

BOARD MEETING: Regular
DATE: Wednesday, February 25, 2015
TIME: 6:30 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 25, 2015 (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

- Kudos
- Board Achievement Award
- Mission Statement Proposal
- Comprehensive District Education Plan (CDEP) Update
- Community Education Committee Discussion
- Budget Update

IX. Administrative Reports

- Elementary Principal
- Secondary Principal
- Director of Pupil Personnel
- Student Representative

X. Board Reports

- Budget Committee
- Community Education Committee (Board Action)

XI. Minutes

- January 21, 2015
- February 4, 2015 (Board Action)

XII. Annual Meeting

- Bus Purchases
- Library Trustees (Board Action)

XIII. Treasurer's Bank Reconciliation Report

- January 2015 (Board Action)

XIV. Business (Board Action)

- Discards
- Policy Updates
- Adopt Naples Central School Board of Education Financial Reserve Plan
- Amend 2014-2015 Board Meeting Schedule
- Tax Corrections
- Partial Team
- Health Services
- Canandaigua City School District

XV. Personnel (Board Action)

- Resignations
- 2014-2015 Coaches
- Girls Modified Softball
- Girls JV Softball

XVI. Consent Agenda Items (Board Action)

- CSE Placements
- Substitutes
- Teacher Aide

Regular Meeting

February 25, 2014

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, February 25, 2015 at 6:34 p.m. in the Naples High School Cafeteria.

Members Present: Robert Brautigam Jacob Hall
 Ronald Burke Gail Musnicki
 Joseph Callaghan: Arrived at 6:58 p.m. Margo Ulmer
 Carter Chapman Jericho Cervantes
 Brent Gerstner

Members Absent: Robert Hotchkiss

Also Present: Matthew Frahm, Mitchell Ball, Katherine Piedici, Justin Stuck, and Karen Mead.

Guests: John McCabe, Pauline Preston and Diann Payne

A quorum being present, the meeting was called to order at 6:34 p.m. by Board President Margo Ulmer.

Motion: Gail Musnicki

2nd: Robert Brautigam

Resolved, that the Board of Education approves the agenda of the Regular Meeting of February 25, 2015 as presented.

Voting Yes: 7 Motion Carried

Voting No: 0

Motion: Carter Chapman

2nd: Jacob Hall

Resolved, that the Board of Education approves calling an executive session at 6:36 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 7 Motion Carried

Voting No: 0

2nd Vice President Joseph Callaghan arrived at 6:58 p.m.

Time out of Executive Session: 7:00 p.m.

Public Comment

John McCabe commented on community education.

Pauline Preston commented on community education and the uniform replacement plan.

Board Response

Board of Education Margo Ulmer responded to questions regarding state funding.

Points of Interest

Board of Education Member Ronald Burke made comments regarding NYSSBA and state funding.

Board of Education Member Robert Brautigam noted that Chad Hunt, Director of Facilities is doing a great job in his new role.

Superintendent Recognitions & Updates

Superintendent Matthew Frahm recognized Coach Salter and the Boys Varsity Basketball team for their efforts this season. They are currently seated first in the section five tournament.

Mr. Frahm recognized Board of Education Member Ronald Burke with a New York State School Board's Association Board Achievement Award.

Mr. Frahm reviewed the proposed new Mission Statement noting the various groups that participated in the process. A period of questions and discussion by the Board of Education followed.

Mr. Frahm discussed the Comprehensive District Education Plan (CDEP) process and noted that plan goals were used to frame professional development for staff.

Mr. Frahm and the Board of Education discussed the Community Education Committee. The Board of Education agreed that the district should not create a stipend for community education and that the Community Education Committee should be dissolved in 2015-16.

Business Administrator Mitchell Ball presented a brief budget update and discussed the tax levy limit calculation, the state budget, the proposed bus purchase resolution, and the upcoming proposed capital reserve fund resolution.

Administrative Reports

Interim Elementary Principal Katherine Piedici outlined items that appeared in the monthly Board of Education Report and spoke briefly about vertical alignment.

Secondary Principal Justin Stuck outlined items that appeared in the monthly Board of Education Report and spoke briefly about a visit to East Syracuse Minoa Central School District and made comments on their academic class schedule.

Director of Pupil Personnel Services Karen Mead outlined items that appeared in the monthly Board of Education Report and spoke briefly about alignment of students needs for 2015-16 and working with various stakeholders.

Student Representative Jericho Cervantes spoke briefly about the interscholastic sports programs and records; extracurricular activities; student activities; and student clubs.

Board Reports

Board of Education and Budget Committee Member Jacob Hall reviewed items as discussed in the Budget Committee Meeting including the community education budget, the tax cap, the technology budget, and professional development.

Board of Education and Community Education Committee Member Ronald Burke reviewed items as discussed in the Community Education Meeting including Graduates of Distinction, the future of the committee, facility use, class offerings, and web page design.

Motion: Jacob Hall
2nd: Carter Chapman

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

Regular Meeting of January 21, 2015

Regular Meeting of February 4, 2015

Voting Yes: 8 Motion Carried

Voting No: 0

Motion: Gail Musnicki
2nd: Jacob Hall

Resolved by the Board of Education as follows:

1. The following notices shall be added to the notice of annual meeting and election:

AND NOTICES ARE ALSO GIVEN that the following propositions will be submitted for voter approval at such time:

PROPOSITION # 2

Shall the following resolution be adopted to wit:

RESOLVED THAT THE BOARD OF EDUCATION OF THE NAPLES CENTRAL SCHOOL DISTRICT IS HEREBY AUTHORIZED TO UNDERTAKE THE ACQUISITION OF ONE 65-PASSENGER BUS AT AN ESTIMATED MAXIMUM COST OF \$110,549.33; ONE 30-PASSENGER BUS AT AN ESTIMATED MAXIMUM COST OF \$55,111.85 ; ONE 8-PASSENGER SUBURBAN AT AN ESTIMATED MAXIMUM COST OF \$37,928.62; AND ONE 5-PASSENGER AUTOMOBILE AT AN ESTIMATED MAXIMUM COST OF \$29,310.00, ALL AT AN ESTIMATED AGGREGATE COST OF \$232,899.80, LESS TRADE-IN VALUE, IF ANY, AND THAT SUCH COSTS, OR SO MUCH THEREOF AS MAY BE NECESSARY, SHALL BE RAISED BY THE LEVY OF A TAX TO BE COLLECTED IN ANNUAL INSTALLMENTS; AND, IN ANTICIPATION OF SUCH TAX, DEBT OBLIGATIONS OF THE SCHOOL DISTRICT AS MAY BE NECESSARY NOT TO EXCEED SUCH ESTIMATED MAXIMUM AGGREGATE COST SHALL BE ISSUED, OR THE SCHOOL DISTRICT MAY ENTER INTO AN INSTALLMENT PURCHASE CONTRACT IF THE BOARD OF EDUCATION DETERMINES THAT IT IS IN THE BEST INTEREST OF THE SCHOOL DISTRICT TO FINANCE THE PURCHASE IN THAT METHOD.

2. At such meeting taxes to be levied by installments will be proposed providing for payment of the acquisition of school buses at an estimated aggregate maximum cost of not to exceed \$232,899.80. Such taxes shall be levied upon all the taxable property of the District, shall be levied in annual installments and shall be of such amounts and levied in such years as may be determined by the Board of Education.
3. The District Clerk or the Clerk's designee is hereby directed to add the above to the notice of the annual meeting of the School District.
4. This resolution shall take effect immediately upon its adoption.

PROPOSITION # 3

NOTICE IS HEREBY GIVEN, that at such election the vote upon a proposition will be presented to the residents of the Naples Central School District for the election of one (1) member of the Library Board of Trustees of the public library to serve a term of five (5) years commencing July 1, 2015 and expiring on June 30, 2020 to succeed Mary Jerome, whose term expires on June 30, 2015 and to elect one (1) member of the Library Board of Trustees of the public library to serve a term of one (1) year commencing on July 1, 2015 and expiring on June 30, 2016, completing the term formerly held by Mark Donadio, resignation effective June 30, 2014.

AND FURTHER NOTICE IS HEREBY GIVEN, that petitions nominating candidates for the office of member of Library Board of Trustees shall be filed with the District Clerk of said School District at the Clerk's office of the Naples Central School District, not later than Monday, April 20, 2015, between 8:00 A.M. and 5:00 P.M. Each petition shall be directed to the Clerk of the District and shall be signed by at least twenty-five (25) voters of the District, must state the name and residence of the candidate and shall describe (where applicable) the specific vacancy for which the candidate is nominated. Petitions may be obtained at the District Clerk's Office of the Naples Central School District, 136 North Main Street, Naples, NY and the Naples Public Library, 118 South Main Street, Naples, NY.

Duly put to a vote as follows:

AYES

Robert Brautigam
Ronald Burke
Joseph Callaghan
Carter Chapman

NAYS

Brent Gerstner
Jacob Hall
Gail Musnicki
Margo Ulmer

Motion: Brent Gerstner

2nd: Gail Musnicki

Resolved, that the Board of Education approves the Treasurer's Report for the month ending January 2015.

Voting Yes: 7 Motion Carried

Voting No: 0

Abstain: 1 Ronald Burke

Motion: Gail Musnicki

2nd: Robert Brautigam

Resolved, that the Board of Education approves the Business/Financial resolutions as presented:

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

Babe & Me	Dork Diaries
Cupcakes, Cookies and Cakes	Scholastic Book of World Records 2013
- Resolved, that the Board of Education approves the following policies, regulations and forms as presented:
 - Policy # 5511A: Reserve Funds
 - Policy # 5511B: Maintenance of Fund Balance
 - Policy # 6220: Temporary Personnel
 - Policy # 7130: Entitlement to Attend – Age and Residency
 - Policy # 7320: Alcohol, Tobacco, Drugs and Other Substances (Students)
 - Regulation # 5511R: Fund Balance Classification
 - Regulation # 5512R: Reserve Funds
 - Regulation # 7130R: Residency and Enrollment Guidelines
- Resolved, that the Board of Education adopts the Naples Central School Board of Education Financial Reserve Fund Plan as presented.
- Resolved, that the Board of Education approves the amended 2014-2015 Naples Central School Board of Education Calendar as presented, deleting the March 4, 2015 Board of Education meeting.
- Resolved, that upon the recommendation of Real Property Tax Services of Ontario County, authorization is hereby given for a tax refund to Summer Pittsford Family, LLC, for property owned in the Town of South Bristol, in the amount of \$2,466.17 for the partial refund of 2014-2015 School Taxes.
- Resolved, that the Board of Education approves the formation of the following Partial Teams for the purpose of competing in Track and Field at Bloomfield Central School District:
 - Boys Track and Field

Scott Eveleigh	Daniel Maynard
Noah Emmons	Michael Hicks
 - Girls Track and Field

Mika Hobart	Chloe Louthan-Green
Emma Lincoln	Jessica Jones

- Resolved that the agreement between the Board of Education of Naples Central School District and the Boards of Education of the following school districts for the provision of health and welfare services for children residing in the Naples Central School District and attending a non-public school in the following districts:
 - Canandaigua City School District, to begin July 1, 2014 and to end June 30, 2015.

