

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, November 16, 2022  
**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 November 16, 2022 (Board Action)
- IV. Executive Session (Board Action)
- V. Pledge of Allegiance
- VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.  
Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)  
As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.  
Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.
- VII. Points of Interest
- VIII. Superintendent Recognitions & Updates
  - Claims Auditor Report
  - Social Studies Department Report
  - Student Representative Update
  - Superintendent Update
  - Administrative Update
  - School Business Administrator Update
- IX. Board Reports
  - Budget Committee
- X. Contractual Agreement  
NTA Memorandum of Agreement (Board Action)
- XI. Tax Collection and Return of Unpaid Taxes (Board Action)
- XII. Business (Board Action)
  - Treasurer's Report
- XIII. Personnel (Board Action)
  - Appointment
    - Cleaner
  - Family Leave of Absence
- XIV. Consent Agenda Items (Board Action)
  - CSE and 504 Committee Recommendations
  - Substitutes
- XV. Adjournment (Board Action)

## November 16, 2022

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, Nadelcho Neumann and Pamela Claes.

**Motion:**

Resolved, that the Board of Education approves the agenda of the Regular Meeting of November 16, 2022 as presented.

**Voting Yes:**

### Motion Carried

**Voting No:**

**Motion Denied**

**Motion:**

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:**

Resolved, that the Board of Education approves the following negotiated Memorandum of Agreement between the Naples Teachers' Association and the Naples Central School District:

- Regarding the creation of an Elementary School After School Program Coordinator position.

**Voting Yes:**

### Motion Carried

**Voting No:**

**Motion Denied**

**Abstain:**

**Motion:**

**2nd:**

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

WHEREAS, The Education Law provides that the tax collector be relieved of responsibility for the uncollected portion of the tax list when a complete list of the delinquent taxes has been certified to the Board of Education and since the collector has affixed her affidavit to such statement and has filed a statement accounting for the handling of the tax warrant; and

WHEREAS, The Assistant Superintendent for Business has examined and verified the accuracy of the signed report of the collector,

THEREFORE, BE IT RESOLVED, That the Board accept the report of the Tax Collector, and having determined that the collector has accounted for the full amount of the tax warrant and that the lists of the delinquent tax items, with the addition of the 3% penalty, be certified to the office of the county treasurers:

AND IT IS FURTHER DIRECTED, That the tax warrant, tax roll and collector's copies of the tax receipts shall be placed on file.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Abstain:**

**Motion:**

**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 September 2022.

**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 upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following probationary appointment, pending a successful background clearance report provided to the school as a result of the fingerprinting process:
  - Jared Osborne, 62156 State Route 415, Cohocton, NY 14826, as a Cleaner, effective November 28, 2022 at the rate of \$14.20/hour.
- Resolved, that the Board of Education approves the request of Margaret Crabb, Music Teacher, for an unpaid family leave of absence commencing from the end of her paid pregnancy related disability leave through on or about March 27, 2023, with benefits continuing throughout her leave as per leave as per the family medical leave act, anticipated delivery date on or around January 23, 2023.

**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 accepts the committee recommendations from the following meetings:
  - CSE Committee actions of 09/29/2022; 10/12/2022; 10/13/2022; and 10/19/2022.
  - 504 Committee actions of 09/29/2022; 10/06/2022; and 10/13/2022.
- b. Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background clearance report provided to the school as a result of the fingerprinting process:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Cydney Whiting	Lifeguard	6365 Italy Valley Road, Naples, NY 14512
Alyx Uhl	Teacher	11261 Chapel Street, Wayland, NY 14572

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

There being no further business, the Regular Meeting of November 16, 2022 is hereby adjourned at \_\_\_\_\_ p.m.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

## **Board of Education Auditor Report – November 2022 Board Meeting**

From July 1, 2022 – September 30, 2022 I have approved warrants 0001-0039 for a total amount of \$2,824,693.74 during the first quarter of the 2022-2023 fiscal year.

Total of 531 transactions. There were no errors this quarter

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Evelyn Letta', written in a cursive style.

Evelyn Letta

**NAPLES CENTRAL SCHOOL**  
**136 NORTH MAIN STREET**  
**NAPLES, NEW YORK 14512**



**MEMORANDUM OF AGREEMENT**  
**BETWEEN THE NAPLES CENTRAL SCHOOL DISTRICT**  
**AND THE NAPLES TEACHERS' ASSOCIATION**

**WHEREAS**, the Naples Central School District (hereinafter referred to as, "District") and the Naples Teachers' Association (hereinafter referred to as, "Association") have agreed to a Collective Bargaining Agreement (hereinafter referred to as, "CBA") effective from July 1, 2022 through June 30, 2024; and

**WHEREAS**, the District received federal stimulus funds to be utilized to provide additional educational opportunities to its students for the 2022-2023 and 2023-2024 school years; and

**WHEREAS**, the Parties have met to discuss the creation of an Elementary School After School Program Coordinator position and wish to resolve this matter amicably and in the best interest of students, the community, the NTA, and the District.

**THEREFORE**, the parties agree to the following:

1. The District will create the position "Elementary School After School Program Coordinator," with duties to be determined by the District including but not limited to handling all aspects of the after-school programs that will incorporate academics and enrichment opportunities. The District will post, interview, and select the successful candidate annually. This position is open to all unit members. This position will be appointed once for the 2022-2023 school year and once for the 2023-2024 school year.
2. This position will receive a stipend in the amount of \$8,500 for the 2022-2023 school year and \$8,500 for the 2023-2024 school year. This position will not exist after the 2023-2024 school year due to the expiration of the federal stimulus funds.
3. This Agreement will sunset and be considered null and void on June 30, 2024, unless the parties agree, in writing to continue the Agreement.
4. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.
5. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
6. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.

7. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.
8. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

**NAPLES TEACHERS' ASSOCIATION**

By: \_\_\_\_\_  
Scott Petrie  
President, Naples Teachers' Association

Date: \_\_\_\_\_

**NAPLES CENTRAL SCHOOL DISTRICT**

By: \_\_\_\_\_  
Kevin Swartz  
Superintendent of Schools

Date: \_\_\_\_\_

Approved by the Naples Board of Education: November 16, 2022

# Naples Central School - School Tax End of Warrant Report

FINAL REPORT 11/10/22

## 2022-2023 Paid and Unpaid Report Totals - End of Warrant Period

Swiss	Town	PAID	UNPAID	TOTAL	UNPAIDS	+3% Penalty Taken from Report	Total to Collect from Town	County Total
244800	Springwater	66,997.76	11,520.03	78,517.79	11,520.03	345.60	11,865.63	11,865.63
322000	Bristol	261,604.76	10,854.53	272,459.29	10,854.53	325.64	11,180.17	
322200	Canadice	35,142.07	1,394.47	36,536.54	1,394.47	41.83	1,436.30	
322400	Canandaigua	114,814.16	4,318.06	119,132.22	4,318.06	129.54	4,447.60	
323801	Naples Village	848,736.39	63,173.23	911,909.62	63,173.23	1,895.20	65,068.43	
323889	Naples Town	1,991,052.33	96,385.51	2,087,437.84	96,385.51	2,891.57	99,277.08	
324200	Richmond	47,305.50	1,491.85	48,797.35	1,491.85	44.76	1,536.61	
324600	South Bristol	7,167,878.41	208,179.56	7,376,057.97	208,179.56	6,245.39	214,424.95	397,371.14
463689	Cohocton	78,074.55	770.36	78,844.91	770.36	23.11	793.47	
466000	Prattsburgh	274,425.07	26,574.89	300,999.96	26,574.89	797.25	27,372.14	28,165.61
572400	Italy	824,760.63	48,378.67	873,139.30	48,378.67	1,451.36	49,830.03	
572800	Middlesex	279.78	0.00	279.78	0.00	0.00	0.00	49,830.03

**TOTAL** 11,711,071.41 473,041.16 12,184,112.57 473,041.16 14,191.25 487,232.41 487,232.41  
check v

Beginning ATC Tax Program = 12,184,271.82 VS 12,184,271.76 = Amount to be raised less Star Reimbursement

(0.06) Due to rounding. ATC program over \$.53.

Bristol 152.00-1-62.100 Simmons -159.25 Application for Corrected Tax Roll - Forestry Exemption added to parcel \$9,600

12,184,112.57  
check v

Submitted by: Michelle Burkley 11/10/22  
School Tax Collector Date



**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING SEPTEMBER 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:	\$6,621,261.52	\$325,151.74	\$178,141.13	\$132,443.09	\$3,964,607.36	\$302,923.01
+ CASH RECEIPTS	\$9,924,585.96	\$17,183.23	\$352.82	\$3.07	\$345.29	\$569.38
- CASH DISBURSEMENTS:	\$1,296,201.82	\$38,559.09	\$0.00	\$87,521.77	\$273,070.79	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$15,249,645.66</b>	<b>\$303,775.88</b>	<b>\$178,493.95</b>	<b>\$44,924.39</b>	<b>\$3,691,881.86</b>	<b>\$303,492.39</b>

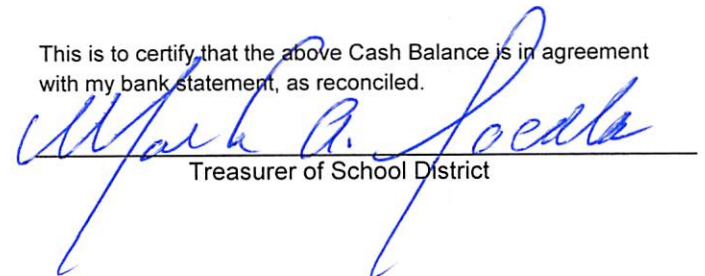
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$9,755,053.97	\$303,035.21	\$10,020.52	\$44,924.39	\$3,769,520.15	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$849.47	\$70.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$9,755,088.97	\$303,884.68	\$10,090.52	\$44,924.39	\$3,769,520.15	\$0.00
-OUTSTANDING CHECKS	\$39,973.36	\$108.80	\$2,350.00	\$0.00	\$77,638.29	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$1,618,154.50)	\$0.00	\$170,753.43	\$0.00	\$0.00	\$303,492.39
+MISCELLANEOUS RESERVES	\$3,769,848.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$3,382,835.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$15,249,645.66</b>	<b>\$303,775.88</b>	<b>\$178,493.95</b>	<b>\$44,924.39</b>	<b>\$3,691,881.86</b>	<b>\$303,492.39</b>

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

November 16, 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 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	676,131.78	
200.1B	5*Bank -GF Savings	905,253.70	
200.1C	5* Bank-Tax Collection	8,821,519.67	
200.NY	General Fund NYCLASS	4,629,276.35	
200.PA	Net Payroll - 5* Bank	613.63	
200.TA	Cash- 5* TRUST & AGENCY CK.	124,972.72	
201.00	HRA Checking	91,877.81	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	3,039,765.88	
380.00	Accounts Receivable	1,094.00	
380.HL	Accts Rec Retired Health		601,013.37
391.10	Due From Other Funds - Cafe	164,533.55	
391.20	Due From Other Funds -Federal	638,812.66	
410.00	Due From State and Federal	792,569.24	
410.AR	Due From State and Federal	112.19	
440.00	Due From Other Governments	303,791.20	
440.AR	Due From Other Governments	109.20	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	22,082,010.00	
521.00	Encumbrances	16,955,149.93	
522.00	Expenditures	3,246,225.68	
599.00	Appropriated Fund Balance	381,879.39	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable-accrued		46.57
601.10	HRA Medical Liability		332,226.05
630.00	Due To Other Funds		29,904.01
630.FF	Due To Federal Funds		173,517.61
630.TA	Due To Trust and Agency		304.70
631.00	Due To Other Governments		222,600.00
632.00	Due to State Teachers'Ret.Sys		540,027.00
637.00	Due to Employees' Ret. System		104,110.19
687.00	Compensated Absences		71,764.77
695.00	Def Tax Rev - Reserve Exc Tax		1,905.37
720.04	Flex Medical	6,132.51	
720.05	Flex Dependent Care		7,498.88
720.DN	Bc/Bs Dental S S	7,257.88	
720.FD	Bc/Bs Flex Dental S.S.		12,211.09
720.RT	Health Ins. Bc/Bs RETIREES	601,013.37	
814.00	Workers' Compensation Reserve		125,000.00
815.00	Unemployment Insurance Reserve		140,503.30
821.00	Reserve for Encumbrances		16,955,149.93
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

