

**BOARD MEETING:** Regular  
**DATE:** Wednesday, April 12, 2017  
**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 April 12, 2017 (Board Action)

IV. Executive Session (Board Action)

V. Pledge of Allegiance

VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.

Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)

As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.

Board Reponse: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.

VII. Points of Interest

VIII. Superintendent Recognitions & Updates

- Points of Pride
- Claims Auditor Report
- Update from Literacy Coach
- Elementary School Outdoor Learning Space
- Student Engagement
- Capital Improvement Update
- Budget Presentation and Discussion

IX. Board Reports

- Budget Committee
- WFL BOCES
- Facilities Committee

X. Minutes (Board Action)

- Regular Meeting of March 27, 2017

XI. Execution of Renunciation, Waiver, and Consent: Orr Estate (Board Action)

XII. 2017-2018 School Budget (Board Action)

- Adopt 2017-2018 School Budget & 2017-2018 Property Tax Report Card

XIII. Business (Board Action)

- Treasurer's Report
- Policy Updates
- Discards
- Vote Workers

XIV. Personnel (Board Action)

- Resignations
  - Teacher Aide
  - Automotive Mechanic/Bus Driver
- Unpaid Leave

XV. Consent Agenda Items (Board Action)

- CSE; and 504 Committee Actions

XVI. Adjournment (Board Action)

## Regular Meeting

April 12, 2017

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Monday, April 12, 2017 at \_\_\_\_\_ p.m. in the Naples High School Cafeteria.

Members Present:	Robert Brautigam	Robert Hotchkiss
	Joseph Callaghan	Gail Musnicki
	Carter Chapman	Maura Sullivan
	Brent Gerstner	Margo Ulmer
	Jacob Hall	Seth Price

Members Absent:

Also Present: Matthew Frahm, Mitchell Ball, Kristina Saucke, Karen Mead, E. Bridget Ashton and Aubrey Krenzer.

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

**Motion:**

**2nd:**

Resolved, that the Board of Education approves the agenda of the Regular Meeting of Wednesday, April 12, 2017 as presented.

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

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

**Motion:**

**2nd:**

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

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

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

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

**Motion:**

**2nd:**

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

- Regular Meeting of March 27, 2017

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

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

**Motion:**

**2nd:**

Resolved, that the Board of Education directs Matthew T. Frahm, as Superintendent of the Naples Central School District, to execute and deliver the waiver and consent for the appointment of an Administrator C.T.A. in the matter of the Estate of Alberta Orr, a copy of which is retained as part of the record hereof.

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

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

**Motion:**

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

Resolved, that the Board of Education adopts the 2017-2018 Naples Central School District Budget in the amount of \$19,919,355 and the Property Tax Report Card.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

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

- Resolved, that the Board of Education approves the Treasurer's monthly report for the period ending February 2017.
- Resolved, that the Board of Education approves the following policies, regulations and forms as presented:
  - Policy #1510 – Regular Board Meetings and Rules
  - Policy #5110 – Budget Planning and Development
  - Policy #5130 – Budget Adoption
  - Policy #5511A – Reserve Funds
  - Policy #5570 – Financial Accountability
  - Policy #5572 – Audit Committee
  - Policy #5661 – Wellness
  - Policy #7222 – Diploma or Credential Options for Students with Disabilities
  - Policy #7530 – Child Abuse and Maltreatment
- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
  - Elementary Library Discard: The Saltwater Crocodile by Colleen A. Sexton
  - Athletics Discards: Twenty-five (25) Modified Baseball Uniforms
  - Facilities Discards: Fifteen (15) File Cabinets  
One (1) Organ
- Vote workers for the 2016-2017 School Year:
  - Chairman/Chief Election Inspector: Pamela Jo Claes
  - Assistant Election Inspectors: Kathy Grayson and Michele Barkley
  - Election Inspectors: Candy Chapman, Jane Gentner, Virginia Halstead, Mary Mueller, and Caroline Schutz.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

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

- Resolved, that the Board of Education approves the resignation of Jodie Schwartz as a Teacher Aide, effective March 19, 2017 as her last day as a Teacher Aide, contingent upon her appointment as an Elementary Special Education Teacher.

## **Regular Meeting**

**April 12, 2017**

- Resolved, that the Board of Education approves the resignation of Charles Jones, Jr., Automotive Mechanic/Bus Driver, with regret, effective April 5, 2017.
- Resolved, that the Board of Education approves the request of Kristen Bariteau, Elementary Teacher, for an unpaid leave of absence for one half day on March 23, 2017 and one full day on March 31, 2017, with benefits continuing throughout her leave as per the family medical leave act.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

**2nd:**

**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 committee recommendations from the following meetings:
  - Committee on Special Education actions of March 15, 2017; March 16, 2017; March 31, 2017; April 3, 2017; and April 5, 2017.
  - Section 504 Committee actions of March 16, 2017

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

**2nd:**

There being no further business, the Regular Meeting of April 12, 2017 is hereby adjourned at

\_\_\_\_\_.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

## Board of Education Auditor Report – April 2017 Board Meeting

From January 1, 2017 - March 31, 2017 I have approved warrants 0096-0142 for a total amount of \$4,878,441.13 for the third quarter of the 2016-2017 fiscal year. The following errors have occurred and were corrected:

1. (3) Backup paperwork missing information (conference forms, remit address change.)
2. (2) Late fees (\$6.07 and \$1.73)

A total of 5 errors from 521 transactions (0.96%)

Late fees were due to paperwork being filed instead of sent to Accounts Payable for payment. A process has been initiated so that late fees will not happen in the future.

Respectfully submitted,

  
Evelyn Letta

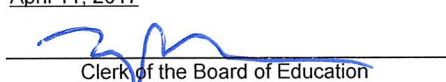
**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING FEBRUARY 2017**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>T &amp; A / Payroll</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$13,808,877.24	\$16,210.08	\$65,527.31	\$12,999.86	\$98,438.30	\$185,992.45	\$10,311.61	\$1,319,629.47
+ CASH RECEIPTS	\$232,110.93	\$45,636.28	\$121,951.60	\$0.03	\$724,312.92	\$0.16	\$0.00	\$70.57
- CASH DISBURSEMENTS:	\$1,512,537.41	\$36,018.68	\$38,412.56	\$0.00	\$686,593.27	\$4,000.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,528,450.76</b>	<b>\$25,827.68</b>	<b>\$149,066.35</b>	<b>\$12,999.89</b>	<b>\$136,157.95</b>	<b>\$181,992.61</b>	<b>\$10,311.61</b>	<b>\$1,319,700.04</b>

<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>TRUST &amp; AGENCY</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$653,121.17	\$29,929.86	\$149,066.35	\$12,530.50	\$142,111.05	\$17,128.35	\$10,311.61	\$1,319,700.04
+ OUTSTANDING DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$653,121.17	\$29,929.86	\$149,066.35	\$12,530.50	\$142,146.05	\$17,128.35	\$10,311.61	\$1,319,700.04
-OUTSTANDING CHECKS	\$271,356.95	\$4,102.18	\$0.00	\$0.00	\$5,988.10	\$600.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$4,860,631.26	\$0.00	\$0.00	\$469.39	\$0.00	\$165,464.26	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$2,941,176.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$4,344,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,528,450.76</b>	<b>\$25,827.68</b>	<b>\$149,066.35</b>	<b>\$12,999.89</b>	<b>\$136,157.95</b>	<b>\$181,992.61</b>	<b>\$10,311.61</b>	<b>\$1,319,700.04</b>

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

April 11, 2017

  
Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement  
with my bank statement, as reconciled.