Voting Yes: 8**Motion Carried****Voting No: 0****Motion: Robert Brautigam****2nd: Jacob Hall****Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following personnel items as presented:**

- Resolved, that the Board of Education approve the resignation of Bus Driver Jeffrey Allaire, with regret, effective February 6, 2015.
- Resolved, that the Board of Education approve the resignation of Building Maintenance Assistant William Howe, with regret, last day worked February 20, 2015.
- Resolved, that the Board of Education approves the following Coaches for the 2014-2015 School Year, salary as per negotiated agreement:
 - Softball: Girls Modified – Michele Walpole
 - Softball: Girls JV – Alyson Case

Voting Yes: 8**Motion Carried****Voting No: 0****Motion: Gail Musnicki****2nd: Jacob Hall****Resolved, that the Board of Education, upon the recommendation of Superintendent Matthew Frahm, approves the Consent Agenda Items as presented:**

- a. Resolved, that the Board of Education approves student placements as per the recommendations of the Committee on Special Education.
- b. Resolved, that the Board of Education hereby approves the following list of Substitutes Appointments:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Jeana Cavwenberghs	Teacher Aide	3 Clay Street, Dansville, NY 14437

Voting Yes: 8**Motion Carried****Voting No: 0****Motion: Ronald Burke****2nd: Gail Musnicki****There being no further business, the Regular Meeting of February 25, 2015 is hereby adjourned at 8:18 p.m.****Voting Yes: 8****Motion Carried****Voting No: 0**

Dated this 25th day of February, 2015



Mitchell Ball
District Clerk



Naples Elementary School Board of Education Updates February 2015

The following are updates on building goals:

Analyze state assessment data to develop SMART goals regarding curriculum, instruction and assessments:

Jessica Sheridan from Wayne Finger Lakes BOCES came to present to the elementary teachers on January 29th. Jessica's workshop focused on foundations to fraction operations from kindergarten through sixth grade. This workshop allowed our teachers the opportunity to recognize how the modules build upon one another and how the language translates through the grade levels. Teachers had the opportunity to work together through the workshop and have given me positive feedback about their experience.

Amy Busby continues to work with our teachers during coaching sessions. Teachers in grades UPK-2 are really pleased with the progression of their coaching sessions. They have complimented the work that Amy is doing with their teams. She has been able to provide them with many resources and tools to enhance their curriculum. She has also helped to guide their thinking around vertical alignment and the team is working to decide what they will use for phonics, writing, and learning and listening in each grade level. Once the team has reached a decision they will begin curriculum mapping using the programs and modules for next year.

Our data wall has been installed in Kris's office and the AIS department will begin work on adding student data to the board on February 25th. This board will allow the data meetings to have a visual of what students are at/ above/ or below grade level.

Increase student engagement through character education to foster academic achievement:

Our character education focus for this month is on anti-bullying and cyber safety. We have begun this discussion with our students at the Netsmartz presentation on February 11th. We welcomed Pam Weaver from the national center for missing and exploited children in to give a presentation to our students in grades 1-6. She discussed cyber safety as well as daily safety. Students will work in their classrooms to complete a matrix explaining what it looks like to be "safe, smart, and kind" while using technology. Our February rally will be held on March 6th in the elementary gym. Two groups of students will be presenting skits to their classmates about cyber safety and anti-bullying.

We were very lucky to welcome Nels Ross from In Jest to our January Rally in the Valley. He carried our message of "Be Safe, Be Smart, and Be Kind" into his juggling and comedy performance.



The Naples 2014-2015 spelling bee will be held on Friday February 27 in the High School Auditorium at 12:00 PM. We have 42 students participating in grades 5-8.



Mark Your Calendars!

February Event	Date	Time/Location
Department Chair Meeting	Monday 2/23/15	Kris's Office
Board of Education Meeting	Wednesday 2/25/15	7:00pm in the Jr./Sr. High School Cafeteria
DATA Meetings	Thursday 2/26/15	*rescheduled from 2/12 due to BOCES Coaching meetings
Technology Committee Meeting	Thursday 2/26/15	2:40 PM HS Staff Conference Room
Grades 4-6 Roller Skating Party	Thursday 2/26/15	3:30-5:00pm in the Elementary Gym
Spelling Bee (Grades 5-8)	Friday 2/27/15	12:00pm in the Jr./Sr. High Auditorium

BOCES Coaching Meetings Date change from 2/25/15	Friday 2/27/15	Grades UPK-2/Grade 6 Math *see schedule above
Elementary Shared Decision Making Team Sub Committee Meeting	Friday 2/27/15	Eligibility Sub Committee will meet in Jeff Liebentritt's classroom at 2:40pm
Dental Posters Due	Friday 2/27/15	Dental Poster Due Date
March Event	Date	Time/Location
Faculty Meeting	Monday 3/2/15	2:40 Elementary Band Room
Spelling Bee- Snow date	Monday 3/2/15	12:00pm in the Jr./Sr. High Auditorium
BOCES Coaching Meetings	Monday 3/2/15	Grades 3-5, Grade 6 ELA
Board of Education Meeting	Wednesday 3/4/15	7:00pm in the Jr./Sr. High School Cafeteria
Hello Dolly Musical Teaser	Wednesday 3/4/15	High School Auditorium 1:30 PM K-6
Rally in the Valley	Friday 3/6/15	9:00 am Elementary Gym
Hello Dolly Musical Performance	Friday 3/6/15- Sunday 3/8/15	High School Auditorium Friday & Saturday 7pm Sunday 2pm
Grade Reports Due in SchoolTool	Tuesday 3/10/15	System lock out at midnight
Elementary Shared Decision Making Team Sub Committee Meeting	Tuesday 3/10/15	Safety Patrol Sub Committee will meet at 2:40pm location TBD
Publish and Send Report Cards	Thursday 3/12/15	
Music in our Schools Concert	Thursday 3/12/15	1:00pm Elementary Gym 7:00pm Night Concert
Character Education Meeting	Friday 2/13/15	2:40 Mrs. Becker's Room
Senior Citizen Prom	Friday 2/13/15	High School Cafeteria
Board of Education Meeting	Wednesday 3/18/15	7:00pm in the Jr./Sr. High School Cafeteria
Mentoring Meeting	Thursday 3/19/15	TBD
Teacher Conference Day	Friday 3/20/15	TBD
Grades UPK-3 Roller Skating Party	Wednesday 3/25/15	3:30-5:00 pm in the Elementary Gym
Rally in the Valley	Friday 3/27/15	TBD



Naples Jr/Sr High School
136 North Main Street
Naples, NY 14512
(585) 374 - 7905



Naples Junior Senior High School Board of Education Updates
February 2015

Updates on Secondary building goals:

Develop "student engagement opportunities" to continue community use of facilities
- Movie nights are being booked!

March 20-ish	Spanish Club - Walpole
April 24-ish	French Club
May 22-ish	National Honor Society

Utilize internal capacity for training by identifying highly effective practices and sharing them through multiple means

- Continue to build our Project Based Learning (PBL) workgroup and they held one of the PD sessions on January 28 to share experiences of EduCon.
- Katie Piedici facilitated an Internet Safety panel on the evening of February 11th. The panel consisted of Anneke Radin-Snaith, Katie Infantino, Monica Kastner, Deputy Rick Jaus, Tori Bell (student), and myself.

Brian Meteyer and Tammy Matthews took 4 Fridays over the last month to train another cohort in Therapeutic Crisis Interventions (TCI). Great mix of veteran and new-to-the-district teachers, which brings the number of NCS folks certified to over 50 out of approximately 80 teachers.

One of the PD sessions offered on January 28 was a conversation with Jeff, Kory, and Aimee from Prattsburgh to talk about their ["Franklin Academy"](#). Through this program they have added structure to the dual-credit courses they offer as a part of a sequence that accumulates those credits to earning different "levels" of achievement. We have started to meet to develop what a Naples version of this program could look like with the goal of increasing student participation in AP and Gemini courses.

Katie Piedici's "Portraits 4 Smiles" student art show ran from January 23 - February 1 at the Morgan Hose Building. These are portraits our students completed for students at the Holy Childhood school in Rochester. The reception was well attended and this is such a great project for our students to be a part of!



Upcoming Events	Date	Time/Location
Junior Class Valentine's Dance	February 27	HS Cafe 8 pm - 11 pm
Moody's Math Challenge	February 28	HS Library
"Hello Dolly" HS Musical	March 6,7,8	March 6,7 at 7 pm March 8 - 2pm matinee
Senior Citizen Prom	March 13	HS Cafe
Regional Music Professional Development Day	March 20	All-Day HS
FIRST Finger Lakes Regional Robotics	March 26-28	RIT Campus

Board of Education Report – Office of Pupil Personnel Services

Karen J. Mead

2/25/15

2015-2016 Special Education Program Planning

Planning continues to develop an in-district program at the 7th grade level, allowing current 6th grade students to remain in district with appropriate supports and services. In addition to the continuing in-district programs, we will continue to include students in the Honeoye CORAL Program and School of the Holy Childhood. A Naples student currently attending a program in Prattsburgh CSD will be transitioned to another program, as Prattsburgh will be unable to continue the program/services next year.

It is the intention of both the Prattsburgh and Bloomfield Districts to each send one student to Naples special education programs next year.

Changes in the Naples Special Needs Population

Recent weeks have seen a considerable change in the district's special needs population. Due to a variety of circumstances, six students classified for special education services and two students with 504 Accommodation Plans have moved out of district.

PPS Office Medicaid Updates and Improvements

Kathy Grayson continues to invest time and great detail in maximizing Medicaid claims for students receiving eligible related services. Donna Murray, WFL BOCES Senior Application Support Services Assistant, has worked with Kathy and reports that our claims have increased considerably this year.

Mandated Medicaid "Random Moment in Time Study" reporting for related service providers has made some changes in the reporting process. There no longer is a pre-notice of the random moment to be reported and the time permitted to respond to the request has been shortened. With these changes, Naples providers continue to achieve a response rate of 100 percent.

January 30, 2015

TO: Pam Claes

RE: Deletions Elementary Library for January 2015

Hi Pam

Following is a list of our deletions:

Babe & Me 26000008 damaged

Cupcakes, cookies and cakes 0000016355 lost

Dork Diaries NAE9100363 damaged

Scholastic Book of World Records 2013 NAE00160076 damaged

SUBJECT: RESERVE FUNDS

Reserve funds (essentially a legally authorized savings account designated for a specific purpose) are an important component in the District's financial planning for future projects, acquisitions and other lawful purposes. To this end, the District may establish and maintain reserve funds in accordance with New York State Laws, Commissioner's Regulations and the rules and/or opinions issued by the Office of the New York State Comptroller, as applicable. The District shall comply with the reporting requirements of Article 3 of the General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

- **Nonspendable** – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.
- **Restricted** – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
- **Committed** – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- **Assigned** – consist of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.
- **Unassigned** – represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned, and
- The purchasing agent is responsible for all the purchasing activities of the District and encumbrances at year end will now be considered assigned funds and therefore, the purchasing agent is designated as having the authority to assign amounts intended to be used for specific purposes;
- The Board of Education has the authority to appropriate fund balance for the ensuing year's budget and assign fund balance for the purpose of tax reduction on an annual basis;
- The Board of Education elects to expend resources, generally, from Budgetary Appropriations first. Utilization of reserve funds will be determined based on the legal appropriation of such funds which require either the Board of Education and/or the District voter approval.

(Continued)

SUBJECT: RESERVE FUNDS (Cont'd)

Any and all District reserve funds shall be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The District may engage independent experts and professionals, including but not limited to, auditors, accountants and other financial and legal counsel, as necessary, to monitor all reserve fund activity and prepare any and all reports that the Board may require.

Periodic Review and Annual Report

The Board of Education will periodically review all reserve funds. The District will also prepare and submit an annual report of all reserve funds to the Board of Education. The annual report shall include the following information for each reserve fund:

- a) The type and description of the reserve fund;
- b) The date the reserve fund was established and the amount of each sum paid into the fund;
- c) The interest earned by the reserve fund;
- d) Capital gains or losses resulting from the sale of investments of the reserve fund;
- e) The total amount and date of each withdrawal from the reserve fund;
- f) The total assets of the reserve fund showing cash balance and a schedule of investments;
and
- g) An analysis of the projected needs for the reserve fund in the upcoming fiscal year and a recommendation regarding funding those projected needs.

The Board shall utilize the information in the annual report to make necessary decisions to adequately maintain and manage the District's reserve fund balances while mindful of its role and responsibility as a fiduciary of public funds.

The Superintendent shall develop any necessary and/or appropriate regulations to implement the terms of the Board's policy.

Adopted: 10/03/10
Revised: 04/27/11
Revised: 07/13/11
Revised: 02/25/15

SUBJECT: MAINTENANCE OF FUND BALANCE**General Provisions**

The Board of Education recognizes that the maintenance of a fund balance is essential to the financial integrity of the District insofar as it helps mitigate current and future risks and assists in ensuring stable tax rates. Consistent with this understanding, the Board adopts the following standards and practices.

