

BOARD MEETING: Regular Meeting
DATE: Wednesday, February 15, 2023
TIME: 6:00 p.m.
PLACE: Naples High School Cafeteria

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of February 15, 2023 (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
 - Fine Arts Department Report
 - Student Elective Survey
 - Student Representative Update
 - Superintendent Update
 - Administrative Update
 - School Business Administrator Update
- IX. Board Reports
 - Policy Committee
- X. Minutes (Board Action)
 - Regular Meeting of January 18, 2023
- XI. Business (Board Action)
 - Treasurer's Report
 - Discards
- XII. Personnel (Board Action)
 - Resignation
 - Teacher Aide
 - Naples Junior Robotics Advisor
- XIII. Consent Agenda Items (Board Action)
 - CSE Committee Recommendations
 - Volunteers
- XIV. Adjournment (Board Action)

February 15, 2023

Members Present:	Robert Brautigam	Steven Mark
	Joseph Callaghan	Gail Musnicki
	Jacob Hall	Angela Rischpater
	Amie Levine	Maura Sullivan
	Kelley Louthan	

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Nicole J. Green, Katherine Piedici, Lindsey Evershed-Pursel, Nedelcho Neumann and Pamela Claes.

Motion:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of February 15, 2023 as presented.

Motion Carried

Motion Denied

2nd:

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.

Motion Carried

Motion Denied

Time out of Executive Session: p.m.

2nd:

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

- Regular Meeting of January 18, 2023

Motion Carried

Motion Denied

2nd:

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 as follows:
For the period ending January 2023.

- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:

Technology Department Discards: August 9, 2022 – February 9, 2023

CPU:	Laptop:	Monitor:	Printers
18-370	15-264	11-120	13-079
14-174	15-265	16-217	14-261
18-354	15-261	10-067	14-265
18-378	18-321	10-070	
18-372	18-343	10-067	
15-014	18-325	20-283	
15-015	18-334	08-245	
15-022	14-148		
18-379	20-175		
18-336	17-216		
18-366	18-337		
15-025	14-332		
	17-230		
	18-333		
	17-227		
	17-221		
	18-336		
	18-341		
	18-335		

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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 resignation of Jessica Rice, as Teacher Aide, with regret, effective March 4, 2023.
- Resolved, that the Board of Education approves the resignation of Jodie Schwartz, Naples Junior Robotics Advisor, effective for the 2022-2023 School Year.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education, approves the Consent Agenda Items as presented:

- a. Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
- CSE Committee actions of January 4, 2023; January 5, 2023; January 11, 2023; January 12, 2023 and January 17, 2023.

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

<u>Name</u>	<u>Position</u>	<u>Address</u>
Elizabeth Clearman	Volunteer	8153 Gulick Road, Naples, NY 14512
Lisa Gould	Volunteer	6086 Monks Road, Canandaigua, NY 14424

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of February 15, 2023 is hereby adjourned at _____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied


**NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING JANUARY 2023**

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$14,630,265.21	\$326,116.60	\$178,617.39	\$54,714.70	\$3,397,474.98	\$306,100.29
+ CASH RECEIPTS	\$947,604.84	\$39,962.79	\$567.11	\$191,150.75	\$290.87	\$1,067.68
- CASH DISBURSEMENTS:	\$1,652,633.94	\$45,037.61	\$2,000.00	\$131,878.56	\$14,856.33	\$0.00
CLOSING BALANCE:	\$13,925,236.11	\$321,041.78	\$177,184.50	\$113,986.89	\$3,382,909.52	\$307,167.97

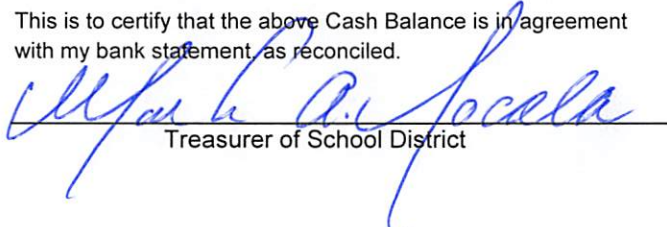
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$5,930,733.63	\$327,517.42	\$7,004.98	\$121,162.85	\$3,396,303.35	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$1,005.63	\$70.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$5,930,768.63	\$328,523.05	\$7,074.98	\$121,162.85	\$3,396,303.35	\$0.00
-OUTSTANDING CHECKS	\$71,001.45	\$7,481.27	\$2,600.00	\$7,175.96	\$13,393.83	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$824,823.00	\$0.00	\$172,709.52	\$0.00	\$0.00	\$307,167.97
+MISCELLANEOUS RESERVES	\$3,815,050.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$3,425,595.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$13,925,236.11	\$321,041.78	\$177,184.50	\$113,986.89	\$3,382,909.52	\$307,167.97