  
Treasurer of School District

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0B	Cash - FIVE STAR CK.	294,460.16	+	294,460.16
200.0C	Cash -JPMORGAN CHASE BANK	87,304.06	+	87,304.06
200.1B	5*Bank -GF Savings	73,857.17	+	73,857.17
201.40	JP MORGAN CHASE MONEY MARKET	12,072,829.37	+	12,072,829.37
210.00	Petty Cash	100.00	+	100.00
250.00	Taxes Receivable, Current	512,306.60	+	512,306.60
380.00	Accounts Receivable	1,877.84	+	1,877.84
391.10	Due From Other Funds - Cafe	37,968.44	+	37,968.44
391.20	Due From Other Funds -Federal	270,975.35	+	270,975.35
391.40	Due From Other Funds -T&A	4.63	+	4.63
391.50	Due From Other Funds -Payroll	0.20	+	0.20
410.AR	Due From State and Federal	4,221.63	+	4,221.63
<b>Budgetary and Expense Accounts</b>				
510.00	Total Est. Rev.-Modified Budg.	18,685,890.00	+	18,685,890.00
521.00	Encumbrances	5,903,496.65	+	5,903,496.65
522.00	Expenditures	9,574,474.13	+	9,574,474.13
599.00	Appropriated Fund Balance	1,139,835.14	+	1,139,835.14
<b>Liabilities and Reserves</b>				
600.00	Accounts Payable		46,839.11	- 46,839.11
601.10	FLEX MEDICAL LIABILITY		104,388.88	- 104,388.88
632.00	Due to State Teachers'Ret.Sys		377,771.85	- 377,771.85
637.00	Due to Employees' Ret. System	25,545.34		+ 25,545.34
687.00	Compensated Absences		38,590.59	- 38,590.59
815.00	Unemployment Insurance Reserve		40,079.71	- 40,079.71
821.00	Reserve for Encumbrances		5,903,496.65	- 5,903,496.65
827.00	Retirement Contrib Reserve		1,255,200.70	- 1,255,200.70
861.00	Reserve For Property Loss - In		35,964.43	- 35,964.43
862.00	Reserve For Liability		20,627.33	- 20,627.33
863.00	Insurance Reserve		63,995.25	- 63,995.25
864.00	Reserve for Tax Certiorari		220,741.99	- 220,741.99
867.00	Rsrv Empl Benefits/Accr Liab		1,303,379.19	- 1,303,379.19
878.00	Capital Reserve - Building		1,400,756.57	- 1,400,756.57
878.01	Capital Reserve -Transport Bld		2,642,224.28	- 2,642,224.28
878.02	Capital Reserve - Buses		300,000.00	- 300,000.00
914.00	Assigned Appropriated Fund Bal		650,000.00	- 650,000.00
915.00	Assigned Unappropr Fund Bal		89,835.14	- 89,835.14
917.00	Unassigned Fund Balance		789,435.26	- 789,435.26
<b>Budgetary and Revenue Accounts</b>				
960.00	Total Appropriations-Mod.Budg.		19,825,725.14	- 19,825,725.14
980.00	Revenues		13,576,094.64	- 13,576,094.64
<b>Grand Totals</b>		<b>48,685,146.71</b>	<b>48,685,146.71</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	10,786,474.00	10,786,474.00	9,817,960.74	0.00	968,513.26	
1081.000		Other Pmts in Lieu of Tax	80,697.00	80,697.00	91,577.59	19,986.65		10,880.59
1085.000		STAR Reimbursement	0.00	0.00	964,898.31	0.00		964,898.31
1090.000		Int. & Penal. on Real Prop. Tax	21,500.00	21,500.00	11,858.18	-196.44	9,641.82	
1130.000		Gross Receipts Tax	0.00	0.00	0.00	0.00		
1310.000		Day Sch. Tuit-Res. Nonvet Postgr	0.00	0.00	0.00	0.00		
1315.000		Continuing Ed Tuition(Individ)	500.00	500.00	0.00	0.00	500.00	
1335.000		Oth Student Fee/Charges (	18,000.00	18,000.00	2,488.59	0.00	15,511.41	
1410.000		Admissions (from Individu	3,000.00	3,000.00	3,724.50	1,152.00		724.50
2230.000		Day School Tuit-Oth Dist.	30,000.00	30,000.00	-16,709.00	0.00	46,709.00	
2308.000		Trans for BOCES-Shuttle S	0.00	0.00	0.00	0.00		
2389.000		Other Ser for Oth Dist	3,000.00	3,000.00	10,621.00	0.00		7,621.00
2401.000		Interest and Earnings	11,000.00	11,000.00	4,703.70	673.57	6,296.30	
2450.000		Commissions	0.00	0.00	0.00	0.00		
2650.000		Sale Scrap & Excess Mater	500.00	500.00	167.25	0.00	332.75	
2665.000		Sale of Equipment	0.00	0.00	0.00	0.00		
2666.000		Sale of Transportation Eq	0.00	0.00	0.00	0.00		
2670.000		Sale of Instructional Sup	0.00	0.00	0.00	0.00		
2680.000		Insurance Recoveries	0.00	0.00	7,014.57	1,731.26		7,014.57
2690.000		Other Compensation for Lo	0.00	0.00	368.37	368.37		368.37
2701.000		Refund PY Exp-BOCES Aided	20,000.00	20,000.00	0.00	0.00	20,000.00	
2703.000		Refund PY Exp-Other-Not T	2,500.00	2,500.00	10,980.16	0.00		8,480.16
2703.100		E-Rate Funds	11,500.00	11,500.00	347.31	0.00	11,152.69	
2704.000		Refund Pr Yr, Appv Priv	0.00	0.00	0.00	0.00		
2705.000		Gifts and Donations	2,000.00	2,000.00	2.00	2.00	1,998.00	
2706.000		Ski Team Gifts & Donations	0.00	0.00	0.00	0.00		
2770.000		Other Unclassified Rev.(S	15,409.00	15,409.00	23,382.88	1,131.26		7,973.88
3040.000		State Aid-Real Property/S	0.00	0.00	0.00	0.00		
3089.000		Star State Aid Other	0.00	0.00	0.00	0.00		
3101.000		Basic Formula Aid-Gen Aid	6,715,817.00	6,715,817.00	1,564,507.93	0.00	5,151,309.07	
3102.000		Lottery Aid	402,299.00	402,299.00	421,661.62	0.00		19,362.62
3102.001		VLT Lottery Aid	0.00	0.00	256,349.18	45,238.09		256,349.18
3102.002		COG Lottery Aid	0.00	0.00	0.00	0.00		

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

These are estimates to balance the budget



**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
3103.000		BOCES Aid (Sect 3609a Ed	0.00	0.00	91,513.13	84,124.13		91,513.13
3104.000		Tuit for Students w/Disabilit.	0.00	0.00	0.00	0.00		
3106.000		Sound Basic Educ. Aid	0.00	0.00	0.00	0.00		
3191.000		Building Aid	0.00	0.00	0.00	0.00		
3192.000		Excess Cost	205,087.00	205,087.00	189,765.25	0.00	15,321.75	
3193.000		Tax Limitations	0.00	0.00	0.00	0.00		
3195.000		Other State Aid for 3101.	0.00	0.00	0.00	0.00		
3260.000		Textbook Aid (Incl Txtbk/	41,234.00	41,234.00	0.00	0.00	41,234.00	
3262.000		Computer Sftwre, Hrdwre A	15,905.00	15,905.00	0.00	0.00	15,905.00	
3263.000		Library A/V Loan Program	4,468.00	4,468.00	0.00	0.00	4,468.00	
3289.000		Other State Aid	0.00	0.00	62,596.37	28,596.37		62,596.37
4289.000		Other Federal Aid (Specif	0.00	0.00	0.00	0.00		
4601.000		Medic.Ass't-Sch Age-Sch Y	45,000.00	45,000.00	56,315.01	10,687.23		11,315.01
5050.000		Interfund Trans. for Debt	250,000.00	250,000.00	0.00	0.00	250,000.00	
5060.000		Retirement System Credits	0.00	0.00	0.00	0.00		
<b>Total GENERAL FUND</b>			<b>18,685,890.00</b>	<b>18,685,890.00</b>	<b>13,576,094.64</b>	<b>193,494.49</b>	<b>6,558,893.05</b>	<b>1,449,097.69</b>

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	0.00	7,500.00	3,125.96	0.00	4,374.04
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	966.28	74.83	458.89
1010-490-00-0000	BOCES	2,275.00	0.00	2,275.00	1,365.00	910.00	0.00
1040-160-00-0000	Non-Instructional Salary	13,421.72	0.00	13,421.72	8,764.79	4,640.21	16.72
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	540.00	0.00	85.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	191.25	0.00	508.75
1060-400-00-0000	Contractual Expense	625.00	0.00	625.00	0.00	450.00	175.00
1060-450-00-0000	Materials and Supplies	0.00	700.00	700.00	0.00	700.00	0.00
1240-150-00-0000	Instructional Salaries	140,000.00	-2,500.00	137,500.00	85,868.36	45,459.64	6,172.00
1240-160-00-0000	Non-Instructional Salary	21,472.10	2,500.00	23,972.10	15,183.94	7,892.89	895.27
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	6,000.00	6,850.00	12,850.00	4,348.43	8,500.01	1.56
1240-450-00-0000	Materials and Supplies	1,400.00	0.00	1,400.00	1,010.63	0.00	389.37
1310-150-00-0000	Business Administrator	77,425.87	0.00	77,425.87	50,503.09	29,769.26	-2,846.48
1310-160-00-0000	Non-Instructional Salary	64,640.55	-6,900.00	57,740.55	35,425.86	17,941.78	4,372.91
1310-161-00-0000	Business Admin. - Extra H	3,408.00	0.00	3,408.00	1,514.22	0.00	1,893.78
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,000.00	694.00	17,694.00	12,601.72	2,938.13	2,154.15
1310-450-00-0000	Materials/Supp	7,000.00	-700.00	6,300.00	1,956.55	0.00	4,343.45
1310-451-00-0000	Postage	4,000.00	-500.00	3,500.00	1,562.95	1,054.00	883.05
1310-490-00-0000	BOCES Services	180,842.60	0.00	180,842.60	98,503.16	80,295.31	2,044.13
1320-160-00-0000	Non-Instructional Salary	2,933.13	0.00	2,933.13	1,471.18	778.82	683.13
1320-400-00-0000	Contractual Expense	21,000.00	0.00	21,000.00	14,500.00	0.00	6,500.00
1330-160-00-0000	Non-Instructional Salary	3,084.88	0.00	3,084.88	1,634.55	865.45	584.88
1330-400-00-0000	Contractual Expense	5,500.00	1,486.00	6,986.00	5,470.44	153.06	1,362.50
1330-450-00-0000	Materials & Supplies	500.00	0.00	500.00	0.00	0.00	500.00
1330-451-00-0000	Postage	4,000.00	1,800.00	5,800.00	1,515.11	0.00	4,284.89
1345-160-00-0000	Purchasing-Non Instr Sal	26,637.39	6,900.00	33,537.39	22,042.31	11,500.29	-5.21
1345-400-00-0000	Purchasing Contractual	500.00	0.00	500.00	0.00	0.00	500.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	378.17	0.00	121.83
1345-490-00-0000	BOCES Services	4,642.00	0.00	4,642.00	2,785.20	1,856.80	0.00
1380-400-00-0000	Fiscal Agent Fees	7,500.00	0.00	7,500.00	3,156.75	1,843.25	2,500.00
1420-400-00-0000	Contractual Expense	30,000.00	-5,000.00	25,000.00	3,138.74	21,676.76	184.50
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	15,842.76	10,387.74	4,769.50
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	1,324.00	10,000.00	11,324.00	10,983.96	340.04	0.00
1460-400-00-0000	Record Management Contr	1,000.00	0.00	1,000.00	0.00	199.00	801.00
1480-400-00-0000	Contractual Expense	14,500.00	0.00	14,500.00	4,295.62	6,629.38	3,575.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