Classification of Funds

The District will ensure that funds are classified consistent with Governmental Accounting Standards Board (GASB) Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Consequently, fund balance amounts will be categorized as non-spendable, restricted, committed, assigned, or unassigned.

Unassigned Fund Balance**Minimum Unassigned Fund Balance**

In order to maintain financial stability and protect against cash flow shortfalls, the Board of Education will strive to maintain an unassigned fund balance of at least *2% of the current year's budgeted expenses. In the event such balance falls below the *2% floor, the District will seek to replenish deficiencies through reducing expenses and/or increasing revenue.

Maximum Unassigned Fund Balance

In order to support normal operating costs and provide fiscal stability for the District, the Board of Education will also strive to ensure that the unassigned fund balance does not exceed 4% of the current year's budgeted expenditures. If it is anticipated that such balance will exceed the 4% ceiling, the Board of Education will evaluate current commitments and assignments in order to determine the final distribution of fund balance in any fiscal year. The District will ensure unexpended surplus funds are used to reduce taxpayer liability in conformance with Real Property Tax Law Section 1318.

Fund Balance and Budget Development

The District's ability to maintain its unassigned fund balance within the limits articulated above is contingent upon the development of a reasonable budget. Consequently, the District will develop and adopt budgets that, to the extent possible, reflect the anticipated revenues and expenditures.

(Continued)

SUBJECT: MAINTENANCE OF FUND BALANCE (Cont'd.)

Likewise, the District will ensure that appropriate reserve funds are established and utilized, consistent with applicable law and District policy, to ensure the fund balance is sufficient to meet District needs.

Compliance

The District will adhere to the reporting requirements of Article 3 of the General Municipal Law of the State of New York, and the practices set forth in GASB Statement Number 54.

NOTE: Refer also to Policies #5110 -- Budget Planning and Development
#5511A -- Reserve Funds

Personnel

SUBJECT: TEMPORARY PERSONNEL

District's needs may sometimes require temporary appointments. The terms of these appointments shall be defined by the Board of Education on a case-by-case basis.

Student Teachers

The Naples Central School District shall cooperate with teacher training institutions in the placement of student teachers in order to provide beginning teachers with the best possible student teaching experience.

Schools are required to allow student teachers to videotape themselves providing instruction in a classroom to meet their instruction component for their teaching certification. The video must remain confidential and is not subject to viewing or disclosure to an individual or entity other than the student teacher applicant and relevant personnel.

Student teachers shall be protected from liability for negligence or other acts resulting in accidental injury to any person by the School District, as provided by law.

Student Teachers shall not be allowed to substitute teach until they have completed all requirements for student teaching.

Substitute Teachers

A substitute teacher qualified to teach in the Naples Central School District shall be employed, whenever possible, by the Superintendent of Schools in the absence of a regular teacher. It is recognized that fully certified persons will not always be available for employment as substitute teachers.

Eligibility for Service

Per Commissioner's Regulations Section 80-5.4, there shall be three (3) categories of substitutes as follows:

- a) Substitutes with valid teaching certificates or certificates of qualification. Service may be rendered in any capacity, for any number of days. If employed on more than an "itinerant" basis, such persons will be employed in an area for which they are certified.

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

- b) Substitutes without a valid certificate, but who are completing collegiate study towards certification at the rate of not less than six (6) semester hours per year. Service may be rendered in any capacity, for any number of days, in any number of school districts. If employed on more than an "itinerant" basis, such persons will be employed in the area for which they are seeking certification.
- c) Substitutes without a valid certificate and who are not working towards certification. Service may be rendered for no more than forty (40) days per school year.

The placement of a person on the approved substitute list requires Board of Education approval.

Substitute Tutor: \$30.00/hour

Per Diem Substitute Teacher Pay

The Naples Central School District shall pay substitute teachers at the rates listed below. All salaries are for continuous service in one assignment. There is no retroactivity. When substituting for a particular teacher, salary will be adjusted when the appropriate number of days of service has been met. At that point, the new rate will go into effect. Any modifications of the policy will be at the discretion of the Board of Education.

Days of Service

1 to 20 days

Salary

\$85/day: Certified

\$70/day: Uncertified

21 days up to one semester

1/200th of step 1 BS/day (Commencing day 21)

Long-term substitute teachers will be those people who take over a regular teacher's assignment for one (1) semester or longer. They will be placed on contract for the duration of their assignment at the following rate of pay as per their degree: Step 1 Teachers Salary Distribution Schedule –Bachelors; or Step 1 of the Teachers Salary Distribution Schedule -Masters. Benefits will include Health Insurance; Dental Insurance; and Sick/Personal leave as specified in the Naples Teachers' Association contract. Costs for Fingerprinting: Fingerprinting costs will be the responsibility of the substitute; costs will be reimbursed to the substitute upon completion of 10 days of substitute employment. (Financial Assistance is available to qualified individuals)

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)**Substitute Nurse**

Certified RN: \$110.00/day

Substitute Non-Instructional

Substitute Non-Instructional Employees shall be paid at the following rates:

Food Service Helper, Bus Monitor, School Monitors Teacher Aides & Cleaners:

The Current New York State Minimum Wage, Effective 12/31/2014

Night Cleaner: Second and Third shift differential pay shall run concurrent with the current CSEA Contract and/or Memorandums of Agreement pertaining to night cleaner differential pay, effective for the 2013-14 school year and thereafter.

Lifeguards: \$12.00/hour

Teacher Assistant: \$9.00/hour

Typist: \$9.25/hour effective 02/25/2015

Maintenance Mechanic: \$11.50/hour

Head Mechanic/Bus Driver: \$11.50/hour

Bus Driver: \$18.00/hour effective 01/01/2015

Special or Outside Trip Rate: As per Article XXIII, Section 23.2 of the current CSEA contract – Extra Duties, Item 2

Layover Rate: As per Article XXIII, Section 23.2 of the current CSEA contract – Extra Duties, Item 5

Bus Driver Refresher Course - \$10.00/hour up to a maximum of \$20.00 per session

Special provisions relative to Substitute Bus Drivers:

The Naples Central School District shall pay substitute bus drivers *at the current minimum wage* for the following:

Training in the operation of a school bus up to a maximum of forty (40) hours.

Time for actual seat hours in the required three (3) hour pre-service course and thirty (30) hour course will be paid at the current minimum wage/hour.

A driver is required to complete the following before request for payment can be made, including reimbursement for fingerprinting or *permit and licensing fees:

The thirty (30) hour course – to be completed within one year

A minimum of six months of service and 30 bus runs

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

*The Naples Central School District will reimburse substitute drivers, who obtain their CDL through employment as a Bus Driver through the Naples Central School District, for permit and licensing fees upon presentation for a voucher for payment and related receipts. The licensing fees will be reimbursed as the difference between a regular driver's license and a Class D, Class CDL, and Class B license. Please note, Naples Central School District will not reimburse those employees who have obtained their CDL prior to employment at Naples Central School for costs associated with obtaining their CDL license.

The Naples Central School District shall pay substitute school bus monitors *at the current minimum wage* for the following:

NYS Attendant/Monitor Pre-Service Instruction up to a maximum of two (2) hours.

Required training for School Bus Monitor up to a maximum of ten (10) hours; Required by state law that this class must be taken within one (1) year of employment as a school bus monitor.

The Naples Central School District shall pay substitute school bus monitors at the following rate for the Two (2) Hour Refresher Course; Required by state law two (2) times per year. \$10.00/hour up to a maximum of \$20.00 per session

Costs for Fingerprinting: Fingerprinting costs will be the responsibility of the substitute; costs will be reimbursed to the substitute upon completion of 10 days of substitute employment.
(Financial Assistance is available to qualified individuals)

Education Law Section 3023

8 New York Code of Rules and Regulations (NYCRR) Sections 80-1.5 and 80-5.4

NOTE: Refer also to Policy #7240 – Student Records: Access and Challenge

Adopted: 6/27/07

Revised: 11/18/09 - Effective 07/01/2010

Revised: 03/17/10 - Effective 07/01/2010

Revised: 01/05/11

Revised: 04/27/11

Revised: 07/13/11

Revised: 12/07/11

Revised: 03/21/12

Revised: 07/11/12

Revised: 02/13/13

Revised: 10/16/13

Revised: 01/22/14

Revised: 03/19/14

Revised: 12/17/14

Revised: 02/25/15

SUBJECT: ENTITLEMENT TO ATTEND – AGE AND RESIDENCY**Entitlement to Attend**

All persons residing within the District who are between the ages of five (5) years and twenty-one (21) years and who have not received a high school diploma are entitled to enroll in the District.

A student who becomes six (6) years of age on or before the first of December in any school year shall be required to attend full-time instruction from the first day that the District schools are in session in September of such school year, and a student who becomes six (6) years of age after the first of December in any school year shall be required to attend full-time instruction from the first day of session in the following September. Each student shall be required to remain in attendance until the last day of session in the school year in which the student becomes sixteen (16) years of age.

**Additionally, any student from sixteen (16) to seventeen (17) years of age who is not employed will be required to attend full-time instruction until the end of the school year in which such student turns seventeen (17) years of age.*

Evidence of a prospective student's age and residency must be presented in such form as is permitted by state and federal law and regulation.

Determination of Student Residency

"Residence", for purposes of this policy, is established by a child's physical presence as an inhabitant within the District and his/her intent to resident in the District.

A child's residence is presumed to be that of his/her parents or legal guardians. Where a child's parents live apart, the child can have only one legal residence. In cases where parents have joint custody, the child's time is essentially divided between two (2) households, and both parents assume responsibility for the child, the decision regarding the child's residency lies ultimately with the family. Where parents claim joint custody, but do not produce proof of the child's time being divided between both households, residency will be determined on the basis of the child's physical presence and intent to remain within the District.

The presumption that a child resides with his/her parents or legal guardians may be rebutted upon demonstration that custody of such child has been totally and permanently transferred to another individual. The District will not acknowledge living arrangements with persons other than a child's parents or legal guardians which are made for the sole purpose of taking advantage of the District's schools.

The presumption that a child resides with his/her parents or legal guardians may also be rebutted upon demonstration that such child is an emancipated minor. To establish emancipation, a minor may submit documentation of his/her means of support, proof of residency and an explanation of the circumstances surrounding the student's emancipation, including a description of the student's relationship with his/her parents or persons in parental relation.

(Continued)

SUBJECT: ENTITLEMENT TO ATTEND -- AGE AND RESIDENCY (Cont'd.)

Notwithstanding the foregoing, all determinations of student residency will be made consistent with applicable state and federal laws and regulations.

Undocumented Children

The District is mindful that undocumented children are entitled to attend the District's schools, provided they meet the age and residency requirements established by state law. Consequently, the District will not request or require on any enrollment or registration form, in any meeting, or in any other form of communication, any documentation and/or information regarding or tending to reveal the immigration status of a child, a child's parent(s) or the person(s) in parental relation. In the event the District is required to collect such information, the District will do so after the child has been enrolled. In no instance will such information be required as a condition of enrollment or continued attendance.

Children of Activated Reserve Military Personnel

Students temporarily residing outside the boundaries of the District, due to relocation necessitated by the call to active military duty of the student's parent or person in parental relation, will be allowed to attend the public school that they attended prior to the relocation. However, the District is not required to provide transportation between a temporary residence located outside the District and the school the child attends.

Homeless Children

Determinations regarding whether a child is entitled to attend the District's schools as a homeless child or youth will be made in accordance with Section 100.2(x) of the Commissioner's Regulations, as well as applicable District policy and regulation.

Education Law Sections 3202, 3205, and 3218

Family Court Act Section 657

8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(x) and (y)

NOTE: Refer also to Policy #7131 -- Education of Homeless Children and Youth
#7132 -- Non-Resident Students

Adopted: 06/27/07

Revised: 12/02/09

Revised: 02/16/11

Revised: 02/25/15

Students

SUBJECT: ALCOHOL, TOBACCO, DRUGS AND OTHER SUBSTANCES (STUDENTS)

The Board of Education recognizes that the misuse of drugs, alcohol, tobacco, and other illegal substances is a serious problem with legal, physical, emotional and social implications for our students, as well as the entire community. Therefore, the consumption, sharing and/or selling, use and/or possession of alcoholic beverages, tobacco products, illegal drugs, counterfeit and designer drugs, or paraphernalia for the use of such drugs is prohibited at any school-sponsored function, on school grounds and on school buses at all times. The inappropriate use of prescription and over-the-counter drugs shall also be disallowed.