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

G/L Account	Description	Debits	Credits
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		22,463,889.39
980.00	Revenues		13,560,482.52
<b>Grand Totals</b>		<b>63,470,202.34</b>	<b>63,470,202.34</b>

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

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

**Naples Central School District**  
**Revenue Status Report As Of: 09/30/2022**  
**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	11,972,923.52	695,278.48	
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	0.00	18,000.00	
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	1,142.50	10,857.50	
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	0.00	5,000.00	
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	21,562.34		1,562.34
2450.000		Commissions	0.00	0.00	0.00	20.53		20.53
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	0.00	500.00	
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	200.00	800.00	
2770.000		Other Unclassified Rev.(S	154,331.00	0.00	154,331.00	200.00	154,131.00	
3101.000		Basic Formula Aid-Gen Aid	6,354,199.00	0.00	6,354,199.00	225,608.70	6,128,590.30	
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	36,548.71		26,813.21
3103.000		BOCES Aid (Sect 3609a Ed	696,400.00	0.00	696,400.00	0.00	696,400.00	
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	4,850.62	59,835.38	
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	
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	51.93	74,948.07	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
<b>Total GENERAL FUND</b>			<b>22,082,010.00</b>	<b>0.00</b>	<b>22,082,010.00</b>	<b>13,560,482.52</b>	<b>9,720,505.85</b>	<b>1,198,978.37</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

These are estimates to balance the budget

## Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	225.00	7,725.00	225.00	0.00	200.00	7,300.00
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	160.22	0.00	697.12	642.66
1010-490-00-0000	BOCES	2,565.00	0.00	2,565.00	249.00	249.00	2,316.00	0.00
1040-160-00-0000	Non-Instructional Salary	7,410.00	0.00	7,410.00	2,023.27	902.83	5,322.17	64.56
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	97.00	603.00
1060-400-00-0000	Contractual Expense	1,475.00	0.00	1,475.00	0.00	0.00	1,395.20	79.80
1060-450-00-0000	Materials and Supplies	900.00	0.00	900.00	0.00	0.00	850.00	50.00
1240-150-00-0000	Instructional Salaries	147,175.00	0.00	147,175.00	39,624.06	16,981.74	107,550.94	0.00
1240-160-00-0000	Non-Instructional Salary	34,472.00	0.00	34,472.00	9,531.38	4,273.19	24,240.82	699.80
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	21,650.00	-1,000.00	20,650.00	2,195.75	724.00	4,956.75	13,497.50
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	268.20	0.00	97.00	1,334.80
1310-150-00-0000	Business Administrator	100,000.00	0.00	100,000.00	26,923.05	11,538.45	73,076.95	0.00
1310-160-00-0000	Non-Instructional Salary	73,965.00	0.00	73,965.00	20,380.36	8,828.24	52,663.69	920.95
1310-161-00-0000	Business Admin. - Extra H	1,977.00	0.00	1,977.00	1,052.70	415.80	0.00	924.30
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	32,849.00	0.00	32,849.00	9,932.02	1,416.09	12,707.10	10,209.88
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	635.26	100.29	3,504.93	2,859.81
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	430.00	0.00	3,149.00	475.00
1310-490-00-0000	BOCES Services	200,000.00	0.00	200,000.00	21,452.41	21,452.41	178,498.45	49.14
1320-160-00-0000	Non-Instructional Salary	2,741.00	0.00	2,741.00	737.94	316.26	2,002.94	0.12
1320-400-00-0000	Contractual Expense	18,400.00	0.00	18,400.00	10,000.00	0.00	8,400.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,126.00	0.00	3,126.00	841.47	360.63	2,284.02	0.51
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	3,814.95	1,948.95	3,500.00	210.05
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	0.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,665.00	0.00	735.00	1,600.00
1345-160-00-0000	Purchasing-Non Instr Sal	53,058.00	0.00	53,058.00	14,079.90	5,984.73	37,903.22	1,074.88
1345-400-00-0000	Purchasing Contractual	400.00	0.00	400.00	0.00	0.00	0.00	400.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1345-490-00-0000	BOCES Services	5,714.00	0.00	5,714.00	571.40	571.40	5,142.60	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,991.00	9,991.00	2,234.75	243.75	7,756.25	0.00
1420-400-00-0000	Contractual Expense	37,500.00	1,569.72	39,069.72	517.50	157.50	38,552.22	0.00
1420-490-00-0000	BOCES Services	27,047.00	2,953.00	30,000.00	2,729.24	2,729.24	27,270.76	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	315.31	315.31	16,452.96	231.73
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	40,250.00	1,000.00	41,250.00	13,815.63	3,636.26	27,434.37	0.00

