755.04	10,503.36	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	6,452.74	9,547.26	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	12,487.13	29,762.87	9,733.40

# Naples Central School District

Budget Status Report As Of: 02/28/2022

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	954.00	1,546.00	0.00
1620-160-00-0000	Salaries - Inside	415,365.00	-35,000.00	380,365.00	249,477.89	118,451.52	12,435.59
1620-161-00-0000	Salaries - Inside - OT	10,254.00	5,000.00	15,254.00	12,745.46	0.00	2,508.54
1620-163-00-0000	Salaries-Substitutes	10,500.00	10,000.00	20,500.00	17,759.35	0.00	2,740.65
1620-200-00-0000	Equipment--Operations	30,000.00	-20,500.00	9,500.00	3,595.00	2,005.00	3,900.00
1620-401-00-0000	Operations - Telephone	5,400.00	0.00	5,400.00	2,950.00	2,450.00	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	-131.25	84,568.75	40,362.35	44,125.95	80.45
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	11,198.83	21,201.17	0.00
1620-463-00-0000	Electricity	147,805.00	0.00	147,805.00	94,036.09	47,863.91	5,905.00
1620-464-00-0000	Natural Gas	123,600.00	0.00	123,600.00	54,650.73	61,149.27	7,800.00
1620-469-00-0000	Contracts--Operations	137,075.00	58,485.00	195,560.00	112,070.21	96,752.87	-13,263.08
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	7,076.54	4,423.46	6,500.00
1621-160-00-0000	Salaries - Outside	75,337.00	0.00	75,337.00	46,182.48	24,754.86	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	49,500.00	79,500.00	12,799.60	63,923.35	2,777.05
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	2,800.00	38,175.00	12,091.00	8,790.00	17,294.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	-3.00	6,997.00	0.00	5,000.00	1,997.00
1680-490-00-0000	BOCES Services	139,805.00	18,048.00	157,853.00	101,370.25	51,554.10	4,928.65
1910-400-00-0000	Unallocated Insurance	84,250.00	0.00	84,250.00	66,984.45	2,728.00	14,537.55
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	33,905.04	22,603.96	0.00
1983-490-00-0000	BOCES - Capital Construct	50,753.00	0.00	50,753.00	30,451.59	20,301.41	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	36,530.52	29,197.48	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	201,692.42	106,778.25	21,460.33
2020-160-00-0000	Non-Inst Salaries	73,610.00	0.00	73,610.00	44,907.09	23,844.15	4,858.76
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	706.94	0.00	1,919.06
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	0.00	16,500.00	2,598.30	4,379.95	9,521.75

**Naples Central School District**  
**Budget Status Report As Of: 02/28/2022**  
**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	-1,000.00	4,500.00	1,371.64	2,282.11	846.25
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	-4,192.00	7,058.00	2,318.63	436.06	4,303.31
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	1,968.00	1,312.00	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	11,883.21	52,906.79	300.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	31.58	690.00	278.42
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	256.00	785.00	959.00
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	360,454.72	421,288.78	22,790.50
2110-120-02-1000	Teachers Sal-Kdg - 3	952,933.00	0.00	952,933.00	435,546.48	446,833.55	70,552.97
2110-130-01-0000	Teachers Salaries 7-12	1,977,533.00	-26,691.21	1,950,841.79	886,848.67	912,992.81	151,000.31
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	31,540.00	19,080.00	48,097.00
2110-140-02-0000	Teacher Subs Elem	62,262.00	0.00	62,262.00	37,558.78	11,040.00	13,663.22
2110-160-00-0000	Non-Inst Salaries	404,333.00	-12,000.00	392,333.00	196,257.65	154,043.31	42,032.04
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	24,586.00	0.00	24,586.00	10,194.02	0.00	14,391.98
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	36,900.00	0.00	36,900.00	13,851.62	0.00	23,048.38
2110-200-01-0000	Equipment - High School	16,500.00	0.00	16,500.00	164.38	9,266.83	7,068.79
2110-200-02-0000	Equipment General Elem Ed	12,000.00	0.00	12,000.00	3,523.75	4,429.93	4,046.32
2110-400-01-0000	Contractual HS	37,624.00	73,155.00	110,779.00	86,011.00	9,681.43	15,086.57
2110-400-02-0000	Contractual - Elementary	22,344.00	-3,308.79	19,035.21	8,084.79	10,950.42	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	18.59	731.41	4,250.00
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	1,029.00	20.00	4,951.00
2110-450-01-0000	Supplies - High School	85,123.00	100.00	85,223.00	60,459.68	18,172.87	6,590.45
2110-450-02-0000	Supplies - Elementary	57,058.00	14,795.03	71,853.03	51,060.07	11,809.29	8,983.67
2110-451-01-0000	Postage-GenEd HS	8,000.00	0.00	8,000.00	1,893.00	3,607.00	2,500.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,000.00	1,500.00	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	0.00	20,000.00	7,822.75	7,703.19	4,474.06
2110-480-02-0000	Textbooks - Elementary	20,028.00	0.00	20,028.00	2,224.94	6,360.56	11,442.50
2110-490-00-0000	BOCES-Instructional	159,815.00	0.00	159,815.00	53,309.31	69,005.69	37,500.00