Smoking

Smoking shall not be permitted and no person shall smoke within one hundred (100) feet of the entrance, exits or outdoor areas of any public or private elementary or secondary schools. However, this shall not apply to smoking in a residence, or within the real property boundary lines of such residential real property.

Non-medical Use of Prescription Drugs

Non-medical use of prescription drugs among young people has become an increasing problem in the United States. Prescription drugs are easier to access because they can be taken from their home's medicine cabinet and young people may believe they are safer than illicit drugs because they are manufactured by a pharmaceutical company.

Should a student be found in possession of any of these substances, they shall be dealt with in accordance with the *Code of Conduct*.

Persons Entering School Grounds

Persons shall be banned from entering school grounds or school-sponsored events when exhibiting behavioral, personal or physical characteristics indicative of having used or consumed alcohol or other substances. A school-sponsored function shall mean a school-sponsored or school-authorized extracurricular event or activity regardless of where such event or activity takes place, including any event or activity that may take place in another state.

In accordance with Penal Law Section 220.00 for purposes of controlled substances offenses:

- a) "School grounds" means (a) in or on or within any building, structure, athletic playing field, playground or land contained within the real property boundary line of the District's schools, or (b) any area accessible to the public located within one thousand (1,000) feet of the real property boundary line comprising any such school or any parked automobile or other parked vehicle located within one thousand (1,000) feet of the real property boundary line comprising any District school. An "area accessible to the public" shall mean sidewalks, streets, parking lots, parks, playgrounds, stores and restaurants.

(Continued)

Students

**SUBJECT: ALCOHOL, TOBACCO, DRUGS AND OTHER SUBSTANCES (STUDENTS)
(Cont'd.)**

- b) "School bus" means every motor vehicle owned by the District and operated for the transportation of pupils, teachers and other persons acting in a supervisory capacity, to or from school or school activities or privately owned and operated for compensation for the transportation of pupils, children of pupils, teachers and other persons acting in a supervisory capacity to or from school or school activities.

Prevention and Intervention

Through the collaborative efforts of staff, students, parents/guardians and the community as a whole, a comprehensive program shall be developed addressing alcohol, tobacco, drugs, and other substances to include the following elements:

Primary Prevention

Preventing or delaying alcohol, tobacco, drugs, and other substance use/abuse by students shall be the major focus of a comprehensive K through 12 program in which proactive measures of prevention and early intervention are emphasized. This program shall include:

- a) A sequential K through 12 curriculum based on recognized principles of effectiveness that is developed and incorporated into the total educational process. This curriculum shall be concerned with education and prevention in all areas of alcohol, tobacco, drugs, and other substances use/abuse;
- b) Training school personnel and parents/guardians to reinforce the components of the policy through in-service and community education programs with up-to-date factual information and materials;
- c) An effort to provide positive alternatives to alcohol, tobacco, drugs, and other substances use/abuse through the promotion of drug/tobacco/alcohol-free special events, service projects and extra-curricular activities that will develop and support a positive peer influence.

Intervention

School-based intervention services shall be made available to all students, grades K through 12, and provided by prevention professionals who are appropriately trained in this area. The purpose of intervention is to eliminate any existing use/abuse of alcohol, tobacco, drugs, and other substances and to identify students considered to be at risk for use/abuse. Intervention programming shall include:

(Continued)

Students

**SUBJECT: ALCOHOL, TOBACCO, DRUGS AND OTHER SUBSTANCES (STUDENTS)
(Cont'd.)**

- a) Counseling of students in groups and as individuals on alcohol, tobacco, drugs, and other substance use/abuse. Counselors shall be appropriately trained and skilled school staff assigned for this purpose;
- b) Referring students to community or other outside agencies when their use/abuse of alcohol, tobacco, drugs, and other substances requires additional counseling or treatment. Referral is a key link in school and community efforts and the process is basic to the dissemination of information regarding available counseling and health services;
- c) Providing a supportive school environment designed to continue the recovery process for students returning from treatment. A re-entry program may include continuing student and/or family counseling and emphasizing positive alternatives to alcohol, tobacco, drugs, and other substance use/abuse;
- d) Developing a parent network to serve as a support group and provide a vehicle of communication for parent education;
- e) Ensuring confidentiality as required by state and federal law.

Disciplinary Measures

Disciplinary measures for students consuming, sharing and/or selling, using and/or possessing alcoholic beverages, tobacco products, illegal drugs, counterfeit and designer drugs, or paraphernalia for the use of such drugs shall be outlined in the *District's Code of Conduct on School Property*.

Staff Development

There shall be ongoing training of District staff about the components of an effective alcohol, tobacco and other substances program. Training shall include, but not be limited to, District policies and regulations and the staff's role in implementing such policies and regulations. Teachers shall be trained to implement the District's K through 12 alcohol, tobacco, drugs and other substance prevention curricula; intervention staff shall be suitably trained to carry out appropriate services.

Implementation, Dissemination and Monitoring

It shall be the responsibility of the Superintendent to implement the alcohol, tobacco, drugs, and other substances Board policy by collaboration with school personnel, students, parents/guardians and the community at large.

(Continued)

**SUBJECT: ALCOHOL, TOBACCO, DRUGS AND OTHER SUBSTANCES (STUDENTS)
(Cont'd.)**

Additionally, copies of Board policy shall be disseminated to District staff, parents/guardians and community members. The Superintendent/designee shall periodically review the tobacco, drugs and alcohol abuse prevention program to determine its effectiveness and support appropriate modifications, as needed.

20 United States Code (USC) Section 7101 et seq.
Education Law Section 2801(1)
Penal Law Sections 70.70(2)(a)(i), 220.00(17) and 220.44(5)
Vehicle and Traffic Law Section 142

NOTE: Refer also to Policies #3280 -- Use of School Facilities, Materials and Equipment
#3410 -- Code of Conduct on School Property
#5640 -- Smoking/Tobacco Use
#8211 -- Prevention Instruction
District Code of Conduct on School Property

Adopted: 06/27/07
Revised: 12/12/12
Revised: 02/25/15

REGULATION

2015

5511R

Non-Instructional/Business
Operations

SUBJECT: FUND BALANCE CLASSIFICATION

[This sample language is intended to be used as a framework for districts to establish procedures governing fund balance classifications. Please customize and supplement this regulation to reflect your district's needs and practices.]

The District will adhere to the standards and practices set forth in Governmental Accounting Standards Board (GASB) Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes a hierarchy of fund balance classifications based primarily on the extent to which a government must observe spending constraints imposed upon how resources reported in governmental funds can be used.

GASB 54 fund balance classifications distinguish between amounts that are considered nonspendable (for example fund balance associated with inventory) and other amounts that are classified as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The fund balance categories established by GASB 54 are as follows:

- 1) *Restricted* -- includes amounts subject to externally enforceable legal purpose restrictions imposed by external resource providers or through enabling legislation.
- 2) *Committed* -- includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
- 3) *Assigned* -- includes amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- 4) *Unassigned* -- is the residual classification for the government's General Fund and includes all spendable amounts not contained in the other classifications.

The District will ensure that funds are classified accordingly, and maintained at levels appropriate for its fiscal health and stability.

Adopted: 02/25/15

REGULATION

2015

5512R

1 of 3

Non-Instructional/Business
Operations

SUBJECT: RESERVE FUNDS

The District is authorized to establish and maintain reserve funds for a limited number of specific purposes set forth in New York State Education and General Municipal law.

The School District will adhere to the following principles with respect to the creation and funding of any and all reserve funds:

- 1) Consult with legal counsel and other financial experts as necessary for guidance on the authority to establish the reserve fund;
- 2) Identify the financial need or purpose to be served by the prospective reserve fund, including an assessment of whether the reserve fund will complement the long-term financial or capital plans of the School District;
- 3) Communicate clearly and effectively to District residents the specific purpose of and the financial objectives for the reserve;
- 4) Maintain open and transparent records of all reserve fund transactions for the benefit of District residents and voters;
- 5) Determine optimal funding levels for the reserve, as well as the conditions under which the reserve assets will be utilized;
- 6) Periodically assess the reasonableness of the amounts accumulated in the reserve and when conditions warrant (and subject to any/all legal requirements) reduce reserve funds to a reasonable level or liquidate and discontinue a reserve fund that is no longer needed or whose purpose has been achieved; and
- 7) Provide the Board with regular financial reports on reserve fund activity.

(Continued)

REGULATION

2015

5512R

2 of 3

Non-Instructional/Business
Operations

SUBJECT: RESERVE FUNDS (Cont'd.)

Specific Types of Reserve Funds - Purpose, Statutory Authority and Creation

The District is authorized to establish and maintain reserve funds, as appropriate. Such funds may include, but are not limited to the following:

Type of Reserve Fund	Statutory/Legal Authority	Why create?/Purpose	Why create?/Purpose
Repair Reserve Fund	General Municipal Law Section 6-d	To pay for certain repairs (non-recurring repairs) to capital improvements or equipment.	Voter approval is required to fund the repair reserve.
Unemployment Insurance Payment Reserve Fund	General Municipal Law Section 6-m	To reimburse the State Unemployment insurance Fund for payments to claimants (in lieu of contributions required of employers under Article 18 of the Labor Law).	Board resolution; voter approval is not required to either create or expend monies from the reserve (per Labor Law Section 581(1) (e).
Workers Compensation Reserve Fund	General Municipal Law Section 6-j	To pay compensation and benefits (e.g., medical, hospital) or other expenses authorized by Article 2 of the Workers Compensation Law and to pay the administrative expenses of administering a self-insurance program.	Board resolution; voter approval is not required to either create or expend monies from the reserve.
Capital Reserve Fund	Education Law Section 3651(1)	To pay the cost of any object or purpose for which a bond may be issued pursuant to local finance law.	Voter approval is required.
Tax Certiorari Reserve Fund	Education Law Section 3651 (1-a)	To pay judgments or claims in tax certiorari proceedings per Article 7 of the Real Property Tax Law. (Some City School Districts <i>may</i> , and others <i>must</i> , establish a reserve fund to cover uncollected taxes per Education Law Section 3651 (1-b).)	Board resolution; voter approval is not required provided the total amount of the reserve fund doesn't exceed the amount needed to pay the anticipated judgments and claims of the tax certiorari proceedings.

(Continued)

REGULATION

2015

5512R

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Non-Instructional/Business
Operations

SUBJECT: RESERVE FUNDS (Cont'd.)

Type of Reserve Fund	Statutory/Legal Authority	Why create?/Purpose	Why create?/Purpose
Employee Benefit Accrued Liability Reserve Fund	General Municipal Law Section 6-p	To pay for any accrued employee benefit (e.g., cash payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, vacation leave, etc.) due upon an employee's termination of service. (School Districts in a city with a population of 125,000 or more are not eligible to create this type of reserve).	Board resolution; voter approval is not required to either create or expend monies from the reserve.
Retirement Contribution Reserve Fund	General Municipal Law Section 6-r	To pay for retirement contributions, defined as, all or any portion of the amount payable to the NYS and Local Employees' Retirement System, pursuant to Section 17 of the Retirement and Social Security Law. (School Districts in a city with a population of 125,000 or more are not eligible to create this type of reserve).	Board resolution to finance retirement contributions. Voter approval is not required to either create or expend monies from the reserve.

Adopted: 02/25/15

REGULATION

2015

7130R

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Students

SUBJECT: RESIDENCY AND ENROLLMENT GUIDELINES

Student Registration and Enrollment

When a child's parent, the person in parental relation to the child, or the child, as appropriate, requests enrollment of the child in the School District, such child will be enrolled and will begin attendance on the next school day, or as soon as practicable. Within three (3) business days of such initial enrollment, the Board or its designee will determine whether the child is entitled to attend the District's schools. Prior to making a determination of entitlement to attend its schools, the Board or its designee will afford the child's parent, the person in parental relation to the child, or the child, as appropriate, an opportunity to submit information concerning the child's right to attend school in the District.