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

February 15, 2023


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 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	225,940.15	
200.1B	5*Bank -GF Savings	3,380,127.57	
200.1C	5* Bank-Tax Collection	5,479,607.54	
200.NY	General Fund NYCLASS	4,685,341.36	
200.PA	Net Payroll - 5* Bank	616.10	
200.TA	Cash- 5* TRUST & AGENCY CK.	98,772.34	
201.00	HRA Checking	54,831.05	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	473,041.16	
380.00	Accounts Receivable	295.00	
380.HL	Accts Rec Retired Health		532,498.14
391.10	Due From Other Funds - Cafe	168,693.39	
391.20	Due From Other Funds -Federal	842,842.16	
410.AR	Due From State and Federal	284.23	
440.AR	Due From Other Governments	109.20	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	22,082,010.00	
521.00	Encumbrances	11,027,183.30	
522.00	Expenditures	9,477,199.96	
599.00	Appropriated Fund Balance	381,879.39	
Liabilities, Reserves and Fund Balance			
600.99	Accounts Payable-accrued		46.57
601.10	HRA Medical Liability		352,371.33
630.00	Due To Other Funds		31,284.17
630.FF	Due To Federal Funds		134,435.72
632.00	Due to State Teachers'Ret.Sys		324,301.14
637.00	Due to Employees' Ret. System	17,829.84	
687.00	Compensated Absences		71,764.77
695.00	Def Tax Rev - Reserve Exc Tax		1,905.37
720.04	Flex Medical	8,659.89	
720.05	Flex Dependent Care		4,818.56
720.DN	Bc/Bs Dental S S	7,257.88	
720.FD	Bc/Bs Flex Dental S.S.		10,870.87
720.RT	Health Ins. Bc/Bs RETIREES	530,042.03	
814.00	Workers' Compensation Reserve		125,000.00
815.00	Unemployment Insurance Reserve		140,503.30
821.00	Reserve for Encumbrances		11,027,183.30
827.00	Retirement Contrib Reserve		1,408,021.16
828.00	Retire Contr Res Acct TRS Sub-		498,261.44
861.00	Reserve For Property Loss - In		86,482.45
862.00	Reserve For Liability		20,802.44
863.00	Insurance Reserve		114,751.29
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsrv Empl Benefits/Accr Liab		1,163,533.73
878.00	Capital Reserve - Building		2,116,975.39
878.02	Capital Reserve - Buses		750,000.00
878.04	Capital Reserve - Technology		500,000.00
914.00	Assigned Appropriated Fund Bal		256,037.00
917.00	Unassigned Fund Balance		1,019,361.24
Budgetary and Revenue Accounts			

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

G/L Account	Description	Debits	Credits
960.00	Total Appropriations-Mod.Budg.		22,463,889.39
980.00	Revenues		15,593,743.32
	Grand Totals	58,942,663.54	58,942,663.54

Naples Central School District
Revenue Status Report As Of: 01/31/2023
Fiscal Year: 2023
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	12,668,202.00	0.00	12,668,202.00	11,973,113.31	695,088.69	
1081.000		Other Pmts in Lieu of Tax	72,332.00	0.00	72,332.00	72,023.88	308.12	
1085.000		STAR Reimbursement	0.00	0.00	0.00	706,530.24		706,530.24
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	1,683.47	16,316.53	
1335.000		Oth Student Fee/Charges (12,000.00	0.00	12,000.00	5,862.90	6,137.10	
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	0.00	5,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	11,052.00		6,052.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	159,120.35		139,120.35
2450.000		Commissions	0.00	0.00	0.00	121.97		121.97
2665.000		Sale of Equipment	0.00	0.00	0.00	3,150.00		3,150.00
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	188.00	312.00	
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	1,200.00		200.00
2770.000		Other Unclassified Rev.(S	154,331.00	0.00	154,331.00	3,898.19	150,432.81	
3101.000		Basic Formula Aid-Gen Aid	6,354,199.00	0.00	6,354,199.00	1,634,164.44	4,720,034.56	
3102.000		Lottery Aid	45,647.50	0.00	45,647.50	506,549.55		460,902.05
3102.001		VLT Lottery Aid	9,735.50	0.00	9,735.50	255,840.99		246,105.49
3103.000		BOCES Aid (Sect 3609a Ed	696,400.00	0.00	696,400.00	-66.00	696,466.00	
3191.000		Building Aid	1,733,043.00	0.00	1,733,043.00	0.00	1,733,043.00	
3192.000		Excess Cost	64,686.00	0.00	64,686.00	234,034.87		169,348.87
3260.000		Textbook Aid (Incl Txtbk/	48,976.00	0.00	48,976.00	9,120.00	39,856.00	
3263.000		Library A/V Loan Program	5,958.00	0.00	5,958.00	0.00	5,958.00	
4286.000		CARES Act	0.00	0.00	0.00	612.00		612.00
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	15,543.16	59,456.84	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
Total GENERAL FUND			22,082,010.00	0.00	22,082,010.00	15,593,743.32	8,220,409.65	1,732,142.97

* 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: 01/31/2023

Fiscal Year: 2023

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	225.00	7,725.00	790.00	200.00	6,735.00
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	256.82	600.12	643.06
1010-490-00-0000	BOCES	2,565.00	0.00	2,565.00	1,245.00	1,320.00	0.00
1040-160-00-0000	Non-Instructional Salary	7,410.00	0.00	7,410.00	4,264.15	3,081.29	64.56
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	96.60	0.00	603.40
1060-400-00-0000	Contractual Expense	1,475.00	0.00	1,475.00	0.00	1,395.20	79.80
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	147,175.00	0.00	147,175.00	84,908.70	62,266.30	0.00
1240-160-00-0000	Non-Instructional Salary	34,472.00	0.00	34,472.00	19,839.86	14,034.18	597.96
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	-1,000.00	20,650.00	2,832.50	3,024.00	14,793.50
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	734.79	5.01	960.20
1310-150-00-0000	Business Administrator	100,000.00	0.00	100,000.00	57,692.25	42,307.75	0.00
1310-160-00-0000	Non-Instructional Salary	73,965.00	0.00	73,965.00	42,803.04	30,489.53	672.43
1310-161-00-0000	Business Admin. - Extra H	1,977.00	0.00	1,977.00	1,052.70	0.00	924.30
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	32,849.00	0.00	32,849.00	18,287.21	4,137.31	10,424.48
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	1,715.90	3,133.39	2,150.71
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	1,880.00	1,699.00	475.00
1310-490-00-0000	BOCES Services	200,000.00	-5,000.00	195,000.00	94,044.95	99,278.75	1,676.30
1320-160-00-0000	Non-Instructional Salary	2,741.00	0.00	2,741.00	1,581.30	1,159.58	0.12
1320-400-00-0000	Contractual Expense	18,400.00	0.00	18,400.00	18,400.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,126.00	0.00	3,126.00	1,803.15	1,322.34	0.51
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,130.93	1,010.70	383.37
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	2,456.96	0.00	1,543.04
1345-160-00-0000	Purchasing-Non Instr Sal	53,058.00	0.00	53,058.00	30,039.18	21,943.94	1,074.88
1345-400-00-0000	Purchasing Contractual	400.00	0.00	400.00	0.00	0.00	400.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	0.00	0.00	500.00
1345-490-00-0000	BOCES Services	5,714.00	0.00	5,714.00	2,857.00	2,857.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,991.00	9,991.00	6,141.15	3,849.85	0.00
1420-400-00-0000	Contractual Expense	37,500.00	1,569.72	39,069.72	11,657.04	27,412.68	0.00
1420-490-00-0000	BOCES Services	27,047.00	2,953.00	30,000.00	13,646.22	16,353.78	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	2,503.47	14,264.80	231.73
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	40,250.00	1,000.00	41,250.00	25,286.56	15,963.44	0.00