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1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
1620-160-01-0000	Salaries-High School-O	140,556.29	0.00	140,556.29	91,951.50	47,406.46	1,198.33
1620-160-02-0000	Salaries-Elementary-O	112,068.14	0.00	112,068.14	72,277.35	37,432.14	2,358.65
1620-161-01-0000	High School-Overtime-O	7,000.00	0.00	7,000.00	676.21	0.00	6,323.79
1620-161-02-0000	Elementary Overtime-O	8,000.00	0.00	8,000.00	659.96	0.00	7,340.04
1620-163-00-0000	Salaries-Substitutes	17,000.00	0.00	17,000.00	12,901.64	0.00	4,098.36
1620-200-00-0000	Equipment--Operations	30,000.00	10,700.00	40,700.00	10,700.00	0.00	30,000.00
1620-401-01-0000	Operations - Telephone -	2,502.90	0.00	2,502.90	1,352.35	1,077.65	72.90
1620-401-02-0000	Operations - Telephone -	2,527.20	0.00	2,527.20	1,352.35	1,077.65	97.20
1620-450-00-0000	Supplies-Operations	27,000.00	333.14	27,333.14	14,215.14	1,823.16	11,294.84
1620-462-01-0000	Water-High School	0.00	11,040.40	11,040.40	5,146.94	5,806.48	86.98
1620-462-02-0000	Water-Elementary	0.00	9,154.16	9,154.16	6,538.65	2,572.57	42.94
1620-463-01-0000	Electricity-High School	88,000.00	0.00	88,000.00	57,619.49	25,180.51	5,200.00
1620-463-02-0000	Electricity-Elementary	50,000.00	0.00	50,000.00	21,285.94	18,434.06	10,280.00
1620-464-01-0000	Gas-High School	64,000.00	-7,200.00	56,800.00	24,607.85	20,392.15	11,800.00
1620-464-02-0000	Gas-Elementary	42,000.00	-7,300.00	34,700.00	18,908.78	12,591.22	3,200.00
1620-468-00-0000	Water--Operations	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
1620-469-00-0000	Contracts--Operations	49,000.00	15,100.00	64,100.00	33,854.67	13,554.27	16,691.06
1620-490-00-0000	BOCES Services	25,568.14	100.00	25,668.14	18,061.90	7,506.30	99.94
1621-160-01-0000	Salaries-High School-M	70,022.29	0.00	70,022.29	36,242.91	18,967.32	14,812.06
1621-160-02-0000	Salaries Es	63,127.24	0.00	63,127.24	36,019.02	18,880.64	8,227.58
1621-161-01-0000	High School-Overtime-M	6,000.00	0.00	6,000.00	3,700.09	0.00	2,299.91
1621-161-02-0000	Overtime Es	6,000.00	0.00	6,000.00	2,159.55	0.00	3,840.45
1621-200-00-0000	Equipment--Maintenance	46,000.00	0.00	46,000.00	795.00	0.00	45,205.00
1621-450-00-0000	Materials & Supplies	65,000.00	2,000.00	67,000.00	47,621.35	17,657.65	1,721.00
1621-467-00-0000	Building Repairs -mainten	20,000.00	0.00	20,000.00	7,409.55	1,591.45	10,999.00
1621-468-00-0000	Grounds Upkeep -Maintenan	5,000.00	-250.00	4,750.00	480.00	0.00	4,270.00
1621-469-00-0000	Maintenance-Service Contr	36,000.00	4,470.00	40,470.00	12,776.59	159.10	27,534.31
1621-470-00-0000	Maintenance-Equip Repair	0.00	800.00	800.00	505.00	295.00	0.00
1621-471-00-0000	Maintenance-Equip Repair	30,000.00	0.00	30,000.00	349.00	370.00	29,281.00
1621-478-00-0000	Equip Repair - Pool	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
1621-479-00-0000	Pool Supplies	7,550.00	0.00	7,550.00	2,620.78	4,929.22	0.00
1670-490-00-0000	BOCES Srv-Printing	0.00	2,000.00	2,000.00	993.55	794.85	211.60
1680-490-00-0000	BOCES Services	209,153.49	0.00	209,153.49	114,655.93	82,837.57	11,659.99
1910-400-00-0000	Unallocated Insurance	71,750.00	0.00	71,750.00	60,626.00	0.00	11,124.00
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	6,696.00	0.00	1,304.00
1964-400-00-0000	Refund of Real Prop Tax	2,000.00	0.00	2,000.00	1,921.48	0.00	78.52
1981-490-00-0000	BOCES - Administrative	55,740.39	0.00	55,740.39	33,444.00	22,296.00	0.39

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1983-490-00-0000	BOCES - Capital Construct	47,890.22	6,000.00	53,890.22	35,265.80	18,402.20	222.22
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	5,000.00	5,000.00	11,617.22	16,417.28	-23,034.50
2010-150-00-0000	Instructional Salaries	7,838.00	1,800.00	9,638.00	9,630.00	0.00	8.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	900.00	0.00	900.00	0.00	0.00	900.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	9,400.00	-1,800.00	7,600.00	0.00	0.00	7,600.00
2020-150-00-0000	Instructional Salaries	189,828.17	72,950.00	262,778.17	166,510.96	96,243.96	23.25
2020-160-00-0000	Non-Inst Salaries	62,751.22	-1,520.00	61,231.22	38,865.28	21,242.24	1,123.70
2020-161-00-0000	NON-INSTR EXTRA HOURS	0.00	1,520.00	1,520.00	2,010.46	0.00	-490.46
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	3,459.00	5,459.00	3,459.00	0.00	2,000.00
2020-400-01-0000	Contractual Expense H.S.	12,000.00	-195.80	11,804.20	1,394.65	1,385.85	9,023.70
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	421.03	1,459.47	3,619.50
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-3,786.14	14,213.86	3,674.99	111.84	10,427.03
2020-450-02-0000	Mat and Supplies Elem	11,250.00	1,056.41	12,306.41	4,187.49	0.00	8,118.92
2020-490-00-0000	BOCES	0.00	3,500.00	3,500.00	1,165.66	2,334.34	0.00
2070-150-00-0000	Instructional Salaries	20,000.00	0.00	20,000.00	18,000.00	0.00	2,000.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	2,357.00	1,500.00	143.00
2070-490-00-0000	BOCES Services	53,200.00	-10,000.00	43,200.00	22,614.81	11,380.99	9,204.20
2110-100-02-0000	Teachers Sal Pre-K	11,044.97	2,850.00	13,894.97	6,462.58	7,416.07	16.32
2110-120-02-0000	Teachers Salaries 4-6	670,510.50	-27,800.00	642,710.50	295,808.05	339,451.45	7,451.00
2110-120-02-1000	Teachers Sall-Kdg - 3	773,046.00	63,670.00	836,716.00	418,919.72	384,652.23	33,144.05
2110-130-01-0000	Teachers Salaries 7-12	1,823,653.00	-24,950.00	1,798,703.00	882,527.32	887,627.18	28,548.50
2110-130-01-0010	Homework Tutoring	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-130-01-0020	Homework Tutoring - Susp	8,000.00	0.00	8,000.00	14,254.52	0.00	-6,254.52
2110-140-01-0000	Teachers Substitutes Hs	48,989.23	-24,950.00	24,039.23	14,322.50	0.00	9,716.73
2110-140-02-0000	Teacher Subs Elem	39,392.81	-2,100.00	37,292.81	24,229.16	0.00	13,063.65
2110-150-00-9999	Faculty Attend -Elem-k-3	16,882.36	-13,770.00	3,112.36	0.00	0.00	3,112.36
2110-160-00-0000	Non-Inst Salaries	263,442.85	27,050.00	290,492.85	179,509.64	125,141.87	-14,158.66
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	9,000.00	0.00	9,000.00	6,335.03	0.00	2,664.97
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	8,000.00	0.00	8,000.00	14,920.25	0.00	-6,920.25
2110-200-01-1100	Equipment-HS Technology	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00
2110-200-01-1300	Equipment Inst Music	11,000.00	9,750.00	20,750.00	20,725.18	0.00	24.82
2110-200-01-1400	Equipment Vocal Music	700.00	0.00	700.00	0.00	0.00	700.00
2110-200-01-1700	Equipment Hs Furniture	7,500.00	-7,500.00	0.00	0.00	0.00	0.00
2110-200-01-3000	Equipment High School Art	0.00	3,400.00	3,400.00	3,389.00	0.00	11.00
2110-200-01-8000	Equipment-Phys Ed	2,639.52	0.00	2,639.52	1,885.30	0.00	754.22
2110-200-02-1400	Equipment Elem Music	677.60	0.00	677.60	0.00	0.00	677.60
2110-200-02-1700	Equipment Elem Furniture	7,500.00	8,423.17	15,923.17	14,073.17	0.00	1,850.00