Proof of Student Age

Where a certified transcript of a birth certificate or record of baptism (including a certified transcript of a foreign birth certificate or record of baptism) giving the date of birth is available, no other form of evidence will be used to determine a child's age. Where a birth certificate or record of baptism is not available, a passport (including foreign passport) may be used to determine a child's age. Should none of these be available, the District will consider certain other documentary or recorded evidence in existence two (2) years or more to determine a child's age. Such other evidence includes but is not limited to the following:

- 1) Official driver's license;
- 2) State or other government issued identification;
- 3) School photo identification with date of birth;
- 4) Consulate identification card;
- 5) Hospital or health records;
- 6) Military dependent identification card;
- 7) Documents issued by federal, state or local agencies (e.g., local social service agency, federal Office of Refugee Resettlement);
- 8) Court orders or other court-issued documents;
- 9) Native American tribal document; or
- 10) Records from non-profit international aid agencies and voluntary agencies.

(Continued)

REGULATION

2015

7130R

2 of 4

Students

SUBJECT: RESIDENCY AND ENROLLMENT GUIDELINES (Cont'd.)

Proof of Student Residency

A parent or person in parental relation must submit documentation and/or information establishing physical presence of the parent or person in parental relation and the child in the School District. Such documentation may include but shall not be restricted to: a copy of a residential lease or proof of ownership of a house or condominium, such as a deed or mortgage statement; a statement by a third-party landlord, owner or tenant from whom the parent or person in parental relation leases or with whom they share property within the District, which may be either sworn or unsworn; or such other statement by a third party establishing the parent's or person in parental relation's physical presence in the District. If such information is not available, the District will consider other forms of documentation and/or information establishing physical presence in the District, including but not limited to:

- 1) Pay stub;
- 2) Income tax form;
- 3) Utility or other bills;
- 4) Membership documents (e.g., library cards) based upon residency;
- 5) Voter registration document(s);
- 6) Official driver's license, learner's permit or non-driver identification;
- 7) State or other government issued identification;
- 8) Documents issued by federal, state or local agencies (e.g., local social service agency, federal Office of Refugee Resettlement); or
- 9) Evidence of custody of the child, including but not limited to judicial custody orders or guardianship papers.

Additional Documentation

The District reserves the right to require the parent or person in parental relation to provide an affidavit either:

- 1) Indicating that they are the parent with whom the child lawfully resides; or

(Continued)

REGULATION

2015

7130R

3 of 4

Students

SUBJECT: RESIDENCY AND ENROLLMENT GUIDELINES (Cont'd.)

- 2) Indicating that they are the person in parental relation to the child, over whom they have total and permanent custody and control, and describing how they obtained total and permanent custody and control, whether through guardianship or otherwise. The District will also accept other proof, such as documentation indicating that the child resides with a sponsor with whom the child has been placed by a federal agency. The District will not require submission of a judicial custody order or an order of guardianship as a condition of enrollment.

The District will not request on any enrollment/registration form(s), or in any meeting or other form of communication, social security cards, social security numbers, or any information regarding or tending to reveal the immigration status of a child, a child's parent or the person in parental relation, including but not limited to copies of or information concerning visas or other documentation indicating immigration status. While the District may need to collect certain data pursuant to state and/or federal laws, such data shall not be required during the enrollment/registration process so as not to inadvertently give the impression that information related to immigration status will be used in making enrollment determinations.

Nothing in this administrative regulation or its underlying policy should be construed to require the immediate attendance of an enrolled student lawfully excluded from school temporarily due to a communicable or infectious disease that poses a significant risk of infection of others, or of an enrolled student whose parent or person in parental relation has not submitted proof of immunization within the periods prescribed by New York Public Health Law Section 2164, or of an enrolled student who is suspended from instruction for disciplinary reasons pursuant to New York Education Law Section 3214. Moreover, nothing in this policy should be construed to conflict or interfere with the recordkeeping and reporting requirements of the federal Student and Exchange Visitor Program (SEVP) in grades 9 through 12, or to relieve nonimmigrant alien students seeking nonimmigrant student visa status (F-1 or M-1) from fulfilling their obligations under federal law and regulation.

Residency Determinations

At any time during the school year, the Board or its designee may determine that a child is not a District resident entitled to attend the District's schools. When such a determination is made, the Board or its designee will, within two (2) business days, provide written notice of its determination to the child's parent, to the person in parental relation to the child, or to the child, as appropriate. Such written notice will state:

- 1) That the child is not entitled to attend the public schools of the District;
- 2) The specific basis for the determination that the child is not a resident of the School District, including but not limited to a description of the documentary or other evidence upon which such determination is based;

(Continued)

REGULATION

2015

7130R

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Students

SUBJECT: RESIDENCY AND ENROLLMENT GUIDELINES (Cont'd.)

- 3) The date as of which the child will be excluded from the schools of the District; and
- 4) That the determination of the Board may be appealed to the Commissioner of Education, in accordance with Education Law, Section 310, within thirty (30) days of the date of the determination, and that the instructions, forms and procedures for taking such an appeal, including translated versions of such instructions, forms and procedures, may be obtained from the Office of Counsel at www.counsel.nysed.gov, or by mail addressed to the Office of Counsel, New York State Education Department, State Education Building, Albany, NY 12234 or by calling the Appeals Coordinator at (518) 474-8927.

All such determinations will be made consistent with applicable state and federal law.

Public Availability of Enrollment and Registration Information

The District will make publicly available its enrollment forms, procedures, instructions and requirements for determinations of student residency and age. Such publicly available information will include a non-exhaustive list of the forms of documentation that may be submitted to the District by parents, persons in parental relation or children, as appropriate. Such information will be included in the District's existing enrollment/registration materials and will be provided to all parents, persons in parental relation or children, as appropriate, who request enrollment in the District, and will be posted on the School District's website.

Adopted: 02/25/15



Board of Education
Financial Reserve Plan Document
Fiscal Year July 1, 2014 – June 30, 2015

The Naples Central School District Board of Education believes that there is a strong correlation between the long term financial health of the school district and its ability to provide students the necessary services and facilities to meet its mission.

CURRENT MISSION STATEMENT*

Based on the belief that all children can learn, the staff of the Naples Central School Community accepts the responsibility to challenge all students to attain higher levels of achievement. Working within that community, our young men and women will develop physically, socially, emotionally and culturally, consistent with the resources available. They will leave the school with a solid foundation in the basic skills that will lead to lifelong learning, an understanding of human relations, a sense of pride in themselves and their community, and a value for citizenship.

*Current Mission Statement is being reviewed & revised and will be updated in the upcoming months.

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INTENDED USE OF RESERVES

Reserve funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to help protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm).

Most reserve funds are established to provide resources for an intended future use. An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not be merely a “parking lot” for excess cash or fund balance. Local governments and school districts should balance the desirability of accumulating reserves for future needs with the obligation to make sure taxpayers are not overburdened by these practices. There should be a clear purpose or intent for reserve funds that aligns with statutory authorizations.

Each statute that authorizes a reserve fund sets forth a particular underlying purpose for the fund. For example, provisions of the General Municipal Law (the GML) and the Education Law allow municipalities and school districts, respectively, to establish capital reserves for future equipment purchases and capital improvements. The GML also authorizes the establishment of an employee benefit accrued liability reserve for the payment of the monetary value of accumulated, unused leave time to employees upon separation from service. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on your annual operating budget. Establishing and funding allowable reserve funds for a clear purpose can help smooth out spikes in the annual budget and in the real property tax levy.

Source: Office of the New York State Comptroller – Local Management Guide for Reserves

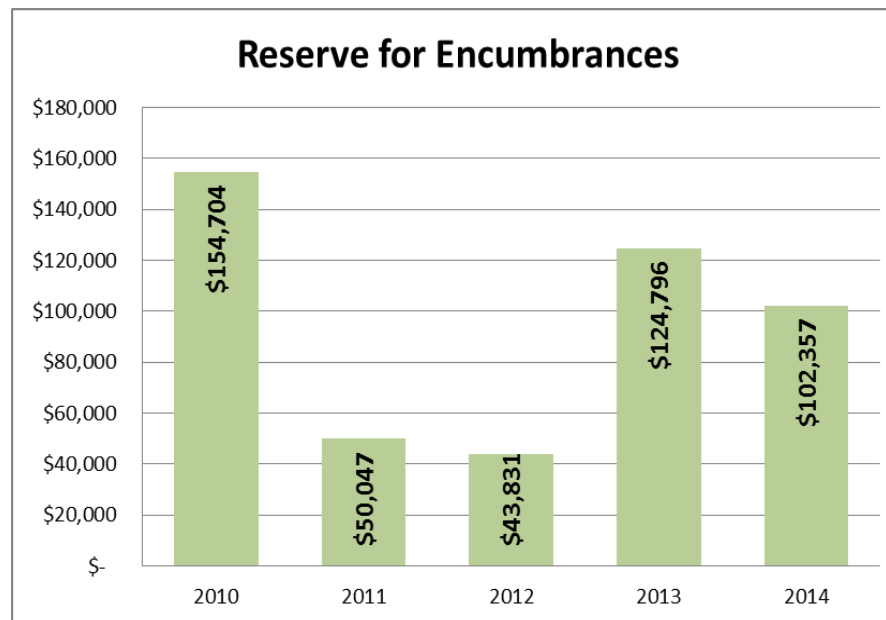
<http://www.osc.state.ny.us/localgov/pubs/lmg/reservefunds.pdf>

Reserve for Encumbrances

Overview

A “Reserve for Encumbrances” is not a “reserve” in the traditional sense of reserves. This reserve is utilized to hold funds that are committed towards purchases or services from the following fiscal year for which no balance sheet liability exists as the good or services have not been received, or billed. This value will fluctuate from year to year depending on various factors like the regular ongoing purchasing cycle and supplier’s ability to deliver products in a timely fashion.

Significant additions or deletions to this reserve at year end can cause large fluctuations in overall fund balance. The District will try to minimize its use at year end so that balances remain stable and consistent.



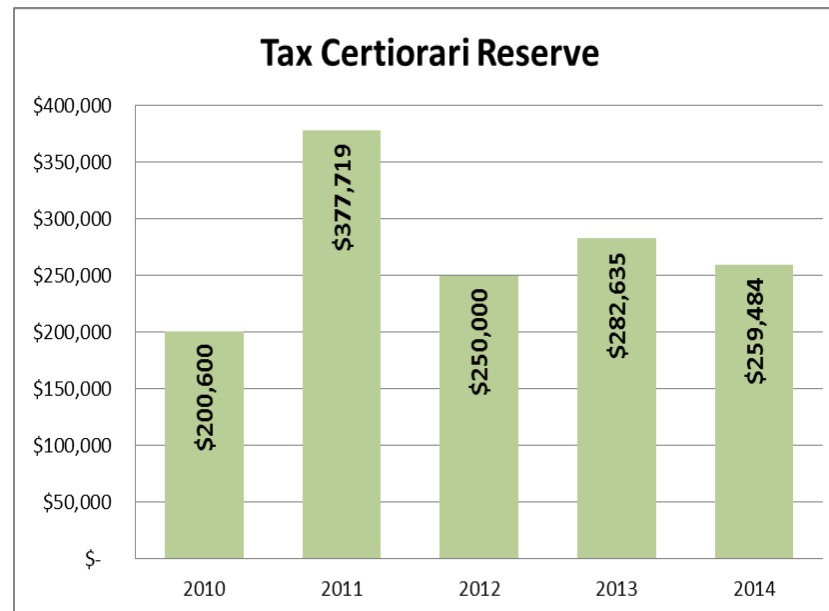
Tax Certiorari Reserve [EDN Article 74 §3651 (1-a)]

Overview

- Established by Board of Education resolution
- Voter approval is not needed to expend funds
- Utilized to pay judgments and claims arising out of tax certiorari proceedings
- Established in the amount which might be deemed reasonably necessary to pay judgments and claims
- Monies not used and/or are not reasonably required to pay judgments or claims are to be returned to the general fund on or before the first day of the fourth fiscal year following deposit into such fund
- Such monies shall be deemed reasonably required to pay any such judgment or claim if the proceeding or claim has not been finally determined, or otherwise terminated or disposed of after the exhaustion of all appeals

Analysis & Projected Needs

The tax certiorari reserve was established by the Board of Education in September of 2008. The amount of the reserve, capped by the Board of Education, is not to exceed the amount of \$500,000. A portion of the District is situated on Canandaigua Lake which contains lakefront properties that are assessed at high values in comparison to other district properties. As a result the District is extremely dependent upon tax revenues received from these properties. For the 2014-2015 school year approximately 54% of the District's revenues were derived from the tax levy. Approximately 60% of the tax base is located in the Town of South Bristol where the majority of the lakefront property is located and tax certiorari proceedings are ongoing. Current economic conditions in the housing market present many unknowns and it is prudent for the District to protect itself against fluctuations that may occur. As of June 30, 2014 the estimated cost to the district, if all determinations were granted in favor of the landowner, would be \$601,957. The District will continue to monitor and possibly increase this fund in future years to protect itself from major losses in tax revenue.