## Naples Central School District

Budget Status Report As Of: 09/30/2022

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Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00	0.00
1620-160-00-0000	Salaries - Inside	407,423.00	50,100.00	457,523.00	89,292.61	37,971.62	242,308.96	125,921.43
1620-161-00-0000	Salaries - Inside - OT	12,000.00	-600.00	11,400.00	2,214.88	1,722.30	0.00	9,185.12
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	4,940.10	1,442.10	0.00	5,559.90
1620-200-00-0000	Equipment--Operations	30,000.00	0.00	30,000.00	3,526.58	0.00	0.00	26,473.42
1620-401-00-0000	Operations - Telephone	1,080.00	0.00	1,080.00	136.00	68.00	944.00	0.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	500.00	5,000.00
1620-450-00-0000	Supplies-Operations	84,700.00	3,079.68	87,779.68	13,959.59	2,558.68	69,081.19	4,738.90
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	0.00	7,400.00	0.00
1620-462-00-0000	Water	33,000.00	701.45	33,701.45	4,536.20	2,200.61	29,165.25	0.00
1620-463-00-0000	Electricity	152,200.00	2,237.27	154,437.27	40,209.16	17,314.96	112,328.11	1,900.00
1620-464-00-0000	Natural Gas	127,300.00	0.00	127,300.00	4,799.26	1,370.56	117,990.74	4,510.00
1620-469-00-0000	Contracts--Operations	138,000.00	59,652.20	197,652.20	94,506.37	14,628.67	58,867.12	44,278.71
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	1,232.12	1,232.12	16,767.88	0.00
1621-160-00-0000	Salaries - Outside	78,000.00	92,600.00	170,600.00	21,322.55	6,760.21	27,575.33	121,702.12
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,814.58	1,254.58	0.00	2,185.42
1621-200-00-0000	Equipment--Maintenance	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
1621-450-00-0000	Materials & Supplies	21,800.00	5,500.00	27,300.00	4,746.62	611.26	18,980.23	3,573.15
1621-469-00-0000	Maintenance-Service Contr	35,400.00	-5,500.00	29,900.00	15,165.00	14,090.00	4,650.00	10,085.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00
1680-490-00-0000	BOCES Services	161,060.00	2,061.85	163,121.85	15,877.53	15,877.53	146,574.43	669.89
1910-400-00-0000	Unallocated Insurance	84,250.00	-992.50	83,257.50	57,615.80	0.00	415.00	25,226.70
1920-400-00-0000	School Assn Dues	8,150.00	0.00	8,150.00	860.00	0.00	7,250.00	40.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	58,204.00	4,283.20	62,487.20	6,248.72	6,248.72	56,238.48	0.00
1983-490-00-0000	BOCES - Capital Construct	52,276.00	1,872.47	54,148.47	5,414.85	5,414.85	48,733.62	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	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	4,983.18	1,698.51	9,901.82	53,968.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	96,563.00	45,000.00	141,563.00	21,423.09	13,765.93	60,839.91	59,300.00
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2010-450-00-0000	Materials and Supplies	500.00	1,590.20	2,090.20	1,162.59	0.00	97.00	830.61
2010-490-00-0000	BOCES	0.00	273.52	273.52	0.00	0.00	273.52	0.00
2020-150-00-0000	Instructional Salaries	330,132.00	0.00	330,132.00	87,652.78	36,922.62	233,843.19	8,636.03
2020-160-00-0000	Non-Inst Salaries	75,610.00	19,000.00	94,610.00	21,803.62	10,756.50	72,387.30	419.08
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	456.77	419.73	0.00	2,169.23
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	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	0.00	2,000.00

# Naples Central School District

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Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-400-01-0000	Contractual Expense H.S.	16,500.00	0.00	16,500.00	367.62	58.81	5,735.38	10,397.00
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	117.64	58.82	2,636.36	2,746.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	0.00	18,000.00	275.57	94.07	727.32	16,997.11
2020-450-02-0000	Mat and Supplies Elem	11,250.00	0.00	11,250.00	497.38	0.00	630.00	10,122.62
2020-490-00-0000	BOCES	3,630.00	1,618.00	5,248.00	524.80	524.80	4,723.20	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	16,797.82	8,040.00	0.00	57,934.18
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	500.00	0.00	1,000.00	2,500.00
2070-450-00-0000	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2070-490-00-0000	BOCES Services	48,090.00	0.00	48,090.00	4,128.70	4,128.70	43,961.30	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	0.00	590.00	410.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	0.00	130.00	1,870.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	9,000.00	11,000.00	0.00	0.00	10,865.00	135.00
2110-100-02-0000	Teachers Sal Pre-K	25,500.00	0.00	25,500.00	0.00	0.00	0.00	25,500.00
2110-120-02-0000	Teachers Salaries 4-6	893,871.00	-43,516.00	850,355.00	65,016.74	65,016.74	780,204.26	5,134.00
2110-120-02-1000	Teachers Sall-Kdg - 3	951,277.00	-106,332.00	844,945.00	66,391.74	66,391.74	759,701.46	18,851.80
2110-130-01-0000	Teachers Salaries 7-12	1,927,533.00	-158,300.00	1,769,233.00	148,749.60	148,749.60	1,607,446.10	13,037.30
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	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	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	2,255.00	2,255.00	0.00	99,423.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	8,576.36	5,064.38	21,360.00	34,193.64
2110-160-00-0000	Non-Inst Salaries	405,333.00	0.00	405,333.00	36,980.82	36,979.19	323,337.57	45,014.61
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	3,445.60	2,946.99	0.00	22,140.40
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	574.20	521.40	0.00	37,325.80
2110-200-01-0000	Equipment - High School	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
2110-200-02-0000	Equipment General Elem Ed	12,000.00	97,459.96	109,459.96	97,226.46	95,896.47	2,653.01	9,580.49
2110-400-01-0000	Contractual HS	37,624.00	0.00	37,624.00	1,623.08	184.44	25,916.72	10,084.20
2110-400-02-0000	Contractual - Elementary	22,344.00	2,332.00	24,676.00	12,025.28	4,512.64	8,075.72	4,575.00
2110-400-02-CARE	Contractual - CARES	0.00	0.00	0.00	0.00	0.00	612.00	-612.00
2110-403-01-0000	Contractual - Tuition	40,000.00	0.00	40,000.00	0.00	0.00	1,440.00	38,560.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	38.37	22.99	1,712.59	3,249.04
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	0.00	332.00	5,668.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	0.00	0.00	442.00	5,558.00
2110-450-01-0000	Supplies - High School	85,123.00	0.00	85,123.00	27,755.24	5,142.72	31,916.38	25,451.38
2110-450-02-0000	Supplies - Elementary	56,068.00	0.00	56,068.00	26,394.47	4,104.28	18,733.46	10,940.07
2110-451-01-0000	Postage-GenEd HS	7,900.00	0.00	7,900.00	705.00	0.00	4,795.00	2,400.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	410.00	0.00	2,090.00	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	849.64	849.64	1,957.80	17,192.56