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2110-200-02-8000	Equipment Phys Ed Elem	2,477.20	0.00	2,477.20	0.00	0.00	2,477.20
2110-400-01-0000	Contractual HS	10,000.00	3,350.00	13,350.00	6,946.71	835.03	5,568.26
2110-400-01-1100	Contractual Technology	1,288.00	0.00	1,288.00	0.00	550.00	738.00
2110-400-01-1300	Contractual Inst Music	4,769.00	0.00	4,769.00	2,436.40	1,993.60	339.00
2110-400-01-1302	Marching Band Contractual	1,442.00	15.00	1,457.00	1,015.60	200.00	241.40
2110-400-01-1400	Contractual Vocal Music	3,502.00	-15.00	3,487.00	733.49	2,701.50	52.01
2110-400-01-1500	Contractual Science	824.00	600.00	1,424.00	504.00	0.00	920.00
2110-400-01-1600	Contractual Soc Studies	789.00	0.00	789.00	624.17	0.00	164.83
2110-400-01-6000	Contractual Language	150.00	0.00	150.00	0.00	124.00	26.00
2110-400-01-8000	Contractual Expense PE HS	260.00	0.00	260.00	250.00	0.00	10.00
2110-400-01-9000	Contractual Home&Career	150.00	0.00	150.00	0.00	0.00	150.00
2110-400-02-0000	Contractual - Elementary	3,000.00	6,650.00	9,650.00	6,261.18	0.04	3,388.78
2110-400-02-1300	Contractual- Inst. Music	5,243.00	0.00	5,243.00	1,277.95	3,611.05	354.00
2110-400-02-1400	Contractual Vocal Music	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
2110-400-02-3000	Contractual Art Elem	950.00	0.00	950.00	0.00	0.00	950.00
2110-403-01-0000	Contractual - Tuition	16,910.00	-1,000.00	15,910.00	19,080.00	0.00	-3,170.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,430.00	0.00	5,430.00	171.29	591.41	4,667.30
2110-450-00-0000	Supplies -District	10,000.00	-1,245.00	8,755.00	6,406.13	251.29	2,097.58
2110-450-01-1100	Supplies HS-Technology	9,700.00	0.00	9,700.00	7,582.03	1,479.09	638.88
2110-450-01-1200	Supplies Mathematics	824.00	2,632.75	3,456.75	3,456.75	0.00	0.00
2110-450-01-1300	Supplies Inst Music	1,752.00	200.00	1,952.00	1,787.59	0.00	164.41
2110-450-01-1400	Supplies Vocal Music	745.00	1,244.39	1,989.39	1,209.06	753.39	26.94
2110-450-01-1500	Supplies Science	2,884.00	4,550.00	7,434.00	7,410.84	1,024.10	-1,000.94
2110-450-01-1502	Supplies Health	309.00	173.00	482.00	481.08	0.00	0.92
2110-450-01-1600	Supplies Social Studies	155.00	10.00	165.00	86.90	75.06	3.04
2110-450-01-1800	Supplies - HS- Spec Ed	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
2110-450-01-2300	Supplies General Hs Ed	12,100.00	-4,560.00	7,540.00	1,705.07	2,780.84	3,054.09
2110-450-01-3000	Supplies High School Art	11,820.00	0.00	11,820.00	10,049.89	0.00	1,770.11
2110-450-01-5000	Supplies English	412.00	448.00	860.00	859.96	0.00	0.04
2110-450-01-6000	Supplies Language	750.00	0.00	750.00	703.53	0.00	46.47
2110-450-01-8000	Supplies Phys Ed Hs	4,680.00	0.00	4,680.00	4,147.21	0.00	532.79
2110-450-01-9000	Supplies Home & Career	971.00	0.00	971.00	486.77	450.88	33.35
2110-450-02-1300	Supplies Inst Music	1,645.00	130.00	1,775.00	1,706.41	68.00	0.59
2110-450-02-1400	Supplies Elem Music	2,869.00	12.00	2,881.00	2,880.95	0.00	0.05
2110-450-02-2400	Supplies UPK-2	9,912.00	180.00	10,092.00	9,530.88	559.27	1.85
2110-450-02-2401	Supplies 3-4	5,269.00	367.00	5,636.00	5,159.86	0.00	476.14
2110-450-02-2402	Supplies 5 Thru 6	4,388.00	399.00	4,787.00	4,786.05	0.00	0.95
2110-450-02-3000	Supplies Elementary Art	7,958.00	182.00	8,140.00	8,139.34	0.00	0.66
2110-450-02-8000	Supplies Phys Ed Elem	4,576.00	0.00	4,576.00	4,009.34	0.00	566.66

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2110-451-01-0000	Postage-GenEd HS	4,000.00	0.00	4,000.00	2,485.00	1,515.00	0.00
2110-451-02-0000	Postage-GenEd Elem	1,500.00	0.00	1,500.00	1,369.00	131.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	9,904.00	0.00	9,904.00	0.00	0.00	9,904.00
2110-480-00-0000	Textbooks-DISTRICT WIDE	43,000.00	4,956.36	47,956.36	17,228.58	3,055.63	27,672.15
2110-490-00-0000	BOCES-Instructional	18,921.00	0.00	18,921.00	18,621.52	299.48	0.00
2250-150-00-2001	Instructional Salaries Hs	375,005.07	34,700.00	409,705.07	221,818.33	187,874.56	12.18
2250-150-00-2002	Instructional Salaries EI	556,797.08	-25,570.00	531,227.08	162,407.94	153,211.52	215,607.62
2250-150-00-2010	Instructional Salaries-Tu	24,000.00	0.00	24,000.00	14,452.22	0.00	9,547.78
2250-160-00-2001	Non-Inst Salaries Hs	69,566.66	0.00	69,566.66	31,612.37	20,562.60	17,391.69
2250-160-00-2002	Non-Inst Salaries EI Sch	170,604.57	-13,410.00	157,194.57	56,121.35	38,038.87	63,034.35
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	210.00	210.00	413.73	0.00	-203.73
2250-163-00-0000	NON INSTR.Salaries-Subs	0.00	3,400.00	3,400.00	8,257.94	0.00	-4,857.94
2250-200-00-0000	Equipment	1,419.00	0.00	1,419.00	0.00	0.00	1,419.00
2250-400-00-0000	Contractual Expense	69,000.00	0.00	69,000.00	5,970.13	2,471.50	60,558.37
2250-450-00-0000	Materials and Supplies	14,792.96	0.00	14,792.96	13,098.55	0.78	1,693.63
2250-451-00-0000	Special Ed. Postage	2,000.00	500.00	2,500.00	890.00	1,610.00	0.00
2250-453-00-0000	Special Ed. Conferences	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	50,000.00	24,000.00	74,000.00	0.00	102,097.00	-28,097.00
2250-472-00-0000	Prog/HandiTuition-Other	125,000.00	-24,000.00	101,000.00	42,026.08	29,261.44	29,712.48
2250-480-00-0000	Textbooks	3,296.00	0.00	3,296.00	650.28	0.00	2,645.72
2250-490-00-0000	BOCES Tuition-Spec Ed	1,183,311.00	-96,750.00	1,086,561.00	528,162.73	397,152.40	161,245.87
2280-490-01-0000	BOCES Services	263,683.00	49,800.00	313,483.00	172,493.80	141,589.20	-600.00
2330-150-01-0000	Instructional Sal-Summ Sc	12,300.00	0.00	12,300.00	11,479.59	0.00	820.41
2330-150-02-0000	Instruct. Sal Sum Schl	46,073.34	0.00	46,073.34	23,918.12	15,108.16	7,047.06
2330-160-02-0000	Non-Instr Sal Summer Schl	21,596.64	0.00	21,596.64	6,617.81	3,193.00	11,785.83
2330-490-00-0000	BOCES-Summer School	15,000.00	0.00	15,000.00	5,382.86	9,617.14	0.00
2610-150-00-0000	Instructional Salaries	107,490.00	9,550.00	117,040.00	51,655.54	65,384.06	0.40
2610-160-00-0000	Non-Inst Salaries	17,564.62	-50.00	17,514.62	9,848.73	7,117.92	547.97
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	50.00	50.00	216.57	0.00	-166.57
2610-400-01-2603	Contractual Expense Hs	615.00	0.00	615.00	0.00	0.00	615.00
2610-400-02-2604	Contractual Elem	1,102.00	0.00	1,102.00	48.43	131.57	922.00
2610-450-01-2607	Hs Av Software	239.00	0.00	239.00	232.52	0.00	6.48
2610-450-01-2609	Hs Supplies	449.00	-82.00	367.00	261.83	0.00	105.17
2610-450-02-2608	Elementary Av Software	513.00	0.00	513.00	0.00	0.00	513.00
2610-450-02-2610	Elementary Supplies	1,089.00	0.00	1,089.00	1,049.63	0.00	39.37
2610-460-01-2606	High School Books	4,361.00	0.00	4,361.00	3,122.07	381.00	857.93
2610-460-01-2611	Hs Periodicals	1,134.00	82.00	1,216.00	1,099.27	86.60	30.13
2610-460-02-2606	Elementary Books	9,620.00	0.00	9,620.00	6,741.90	2,070.08	808.02
2610-460-02-2611	Elementary Periodicals	920.00	0.00	920.00	686.20	0.00	233.80