Liability Reserve [EDN Article 35 §1709 (8-c)]

Overview

- Established by Board of Education resolution
- May be established as separate funds
- Each fund may not exceed 3 percent of the annual budget, or \$15,000 whichever is greater
- Once established funds may not be reduced below amounts needed to cover incurred but unsettled claims other than for payments for which the funds were established
- May be expended without voter approval unless the funds are expended for a purpose other than the one for which it was established
- Utilized to cover property loss and other liability claims

Analysis & Projected Needs

The District will hold this reserve to fund liability claims that are either not covered by insurance, or are denied coverage by the insurance company as they arise. At 3% of budget, the current maximum amount that can be funded in this reserve is approximately \$585,000. However, there are no plans to increase this reserve at the present time.



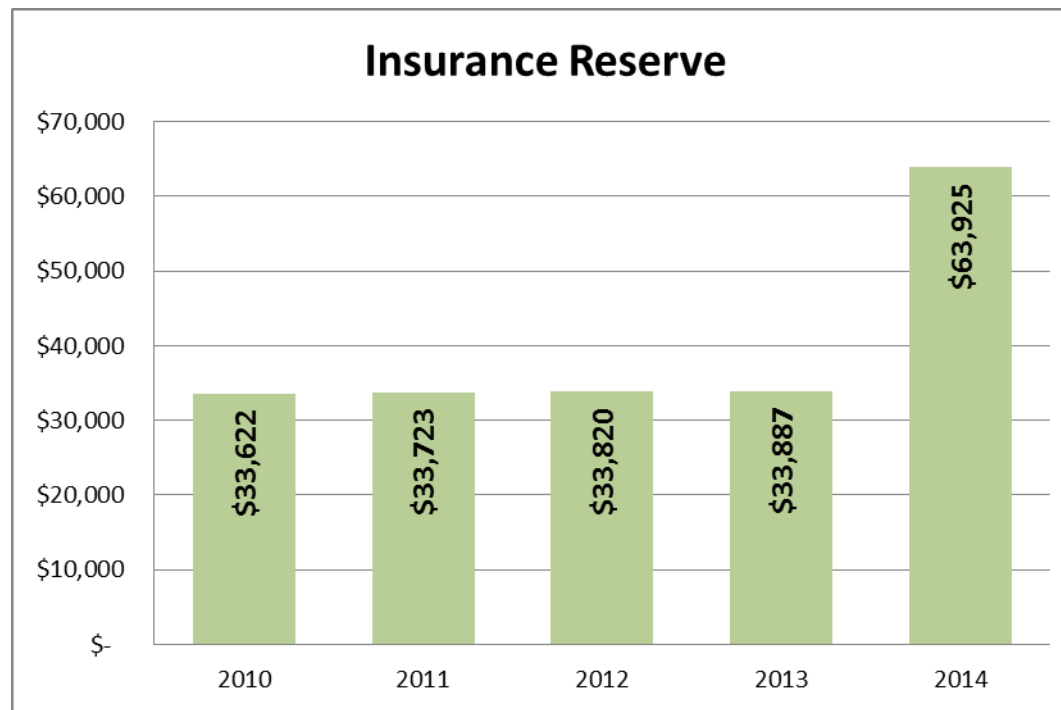
Insurance Reserve (GML Article 2 § 6-n)

Overview

- Established by Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate
- Contributions to the fund may not exceed 5 percent of the total budget for that year, or \$33,000, whichever is greater
- Voter approval is not needed to expend funds. A judicial approval is needed to pay settled or compromised claims exceeding \$25,000
- Upon determination that this fund is no longer needed the fund may be discontinued and transferred to another reserve fund as permitted by law

Analysis & Projected Needs

The District will hold this reserve to fund losses, claims, actions, or judgments as they arise for those claims that are either not covered by insurance, or are denied coverage by the insurance company. At 5% of budget, the current maximum amount that can be funded in this reserve is approximately \$975,000. However, there are no plans to increase this reserve at the present time.



Property Loss Reserve [EDN Article 35 §1709 (8-c)]

Overview

- Established by Board of Education resolution
- May be established as separate funds
- Each fund may not exceed 3 percent of the annual budget, or \$15,000 whichever is greater
- Once established funds may not be reduced below amounts needed to cover incurred but unsettled claims other than for payments for which the funds were established
- May be expended without voter approval unless the funds are expended for a purpose other than the one for which it was established
- Utilized to cover property loss and other liability claims

Analysis & Projected Needs

The District will hold this reserve to fund property loss claims that are either not covered by insurance, or are denied coverage by the insurance company as they arise. At 3% of budget, the current maximum amount that can be funded in this reserve is approximately \$585,000. However, there are no plans to increase this reserve at the present time.



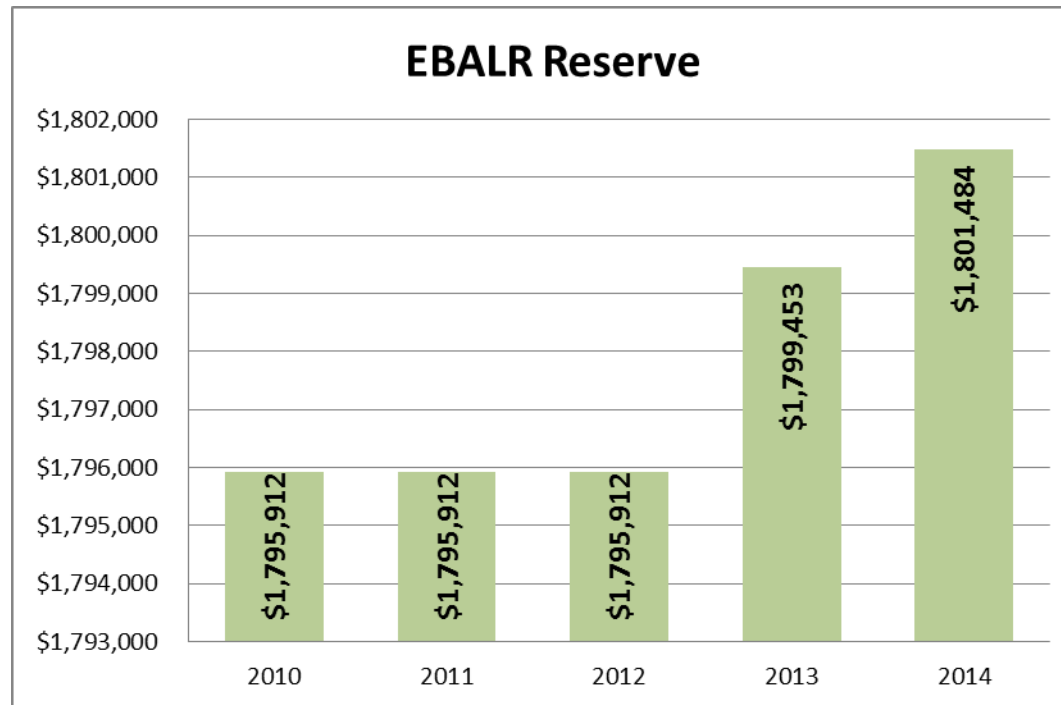
Employee Benefits Accrued Liability Reserve (GML Article 2 § 6-p)

Overview

- Established by Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and other funds as the school board may legally appropriate
- Voter approval is not needed to expend funds
- Utilized to pay for accrued and accumulated but unused sick leave, personal leave, holiday leave, vacation time, and other benefits earned by employees and payable upon termination
- Upon determination that this fund is no longer needed the fund may be discontinued and funds may be transferred to another reserve fund as permitted by law
- Funds cannot be used to pay lump sum “retirement awards” calculated as a percent of an employee’s final salary and paid upon retirement under a collective bargaining agreement

Analysis & Projected Needs

As of June 30, 2011 the District had an estimated future liability of \$3,086,557 for benefits paid to its instructional employees upon termination of employment. This liability is largely made up of accrued sick leave benefits payable to employees in the form of health insurance premiums, at their daily rate, upon retirement from the District. As this liability represents a significant portion of the District's long term obligations the District continues to monitor this reserve and consider further funding if needed. For the 2014-2015 school year the District appropriated \$350,000 from this reserve to support retiree health insurance benefits. The District anticipates appropriating additional funds from this reserve in the 2015-2016 budget.



Retirement Contributions Reserve (GML Article 2 § 6-r)

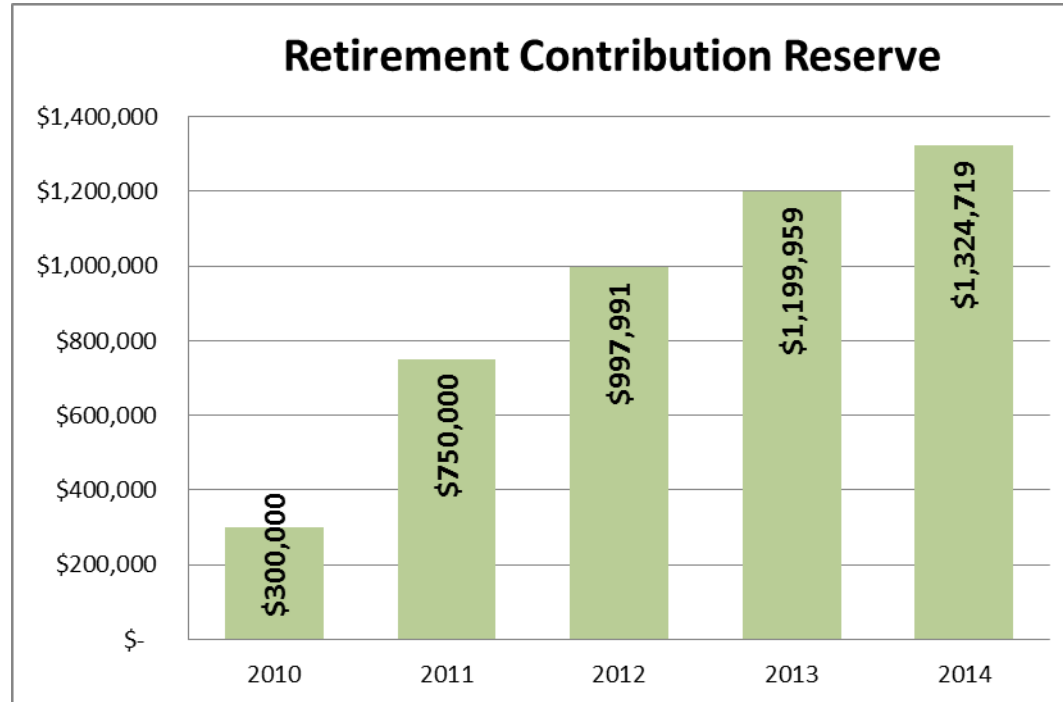
Overview

- Established by Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds
- A portion of the funds may be transferred to another reserve fund established pursuant to Education Law § 3651 following a public hearing conducted in the manner set forth by in law

Analysis & Projected Needs

The ERS Reserve was established by the Board of Education in September of 2009. In November of 2009, the Board resolved to place \$80,000, received by First Wind Energy, LLC, in the settlement of wind farm proceedings, in the ERS Reserve. In addition to this amount the Board added \$220,000 at June 30, 2010 to further fund this reserve. Additional funding of this reserve can be viewed below. As a result of the severe stock market declines in 2008 the NYSERS (New York State Employees' Retirement System) has steadily increased the employer contribution to ERS. Starting with the 2010-2011 school year the contribution rate increased from 7.1% to 11.4%. The 2011-2012 contribution rate was 15.8%, the 2012-2013 contribution rate was 18.7%, the 2013-2014 rate was 21.13% and the 2015-2016 rate is anticipated to be in the 20% range. The District expects to utilize \$150,000 of this reserve to offset NYSERS cost in the 2014-2015 budget.