Naples Central School District  
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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	-12,000.00	812,091.00	409,700.69	378,592.16	23,798.15
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	-23,422.00	56,371.00	24,195.88	14,922.41	17,252.71
2250-160-00-2002	Non-Inst Salaries El Sch	65,892.00	25,422.00	91,314.00	53,054.60	38,171.30	88.10
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,769.00	0.00	1,769.00	1,702.30	0.00	66.70
2250-163-00-0000	NON INSTR.Salaries-Subs	422.00	2,000.00	2,422.00	2,027.58	0.00	394.42
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	24,589.11	72,384.11	30,182.14	21,855.68	20,346.29
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	178.00	0.00	3,822.00
2250-450-00-0000	Materials and Supplies	12,200.00	16,549.49	28,749.49	12,944.76	7,809.23	7,995.50
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	551.00	1,949.00	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	50,023.14	36,976.86	8,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	172.11	64.80	3,763.09
2250-490-00-0000	BOCES Tuition-Spec Ed	1,119,637.00	-196,638.60	922,998.40	455,638.11	313,467.22	153,893.07
2280-490-01-0000	BOCES Services	284,508.00	0.00	284,508.00	170,704.80	113,803.20	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-Instr 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	4,146.00	10,854.00	3,000.00
2610-150-00-0000	Instructional Salaries	127,572.00	0.00	127,572.00	64,537.08	60,037.92	2,997.00
2610-160-00-0000	Non-Inst Salaries	20,542.00	5,000.00	25,542.00	13,189.99	11,791.17	560.84
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	110.36	99.97	109.67
2610-450-02-2610	Elementary Supplies	629.00	104.97	733.97	632.98	98.00	2.99
2610-460-01-2606	High School Books	4,000.00	-50.00	3,950.00	1,352.22	178.67	2,419.11
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	7,372.07	381.90	2,346.03
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	17,284.30	13,195.70	1,000.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	0.00	71,407.00	48,129.51	22,608.33	669.16
2630-160-00-0000	Cai - Non Inst Salary	73,162.00	11,200.00	84,362.00	49,744.97	32,566.14	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	3,195.24	400.00	2,824.76
2630-400-00-0000	Computer-Contractual	26,394.00	33,000.00	59,394.00	9,237.21	47,154.41	3,002.38
2630-450-00-0000	Computer Mtls/Suppl	15,650.00	-15.99	15,634.01	9,243.69	5,503.40	886.92
2630-460-00-0000	Comp St Aid Software	10,322.00	0.00	10,322.00	3,798.40	1,479.88	5,043.72
2630-490-00-0000	BOCES Services	569,000.00	-38,300.00	530,700.00	178,604.59	305,015.49	47,079.92
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00