Naples Central School District

Budget Status Report As Of: 01/31/2023

Fiscal Year: 2023

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	2,750.00	0.00	2,750.00	62.17	2,687.83	0.00
1620-160-00-0000	Salaries - Inside	407,423.00	-9,900.00	397,523.00	207,474.52	167,044.82	23,003.66
1620-161-00-0000	Salaries - Inside - OT	12,000.00	-600.00	11,400.00	7,841.61	0.00	3,558.39
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	5,177.70	0.00	5,322.30
1620-200-00-0000	Equipment--Operations	30,000.00	0.00	30,000.00	9,726.58	0.00	20,273.42
1620-401-00-0000	Operations - Telephone	1,080.00	0.00	1,080.00	365.71	714.29	0.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	500.00	5,000.00
1620-450-00-0000	Supplies-Operations	84,700.00	9,579.68	94,279.68	46,332.42	45,865.70	2,081.56
1620-457-00-0000	Pool Supplies	7,400.00	154.87	7,554.87	1,539.77	6,002.89	12.21
1620-462-00-0000	Water	33,000.00	701.45	33,701.45	17,909.62	15,791.83	0.00
1620-463-00-0000	Electricity	152,200.00	2,237.27	154,437.27	108,740.12	43,797.15	1,900.00
1620-464-00-0000	Natural Gas	127,300.00	0.00	127,300.00	52,925.59	69,864.41	4,510.00
1620-469-00-0000	Contracts--Operations	138,000.00	127,297.33	265,297.33	120,998.51	116,645.10	27,653.72
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	6,526.80	11,473.20	0.00
1621-160-00-0000	Salaries - Outside	78,000.00	13,300.00	91,300.00	32,958.51	15,939.37	42,402.12
1621-161-00-0000	Salaries - Outside - OT	4,000.00	5,000.00	9,000.00	4,174.71	0.00	4,825.29
1621-200-00-0000	Equipment--Maintenance	30,000.00	0.00	30,000.00	0.00	17,545.00	12,455.00
1621-450-00-0000	Materials & Supplies	21,800.00	8,500.00	30,300.00	15,836.22	10,832.68	3,631.10
1621-469-00-0000	Maintenance-Service Contr	35,400.00	-8,500.00	26,900.00	21,234.21	1,730.00	3,935.79
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00
1680-490-00-0000	BOCES Services	161,060.00	20,726.85	181,786.85	96,170.44	81,712.91	3,903.50
1910-400-00-0000	Unallocated Insurance	84,250.00	-992.50	83,257.50	57,615.80	13,045.29	12,596.41
1920-400-00-0000	School Assn Dues	8,150.00	0.00	8,150.00	7,257.00	0.00	893.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	303.04	0.00	1,849.96
1981-490-00-0000	BOCES - Administrative	58,204.00	4,283.20	62,487.20	31,243.60	31,243.60	0.00
1983-490-00-0000	BOCES - Capital Construct	52,276.00	1,872.47	54,148.47	27,074.25	27,074.22	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	23,853.00	45,000.00	68,853.00	9,152.54	5,732.46	53,968.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	96,563.00	45,000.00	141,563.00	42,332.13	39,930.87	59,300.00
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
2010-450-00-0000	Materials and Supplies	500.00	1,590.20	2,090.20	1,259.19	0.00	831.01
2010-490-00-0000	BOCES	0.00	273.52	273.52	273.52	0.00	0.00
2020-150-00-0000	Instructional Salaries	330,132.00	0.00	330,132.00	186,113.10	135,382.87	8,636.03
2020-160-00-0000	Non-Inst Salaries	75,610.00	19,000.00	94,610.00	52,160.90	41,908.42	540.68
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	1,751.01	0.00	874.99
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00