Given the decline in the stock market, resulting losses, and increasing contribution rates the District will utilize this reserve to mitigate the impact of increased contributions in future years. The District will also use this reserve to protect its financial position in an era of declining state aid and property tax caps.



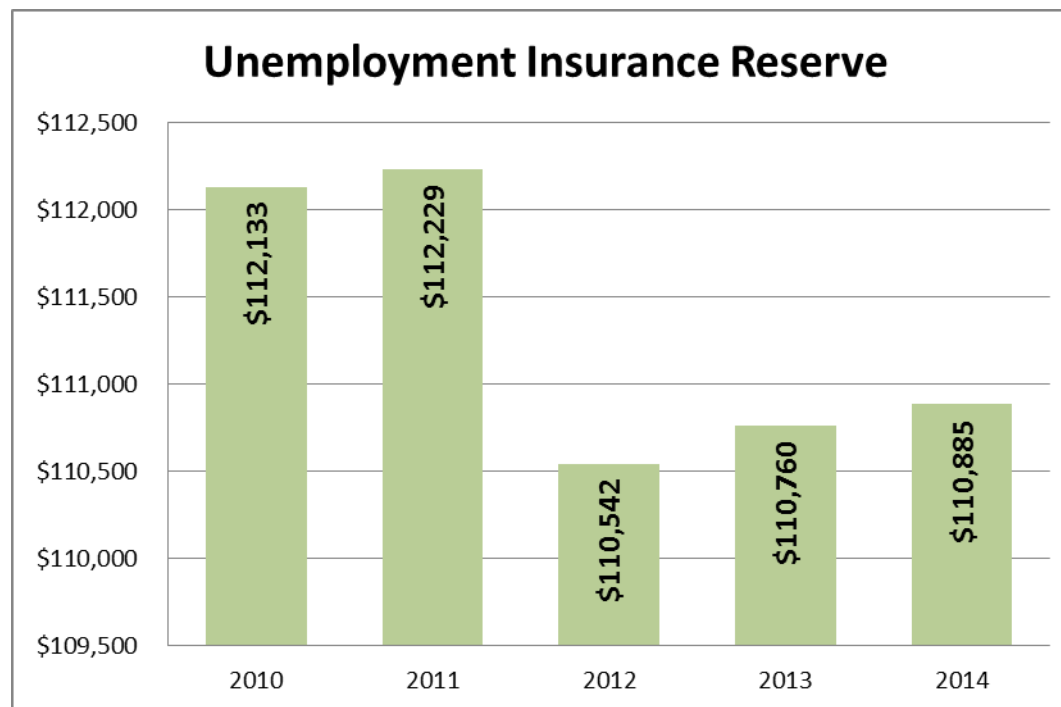
Unemployment Insurance Reserve (GML Article 2 § 6-m)

Overview

- Established by Board of Education resolution
- Funded by budgetary appropriations, amounts from any other fund authorized by this chapter by resolution subject to referendum, or other sums that may be legally appropriated
- Voter approval is not needed to expend funds
- Utilized to pay unemployment claims
- Excess funds may be transferred to other reserves authorized by General Municipal Law and Education Law sixty days before the end of the fiscal year

Analysis & Projected Needs

The District is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor. Due to recent decreases in state aid and uncertainties regarding future state aid and pending property tax caps the unemployment reserve was increased by \$80,000 at June 30, 2010. The District will continue to monitor and possibly increase this fund in future years as reductions in force may be necessary to balance future budgets.



Capital Reserve [EDN Article 74 § 3651 (1)]

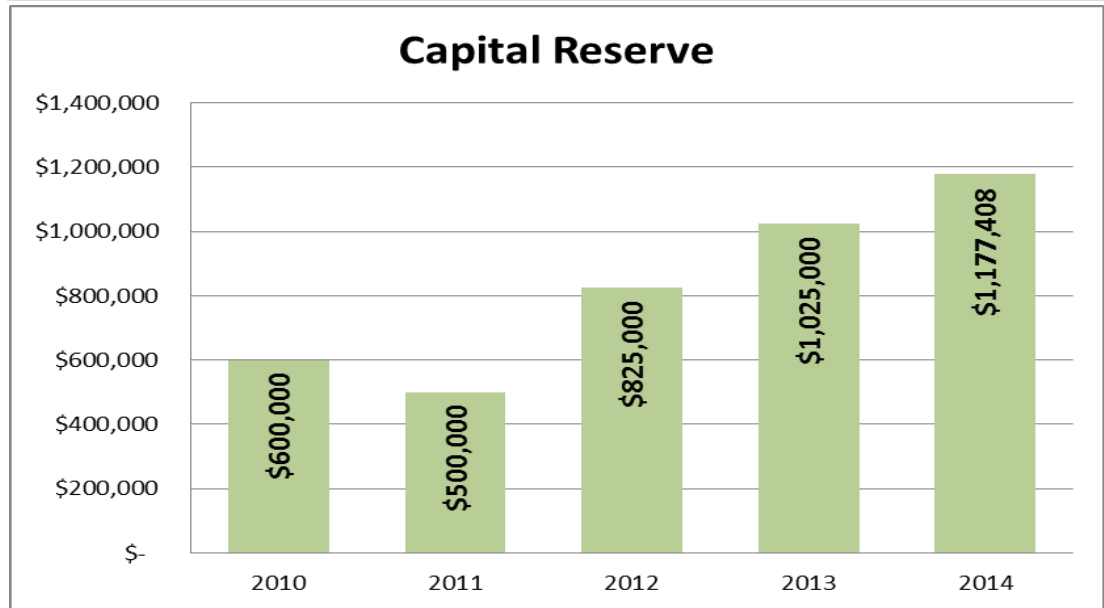
Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The capital reserve was established by a positive vote of the Naples CSD taxpayers on the 25th of February 2010. The reserve is authorized to be funded up to \$2,000,000 plus earnings thereon. As of June 30, 2014, \$1,777,408 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of its school buildings and facilities. Due to the overwhelming amount of capital construction that is needed and the low building aid ratio of 63.7% (2013-2014 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve school buildings, and should be in place to protect tax payer investment. On January 19, 2011, by resolution, the Board agreed to use \$600,000 of the reserve to support the Phase 2 Capital Project, approved by the voters on March 22, 2011. Since then, the district has been able to appropriate \$1,177,408 for future capital needs. The Board will continue to fund this reserve in future years up to its maximum amount.

Capital Reserve: Assessment of Allowable Additional Funding					
Date	Note	Amount Funded	Amount Deducted	Reserve Balance	Remaining Amount Allowable
2/25/2010	Initial Creation				\$2,000,000
6/30/2010	Funded	\$ 600,000		\$ 600,000	\$1,400,000
6/30/2011	Funded	\$ 500,000		\$ 1,100,000	\$ 900,000
6/30/2011	Withdrawal		\$ 600,000	\$ 500,000	\$ 900,000
6/30/2012	Funded	\$ 325,000		\$ 825,000	\$ 575,000
6/30/2013	Funded	\$ 200,000		\$ 1,025,000	\$ 375,000
6/30/2014	Funded	\$ 152,408		\$ 1,177,408	\$ 222,592
				Remaining Amount to be Funded	



Debt Service Fund (GML §6-1)

Overview

According to the NYS Education Department:

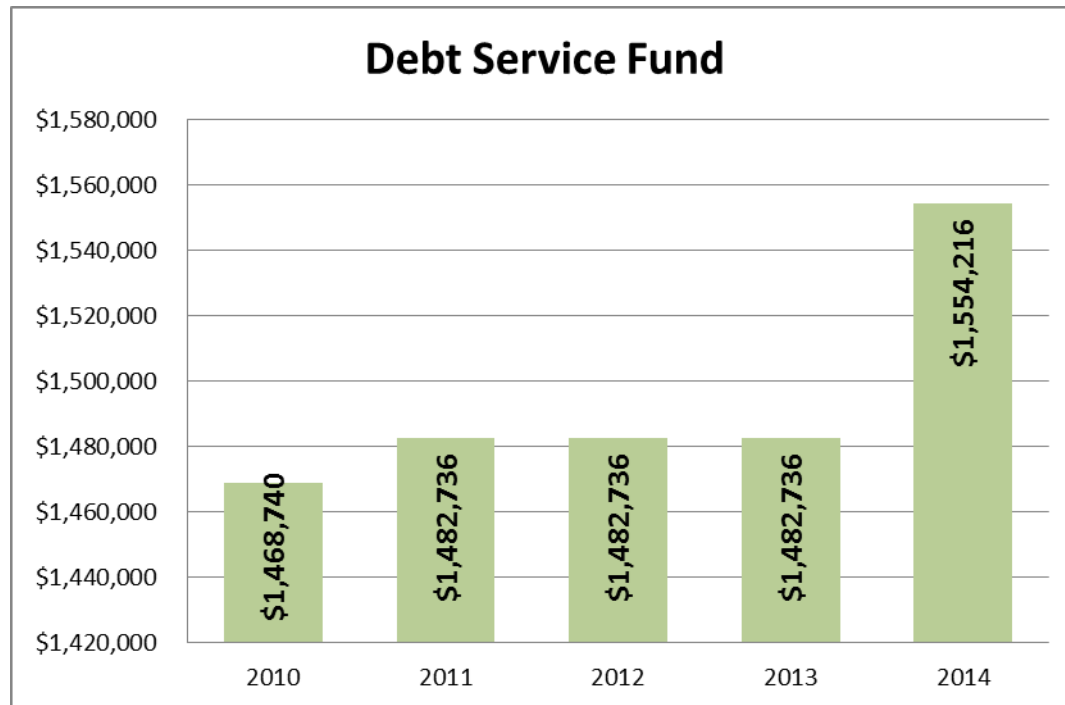
(<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/otherfunds.html>),

“The use of this fund by school districts is optional except where a mandatory reserve for debt service is required as a result of having sold school property on which there is outstanding debt, or where unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest are being retained to offset future payments on principal and interest.”

Analysis & Projected Needs

For the Naples Central School District, the Debt Service Fund is mandatory as the fund is used to account for “unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest”. Over the years, the district has borrowed funds for various projects. At the end of every project, the district is required to take unexpended funds and use them to offset the cost of debt service principal and interest payments.

For the 2014-15 school year, the district plans to use \$250,000 to offset debt service payments through the general fund. The district will continue to expend monies from this fund in future years in an attempt to slowly work this fund down to zero.



Assigned Fund Balance/Reserve for Subsequent Year/Designated for Expenditures

For the 2014-2015 school year the District appropriated \$850,000 of unassigned fund balance towards its budget. This represents approximately 4.3% of the current budget. The District expects to return this amount to fund balance at the end of the fiscal year. Appropriations of fund balance for the 2015-2016 budget are expected to decrease and are dependent on various budgeting revenues including state aid. The District expects to return the majority of this appropriation to fund balance on June 30, 2016.

Beginning in the year 2015-2016 and thereafter the amount utilized will likely be reduced by \$100,000 annually with additional reductions in future years to insure appropriate levels of fund balance are maintained. As the economy regains strength, along with increases in state and federal funding, the District would look to reduce the appropriation of unassigned fund balance, over time, to \$350,000. *Note: please see “Reserve Fund Strategy” for greater detail.

Unassigned Fund Balance

The District intends to retain unexpended funds in this reserve up to the legal limit of 4% of the upcoming year’s budget.