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
2610-490-00-2613	BOCES Services Ed Com	41,000.00	-9,550.00	31,450.00	17,334.64	11,509.76	2,605.60
2630-150-00-0000	Cai - Instructional Salar	36,934.50	0.00	36,934.50	17,296.99	18,625.45	1,012.06
2630-160-00-0000	Cai - Non Inst Salary	91,169.12	-355.00	90,814.12	55,348.33	31,059.70	4,406.09
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	0.00	355.00	355.00	460.85	0.00	-105.85
2630-220-00-0000	Computer Equip-State Aid	72,500.00	4,447.22	76,947.22	7,410.72	0.00	69,536.50
2630-400-00-0000	Computer-Contractual	9,000.00	0.00	9,000.00	101.77	720.00	8,178.23
2630-450-00-0000	Computer Mtls/Suppl	36,000.00	4,593.07	40,593.07	11,149.87	650.42	28,792.78
2630-460-00-0000	Comp St Aid Software	19,500.00	0.00	19,500.00	1,010.10	0.00	18,489.90
2630-490-00-0000	BOCES Services	287,875.47	0.00	287,875.47	111,354.75	42,124.45	134,396.27
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	133,309.25	26,550.00	159,859.25	75,208.49	84,320.23	330.53
2810-160-01-0000	Non-Inst Salary	40,811.42	-6,000.00	34,811.42	22,470.53	12,274.21	66.68
2810-400-01-0000	Contractual Expense	2,101.20	1,191.80	3,293.00	3,296.00	0.00	-3.00
2810-450-01-0000	Materials and Supplies	6,316.99	-996.00	5,320.99	2,544.86	790.00	1,986.13
2810-451-01-0000	Guidance - Postage	1,500.00	0.00	1,500.00	810.00	690.00	0.00
2810-490-00-0000	BOCES	4,197.00	0.00	4,197.00	0.00	0.00	4,197.00
2815-160-00-0000	Non-Instr Salary	80,939.25	-830.00	80,109.25	43,874.94	31,762.29	4,472.02
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	0.00	830.00	830.00	2,823.70	0.00	-1,993.70
2815-400-00-0000	Contractual Expense	53,552.00	10,446.21	63,998.21	33,369.60	30,416.75	211.86
2815-450-01-0000	Materials and Supplies Hs	1,144.44	0.00	1,144.44	77.04	0.00	1,067.40
2815-450-02-0000	Materials/Supplies Elem	700.00	0.00	700.00	374.82	107.28	217.90
2820-150-00-0000	Psychology Inst Salary	200,607.00	670.00	201,277.00	102,405.83	98,867.17	4.00
2820-200-00-0000	Equipment	412.00	0.00	412.00	0.00	0.00	412.00
2820-400-00-0000	Contracted Expenses	500.00	-146.00	354.00	0.00	0.00	354.00
2820-450-00-0000	Materials and Supplies	1,252.00	146.00	1,398.00	1,397.04	0.00	0.96
2850-150-01-0000	Instructional Salaries	85,781.50	-44,550.00	41,231.50	26,496.95	29,415.06	-14,680.51
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	743.40	0.00	1,256.60
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	144,457.20	-24,000.00	120,457.20	97,693.64	7,136.38	15,627.18
2855-160-01-0000	Non Instructional Salarie	0.00	0.00	0.00	1,923.00	0.00	-1,923.00
2855-400-01-2706	Contractual Expense Boys	19,900.22	119.00	20,019.22	8,112.37	3,395.72	8,511.13
2855-400-01-2707	Contractual Expense Girls	19,561.61	115.50	19,677.11	7,834.87	4,913.15	6,929.09
2855-400-01-2712	Contrctul Exp Other Sport	9,003.46	115.50	9,118.96	4,660.63	2,016.15	2,442.18
2855-450-01-2711	Supplies Boys Sports	5,842.71	0.00	5,842.71	2,793.14	135.79	2,913.78
2855-450-01-2712	Supplies Girls Sports	3,221.64	0.00	3,221.64	2,494.52	134.07	593.05
2855-450-01-2713	Supplies Other	3,090.28	1,372.00	4,462.28	4,109.57	38.99	313.72
2855-450-01-2714	Boys Uniforms	6,357.77	-73.00	6,284.77	3,574.04	1,838.10	872.63
2855-450-01-2715	Girls Uniforms	2,521.50	40.00	2,561.50	2,553.76	0.00	7.74
2855-450-01-2716	Other Uniforms	584.76	0.00	584.76	0.00	0.00	584.76

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
5510-150-03-2800	Salaries Trans Supv	61,551.79	-42,640.00	18,911.79	12,625.80	7,442.32	-1,156.33
5510-150-03-2808	SALARIES - BUSINESS ADMIN	18,856.47	-18,550.00	306.47	0.00	0.00	306.47
5510-160-03-0000	Non-Instruct Salary-Trans	24,209.12	-20,223.00	3,986.12	4,002.39	500.00	-516.27
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	32,500.00	32,500.00	21,250.00	11,250.00	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	2,500.00	0.00	2,500.00	6,076.34	0.00	-3,576.34
5510-162-03-0000	Salaries Drivers	246,030.06	20,273.00	266,303.06	166,998.26	103,812.53	-4,507.73
5510-163-03-0000	Salaries Driver Substitut	34,338.95	-50.00	34,288.95	11,521.00	0.00	22,767.95
5510-164-03-0000	Salaries Special Trips	2,500.00	0.00	2,500.00	3,150.81	0.00	-650.81
5510-165-03-0000	Salaries-Field Trips	6,500.00	0.00	6,500.00	1,212.73	0.00	5,287.27
5510-166-03-0000	Sal Athletic Trips	15,000.00	-6,000.00	9,000.00	7,203.85	0.00	1,796.15
5510-168-03-0000	Bus Monitors	34,863.90	0.00	34,863.90	22,819.58	19,148.15	-7,103.83
5510-168-03-0040	Bus Monitors	0.00	1,760.00	1,760.00	4,407.40	0.00	-2,647.40
5510-169-03-0000	Bus Monitor Substitutes	500.00	3,530.00	4,030.00	7,310.30	0.00	-3,280.30
5510-180-03-0000	Salaries Mechanics	28,471.36	29,400.00	57,871.36	34,692.20	38,966.63	-15,787.47
5510-181-03-0000	Salaries Mechanics Over-T	7,220.00	0.00	7,220.00	1,817.53	0.00	5,402.47
5510-200-03-0000	Equipment	2,000.00	550.00	2,550.00	2,550.00	0.00	0.00
5510-400-03-2900	Contractual Expense	42,840.00	1,030.00	43,870.00	16,543.31	27,270.23	56.46
5510-430-03-0000	Liability Insurance	24,413.15	0.00	24,413.15	20,641.00	0.00	3,772.15
5510-431-03-0000	Workmens Compensation	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
5510-450-03-3000	Materials & Supplies	7,650.00	0.00	7,650.00	746.16	775.30	6,128.54
5510-452-03-0000	Tools	1,500.00	0.00	1,500.00	116.98	383.02	1,000.00
5510-455-03-0000	Supplies Parts	35,000.00	0.00	35,000.00	16,966.34	16,164.18	1,869.48
5510-456-03-0000	Gasoline	100,000.00	-290.00	99,710.00	29,302.66	37,147.34	33,260.00
5510-457-03-0000	Oil	3,500.00	0.00	3,500.00	1,855.86	1,144.14	500.00
5510-458-03-0000	Tires	13,000.00	0.00	13,000.00	3,927.16	8,072.84	1,000.00
5510-490-03-0000	Transportation-BOCES	6,000.00	410.00	6,410.00	6,257.00	150.00	3.00
5530-200-03-0000	Equipment	2,200.00	-550.00	1,650.00	1,424.98	0.00	225.02
5530-400-03-0000	Contractual Expense	750.00	0.00	750.00	0.00	0.00	750.00
5530-401-03-0000	Telephone	2,800.00	0.00	2,800.00	300.53	239.47	2,260.00
5530-450-03-0000	Supplies	750.00	0.00	750.00	586.99	0.00	163.01
5530-461-03-0000	Natural Gas	9,180.00	0.00	9,180.00	3,725.04	2,694.96	2,760.00
5530-463-03-0000	Electricity	5,000.00	0.00	5,000.00	2,069.88	1,506.12	1,424.00
5540-400-00-0000	CONTRACT TRANSPORTATION	90,000.00	-6,850.00	83,150.00	3,793.60	66,259.00	13,097.40
7140-160-00-0000	Salaries, Non-Instr	2,000.00	0.00	2,000.00	1,224.00	0.00	776.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	348.50	51.50
9010-800-00-0000	State Retirement	355,000.00	0.00	355,000.00	145,470.76	83,906.46	125,622.78
9020-800-00-0000	Teacher Retirement	999,497.00	0.00	999,497.00	354,052.72	317,914.56	327,529.72
9030-800-00-0000	Social Security	725,000.00	0.00	725,000.00	311,969.37	255,302.33	157,728.30



# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

## Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
9040-800-00-0000	Workmens Compensation	78,500.00	0.00	78,500.00	78,048.00	0.00	452.00
9050-800-00-0000	Unemployment Insurance	66,000.00	0.00	66,000.00	1,561.56	0.00	64,438.44
9060-800-00-0000	Health Insurance	2,764,000.00	0.00	2,764,000.00	2,127,793.35	702,534.39	-66,327.74
9060-800-00-0001	Dental Insurance	75,000.00	0.00	75,000.00	48,177.23	25,922.77	900.00
9060-800-00-0002	Vision Insurance	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9060-800-00-0003	Health Ins Buy-Out	40,000.00	0.00	40,000.00	14,306.36	0.00	25,693.64
9060-800-00-0004	Medical Reimb - Teachers	80,000.00	0.00	80,000.00	52,982.04	12,105.40	14,912.56
9060-800-00-0005	Medical Reimb - Sup Staff	60,000.00	0.00	60,000.00	31,950.17	13,328.79	14,721.04
9089-800-00-0000	Other Benefits	90,000.00	0.00	90,000.00	65,520.00	0.00	24,480.00
9711-600-00-0000	Serial Bonds Principal	1,580,000.00	0.00	1,580,000.00	0.00	0.00	1,580,000.00
9711-700-00-0000	Serial Bonds Interest	626,588.00	0.00	626,588.00	254,912.52	0.00	371,675.48
9722-600-00-0000	Statutory Bonds-Buses	222,899.00	0.00	222,899.00	0.00	0.00	222,899.00
9722-700-00-0000	Stat Bond-Int Buses	16,507.00	0.00	16,507.00	64,644.50	0.00	-48,137.50
9901-931-00-0000	Inter fund to School Lunc	25,000.00	0.00	25,000.00	218.79	0.00	24,781.21
9901-950-00-0000	Interfund Transfer-Sp.Aid	26,000.00	0.00	26,000.00	0.00	0.00	26,000.00
<b>Total GENERAL FUND</b>		<b>19,735,890.00</b>	<b>89,835.14</b>	<b>19,825,725.14</b>	<b>9,574,474.13</b>	<b>5,903,496.65</b>	<b>4,347,754.36</b>