**Naples Central School District**  
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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	88,561.63	70,225.10	9,763.27
2810-160-01-0000	Non-Inst Salary	28,773.00	1,893.00	30,666.00	18,217.89	12,447.36	0.75
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	2,161.00	-86.00	2,075.00	1,843.93	0.00	231.07
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	496.00	1,504.00	0.00
2815-160-00-0000	Non-Instr Salary	88,859.00	-3,358.00	85,501.00	50,019.65	35,481.01	0.34
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	3,758.00	7,126.00	6,618.32	0.00	507.68
2815-400-00-0000	Contractual Expense	105,188.00	-11,944.47	93,243.53	29,026.31	39,712.64	24,504.58
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	3,488.75	4,288.75	3,947.41	341.34	0.00
2815-450-02-0000	Materials/Supplies Elem	800.00	3,480.92	4,280.92	4,280.92	0.00	0.00
2820-150-00-0000	Psychology Inst Salary	241,458.00	-1,000.00	240,458.00	118,631.37	116,839.52	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	27,364.75	45,493.75	29,121.50
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	102,695.51	6,150.04	39,654.45
2855-160-01-0000	Non Instructional Salarie	4,000.00	0.00	4,000.00	2,418.67	0.00	1,581.33
2855-400-01-0000	Contractual - Athletics	46,850.00	4,100.00	50,950.00	22,707.99	26,305.04	1,936.97
2855-450-01-0000	Supplies - Athletics	9,332.00	18,430.00	27,762.00	4,072.26	19,227.59	4,462.15
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	859.00	0.00	6,141.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	15,872.00	0.00	15,872.00	3,376.40	7,596.90	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-Instr 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	0.00	19,713.00	17,181.31	0.00	2,531.69
5510-162-03-0000	Salaries Drivers	414,593.00	-14,000.00	400,593.00	178,283.34	119,464.15	102,845.51
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	6,191.24	0.00	2,008.76
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	9,383.61	0.00	8,816.39
5510-168-03-0000	Bus Monitors	73,000.00	0.00	73,000.00	29,442.77	27,302.57	16,254.66
5510-168-03-0040	Bus Monitors	18,700.00	-2,000.00	16,700.00	8,632.02	0.00	8,067.98
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	2,000.00	4,000.00	3,810.72	0.00	189.28
5510-180-03-0000	Salaries Mechanics	54,200.00	0.00	54,200.00	35,414.06	18,748.66	37.28

# Naples Central School District

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5510-181-03-0000	Salaries Mechanics Over-T	11,500.00	0.00	11,500.00	6,484.53	0.00	5,015.47
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	39,295.11	39,495.88	2,345.51
5510-430-03-0000	Liability Insurance	32,500.00	-4,365.00	28,135.00	21,653.00	4,464.00	2,018.00
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	1,458.66	3,579.65	3,655.69
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	7,610.61	25,689.39	3,400.00
5510-456-03-0000	Gasoline	91,450.00	-7,468.00	83,982.00	29,415.45	37,034.55	17,532.00
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	-500.00	1,700.00	0.00	0.00	1,700.00
5530-400-03-0000	Contractual Expense	13,560.00	3,800.00	17,360.00	14,345.51	2,839.69	174.80
5530-401-03-0000	Telephone	600.00	0.00	600.00	350.00	250.00	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	5,009.85	8,990.15	0.00
5530-462-03-0000	Garage Building Water	8,000.00	0.00	8,000.00	267.46	7,532.54	200.00
5530-463-03-0000	Electricity	14,200.00	0.00	14,200.00	4,828.34	9,331.66	40.00
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	0.00	0.00	1,500.00
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	162,402.30	119,758.97	90,627.73
9020-800-00-0000	Teacher Retirement	664,146.00	0.00	664,146.00	321,134.51	303,639.98	39,371.51
9030-800-00-0000	Social Security	692,410.00	0.00	692,410.00	347,360.80	288,971.56	56,077.64
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	1,101,471.28	299,858.93	136,323.79
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	47,162.80	33,715.29	121.91
9060-800-00-0002	Health Insurance - Non In	763,302.00	0.00	763,302.00	482,741.31	253,426.70	27,133.99
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	51,677.55	34,295.20	-30,422.75
9060-800-00-0005	Medical Reimb - Sup Staff	20,325.00	0.00	20,325.00	5,985.40	5,883.34	8,456.26
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	346,894.43	12,588.54	96,683.03
9089-800-00-0000	Other Benefits	148,500.00	-15,000.00	133,500.00	130,829.79	0.00	2,670.21
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: 02/28/2022**  
**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>14,729,923.46</b>	<b>9,382,270.62</b>	<b>2,059,781.32</b>