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2020-400-01-0000	Contractual Expense H.S.	16,500.00	0.00	16,500.00	1,949.68	4,342.32	10,208.00
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	411.74	2,342.26	2,746.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-3,879.17	14,120.83	839.66	333.43	12,947.74
2020-450-02-0000	Mat and Supplies Elem	11,250.00	-4,444.10	6,805.90	967.55	500.00	5,338.35
2020-490-00-0000	BOCES	3,630.00	1,618.00	5,248.00	2,211.66	3,036.34	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	-3,000.00	71,732.00	16,797.82	0.00	54,934.18
2070-400-00-0000	Contractual Expense	4,000.00	1,200.00	5,200.00	2,300.00	1,000.00	1,900.00
2070-450-00-0000	Materials & Supplies	0.00	500.00	500.00	399.00	0.00	101.00
2070-490-00-0000	BOCES Services	48,090.00	11,910.00	60,000.00	22,520.30	37,479.70	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	65.00	590.00	345.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	294.00	2,294.00	130.00	2,164.00	0.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	10,300.00	12,300.00	65.00	11,800.00	435.00
2110-100-02-0000	Teachers Sal Pre-K	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
2110-120-02-0000	Teachers Salaries 4-6	893,871.00	-43,516.00	850,355.00	325,083.70	518,001.82	7,269.48
2110-120-02-1000	Teachers Sall-Kdg - 3	951,277.00	-106,332.00	844,945.00	331,958.70	494,134.50	18,851.80
2110-130-01-0000	Teachers Salaries 7-12	1,927,533.00	-158,300.00	1,769,233.00	721,382.40	1,015,593.94	32,256.66
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	29,405.00	18,240.00	54,033.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	33,365.32	13,200.00	17,564.68
2110-160-00-0000	Non-Inst Salaries	405,333.00	-42,500.00	362,833.00	155,665.51	167,970.49	39,197.00
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	9,760.13	0.00	15,825.87
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	6,923.20	0.00	30,976.80
2110-200-01-0000	Equipment - High School	30,000.00	0.00	30,000.00	12,189.00	16,894.60	916.40
2110-200-02-0000	Equipment General Elem Ed	12,000.00	97,459.96	109,459.96	100,103.67	233.50	9,122.79
2110-400-01-0000	Contractual HS	37,624.00	4,388.00	42,012.00	22,211.80	10,977.44	8,822.76
2110-400-02-0000	Contractual - Elementary	22,344.00	2,332.00	24,676.00	13,966.40	6,207.60	4,502.00
2110-400-02-CARE	Contractual - CARES	0.00	612.00	612.00	612.00	0.00	0.00
2110-403-01-0000	Contractual - Tuition	40,000.00	-12,650.00	27,350.00	320.00	1,120.00	25,910.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	582.72	759.62	3,657.66
2110-406-01-0000	Conferences - High School	6,000.00	-294.00	5,706.00	332.00	0.00	5,374.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	2,842.00	0.00	3,158.00
2110-450-01-0000	Supplies - High School	85,123.00	7,065.02	92,188.02	49,037.40	37,764.56	5,386.06
2110-450-02-0000	Supplies - Elementary	56,068.00	-273.80	55,794.20	37,876.71	9,858.29	8,059.20
2110-451-01-0000	Postage-GenEd HS	7,900.00	0.00	7,900.00	1,160.00	4,340.00	2,400.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,205.00	1,295.00	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	1,189.61	1,930.95	16,879.44

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2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	3,191.39	1,408.44	15,400.17
2110-490-00-0000	BOCES-Instructional	161,356.00	81,500.00	242,856.00	69,424.13	91,559.67	81,872.20
2250-150-00-2000	Instructional Salaries	824,091.00	-10,000.00	814,091.00	353,075.67	452,265.52	8,749.81
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	-25,000.00	54,793.00	22,027.86	19,166.14	13,599.00
2250-160-00-2002	Non-Inst Salaries El Sch	82,977.00	68,000.00	150,977.00	74,869.93	74,504.55	1,602.52
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	5,000.00	6,869.00	2,883.22	0.00	3,985.78
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	6,000.00	6,500.00	4,068.25	0.00	2,431.75
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	60,205.00	49,313.56	109,518.56	21,375.61	72,294.13	15,848.82
2250-406-00-0000	Conferences- Spec. Ed.	4,178.00	0.00	4,178.00	2,055.00	0.00	2,123.00
2250-450-00-0000	Materials and Supplies	14,923.00	-1,518.19	13,404.81	7,568.36	3,199.64	2,636.81
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	780.00	1,720.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	108,234.00	0.00	108,234.00	0.00	47,662.00	60,572.00
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	0.00	96,900.00	0.00	0.00	96,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,180,650.00	-194,525.65	986,124.35	299,784.70	599,675.90	86,663.75
2280-490-01-0000	BOCES Services	294,669.00	18,021.00	312,690.00	156,345.00	156,345.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	1,300.00	9,620.00	9,577.80	0.00	42.20
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	17,000.00	49,052.00	48,092.34	0.00	959.66
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	4,391.75	0.00	3,928.25
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	4,010.00	13,990.00	0.00
2610-150-00-0000	Instructional Salaries	128,797.00	0.00	128,797.00	54,737.80	73,059.20	1,000.00
2610-160-00-0000	Non-Inst Salaries	22,038.00	20,000.00	42,038.00	19,507.20	20,495.30	2,035.50
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	138.75	0.00	846.25
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	354.00	0.00	354.00	239.03	70.00	44.97
2610-450-02-2610	Elementary Supplies	1,876.00	0.00	1,876.00	1,055.64	153.71	666.65
2610-460-01-2606	High School Books	4,000.00	10.26	4,010.26	2,670.74	220.78	1,118.74
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	606.98	126.00	107.02
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	5,667.87	1,372.76	3,059.37
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	91.90	0.00	331.10
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	14,913.92	16,566.08	0.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	-65,000.00	6,407.00	0.00	0.00	6,407.00
2630-160-00-0000	Cai - Non Inst Salary	95,000.00	34,000.00	129,000.00	67,087.95	36,297.16	25,614.89
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	2,730.41	0.00	2,269.59
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	2,438.72	1,000.00	1,561.28
2630-400-00-0000	Computer-Contractual	17,940.00	15,000.00	32,940.00	13,573.48	14,120.67	5,245.85
2630-450-00-0000	Computer Mtls/Suppl	14,450.00	5,140.00	19,590.00	9,279.82	8,200.78	2,109.40
2630-460-00-0000	Comp St Aid Software	8,704.00	-2,000.00	6,704.00	3,699.68	1,703.71	1,300.61