**Naples Central School District**  
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**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

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2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,163.71	394.82	1,000.00	16,836.29
2110-490-00-0000	BOCES-Instructional	161,356.00	0.00	161,356.00	8,803.92	8,803.92	152,552.08	0.00
2250-150-00-2000	Instructional Salaries	824,091.00	-10,000.00	814,091.00	89,358.49	71,582.69	722,839.71	1,892.80
2250-150-00-2002	Instructional Salaries EI	0.00	0.00	0.00	0.00	-262.50	0.00	0.00
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	-24,000.00	55,793.00	8,088.90	4,736.86	33,105.10	14,599.00
2250-160-00-2002	Non-Inst Salaries EI Sch	82,977.00	58,000.00	140,977.00	17,408.42	13,982.96	123,523.35	45.23
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	0.00	1,869.00	953.16	614.75	0.00	915.84
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	217.80	217.80	0.00	282.20
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	60,205.00	30,081.54	90,286.54	1,554.96	1,037.73	82,231.58	6,500.00
2250-406-00-0000	Conferences- Spec. Ed.	4,178.00	0.00	4,178.00	0.00	0.00	178.00	4,000.00
2250-450-00-0000	Materials and Supplies	14,923.00	-1,081.54	13,841.46	6,401.09	3,116.12	3,868.71	3,571.66
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	285.00	0.00	2,215.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	108,234.00	0.00	108,234.00	0.00	0.00	67,582.00	40,652.00
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	0.00	96,900.00	0.00	0.00	47,000.00	49,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,180,650.00	-77,347.67	1,103,302.33	60,038.96	60,038.96	1,038,260.04	5,003.33
2280-490-01-0000	BOCES Services	294,669.00	18,021.00	312,690.00	31,269.00	31,269.00	281,421.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	1,300.00	9,620.00	9,577.80	0.00	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	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	0.00	3,928.25
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	802.00	802.00	17,198.00	0.00
2610-150-00-0000	Instructional Salaries	128,797.00	0.00	128,797.00	10,947.56	10,947.56	116,849.44	1,000.00
2610-160-00-0000	Non-Inst Salaries	22,038.00	0.00	22,038.00	2,592.86	1,717.86	16,319.64	3,125.50
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	60.00	60.00	0.00	925.00
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00	0.00
2610-450-01-2609	Hs Supplies	354.00	0.00	354.00	187.92	0.00	161.25	4.83
2610-450-02-2610	Elementary Supplies	1,876.00	0.00	1,876.00	999.09	343.03	294.10	582.81
2610-460-01-2606	High School Books	4,000.00	10.26	4,010.26	10.26	0.00	1,551.30	2,448.70
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	373.98	0.00	359.00	107.02
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	2,661.13	1,922.41	631.51	6,807.36
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	91.90	0.00	0.00	331.10
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	2,803.66	2,803.66	28,676.34	0.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	-59,000.00	12,407.00	0.00	0.00	0.00	12,407.00
2630-160-00-0000	Cai - Non Inst Salary	95,000.00	34,000.00	129,000.00	24,012.91	11,345.92	104,513.40	473.69
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	2,730.41	1,335.41	0.00	2,269.59
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	112.85	0.00	3,325.87	1,561.28
2630-400-00-0000	Computer-Contractual	17,940.00	15,000.00	32,940.00	8,344.09	1,251.22	18,591.86	6,004.05
2630-450-00-0000	Computer Mtls/Suppl	14,450.00	5,140.00	19,590.00	2,710.81	0.00	14,456.89	2,422.30



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2630-460-00-0000	Comp St Aid Software	8,704.00	-2,000.00	6,704.00	3,111.16	162.85	2,292.23	1,300.61
2630-490-00-0000	BOCES Services	518,185.00	4,454.15	522,639.15	21,959.22	21,959.22	498,645.78	2,034.15
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	170,757.00	7,400.00	178,157.00	27,378.76	17,380.46	150,776.86	1.38
2810-160-01-0000	Non-Inst Salary	32,939.00	0.00	32,939.00	3,910.46	3,910.46	28,361.82	666.72
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,000.00	1,500.00	3,500.00	2,419.97	1,338.47	0.00	1,080.03
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	0.00	0.00	9,550.00	3,450.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	104.06	0.00	33.00	1,362.94
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	170.00	0.00	1,830.00	0.00
2815-160-00-0000	Non-Instr Salary	88,859.00	935.69	89,794.69	8,516.16	8,516.16	81,278.53	0.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	0.00	3,368.00	982.13	982.13	0.00	2,385.87
2815-400-00-0000	Contractual Expense	69,921.00	29,600.00	99,521.00	3,646.10	1,322.00	91,056.90	4,818.00
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	619.50	619.50	380.50	0.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	564.50	564.50	435.50	0.00
2815-450-01-0000	Materials and Supplies Hs	800.00	0.00	800.00	208.50	8.89	16.57	574.93
2815-450-02-0000	Materials/Supplies Elem	800.00	0.00	800.00	679.80	0.00	0.00	120.20
2820-150-00-0000	Psychology Inst Salary	243,262.00	0.00	243,262.00	21,194.54	21,194.54	221,885.94	181.52
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	525.00	525.00	12.52	962.48
2850-150-01-0000	Instructional Salaries	106,060.00	0.00	106,060.00	1,847.12	1,847.12	16,321.88	87,891.00
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	1,898.63	0.00	0.00	101.37
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	155,500.00	0.00	155,500.00	10,702.73	9,374.01	16,695.99	128,101.28
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	21.30	21.30	0.00	5,978.70
2855-400-01-0000	Contractual - Athletics	50,015.00	300.00	50,315.00	1,408.00	575.64	48,575.00	332.00
2855-450-01-0000	Supplies - Athletics	9,396.00	-300.00	9,096.00	4,647.19	726.50	2,939.99	1,508.82
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	1,125.00	1,125.00	0.00	5,875.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	25,000.00	0.00	25,000.00	6,730.78	2,884.62	18,269.22	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	3,000.00	20,000.00	23,000.00	2,201.29	2,159.80	0.00	20,798.71
5510-162-03-0000	Salaries Drivers	414,593.00	-20,000.00	394,593.00	49,935.04	32,947.49	278,645.99	66,011.97
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	0.00	0.00	0.00	9,020.00
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	93.18	0.00	0.00	10,906.82
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	1,617.39	1,617.39	0.00	18,402.61
5510-168-03-0000	Bus Monitors	73,000.00	1,500.00	74,500.00	6,728.30	5,912.26	59,390.63	8,381.07
5510-168-03-0040	Bus Monitors	18,200.00	-1,500.00	16,700.00	1,935.19	1,935.19	0.00	14,764.81
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00

## Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-180-03-0000	Salaries Mechanics	70,000.00	0.00	70,000.00	15,150.03	6,492.87	51,471.57	3,378.40
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	731.04	572.70	0.00	11,768.96
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	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	0.00	7,363.14
5510-400-03-2900	Contractual Expense	64,510.00	-1,997.50	62,512.50	15,281.20	1,531.77	41,183.71	6,047.59
5510-430-03-0000	Liability Insurance	32,500.00	0.00	32,500.00	21,639.00	0.00	4,861.00	6,000.00
5510-431-03-0000	Workmens Compensation	17,500.00	1,997.50	19,497.50	8,727.25	0.00	10,770.25	0.00
5510-450-03-3000	Materials & Supplies	10,000.00	0.00	10,000.00	616.17	338.20	3,732.59	5,651.24
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	164.99	0.00	2,585.01	0.00
5510-455-03-0000	Supplies Parts	40,000.00	1.81	40,001.81	4,520.12	731.72	26,879.88	8,601.81
5510-456-03-0000	Gasoline	93,000.00	0.00	93,000.00	0.00	0.00	77,000.00	16,000.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	412.25	0.00	4,587.75	2,000.00
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	10,404.64	5,594.64	4,095.36	1,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	13,560.00	0.00	13,560.00	8,332.32	403.19	5,225.68	2.00
5530-401-03-0000	Telephone	480.00	0.00	480.00	75.98	37.99	404.02	0.00
5530-450-03-0000	Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
5530-461-03-0000	Natural Gas	14,840.00	0.00	14,840.00	66.16	26.50	14,773.84	0.00
5530-462-03-0000	Garage Building Water	5,748.00	173.99	5,921.99	271.32	196.72	5,650.67	0.00
5530-463-03-0000	Electricity	15,030.00	484.05	15,514.05	1,454.54	586.82	14,059.51	0.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
7140-160-00-0000	Salaries, Non-Instr	1,500.00	0.00	1,500.00	972.70	355.00	0.00	527.30
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	385,837.00	0.00	385,837.00	42,105.73	23,294.33	157,927.44	185,803.83
9020-800-00-0000	Teacher Retirement	676,000.00	0.00	676,000.00	83,193.83	60,438.24	595,283.69	-2,477.52
9030-800-00-0000	Social Security	702,410.00	0.00	702,410.00	93,166.78	61,712.95	570,381.32	38,861.90
9040-800-00-0000	Workmens Compensation	57,500.00	992.50	58,492.50	26,181.75	0.00	32,310.75	0.00
9050-800-00-0000	Unemployment Insurance	40,000.00	0.00	40,000.00	0.00	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	464,670.98	-16,130.45	1,275,389.12	17,939.90
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	30,779.43	5,852.25	76,500.00	-26,279.43
9060-800-00-0002	Health Insurance - Non In	820,966.00	0.00	820,966.00	172,824.01	-4,877.75	639,493.04	8,648.95
9060-800-00-0003	Health Ins Buy-Out	50,000.00	-935.69	49,064.31	0.00	0.00	40,000.00	9,064.31
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	6,891.76	2,787.16	55,275.00	-6,166.76
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,229.75	123.00	17,415.00	-9,879.75
9060-800-00-0006	HRA Benefit Card	105,000.00	-58,747.72	46,252.28	0.00	0.00	0.00	46,252.28
9060-800-00-0007	Health Ins- Retirees	491,988.00	0.00	491,988.00	110,643.91	-42,795.55	338,548.54	42,795.55
9089-800-00-0000	Other Benefits	148,500.00	0.00	148,500.00	104,350.00	0.00	0.00	44,150.00
9711-600-00-0000	Serial Bonds Principal	2,140,000.00	0.00	2,140,000.00	0.00	0.00	2,140,000.00	0.00

## Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

### Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
9711-700-00-0000	Serial Bonds Interest	485,850.00	0.00	485,850.00	0.00	0.00	485,850.00	0.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	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	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	0.00	100,000.00	0.00
Total GENERAL FUND		22,338,047.00	125,842.39	22,463,889.39	3,246,225.68	1,203,964.53	16,955,149.93	2,262,513.78