**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	223,501.07	
410.00	Due From State and Federal - L	35,180.00	
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	137,129.21	
522.00	Expenditures	241,081.59	
<b>Liabilities, Reserves and Fund Balance</b>			
601.01	Prepaid School Lunch Funds		6,046.22
630.10	Due To Gen from Cafe		156,926.93
631.00	Due To Other Governments		282.35
691.00	Deferred Revenues		550.00
806.00	Non Spendable FB-Inventory		14,126.54
821.00	Reserve for Encumbrances		137,129.21
917.00	Unassigned Fund Balance		46,686.87
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		446,691.00
980.00	Revenues		289,270.29
<b>Grand Totals</b>		<b>1,097,709.41</b>	<b>1,097,709.41</b>

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

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

<b>Selection Criteria</b>
---------------------------

Cycle 08

Criteria Name: Last Run  
Printed by Norma Lewis

**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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	26,733.42	8,266.58	
2401.000		Interest and Earnings	0.00	0.00	0.00	51.12		51.12
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	693.75	14,806.25	
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	2,751.00	9,249.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	2,540.00	1,460.00	
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	168,235.00		168,235.00
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	62,957.00		62,957.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	8,158.00		8,158.00
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>289,270.29</b>	<b>400,582.83</b>	<b>243,162.12</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: 02/28/2022

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	56,619.46	41,296.95	21,028.59
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	6,214.26	0.00	-1,214.26
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	6,718.74	0.00	-4,518.74
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	1,586.95	1,813.05	14,013.00
2860-410-00	Food Purchases	150,000.00	0.00	150,000.00	104,880.88	60,619.04	-15,499.92
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	9,749.90	1,501.98	-2,951.88
2860-490-00	BOCES SERVICES(NUTRIKIDS)	41,948.00	0.00	41,948.00	23,255.81	16,694.19	1,998.00
9010-800-00	Employee Retirement	20,436.00	0.00	20,436.00	9,954.32	6,408.85	4,072.83
9030-800-00	Lunch Social Security	9,651.00	0.00	9,651.00	5,193.51	3,159.23	1,298.26
9060-800-00	Health Insurance	24,798.00	0.00	24,798.00	16,907.76	5,635.92	2,254.32
<b>Total SCHOOL LUNCH FUND</b>		<b>446,691.00</b>	<b>0.00</b>	<b>446,691.00</b>	<b>241,081.59</b>	<b>137,129.21</b>	<b>68,480.20</b>

# Naples Central School District

## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 08

Post Dates From 07/01/2021 To 02/28/2022

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	239.23	
200.0A	Cash- Five Star Checking	11,979.03	
200.0B	Cash- Five Star Savings	9,342.48	
200.0C	Cash- NYCLASS	150,210.14	
200.PN	Cash- NYCLASS	10,014.21	
391.00	Due from Other Funds	250.00	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,972.80	
<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		1,316.34
<b>Totals for Service: SCHOLR</b>		<b>186,007.89</b>	<b>186,007.89</b>

# Naples Central School District

## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 08

Post Dates From 07/01/2021 To 02/28/2022

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

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

<b>Selection Criteria</b>
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Cycle 08

Criteria Name: Last Run

Project: SCHOLR

Printed by Norma Lewis

**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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	36.34		36.34
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,280.00		1,280.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	1,316.34	0.00	1,316.34

\* 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: 02/28/2022**  
**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	3,972.80	4,250.00	-8,222.80
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	3,972.80	4,250.00	-8,222.80



**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

**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.	389,955.49	
391.GF	Due From GENERAL FUND	123.36	
410.01	Due From State and Federal	11,305.64	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	898,100.46	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	DUE TO GENERAL FUND		682,518.81
630.TA	Due to Trust and Agency		123.36
632.00	Due State Teachers' Ret. Sys.		757.11
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		613,806.00
<b>Grand Totals</b>		<b>1,299,484.95</b>	<b>1,299,484.95</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