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2630-490-00-0000	BOCES Services	518,185.00	10,873.91	529,058.91	159,021.70	343,140.08	26,897.13
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	170,757.00	7,400.00	178,157.00	78,712.84	99,442.78	1.38
2810-160-01-0000	Non-Inst Salary	32,939.00	0.00	32,939.00	15,852.30	16,419.98	666.72
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	2,000.00	1,500.00	3,500.00	2,419.97	0.00	1,080.03
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	396.00	8,050.00	4,554.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	137.06	0.00	1,362.94
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	475.00	1,525.00	0.00
2815-160-00-0000	Non-Instr Salary	88,859.00	935.69	89,794.69	42,955.80	46,838.89	0.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	0.00	3,368.00	1,322.90	0.00	2,045.10
2815-400-00-0000	Contractual Expense	69,921.00	29,220.14	99,141.14	31,608.98	64,114.36	3,417.80
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	619.50	380.50	0.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	564.50	435.50	0.00
2815-450-01-0000	Materials and Supplies Hs	800.00	4,159.84	4,959.84	278.74	4,681.10	0.00
2815-450-02-0000	Materials/Supplies Elem	800.00	4,979.94	5,779.94	750.04	5,029.90	0.00
2820-150-00-0000	Psychology Inst Salary	243,262.00	0.00	243,262.00	102,698.78	140,381.70	181.52
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	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	537.52	0.00	962.48
2850-150-01-0000	Instructional Salaries	106,060.00	0.00	106,060.00	25,237.85	58,987.65	21,834.50
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	1,898.63	0.00	101.37
2850-450-01-0000	Materials and Supplies	1,000.00	12,000.00	13,000.00	4,814.36	8,185.64	0.00
2855-150-01-0000	Instructional Salaries	155,500.00	0.00	155,500.00	85,567.76	22,287.41	47,644.83
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	2,138.45	0.00	3,861.55
2855-400-01-0000	Contractual - Athletics	50,015.00	4,435.00	54,450.00	28,252.88	25,595.42	601.70
2855-450-01-0000	Supplies - Athletics	9,396.00	-458.02	8,937.98	6,301.70	1,202.68	1,433.60
2855-455-01-0000	Uniforms - Athletics	7,000.00	-800.00	6,200.00	1,125.00	0.00	5,075.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	25,000.00	0.00	25,000.00	14,423.10	10,576.90	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	3,000.00	19,000.00	22,000.00	21,777.77	0.00	222.23
5510-162-03-0000	Salaries Drivers	414,593.00	-42,327.10	372,265.90	163,945.29	155,141.34	53,179.27
5510-163-03-0000	Salaries Driver Substitut	15,000.00	-1,000.00	14,000.00	0.00	0.00	14,000.00
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	675.37	0.00	8,344.63
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	893.14	0.00	10,106.86
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	8,401.88	0.00	11,618.12
5510-168-03-0000	Bus Monitors	73,000.00	500.00	73,500.00	28,897.97	36,569.44	8,032.59
5510-168-03-0040	Bus Monitors	18,200.00	-1,500.00	16,700.00	14,108.99	0.00	2,591.01
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	281.20	0.00	1,718.80
5510-180-03-0000	Salaries Mechanics	70,000.00	0.00	70,000.00	37,639.35	28,982.25	3,378.40

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5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	5,807.77	0.00	6,692.23
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	250,000.00	0.00	250,000.00	242,636.86	0.00	7,363.14
5510-400-03-2900	Contractual Expense	64,510.00	15,202.50	79,712.50	43,473.70	31,766.21	4,472.59
5510-430-03-0000	Liability Insurance	32,500.00	-1,498.00	31,002.00	21,639.00	4,861.00	4,502.00
5510-431-03-0000	Workmens Compensation	17,500.00	1,997.50	19,497.50	17,454.25	0.00	2,043.25
5510-450-03-3000	Materials & Supplies	10,000.00	0.00	10,000.00	1,637.04	2,725.22	5,637.74
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	382.97	2,367.03	0.00
5510-455-03-0000	Supplies Parts	40,000.00	1.81	40,001.81	13,010.97	18,389.03	8,601.81
5510-456-03-0000	Gasoline	93,000.00	5,000.00	98,000.00	68,435.26	29,564.74	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	3,472.68	1,527.32	2,000.00
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	10,719.36	3,780.64	1,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	13,560.00	62,913.00	76,473.00	11,655.77	62,305.18	2,512.05
5530-401-03-0000	Telephone	480.00	0.00	480.00	227.94	252.06	0.00
5530-450-03-0000	Supplies	1,000.00	1,712.10	2,712.10	322.82	2,389.28	0.00
5530-461-03-0000	Natural Gas	14,840.00	0.00	14,840.00	3,652.01	11,187.99	0.00
5530-462-03-0000	Garage Building Water	5,748.00	173.99	5,921.99	1,291.21	4,630.78	0.00
5530-463-03-0000	Electricity	15,030.00	484.05	15,514.05	5,298.67	10,215.38	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	2,500.00	4,000.00	1,605.05	0.00	2,394.95
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	385,837.00	-69,050.00	316,787.00	114,978.86	89,479.59	112,328.55
9020-800-00-0000	Teacher Retirement	676,000.00	15,500.00	691,500.00	304,496.88	383,453.47	3,549.65
9030-800-00-0000	Social Security	702,410.00	0.00	702,410.00	315,862.89	360,307.37	26,239.74
9040-800-00-0000	Workmens Compensation	57,500.00	992.50	58,492.50	52,362.75	0.00	6,129.75
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	1,758,000.00	0.00	1,758,000.00	1,205,862.69	468,801.33	83,335.98
9060-800-00-0001	Dental Insurance	81,000.00	-2,592.00	78,408.00	56,464.77	22,500.00	-556.77
9060-800-00-0002	Health Insurance - Non In	820,966.00	0.00	820,966.00	488,060.86	304,285.97	28,619.17
9060-800-00-0003	Health Ins Buy-Out	50,000.00	-935.69	49,064.31	23,381.61	25,682.70	0.00
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	52,529.38	3,050.00	420.62
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	13,084.75	1,590.00	3,090.25
9060-800-00-0006	HRA Benefit Card	105,000.00	-95,522.72	9,477.28	0.00	0.00	9,477.28
9060-800-00-0007	Health Ins- Retirees	491,988.00	0.00	491,988.00	277,525.69	127,890.14	86,572.17
9089-800-00-0000	Other Benefits	148,500.00	0.00	148,500.00	142,143.88	0.00	6,356.12
9711-600-00-0000	Serial Bonds Principal	2,140,000.00	0.00	2,140,000.00	0.00	2,135,000.00	5,000.00
9711-700-00-0000	Serial Bonds Interest	485,850.00	69,050.00	554,900.00	277,450.00	277,450.00	0.00