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.00	Cash-Five Star Bank	25,827.68		+ 25,827.68
380.00	Accounts Receivable	55.00		+ 55.00
410.00	Due From State and Federal - L		20,939.00	- 20,939.00
445.00	Inv. of Mat. & Supplies (Opt)	1,673.99		+ 1,673.99
446.00	Surplus Food Inventory	11,974.68		+ 11,974.68
446.10	Purchased Food Inventory	3,361.69		+ 3,361.69
<b>Budgetary and Expense Accounts</b>				
522.00	Expenditures	224,433.95		+ 224,433.95
<b>Liabilities and Reserves</b>				
601.00	Accrued Liabilities		370.00	- 370.00
601.01	PRE PAID SCHOOL LUNCH FUNDS		6,516.79	- 6,516.79
630.10	Due To Gen from Cafe		37,968.44	- 37,968.44
631.00	Due To Other Governments		363.60	- 363.60
806.00	Non Spendable FB-INVENTORY		17,010.36	- 17,010.36
917.00	Unassigned Fund Balance		19,567.04	- 19,567.04
<b>Budgetary and Revenue Accounts</b>				
980.00	Revenues		164,591.76	- 164,591.76
<b>Grand Totals</b>		<b>267,326.99</b>	<b>267,326.99</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -	70,000.00	70,000.00	38,581.95	5,756.15	31,418.05	
1440.001		SALE OF TYPE A - BR - HS	0.00	0.00	0.00	0.00		
1440.002		SALE OF TYPE A - BR - EL	0.00	0.00	0.00	0.00		
1440.003		SALE OF TYPE A - LU- HS	0.00	0.00	0.00	0.00		
1440.004		SALE OF TYPE A LU ELEM	0.00	0.00	0.00	0.00		
1445.000		OTHER CAFETERIA SALES	60,000.00	60,000.00	36,186.44	4,358.40	23,813.56	
1445.001		ALA CARTE SALES-BREAKFAST	0.00	0.00	0.00	0.00		
1445.002		ALA CARTE SALES LUNCH	0.00	0.00	0.00	0.00		
1445.00C		OTHER CAFE SALES-CATERING	0.00	0.00	307.25	0.00		307.25
1445.00J		Juice Sales	0.00	0.00	0.00	0.00		
1445.NCS		SALES-NCS CAFE	0.00	0.00	0.00	0.00		
2401.000		Interest and Earnings	7.00	7.00	6.14	0.34	0.86	
2690.000		Compensation for Loss	0.00	0.00	0.00	0.00		
2701.000		Refunds of Prior Yr Expen	0.00	0.00	0.00	0.00		
2770.000		UNCLASSIFIED REVENUES	250.00	250.00	341.11	47.29		91.11
3103.000		BOCES Aid (Sect 3609a Ed	15,000.00	15,000.00	16,450.87	16,450.87		1,450.87
3190.000		State Reimbursement-LUNCH	5,000.00	5,000.00	1,909.00	0.00	3,091.00	
3190.00B		State REIMBURSE-Breakfast	2,200.00	2,200.00	939.00	0.00	1,261.00	
4190.000		Fed Reimbursement lunch	130,000.00	130,000.00	52,889.00	0.00	77,111.00	
4190.00B		Federal Reimbursement Bre	40,000.00	40,000.00	16,981.00	0.00	23,019.00	
4190.SUR		Federal Surplus Food	28,000.00	28,000.00	0.00	0.00	28,000.00	
5031.000		Transfer from Gen Fund	25,000.00	25,000.00	0.00	0.00	25,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>375,457.00</b>	<b>375,457.00</b>	<b>164,591.76</b>	<b>26,613.05</b>	<b>212,714.47</b>	<b>1,849.23</b>

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

## Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	85,000.00	0.00	85,000.00	52,806.42	33,356.56	-1,162.98
2860-161-00	Extra and OT Hours	2,000.00	0.00	2,000.00	3,920.32	0.00	-1,920.32
2860-163-00	Salaries Substitutes	500.00	0.00	500.00	847.75	0.00	-347.75
2860-400-00	Contractual Expenses	66,357.00	0.00	66,357.00	29,204.70	16,336.65	20,815.65
2860-410-00	Food Purchases	120,000.00	0.00	120,000.00	74,666.85	62,947.78	-17,614.63
2860-411-00	Surplus Foods	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
2860-450-00	Lunch Material & Supplies	12,000.00	0.00	12,000.00	5,897.54	3,761.99	2,340.47
9010-800-00	Employee Retirement	13,600.00	0.00	13,600.00	8,191.34	4,556.67	851.99
9030-800-00	Lunch Social Security	6,000.00	0.00	6,000.00	4,061.94	2,551.77	-613.71
9060-800-00	Health Insurance	50,000.00	0.00	50,000.00	44,837.09	22,362.91	-17,200.00
<b>Total SCHOOL LUNCH FUND</b>		<b>375,457.00</b>	<b>0.00</b>	<b>375,457.00</b>	<b>224,433.95</b>	<b>145,874.33</b>	<b>5,148.72</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

**Summary - All Services**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0A	5* Bank Sp Aide Ck.	149,066.35		+ 149,066.35
410.00	Due From State and Federal	14,124.97		+ 14,124.97
<b>Budgetary and Expense Accounts</b>				
522.00	Expenditures	346,574.20		+ 346,574.20
<b>Liabilities and Reserves</b>				
630.00	DUE TO GENERAL FUND		270,975.35	- 270,975.35
689.00	Other Liabilities (Specify)		2,279.28	- 2,279.28
917.00	Unassigned Fund Balance		0.39	- 0.39
<b>Budgetary and Revenue Accounts</b>				
980.00	Revenues		236,510.50	- 236,510.50
<b>Grand Totals</b>		<b>509,765.52</b>	<b>509,765.52</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
16TIIA-4289.000	16TIIA	Other Federal Aid TTLEIIA	0.00	0.00	3,250.50	0.00		3,250.50
16TTTLI-4126.000	16TTTLI	NCLB Chpt 1,Basic Grant	0.00	0.00	0.00	0.00		
17MISC-2770.000	17MISC	Revenues From Local Sourc	0.00	0.00	0.00	0.00		
17PREK-3289.000	17PREK	Other State Aid	45,988.00	45,988.00	22,994.00	0.00	22,994.00	
17S611-4256.000	17S611	Indiv. w/Disab. Ed Act (I	190,322.00	190,322.00	89,240.00	51,176.00	101,082.00	
17S619-4256.000	17S619	Indiv. w/Disab. Ed Act (I	4,915.00	4,915.00	983.00	0.00	3,932.00	
17SUMM-3289.000	17SUMM	Other State Aid	0.00	0.00	0.00	0.00		
17SUMM-5031.000	17SUMM	4408 Interfund Transfers	0.00	0.00	0.00	0.00		
17TIIA-4289.000	17TIIA	Other Federal Aid TTLEIIA	52,056.00	52,056.00	24,181.00	13,770.00	27,875.00	
17TTTLI-4126.000	17TTTLI	NCLB Chpt 1,Basic Grant	194,292.00	194,292.00	95,862.00	57,004.00	98,430.00	
MOBILE-2770.000	MOBILE	Revenues From Local Sourc	0.00	0.00	0.00	0.00		
<b>Total SPECIAL AID FUND</b>			<b>487,573.00</b>	<b>487,573.00</b>	<b>236,510.50</b>	<b>121,950.00</b>	<b>254,313.00</b>	<b>3,250.50</b>

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
16TIIA-2250-150	Instructional Salaries	3,250.50	0.00	3,250.50	3,250.50	0.00	0.00
16TTTLI-2250-150	Instructional Salaries	88.00	0.00	88.00	0.00	0.00	88.00
17PREK-2510-150	Instructional Salaries	45,988.00	0.00	45,988.00	21,894.49	25,124.86	-1,031.35
17S611-2250-150	611-Instructional Salary	184,510.00	0.00	184,510.00	85,915.94	98,592.06	2.00
17S611-2250-400	Contractual Sect 611 Idea	5,812.00	0.00	5,812.00	4,056.06	0.00	1,755.94
17S619-2250-160	Non Instructional Salarie	2,009.00	0.00	2,009.00	0.00	0.00	2,009.00
17S619-2250-400	Contractual Idea Sect 619	2,906.00	0.00	2,906.00	984.00	0.00	1,922.00
17SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	25,208.24	14,257.56	-39,465.80
17SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	9,560.71	1,629.65	-11,190.36
17SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	11,282.60	0.00	-11,282.60
17SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	48,558.00	0.00	-48,558.00
17SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	14,524.88	0.00	-14,524.88
17SUMM-5511-400	4408 Contractual and Othe	0.00	0.00	0.00	1,296.00	0.00	-1,296.00
17TIIA-2110-150	Instructional Salaries	52,056.00	0.00	52,056.00	24,180.30	28,207.47	-331.77
17TTTLI-2110-150	Instructional Salaries	193,792.00	0.00	193,792.00	95,862.48	81,092.56	16,836.96
17TTTLI-2110-400	Contractual and Other	500.00	0.00	500.00	0.00	0.00	500.00
<b>Total SPECIAL AID FUND</b>		<b>490,911.50</b>	<b>0.00</b>	<b>490,911.50</b>	<b>346,574.20</b>	<b>248,904.16</b>	<b>-104,566.86</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0A	JP Chase Cap. Checking	12,530.50		+ 12,530.50
200.0B	JPChase Cap.Sav.	469.39		+ 469.39
<b>Budgetary and Expense Accounts</b>				
522.00	Expenditures	216,862.17		+ 216,862.17
<b>Liabilities and Reserves</b>				
630.01	DUE TO DEBT SERVICE		0.06	- 0.06
<b>Budgetary and Revenue Accounts</b>				
980.00	Revenues		229,862.00	- 229,862.00
<b>Grand Totals</b>		<b>229,862.06</b>	<b>229,862.06</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.