SUMMARY OF FUND BALANCE ACCOUNTS

	09/10	10/11	11/12	12/13	13/14
Fund Balance	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014
Reserved					
Reserved for Encumbrances	154,704	50,047	43,831	124,796	102,357
Tax Certiorari Reserve	200,600	377,719	250,000	282,635	259,484
Liability Reserve	20,424	20,485	20,541	20,582	20,605
Insurance Reserve	33,622	33,723	33,820	33,887	63,925
Property Loss Reserve	35,857	35,964	35,964	35,965	35,965
Employee Benefits Accrued Liability Reserve	1,795,912	1,795,912	1,795,912	1,799,453	1,801,484
Retirement Contributions Reserve	300,000	750,000	997,991	1,199,959	1,324,719
Unemployment Insurance Reserve	112,133	112,229	110,542	110,760	110,885
Capital Reserve	600,000	500,000	825,000	1,025,000	1,177,408
	3,253,252	3,676,079	4,113,601	4,633,037	4,896,832
Unreserved					
Designated for Expenditures (subsequent year)	527,000	600,000	850,000	850,000	850,000
Unassigned	635,826	645,328	685,054	721,193	789,796
	1,162,826	1,245,328	1,535,054	1,571,193	1,639,796
Fund Balance & Reserves at 6/30	4,416,078	4,921,407	5,648,655	6,204,230	6,536,628
Debt Service Balance	1,468,740	1,482,736	1,482,736	1,482,736	1,554,216

NAPLES CSD RESERVE FUND STRATEGY

Over the long run the District will continue to use conservative budgeting practices which will likely result in excess revenues over expenditures at the end of the fiscal year. The District wishes to avoid draconian cuts in programs in the midst of a weak economic climate. The District anticipates additional state aid and mandate relief in future years to reduce the amount of fund balance needed to support the budget. Through the management of its reserves the District hopes to achieve the following:

- Maintenance of educational programming during economic downturns
- Cash flows that will eliminate the need to issue Revenue Anticipation Notes in the event state or federal aid is not paid timely
- Cash flows that will allow increased investment earnings
- The ability to take advantage of opportunities as they arise, relevant to school district operations, that could result in better efficiencies, facilities/capital improvements, and instruction that are a savings to taxpayers in the long run
- Consistencies and improvements in its educational program
- A long term plan for preserving its infrastructure and school buildings
- The ability to maintain a stable tax levy
- The ability to maintain and/or improve its bond rating which will save taxpayers money at both the local and state level

In terms of its mission and responsibility to manage its fiscal affairs prudently the Board of Education considers all of the goals above to be critical to its philosophy in managing reserves.

Long Term Plan for Use of Fund Balance 2014-2019

6/30/14

- \$850,000 Designated for Subsequent Year Expenditures

6/30/15

- Excess Revenue over Expenditures: \$350,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$750,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$300,000
- Assume Designated from Retirement Contribution Reserve \$200,000
- Add \$222,592 to capital reserve
- Add up to \$150,000 to Retirement Contributions Reserve

6/30/16

- Excess Revenue over Expenditures: \$250,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$650,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$250,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Add up to \$150,000 to Employee Benefit Accrued Liability Reserve
- Add up to \$100,000 to Retirement Contribution Reserve

6/30/17

- Excess Revenue over Expenditures: \$250,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$550,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$200,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Add up to \$150,000 to Employee Benefit Accrued Liability Reserve
- Add up to \$100,000 to Retirement Contribution Reserve

6/30/18

- Excess Revenue over Expenditures: \$250,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$450,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$150,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Add up to \$150,000 to Employee Benefit Accrued Liability Reserve
- Add up to \$100,000 to Retirement Contribution Reserve

6/30/19

- Excess Revenue over Expenditures: \$250,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$350,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$150,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Add up to \$150,000 to Employee Benefit Accrued Liability Reserve
- Add up to \$100,000 to Retirement Contribution Reserve

	09/10	10/11	11/12	12/13	13/14	14/15 Budget	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget
Fund Balance	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Reserved											
Reserved for Encumbrances	154,704.00	50,047.00	43,831.00	124,796.00	102,357.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Tax Certiorari Reserve	200,600.00	377,719.00	250,000.00	282,635.00	259,484.00	259,484.00	259,484.00	259,484.00	259,484.00	259,484.00	259,484.00
Liability Reserve	20,424.00	20,485.00	20,541.00	20,582.00	20,605.00	20,485.00	20,485.00	20,485.00	20,485.00	20,485.00	20,485.00
Insurance Reserve	33,622.00	33,723.00	33,820.00	33,887.00	63,925.00	33,723.00	33,723.00	33,723.00	33,723.00	33,723.00	33,723.00
Property Loss Reserve	35,857.00	35,964.00	35,964.00	35,965.00	35,965.00	35,964.00	35,964.00	35,964.00	35,964.00	35,964.00	35,964.00
Employee Benefits Accrued Liability Reserve	1,795,912.00	1,795,912.00	1,795,912.00	1,799,453.00	1,801,484.00	1,451,484.00	1,301,484.00	1,251,484.00	1,251,484.00	1,251,484.00	1,251,484.00
Retirement Contributions Reserve	300,000.00	750,000.00	997,991.00	1,199,959.00	1,324,719.00	1,324,719.00	1,224,719.00	1,174,719.00	1,124,719.00	1,074,719.00	1,024,719.00
Unemployment Insurance Reserve	112,133.00	112,229.00	110,542.00	110,760.00	110,885.00	112,229.00	112,229.00	112,229.00	112,229.00	112,229.00	112,229.00
Capital Reserve	600,000.00	500,000.00	825,000.00	1,025,000.00	1,177,408.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00
	3,253,252.00	3,676,079.00	4,113,601.00	4,633,037.00	4,896,832.00	4,698,088.00	4,448,088.00	4,348,088.00	4,298,088.00	4,248,088.00	4,198,088.00
Appropriated from Employee Benefits	-	-	-	-	-	350,000.00	300,000.00	200,000.00	150,000.00	150,000.00	150,000.00
Appropriated from Retirement Contributions	-	-	-	-	-	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Year End Appropriation - Capital						222,592.00	-	-	-	-	-
Year End Appropriation - EBALR						-	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Year End Appropriation - Retirement Cont						150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Unreserved											
Designated for Expenditures	527,000.00	600,000.00	850,000.00	850,000.00	850,000.00	750,000.00	650,000.00	550,000.00	450,000.00	350,000.00	350,000.00
Undesignated	635,826.00	645,328.00	685,054.24	721,193.00	789,796.00	772,000.00	800,000.00	800,000.00	805,000.00	805,000.00	807,000.00
	1,162,826.00	1,245,328.00	1,535,054.24	1,571,193.00	1,639,796.00	1,522,000.00	1,450,000.00	1,350,000.00	1,255,000.00	1,155,000.00	1,157,000.00
Fund Balance & Reserves at 6/30	4,416,078.00	4,921,407.00	5,648,655.24	6,204,230.00	6,536,628.00	6,220,088.00	5,898,088.00	5,698,088.00	5,553,088.00	5,403,088.00	5,355,088.00
Increase (Decrease) in Reserve Use			-	-	-	400,000.00	(100,000.00)	(250,000.00)	(150,000.00)	(100,000.00)	-
Debt Service Used			-	-	-	250,000.00	250,000.00	200,000.00	150,000.00	100,000.00	50,000.00
Debt Service Balance	1,468,740.00	1,482,736.00	1,482,736.00	1,482,736.00	1,554,216.00	1,304,216.00	1,054,216.00	854,216.00	704,216.00	604,216.00	554,216.00

Stipulation and Consent Order of the Ontario County Supreme Court

SUMMERS PITTSFORD FAMILY, LLC

2014 - 2015 Fiscal School Tax Year Based on 2014 Final Tax Assessment Rolls (July)

Property	Tax ID Number	Original				
		Original Assessment	Revised Assessment	Amount of Tax Due	Revised Tax Due	Amount Due Petitioner
5523 Hagen Trl	168.15-4-19.000	57,400	52,000	913.86	827.88	85.98
5525 Hagen Trl	168.15-4-20.000	67,500	62,000	1,074.66	987.09	87.57
5533 Hagen Trl	168.15-4-24.000	57,400	52,000	913.86	827.88	85.98
5540 Lakewood Trl	168.15-3-28.000	46,000	30,000	732.36	477.63	254.73
5564 Lakewood Trl	168.15-3-40.000	40,000	30,000	636.83	477.63	159.20
5566 Lakewood Trl	168.15-3-41.000	40,000	30,000	636.83	477.63	159.20
5568 Lakewood Trl	168.15-3-42.000	40,000	30,000	636.83	477.63	159.20
5570 Lakewood Trl	168.15-3-43.000	40,000	30,000	636.83	477.63	159.20
5521 Vardon Dr	168.15-4-18.000	67,500	52,000	1,074.66	827.88	246.78
5537 Vardon Dr	168.15-4-26.000	67,500	52,000	1,074.66	827.88	246.78
6021 Medalist Ln	168.11-1-1.000	67,500	62,000	1,074.66	987.09	87.57
6027 Medalist Ln	168.11-1-2.000	67,500	62,000	1,074.66	987.09	87.57
6037 Medalist Ln	168.11-1-4.000	67,500	62,000	1,074.66	987.09	87.57
6041 Medalist Ln	168.11-1-5.000	67,500	62,000	1,074.66	987.09	87.57
5880 Bristol Harbour Blvd	168.15-4-67.000	67,500	50,000	1,074.66	796.04	278.62
5886 Bristol Harbour Blvd	168.15-4-64.000	62,100	50,000	988.69	796.04	192.65
		922,900	768,000	14,693.37	12,227.20	2,466.17

School Rate = 15.712839

Library Rate = 0.207979

Tax Rate 15.920818

CHECK TOTALS

Net Change in Assesment	154,900.00
Divided By 1000	154.90
Multiplied by Tax Rate	2,466.13
vs	2,466.17
Difference Due to Rounding	(0.04)

Amount to present to the Board of Education for Approval = \$2,466.17

2/6/15

CITY SCHOOL DISTRICT OF THE CITY OF CANANDAIGUA

CONTRACT FOR HEALTH AND WELFARE SERVICES

THIS AGREEMENT made in duplicate this 31st day of January, by and between the Board of Education of Naples Central School District, party of the first part, and the Board of Education of the Canandaigua City School District, party of the second part.

WITNESSETH, That whereas the party of the first part has been duly empowered by the provisions of section 912 of the Education Law to enter into a contract for the purpose of providing health and welfare services for children residing in said school district and attending nonpublic schools in the Canandaigua City School District, to begin September 1, 2014 to end June 30, 2015.

Now, Therefore, The said party of the first part hereby agrees to pay the party of the second part the sum of \$1,330.48 for health and welfare services to be provided under section 912 to 2 children residing in the Naples Central School District and attending nonpublic schools in the Canandaigua City School District.

And the party of the second part hereby agrees with the party of the first part as follows:

1. The health and welfare services provided shall consist of the following:
 - Speech Services
 - Physician Services
 - Nurse Services
 - Dental Hygienist Services
 - Psychological Evaluations
2. The party of the second part will also furnish the following equipment to be used in providing such services:
 - Scales
 - Vision, Hearing and Speech Testing Devices
 - Health Record Forms
 - First Aid Supplies
 - Psychological Evaluation Devices

It is expressly agreed by and between the parties hereto that the services agreed to be supplied under this contract shall not include any teaching service.

It is mutually agreed that this contract shall not become valid and binding upon either party thereto until the same shall be approved by the Superintendent of Schools.

In Witness Whereof, the parties have hereunto set their hands the day and year above written.

PARTY OF THE FIRST PART

President, Board of Education

Post Office Address

Clerk, Board of Education

Post Office Address

.....
PARTY OF THE SECOND PART

Jeanie Gami

President, Board of Education

143 North Pearl Street
Canandaigua, NY 14424

Deborah Senclov

Clerk, Board of Education

143 North Pearl Street
Canandaigua, NY 14424

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APPROVAL OF SUPERINTENDENTS

I have examined the above contract and hereby approve the same.

Dated _____

Superintendent

I have examined the above contract and hereby approve the same.

Dated 11/3/15

Lynne H. Erdle

Superintendent
Canandaigua City School District