Naples Central School District

Budget Status Report As Of: 01/31/2023

Fiscal Year: 2023

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	0.00	100,000.00	0.00	100,000.00	0.00
Total GENERAL FUND		22,338,047.00	125,842.39	22,463,889.39	9,477,199.96	11,027,183.30	1,959,506.13

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	321,041.78	
391.00	Due From Other Funds	15,457.00	
410.00	Due From State and Federal - L	27,034.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,415.91	
446.00	Surplus Food Inventory	5,045.53	
446.10	Purchased Food Inventory	8,767.29	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	465,245.00	
521.00	Encumbrances	210,666.77	
522.00	Expenditures	227,621.95	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		7,407.83
630.10	Due To Gen from Cafe		168,693.39
631.00	Due To Other Governments		223.91
691.00	Deferred Revenues		17,559.00
806.00	Non Spendable FB-Inventory		16,228.73
821.00	Reserve for Encumbrances		210,666.77
917.00	Unassigned Fund Balance		155,381.33
Budgetary and Revenue Accounts			
960.00	Appropriations		465,245.00
980.00	Revenues		241,889.27
Grand Totals		1,283,295.23	1,283,295.23

Naples Central School District
Revenue Status Report As Of: 01/31/2023
Fiscal Year: 2023
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -	0.00	0.00	0.00	40,126.30		40,126.30
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	34,560.56	439.44	
2401.000		Interest and Earnings	0.00	0.00	0.00	195.00		195.00
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	307.41	15,192.59	
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	2,728.00	9,272.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	921.00	3,079.00	
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	94,765.00		94,765.00
4190.001		Emer Oper Cost Reimb Prog	0.00	0.00	0.00	1,256.00		1,256.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	26,977.00		26,977.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	22,954.00		22,954.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	4,748.00		4,748.00
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	333,495.00	0.00	333,495.00	12,351.00	321,144.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			465,245.00	0.00	465,245.00	241,889.27	414,377.03	191,021.30

* 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: 01/31/2023

Fiscal Year: 2023

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	54,594.52	60,932.07	3,418.41
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	8,254.13	0.00	-3,254.13
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	269.80	0.00	1,930.20
2860-220-00	Equipment	35,000.00	0.00	35,000.00	11,399.93	3,218.60	20,381.47
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	2,752.15	3,313.85	11,434.00
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	83,236.22	89,761.20	2,002.58
2860-411-00	Surplus Foods	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
2860-413-00	Fed Money	0.00	0.00	0.00	12,464.02	4,535.98	-17,000.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	6,194.37	4,635.81	2,169.82
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	19,345.88	23,654.12	2,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	6,121.43	5,733.64	-11,855.07
9030-800-00	Lunch Social Security	0.00	0.00	0.00	4,675.74	4,661.30	-9,337.04
9060-800-00	Health Insurance	28,600.00	0.00	28,600.00	18,313.76	10,220.20	66.04
Total SCHOOL LUNCH FUND		465,245.00	0.00	465,245.00	227,621.95	210,666.77	26,956.28

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

Cycle 07

Post Dates From 07/01/2022 To 01/31/2023

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
Assets			
200.00	Cash	239.35	
200.0A	Cash- Five Star Checking	4,474.98	
200.0B	Cash- Five Star Savings	9,347.23	
200.0C	Cash- NYCLASS	152,927.55	
200.PN	Cash- NYCLASS	10,195.39	
Budgetary and Expense Accounts			
522.00	Expenditures	8,019.99	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		169,847.79
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		4,985.33
Totals for Service: SCHOLR		185,204.49	185,204.49

Naples Central School District
Revenue Status Report As Of: 01/31/2023
Fiscal Year: 2023
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	2,685.33		2,685.33
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,300.00		2,300.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	4,985.33	0.00	4,985.33

* 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: 01/31/2023

Fiscal Year: 2023

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	8,019.99	3,250.00	-11,269.99
Total MISCELLANEOUS SPECIAL REV\		0.00	0.00	0.00	8,019.99	3,250.00	-11,269.99