**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2017**  
**Fiscal Year: 2017**  
**Fund: H CAPITAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
DWB08X-3297.000	DWB08	State Sources Categorical	0.00	0.00	0.00	0.00		
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	0.00	0.00	0.00		
DWB08X-5710.000	DWB08	Serial Bonds	0.00	0.00	229,862.00	0.00		229,862.00
DWB08X-5720.000	DWB08	Statutory Installment Bond	0.00	0.00	0.00	0.00		
DWB08X-5730.000	DWB08	Bond Anticipation Notes	0.00	0.00	0.00	0.00		
Total CAPITAL FUND			0.00	0.00	229,862.00	0.00	0.00	229,862.00

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

These are estimates to balance the budget

# Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: H CAPITAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
DWB08X-5510-210-00	Buses	0.00	0.00	0.00	216,862.17	0.00	-216,862.17
Total CAPITAL FUND		0.00	0.00	0.00	216,862.17	0.00	-216,862.17

**Naples Central School District**  
**PERMANENT FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.00	Cash- Five Star Bank	10,311.61		+ 10,311.61
<b>Liabilities and Reserves</b>				
688.00	DUE TO TE		60.82	- 60.82
807.01	C. Misel Mem. -Non Spendable		10,250.79	- 10,250.79
<b>Grand Totals</b>		<b>10,311.61</b>	<b>10,311.61</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0A	Cash- 5* TRUST & AGENCY CK.	134,009.57		+ 134,009.57
200.30	RESTRICTED CASH-EXTRA CURRICUL	99,175.22		+ 99,175.22
200.PA	Net Payroll - 5* Bank	2,148.38		+ 2,148.38
380.00	Accounts Receivable	1,167.12		+ 1,167.12
380.AR	ACCTS REC HEALTH INS		5.02	- 5.02
380.HL	ACCTS REC RETIRED HEALTH		1,003,531.54	- 1,003,531.54
<b>Liabilities and Reserves</b>				
018.00	State Retirement		70.74	- 70.74
020.00	Health Ins. Bc/Bs		961.62	- 961.62
020.01	Flex Hosp Ins		238.10	- 238.10
020.DN	Bc/Bs Dental S S		1,926.46	- 1,926.46
020.FD	Bc/Bs Flex Dental S.S.		2,528.78	- 2,528.78
020.RT	Health Ins. Bc/Bs RETIREES	872,714.02		+ 872,714.02
085.00	EXTRA CURRICULAR BALANCES		99,175.22	- 99,175.22
085.SG	SECTIONAL GAMES		772.00	- 772.00
630.PR	Due To GEN FUND -PAYROLL		0.20	- 0.20
630.TA	Due To GEN FUND - TRUST AND A		4.63	- 4.63
<b>Grand Totals</b>		<b>1,109,214.31</b>	<b>1,109,214.31</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
**TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0A	Cash- FIVE STAR CK	16,528.35		+ 16,528.35
200.0B	5*Bank Exp. Tr. Sav.	165,464.26		+ 165,464.26
489.TN	DUE FROM PN	60.56		+ 60.56
<b>Budgetary and Expense Accounts</b>				
522.00	Expenditures	9,949.00		+ 9,949.00
<b>Liabilities and Reserves</b>				
910.00	Appropriated Fund Balance		170.58	- 170.58
924.01	GIFT FUND		5.51	- 5.51
924.02	WM Borden		658.47	- 658.47
924.03	Charles Dubler		4,259.73	- 4,259.73
924.04	Jos. Borden		7,763.63	- 7,763.63
924.05	Mina Guile		103,418.04	- 103,418.04
924.06	Ethel Gray		811.01	- 811.01
924.09	Henry Miller		135.10	- 135.10
924.11	Anthony Parlave		985.14	- 985.14
924.12	Betty Widmer		204.60	- 204.60
924.14	Ira Randall		422.35	- 422.35
924.15	Karen Potter		6,559.42	- 6,559.42
924.16	Douglas Potter		6,662.37	- 6,662.37
924.20	Miller / Shannon		1,457.67	- 1,457.67
924.23	Sansocie		29,669.81	- 29,669.81
924.24	Class of 1960		1,216.63	- 1,216.63
924.38	Misel Memorial		60.30	- 60.30
924.39	Cheryl Crum Memorial		9.91	- 9.91
924.40	Clair Elliott Memorial		23.93	- 23.93
924.41	Al Wordingham Scholarship		1,268.17	- 1,268.17
924.42	Doc & Katy Abraham Memorial		40.95	- 40.95
924.43	OLYMPICS OF THE MIND		2,817.09	- 2,817.09
924.44	STAFF SENIOR SCHOLARSHIP		253.81	- 253.81
924.46	Robert Miller		485.94	- 485.94
924.47	Grange		104.11	- 104.11
924.48	James Meehan		127.26	- 127.26
924.49	ROGER COYE		53.23	- 53.23
924.50	FFA-SCHULTZ MEM. FUND		1,344.31	- 1,344.31
924.51	HOWSE MEMORIAL FUND		2,556.24	- 2,556.24
924.52	CAROL HOLCOM SCOTT MEMORIAL		5,151.77	- 5,151.77
924.53	ROBERT WAGGERHAUSER		1,754.87	- 1,754.87
924.54	JOSHUA CALLAGHAN		5.29	- 5.29
924.55	NAPLES ROTARY EMERGENCY FUND		31.24	- 31.24
924.57	STEWART FLEISCHMAN		3,008.53	- 3,008.53
924.58	GRANT HUDSON PEARCE		1,003.49	- 1,003.49
924.59	NAPLES HISTORICAL SOCIETY		1,001.34	- 1,001.34
924.61	COACH G. SCHENK MEMORIAL		2,355.34	- 2,355.34
924.62	Miscellaneous Scholarship		1,050.88	- 1,050.88
924.69	Cathy Ringer Mem Scholarship		1,000.16	- 1,000.16
924.70	FLACE-Harriet Goodsell		1,450.07	- 1,450.07

**Naples Central School District**  
**TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Budgetary and Revenue Accounts</b>				
980.00	Revenues		643.88	- 643.88
<b>Grand Totals</b>		<b>192,002.17</b>	<b>192,002.17</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: TE TRUST FUNDS-EXPENDABLE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	18.88	0.16		18.88
SCHOLR-2401.001	SCHOLR	Scholarship Checking Interest	0.00	0.00	0.00	0.00		
SCHOLR-2401.003	SCHOLR	INvestment Earnings	0.00	0.00	0.00	0.00		
SCHOLR-2401.005	SCHOLR	Expendable Trust Interest	0.00	0.00	0.00	0.00		
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	0.00		
SCHOLR-2705.001	SCHOLR	Gift Fund Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.002	SCHOLR	WM. Borden Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.003	SCHOLR	Dubler Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.004	SCHOLR	Jos. Borden Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.005	SCHOLR	Guile Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.006	SCHOLR	Ethel Foster Gray Current Reve	0.00	0.00	0.00	0.00		
SCHOLR-2705.007	SCHOLR	Olympics/Mind Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.008	SCHOLR	Christine June Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.009	SCHOLR	Henry Miller Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.010	SCHOLR	John Clark Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.011	SCHOLR	Parlave Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.012	SCHOLR	Betty Widmer Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.013	SCHOLR	DM Ratcliff Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.014	SCHOLR	IRA Randall Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.015	SCHOLR	Karen Potter Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.016	SCHOLR	Doug Potter Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.017	SCHOLR	Staff Senior Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.018	SCHOLR	Nina Atwater Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.019	SCHOLR	Sturdevant Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.020	SCHOLR	M. Miller Shannon Current Rev	0.00	0.00	0.00	0.00		
SCHOLR-2705.021	SCHOLR	Grape View Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.022	SCHOLR	Soccer Scholarship Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.023	SCHOLR	Michele Sansoucie Memorial Rev	0.00	0.00	0.00	0.00		
SCHOLR-2705.024	SCHOLR	Class of 1960 Memorial Fund	0.00	0.00	125.00	0.00		125.00
SCHOLR-2705.030	SCHOLR	Roger Coye Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.031	SCHOLR	Robert Miller Current Rev	0.00	0.00	0.00	0.00		
SCHOLR-2705.032	SCHOLR	FFA/Schultz Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.033	SCHOLR	Grange Current Revenue	0.00	0.00	0.00	0.00		