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

<b>Selection Criteria</b>
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Cycle 08  
Criteria Name: Last Run  
Printed by Norma Lewis

**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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	0.00	1,521,250.00	
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	
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>613,806.00</b>	<b>2,074,742.00</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: 02/28/2022

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	7,725.60	9,015.40	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	2,612.67	1,573.18	25,720.15
21TIIA-2110-150	Instructional Salaries	1,762.99	0.00	1,762.99	0.00	0.00	1,762.99
22ARPA-2110-150	Instructional Salaries	1,311,250.00	0.00	1,311,250.00	88,437.06	87,423.78	1,135,389.16
22ARPA-2110-160	Noninstructional Salaries	60,000.00	0.00	60,000.00	10,341.18	8,399.79	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
22PREK-2510-150	Instructional Salaries	45,988.00	0.00	45,988.00	21,226.80	24,761.20	0.00
22S611-2250-150	611-Instructional Salary	180,281.00	0.00	180,281.00	83,206.68	97,074.32	0.00
22S611-2250-400	Contractual Sect 611 Idea	9,105.00	0.00	9,105.00	8,823.85	1,132.15	-851.00
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	1,574.00	1,097.72	-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
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
22TIIA-2110-150	Instructional Salaries	28,784.00	0.00	28,784.00	15,430.75	13,353.96	-0.71
22TIVA-2110-150	Instructional Salaries	15,233.00	0.00	15,233.00	8,225.06	7,010.26	-2.32
22TTLI-2110-150	Instructional Salaries	200,519.00	0.00	200,519.00	92,551.08	107,967.92	0.00
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>Total SPECIAL AID FUND</b>		<b>2,011,679.99</b>	<b>676,868.00</b>	<b>2,688,547.99</b>	<b>898,100.46</b>	<b>385,235.42</b>	<b>1,405,212.11</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0C	Cash- FIVE STAR CK	4,525,904.98	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	36,419.38	
<b>Liabilities, Reserves and Fund Balance</b>			
630.01	DUE TO DEBT SERVICE		189.36
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		4,562,135.00
<b>Grand Totals</b>		<b>4,562,324.36</b>	<b>4,562,324.36</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

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

<b>Selection Criteria</b>
---------------------------

Cycle 08  
Criteria Name: Last Run  
Printed by Norma Lewis

**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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		
Total CAPITAL FUND			0.00	4,422,135.00	4,422,135.00	4,562,135.00	0.00	140,000.00

\* 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: 02/28/2022**  
**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	8,801.25	89,887.75	-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
210000-2110-245-00	Architects Commisions/Exp	0.00	0.00	0.00	11,164.25	0.00	-11,164.25
Total CAPITAL FUND		100,000.00	4,422,135.00	4,522,135.00	36,419.38	113,634.31	4,372,081.31



**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2022**  
**Cycle 08**  
**Post Dates From 07/01/2021 To 02/28/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.NY	Debt Service NYCLASS	296,661.05	
391.00	Due From Other Funds	3,740.00	
391.01	Due From Other Funds-Capital	189.36	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	98,000.00	
<b>Liabilities, Reserves and Fund Balance</b>			
884.00	Reserve for Debt		398,450.98
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		139.43
<b>Grand Totals</b>		<b>398,590.41</b>	<b>398,590.41</b>

# Naples Central School District

DEBT SERVICE Trial Balance for Fiscal Year 2022

Cycle 08

Post Dates From 07/01/2021 To 02/28/2022

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

Selection Criteria
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Cycle 08

Criteria Name: Last Run

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**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2022**  
**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	139.43		139.43
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139.43</b>	<b>0.00</b>	<b>139.43</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 02/28/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
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\* 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: 02/28/2022**  
**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
Total DEBT SERVICE		0.00	0.00	0.00	98,000.00	0.00	-98,000.00

**Naples Central School District**  
**Budget Status Report As Of: 02/28/2022**  
**Fiscal Year: 2022**  
**Fund: V DEBT SERVICE**

**Selection Criteria**

Criteria Name: Last Run  
Budget type: Current Year  
As Of Date: 02/28/2022  
Suppress Budget Accounts with no activity  
Sort by: Fund  
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