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	113,986.89	
391.GF	Due From GENERAL FUND	0.71	
410.01	Due From State and Federal	119,745.15	
Budgetary and Expense Accounts			
522.00	Expenditures	627,275.57	
Liabilities, Reserves and Fund Balance			
630.00	DUE TO GENERAL FUND		622,964.55
630.TA	Due to Trust and Agency		85,442.60
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		150,321.50
Grand Totals		861,008.32	861,008.32

Naples Central School District
Revenue Status Report As Of: 01/31/2023
Fiscal Year: 2023
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	158,166.00	0.00	158,166.00	23,458.00	134,708.00	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	1,104,956.19	0.00	1,104,956.19	0.00	1,104,956.19	
22ARPH-4289.000	22ARPH	Other Federal Aid (Specif	0.00	0.00	0.00	1,422.00		1,422.00
22TTLI-4126.000	22TTLI	NCLB Chpt 1,Basic Grant	2,006.05	0.00	2,006.05	0.00	2,006.05	
23CNEQ-4289.000	23CNEQ	Other Federal Aid (Specif	20,000.00	0.00	20,000.00	20,000.00		
23HWBP-3289.000	23HWBP	Other State Aid	16,147.50	0.00	16,147.50	16,147.50		
23PREK-3289.000	23PREK	Other State Aid	97,310.00	0.00	97,310.00	48,655.00	48,655.00	
23S611-4256.000	23S611	Indiv. w/Disab. Ed Act (I	197,608.00	0.00	197,608.00	39,521.00	158,087.00	
23S619-4256.000	23S619	Indiv. w/Disab. Ed Act (I	5,593.00	0.00	5,593.00	1,118.00	4,475.00	
23SUMM-3289.000	23SUMM	Other State Aid	80,324.00	0.00	80,324.00	0.00	80,324.00	
23TIIA-4289.000	23TIIA	Other Federal Aid TTLEIIA	28,199.00	0.00	28,199.00	0.00	28,199.00	
23TIVA-4129.000	23TIVA	NCLB Title IV Safe & Drug	15,143.00	0.00	15,143.00	0.00	15,143.00	
23TTLI-4126.000	23TTLI	NCLB Chpt 1,Basic Grant	213,022.00	0.00	213,022.00	0.00	213,022.00	
Total SPECIAL AID FUND			1,938,474.74	0.00	1,938,474.74	150,321.50	1,789,575.24	1,422.00

* 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: 01/31/2023

Fiscal Year: 2023

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	109,165.00	0.00	109,165.00	40,055.20	47,355.80	21,754.00
21CRSA-2110-160	Noninstructional Salaries	24,000.00	0.00	24,000.00	12,000.00	0.00	12,000.00
21CRSA-2110-450	Materials & Supplies	25,001.00	0.00	25,001.00	24,972.11	0.00	28.89
21CRSA CRRSA/ESSER2 - Subfund Subtotal		158,166.00	0.00	158,166.00	77,027.31	47,355.80	33,782.89
22ARPA-2110-150	Instructional Salaries	1,021,750.22	0.00	1,021,750.22	135,730.38	189,804.62	696,215.22
22ARPA-2110-160	Noninstructional Salaries	53,205.97	0.00	53,205.97	100,942.83	72,940.78	-120,677.64
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
22ARPA ARP-ESSER - Subfund Subtotal		1,104,956.19	0.00	1,104,956.19	236,673.21	262,745.40	605,537.58
22ARPH-2110-150	Instructional Salaries	0.00	7,113.00	7,113.00	4,103.53	3,009.23	0.24
22ARPH ARP Homeless II - Subfund Subtotal		0.00	7,113.00	7,113.00	4,103.53	3,009.23	0.24
22TIIA-2110-150	Instructional Salaries	-0.71	0.00	-0.71	0.00	0.00	-0.71
22TIIA TITLE IIA - Subfund Subtotal		-0.71	0.00	-0.71	0.00	0.00	-0.71
22TIVA-2110-150	Instructional Salaries	-2.32	0.00	-2.32	0.00	0.00	-2.32
22TIVA TITLE IV A - Subfund Subtotal		-2.32	0.00	-2.32	0.00	0.00	-2.32
22TTLI-2110-150	Instructional Salaries	-7.01	0.00	-7.01	0.00	0.00	-7.01
22TTLI-2110-400	Contractual and Other	1,999.72	0.00	1,999.72	0.00	0.00	1,999.72
22TTLI-2110-450	Materials & Supplies	13.34	0.00	13.34	0.00	0.00	13.34
22TTLI TITLE I - Subfund Subtotal		2,006.05	0.00	2,006.05	0.00	0.00	2,006.05
23CNEQ-2110-200	Equipment	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00
23CNEQ CN Equipment Assist - Subfund Subtotal		20,000.00	0.00	20,000.00	20,000.00	0.00	0.00
23HWBP-2250-150	Instructional Salaries	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
23HWBP-2250-800	Employee Benefits	459.00	0.00	459.00	0.00	0.00	459.00
23HWBP-2815-160	Noninstructional Salaries	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
23HWBP-2815-800	Employee Benefits	459.00	0.00	459.00	0.00	0.00	459.00
23HWBP-2820-150	Instructional Salaries	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
23HWBP-2820-800	Employee Benefits	229.50	0.00	229.50	0.00	0.00	229.50
23HWBP Healthcare Worker Bonus P - Subfund Subtotal		16,147.50	0.00	16,147.50	0.00	0.00	16,147.50
23PREK-2510-150	Instructional Salaries	69,740.00	0.00	69,740.00	26,823.10	42,916.90	0.00
23PREK-2510-160	Noninstructional Salaries	21,587.00	0.00	21,587.00	10,476.00	11,111.10	-0.10
23PREK-2510-450	Materials & Supplies	5,983.00	0.00	5,983.00	0.00	0.00	5,983.00
23PREK Universal Pre-K - Subfund Subtotal		97,310.00	0.00	97,310.00	37,299.10	54,028.00	5,982.90
23S611-2250-150	611-Instructional Salary	159,967.00	0.00	159,967.00	61,526.30	98,440.70	0.00
23S611-2250-400	Contractual Sect 611 Idea	25,262.00	0.00	25,262.00	1,773.12	2,618.63	20,870.25
23S611-2250-450	Materials and Supplies	12,379.00	0.00	12,379.00	7,175.96	0.00	5,203.04
23S611 IDEA Section 611 - Subfund Subtotal		197,608.00	0.00	197,608.00	70,475.38	101,059.33	26,073.29
23S619-2250-150	Instructional Salaries	3,394.00	0.00	3,394.00	0.00	0.00	3,394.00
23S619-2250-160	Non Instructional Salarie	0.00	0.00	0.00	1,665.57	1,725.59	-3,391.16