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	303,775.88	
380.00	Accounts Receivable	626.82	
391.00	Due From Other Funds	15,457.00	
410.00	Due From State and Federal - L	37,625.00	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	465,245.00	
521.00	Encumbrances	377,777.35	
522.00	Expenditures	55,179.05	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		7,415.89
630.10	Due To Gen from Cafe		164,533.55
631.00	Due To Other Governments		162.67
691.00	Deferred Revenues		17,559.00
806.00	Non Spendable FB-Inventory		16,228.73
821.00	Reserve for Encumbrances		377,777.35
917.00	Unassigned Fund Balance		155,381.33
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		465,245.00
980.00	Revenues		67,611.31
<b>Grand Totals</b>		<b>1,271,914.83</b>	<b>1,271,914.83</b>

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

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

**Naples Central School District**  
Revenue Status Report As Of: 09/30/2022  
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	6,897.60		6,897.60
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	8,754.14	26,245.86	
2401.000		Interest and Earnings	0.00	0.00	0.00	39.18		39.18
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	185.39	15,314.61	
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	854.00	11,146.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	185.00	3,815.00	
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	20,501.00		20,501.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	4,888.00		4,888.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	605.00		605.00
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	24,702.00	308,793.00	
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>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>67,611.31</b>	<b>430,564.47</b>	<b>32,930.78</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	118,945.00	0.00	118,945.00	11,383.48	11,383.48	103,016.76	4,544.76
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	6,884.07	2,065.92	0.00	-1,884.07
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
2860-220-00	Equipment	35,000.00	0.00	35,000.00	0.00	0.00	34,618.53	381.47
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	78.40	78.40	3,971.60	13,450.00
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	20,189.87	19,235.82	132,807.55	22,002.58
2860-411-00	Surplus Foods	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
2860-413-00	Fed Money	0.00	0.00	0.00	0.00	0.00	17,000.00	-17,000.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	2,546.12	1,354.53	7,941.15	2,512.73
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	3,901.00	3,901.00	39,099.00	2,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	1,961.59	1,330.42	9,775.69	-11,737.28
9030-800-00	Lunch Social Security	0.00	0.00	0.00	1,366.86	998.28	7,880.77	-9,247.63
9060-800-00	Health Insurance	28,600.00	0.00	28,600.00	6,867.66	0.00	21,666.30	66.04
<b>Total SCHOOL LUNCH FUND</b>		<b>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>55,179.05</b>	<b>40,347.85</b>	<b>377,777.35</b>	<b>32,288.60</b>

**Naples Central School District**  
**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

**Subfund: SCHOLR Scholarships**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	239.25	
200.0A	Cash- Five Star Checking	7,740.52	
200.0B	Cash- Five Star Savings	9,343.18	
200.0C	Cash- NYCLASS	151,097.61	
200.PN	Cash- NYCLASS	10,073.39	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,750.00	
<b>Liabilities and Reserves</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		169,847.79
910.00	Appropriated Fund Balance		120.58
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		2,024.79
<b>Totals for Service: SCHOLR</b>		<b>182,243.95</b>	<b>182,243.95</b>

**Naples Central School District**  
**Revenue Status Report As Of: 09/30/2022**  
**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	724.79		724.79
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,300.00		1,300.00
<b>Total MISCELLANEOUS SPECIAL REV</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,024.79</b>	<b>0.00</b>	<b>2,024.79</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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



**Naples Central School District**

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	3,750.00	0.00	7,250.00	-11,000.00
<b>Total MISCELLANEOUS SPECIAL REV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>0.00</b>	<b>7,250.00</b>	<b>-11,000.00</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

**Summary - All Services**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	44,924.39	
391.GF	Due From GENERAL FUND	39,082.60	
410.01	Due From State and Federal	246,435.94	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	200,789.69	
<b>Liabilities and Reserves</b>			
630.00	DUE TO GENERAL FUND		504,377.65
630.TA	Due to Trust and Agency	304.70	
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		24,880.00
<b>Grand Totals</b>		<b>531,537.32</b>	<b>531,537.32</b>

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

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

**Naples Central School District**  
Revenue Status Report As Of: 09/30/2022  
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	
23PREK-3289.000	23PREK	Other State Aid	97,310.00	0.00	97,310.00	0.00	97,310.00	
23S611-4256.000	23S611	Indiv. w/Disab. Ed Act (I	197,608.00	0.00	197,608.00	0.00	197,608.00	
23S619-4256.000	23S619	Indiv. w/Disab. Ed Act (I	5,593.00	0.00	5,593.00	0.00	5,593.00	
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	
<b>Total SPECIAL AID FUND</b>			<b>1,902,327.24</b>	<b>0.00</b>	<b>1,902,327.24</b>	<b>24,880.00</b>	<b>1,878,869.24</b>	<b>1,422.00</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

# Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	109,165.00	0.00	109,165.00	8,011.04	8,011.04	79,399.96	21,754.00
21CRSA-2110-160	Noninstructional Salaries	24,000.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
21CRSA-2110-450	Materials & Supplies	25,001.00	0.00	25,001.00	24,308.39	0.00	663.72	28.89
22ARPA-2110-150	Instructional Salaries	1,021,750.22	0.00	1,021,750.22	34,825.98	27,626.07	290,709.02	696,215.22
22ARPA-2110-160	Noninstructional Salaries	53,205.97	0.00	53,205.97	40,439.44	21,647.47	155,164.09	-142,397.56
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
22TIIA-2110-150	Instructional Salaries	-0.71	0.00	-0.71	0.00	0.00	0.00	-0.71
22TIVA-2110-150	Instructional Salaries	-2.32	0.00	-2.32	0.00	0.00	0.00	-2.32
22TTLI-2110-150	Instructional Salaries	-7.01	0.00	-7.01	0.00	0.00	0.00	-7.01
22TTLI-2110-400	Contractual and Other	1,999.72	0.00	1,999.72	0.00	0.00	0.00	1,999.72
22TTLI-2110-450	Materials & Supplies	13.34	0.00	13.34	0.00	0.00	0.00	13.34
23PREK-2510-150	Instructional Salaries	69,740.00	0.00	69,740.00	5,364.62	5,364.62	64,375.38	0.00
23PREK-2510-160	Noninstructional Salaries	21,587.00	0.00	21,587.00	2,020.20	2,020.20	19,566.90	-0.10
23PREK-2510-450	Materials & Supplies	5,983.00	0.00	5,983.00	0.00	0.00	0.00	5,983.00
23S611-2250-150	611-Instructional Salary	159,967.00	0.00	159,967.00	12,305.26	12,305.26	147,661.74	0.00
23S611-2250-400	Contractual Sect 611 Idea	16,000.00	0.00	16,000.00	1,509.60	0.00	2,490.40	12,000.00
23S611-2250-450	Materials and Supplies	9,641.00	0.00	9,641.00	0.00	0.00	0.00	9,641.00
23S611-2250-460	611-TRAVEL EXPENSES	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
23S611-2250-490	BOCES SERVICES	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
23S619-2250-150	Instructional Salaries	3,394.00	0.00	3,394.00	0.00	0.00	0.00	3,394.00
23S619-2250-160	Non Instructional Salarie	0.00	0.00	0.00	410.53	410.53	2,980.63	-3,391.16
23S619-2250-400	Contractual Idea Sect 619	1,360.00	0.00	1,360.00	0.00	0.00	0.00	1,360.00
23S619-2250-490	BOCES SERVICES	839.00	0.00	839.00	0.00	0.00	0.00	839.00
23SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	12,987.44	2,264.11	0.00	8,764.56
23SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	7,005.84	1,044.59	0.00	833.16
23SUMM-2253-400	4408 summer Contractual	20,306.00	0.00	20,306.00	22,510.96	0.00	8,930.00	-11,134.96
23SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	0.00	0.00	0.00	27,190.00
23SUMM-5511-160	4408 Summer School Nonins	3,237.00	0.00	3,237.00	11,486.43	3,428.41	654.15	-8,903.58
23TIIA-2110-150	Instructional Salaries	28,199.00	0.00	28,199.00	882.90	882.90	10,595.10	16,721.00
23TIVA-2110-150	Instructional Salaries	15,143.00	0.00	15,143.00	450.26	450.26	5,403.74	9,289.00
23TTLI-2110-150	Instructional Salaries	211,522.00	0.00	211,522.00	16,270.80	16,270.80	195,252.20	-1.00
23TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>Total SPECIAL AID FUND</b>		<b>1,902,324.21</b>	<b>0.00</b>	<b>1,902,324.21</b>	<b>200,789.69</b>	<b>101,726.26</b>	<b>983,847.03</b>	<b>717,687.49</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0C	Cash- FIVE STAR CK	3,691,881.86	
391.00	Due From Other Funds	9,727.29	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	424,187.75	
<b>Liabilities and Reserves</b>			
630.01	DUE TO DEBT SERVICE		1,399.00
915.01	ASS.UNAP.FB RES FOR CAPITAL		4,124,397.90
<b>Grand Totals</b>		<b>4,125,796.90</b>	<b>4,125,796.90</b>

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

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

**Naples Central School District**  
Revenue Status Report As Of: 09/30/2022  
Fiscal Year: 2023  
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
210000-2705.000	210000	Gifts and Donations	0.00	0.00	0.00	0.00		
210000-5031.000	210000	Interfund Transfers	0.00	0.00	0.00	0.00		
210000-5710.000	210000	Serial Bonds	0.00	0.00	0.00	0.00		
DWB08X-3297.000	DWB08	State Sources Categorical	0.00	0.00	0.00	0.00		
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	0.00	0.00	0.00		
DWB08X-5710.000	DWB08	Serial Bonds	0.00	0.00	0.00	0.00		
DWB08X-5720.000	DWB08	Statutory Installment Bond	0.00	0.00	0.00	0.00		
DWB08X-5730.000	DWB08	Bond Anticipation Notes	0.00	0.00	0.00	0.00		
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Sort by: Fund  
Printed by Norma Lewis

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-2110-201-00	Clerk of Works	446,760.00	0.00	446,760.00	11,120.00	11,120.00	435,640.00	0.00
210000-2110-240-00	Contractual and Other	14,680,143.61	-25,351.89	14,654,791.72	180,900.00	180,900.00	22,520.00	14,451,371.72
210000-2110-244-00	LEGAL SERVICES	249,802.00	0.00	249,802.00	7,583.20	3,412.50	209,266.80	32,952.00
210000-2110-245-00	Architects Commisions/Exp	605,909.18	0.00	605,909.18	214,791.68	77,325.00	360,208.32	30,909.18
210000-2110-245-21	Architects Commisions/Exp	-351.89	25,351.89	25,000.00	313.29	313.29	24,686.71	0.00
220000-1620-450-00	Supplies	90,000.00	-2,500.00	87,500.00	0.00	0.00	0.00	87,500.00
220000-2110-240-00	Contractual and Other	10,000.00	2,500.00	12,500.00	9,479.58	0.00	3,020.42	0.00
<b>Total CAPITAL FUND</b>		<b>16,082,262.90</b>	<b>0.00</b>	<b>16,082,262.90</b>	<b>424,187.75</b>	<b>273,070.79</b>	<b>1,055,342.25</b>	<b>14,602,732.90</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2023**  
**Cycle 03**  
**Post Dates From 07/01/2022 To 09/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.NY	Debt Service NYCLASS	303,492.39	
391.00	Due From Other Funds	4,719.72	
391.01	Due From Other Funds-Capital	1,399.00	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		302,481.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		7,129.98
<b>Grand Totals</b>		<b>309,611.11</b>	<b>309,611.11</b>

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

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



**Naples Central School District**  
**Revenue Status Report As Of: 09/30/2022**  
**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	7,129.98		7,129.98
Total DEBT SERVICE			0.00	0.00	0.00	7,129.98	0.00	7,129.98

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 09/30/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

Naples Central School District  
Budget Status Report As Of: 09/30/2022  
Fiscal Year: 2023  
Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1380-400	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9901-900	Other Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9991-400	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00	0.00