Naples Central School District

Budget Status Report As Of: 01/31/2023

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
23S619-2250-400	Contractual Idea Sect 619	1,360.00	0.00	1,360.00	0.00	0.00	1,360.00
23S619-2250-490	BOCES SERVICES	839.00	0.00	839.00	0.00	0.00	839.00
23S619 IDEA-SECTION 619 - Subfund Subtotal		5,593.00	0.00	5,593.00	1,665.57	1,725.59	2,201.84
23SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	12,987.44	0.00	8,764.56
23SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	7,005.84	0.00	833.16
23SUMM-2253-400	4408 summer Contractual	20,306.00	0.00	20,306.00	23,050.96	2,030.00	-4,774.96
23SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	37,481.00	0.00	-10,291.00
23SUMM-5511-160	4408 Summer School Nonins	3,237.00	0.00	3,237.00	11,486.43	654.15	-8,903.58
23SUMM 4408 SUMMER SCHOOL - Subfund Subtotal		80,324.00	0.00	80,324.00	92,011.67	2,684.15	-14,371.82
23TIIA-2110-150	Instructional Salaries	28,199.00	0.00	28,199.00	4,414.50	7,063.50	16,721.00
23TIIA TITLE IIA - Subfund Subtotal		28,199.00	0.00	28,199.00	4,414.50	7,063.50	16,721.00
23TIVA-2110-150	Instructional Salaries	15,143.00	0.00	15,143.00	2,251.30	3,602.70	9,289.00
23TIVA TITLE IV A - Subfund Subtotal		15,143.00	0.00	15,143.00	2,251.30	3,602.70	9,289.00
23TTLI-2110-150	Instructional Salaries	211,522.00	0.00	211,522.00	81,354.00	130,169.00	-1.00
23TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
23TTLI TITLE I - Subfund Subtotal		213,022.00	0.00	213,022.00	81,354.00	130,169.00	1,499.00
Total SPECIAL AID FUND		1,938,471.71	7,113.00	1,945,584.71	627,275.57	613,442.70	704,866.44

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- FIVE STAR CK	3,382,909.52	
391.00	Due From Other Funds	9,727.29	
Budgetary and Expense Accounts			
522.00	Expenditures	736,509.36	
Liabilities, Reserves and Fund Balance			
630.01	DUE TO DEBT SERVICE		4,748.27
915.01	ASS.UNAP.FB RES FOR CAPITAL		4,124,397.90
Grand Totals		4,129,146.17	4,129,146.17

Naples Central School District

Budget Status Report As Of: 01/31/2023

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-2110-201-00	Clerk of Works	446,760.00	0.00	446,760.00	44,480.00	402,280.00	0.00
210000-2110-240-00	Contractual and Other	14,680,143.61	-25,351.89	14,654,791.72	203,420.00	0.00	14,451,371.72
210000-2110-244-00	LEGAL SERVICES	249,802.00	0.00	249,802.00	10,988.20	205,861.80	32,952.00
210000-2110-245-00	Architects Commisions/Exp	605,909.18	0.00	605,909.18	457,076.68	117,923.32	30,909.18
210000-2110-245-21	Architects Commisions/Exp	-351.89	25,351.89	25,000.00	8,358.66	16,641.34	0.00
210000 2021 Capital Constr Proje - Subfund Subtotal		15,982,262.90	0.00	15,982,262.90	724,323.54	742,706.46	14,515,232.90
220000-1620-450-00	Supplies	90,000.00	-2,500.00	87,500.00	0.00	0.00	87,500.00
220000-2110-240-00	Contractual and Other	10,000.00	2,500.00	12,500.00	12,185.82	314.18	0.00
220000 Capital Outlay Proj 2023 - Subfund Subtotal		100,000.00	0.00	100,000.00	12,185.82	314.18	87,500.00
Total CAPITAL FUND		16,082,262.90	0.00	16,082,262.90	736,509.36	743,020.64	14,602,732.90

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2023
Cycle 07
Post Dates From 07/01/2022 To 01/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	307,167.97	
391.00	Due From Other Funds	6,099.88	
391.01	Due From Other Funds-Capital	4,748.27	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		302,481.13
Budgetary and Revenue Accounts			
980.00	Revenues		15,534.99
Grand Totals		318,016.12	318,016.12

Naples Central School District
Revenue Status Report As Of: 01/31/2023
Fiscal Year: 2023
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	15,534.99		15,534.99
Total DEBT SERVICE			0.00	0.00	0.00	15,534.99	0.00	15,534.99

Selection Criteria

Criteria Name: Last Run
As Of Date: 01/31/2023
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