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

These are estimates to balance the budget

**Naples Central School District**  
Revenue Status Report As Of: 02/28/2017  
Fiscal Year: 2017  
Fund: TE TRUST FUNDS-EXPENDABLE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
SCHOLR-2705.034	SCHOLR	Meehan Current Revebue	0.00	0.00	0.00	0.00		
SCHOLR-2705.035	SCHOLR	J. Howse Current Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.036	SCHOLR	Waggerhauser Current Rev	0.00	0.00	0.00	0.00		
SCHOLR-2705.037	SCHOLR	Holcomb Scott Current Rev	0.00	0.00	0.00	0.00		
SCHOLR-2705.038	SCHOLR	Ski Team Scholarship Current R	0.00	0.00	0.00	0.00		
SCHOLR-2705.039	SCHOLR	Clair Elliott Scholarship Fund	0.00	0.00	0.00	0.00		
SCHOLR-2705.040	SCHOLR	Al Wordingham Scholarship Awar	0.00	0.00	0.00	0.00		
SCHOLR-2705.041	SCHOLR	Doc & Katy Abraham Memorial Aw	0.00	0.00	0.00	0.00		
SCHOLR-2705.047	SCHOLR	WM. Warner Scholarship Award	0.00	0.00	0.00	0.00		
SCHOLR-2705.048	SCHOLR	Mary Griffith Merritt Scholars	0.00	0.00	0.00	0.00		
SCHOLR-2705.049	SCHOLR	SHEDD AND MUEHE	0.00	0.00	0.00	0.00		
SCHOLR-2705.050	SCHOLR	JOSHUA CALLAGHAN MEMORIAL	0.00	0.00	0.00	0.00		
SCHOLR-2705.051	SCHOLR	NAPLES ROTARY MENTORING P	0.00	0.00	0.00	0.00		
SCHOLR-2705.052	SCHOLR	NAPLES ROTARY EMERGENCY FUND	0.00	0.00	0.00	0.00		
SCHOLR-2705.053	SCHOLR	STUART FLEISCHMAN MEM SC	0.00	0.00	0.00	0.00		
SCHOLR-2705.054	SCHOLR	GRANT H. PEARCE MEM AWARD	0.00	0.00	0.00	0.00		
SCHOLR-2705.055	SCHOLR	JEREMY C. HOULE MEM AWARD	0.00	0.00	0.00	0.00		
SCHOLR-2705.056	SCHOLR	NAPLES HISTORICAL SOCIETY	0.00	0.00	0.00	0.00		
SCHOLR-2705.060	SCHOLR	BETTY L. & GORDON DOUDT	0.00	0.00	0.00	0.00		
SCHOLR-2705.065	SCHOLR	FIRST ROBOTICS AWARD	0.00	0.00	0.00	0.00		
SCHOLR-2705.066	SCHOLR	NAPLES ARCHERY PROGRAM	0.00	0.00	0.00	0.00		
SCHOLR-2705.067	SCHOLR	COACH G. SCHENK MEMORIAL	0.00	0.00	500.00	0.00		500.00
SCHOLR-2705.068	SCHOLR	Miscellaneous Scholarships	0.00	0.00	0.00	0.00		
SCHOLR-2705.069	SCHOLR	Cathy Ringer MEM Revenue	0.00	0.00	0.00	0.00		
SCHOLR-2705.070	SCHOLR	FLACE-Harriet M. Goodell	0.00	0.00	0.00	0.00		
SCHOLR-2705.071	SCHOLR	Joseph Family Scholarship	0.00	0.00	0.00	0.00		
SCHOLR-2770.000	SCHOLR	Other (Specify)	0.00	0.00	0.00	0.00		
<b>Total TRUST FUNDS-EXPENDABLE</b>			<b>0.00</b>	<b>0.00</b>	<b>643.88</b>	<b>0.16</b>	<b>0.00</b>	<b>643.88</b>

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

These are estimates to balance the budget



## Naples Central School District

Budget Status Report As Of: 02/28/2017

Fiscal Year: 2017

Fund: TE TRUST FUNDS-EXPENDABLE

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
SCHOLR-2999-405	MINA GUILLE EXPENSES	0.00	0.00	0.00	4,999.00	0.00	-4,999.00
SCHOLR-2999-459	NAPLES HISTORICAL SOCIETY	0.00	0.00	0.00	1,000.00	0.00	-1,000.00
SCHOLR-2999-462	GRANT HUDSON PEARCE	0.00	0.00	0.00	500.00	0.00	-500.00
SCHOLR-2999-463	STEWART FLEISCHMAN MEM.	0.00	0.00	0.00	1,000.00	0.00	-1,000.00
SCHOLR-2999-469	Cathy Ringer Memorial Sch	0.00	0.00	0.00	1,000.00	0.00	-1,000.00
SCHOLR-2999-470	FLACE-Harriet Goodsell	0.00	0.00	0.00	1,450.00	0.00	-1,450.00
Total TRUST FUNDS-EXPENDABLE		0.00	0.00	0.00	9,949.00	0.00	-9,949.00

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2017**  
**Cycle 08**  
**Post Dates From 07/01/2016 To 02/28/2017**

G/L Account	Description	Debits	Credits	Balance
<b>Assets</b>				
200.0A	JP Chase Debt Ser. Sav.	1,319,700.04		+ 1,319,700.04
391.01	Due From Other Funds-Capital	0.06		+ 0.06
<b>Liabilities and Reserves</b>				
884.00	Reserve for Debt		1,319,058.78	- 1,319,058.78
<b>Budgetary and Revenue Accounts</b>				
980.00	Revenues		641.32	- 641.32
<b>Grand Totals</b>		<b>1,319,700.10</b>	<b>1,319,700.10</b>	

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
The latest accounting cycle closed in this fund is the period ending 10/31/2016.

**Naples Central School District**  
**Revenue Status Report As Of: 02/28/2017**  
**Fiscal Year: 2017**  
**Fund: V DEBT SERVICE**

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	641.32	70.60		641.32
2710.000		Premium on Obligations	0.00	0.00	0.00	0.00		
5032.000		Interfund Transfers, Othe	0.00	0.00	0.00	0.00		
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>641.32</b>	<b>70.60</b>	<b>0.00</b>	<b>641.32</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 02/28/2017  
Show Actual revenue in 'As Of' cycle  
Sort by: Fund  
Printed by Phyllis Moore

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

## By-Laws

**SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)**

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent and members of his or her staff will attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least seventy-two (72) hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. When the District has the ability to do so, it will conspicuously post the meeting notices on its website.

The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed rule, regulation, policy or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable, before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the website to the extent practicable before the meeting.

If videoconferencing or online technology is used to conduct a meeting, the public notice for the meeting will inform the public, identify all the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations. If a meeting is streamed live over the internet, the public notice will inform the public of the website's internet address. Voting may be done through videoconferencing, provided that members can be both seen and heard voting and participating from remote locations.

(Continued)

**SUBJECT: REGULAR BOARD MEETINGS (Cont'd.)****Recording of Meetings**

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

**Public Expression at Meetings**

The Board encourages public expression at Board meetings. The Board will designate a specific portion of its meeting agenda for this participation. The Board may invite visitors to participate in its discussion of matters on the agenda.

**Quorum**

The quorum for any Board meeting is \*five members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

**Use of Parliamentary Procedure**

The Board will use pertinent portions of the latest edition of Robert's Rules of order to conduct its business.

Education Law Sections §§ 1708 and 2504

General Construction Law Section § 41

Public Officers Law Article 7, §§ Section 103(District), 104 and 107

NOTE: Refer also to Policy #1520 -- Special Meetings of the Board of Education  
#1540 -- Executive Sessions  
#6211 -- Employment of Relatives of Board of Education Members

Adopted: 06/27/07

Revised: 05/02/12

Revised: 04/12/17

**SUBJECT: BUDGET PLANNING AND DEVELOPMENT**

Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the District. Budget planning is a year-round process involving participation of District-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development will allow for community input and opportunities for public information and feedback.

The Superintendent has overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. Program managers will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

Principals will develop and submit budget requests for their particular schools in conjunction with the advice and suggestions of staff members and their own professional judgment. Each school's budget request will be the Principal's recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the school. Program budgets and school budgets will reflect state and/or federal requirements, special sources of funding, and District objectives and priorities.

The Board will give consideration to budget requests, and will review allocations for appropriateness and for their consistency with the School System's educational priorities.

All budget documents for distribution to the public shall be in plain language and organized in a manner which best promotes public comprehension of the contents. Documents shall be complete and accurate and contain sufficient detail to adequately inform the public regarding such data as estimated revenues, proposed expenditures, transfers to other funds, fund balance information, and changes in this information from the prior year's submitted budget.

In accordance with the Commissioner's Regulations, the budget will be presented in three (3) components which are to be voted upon as one proposition. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in the component.

- a) A program component which shall include, but need not be limited to, all program expenditures of the District, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
- b) A capital component which will include, but need not be limited to, all transportation capital, debt service, and lease expenditures; costs resulting from judgments and tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or

(Continued)

**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

compromised claims; and all facilities costs of the School District, including facilities leases expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that such budget shall include a rental, operations and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the District, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repairs of school facilities; and

- c) An administrative component which shall include, but need not be limited to, office and central administrative expenses, traveling expenses and all compensation, including salaries and benefits of all school administration and supervisors, business administrators, superintendent of schools and deputy, assistant, associate or other superintendents under all existing employment contracts or collective bargaining, any and all expenditures associated with the operation of the Office of the Board, the Office of the Superintendent, General Administration, the School Business Office, consulting costs not directly related to direct student services and programs, planning and all other administrative activities.

Additionally, the Board will append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent, and any Assistant or Associate Superintendent in the ensuing school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- b) A list of all other school administrators and supervisors, if any, whose annual salary for the coming school year will be at or above that designated in law for such reporting purposes, with the title of their positions and annual salary identified;
- c) A School District Report Card, prepared pursuant to Commissioner's Regulations, which includes measures of the academic performance of the District, on a school by school basis, and measures of the fiscal performance of the District (see subheading School District Report Card);
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's Regulations (see subheading Property Tax Report Card).
- e) A Tax Exemption Report prepared in accordance with law (see subheading Tax Exemption Report).

The Board will ensure that unexpended surplus funds (i.e. operating funds in excess of the current school year budget, not including funds properly retained under other sections of law) have been applied in determining the amount of the school tax levy. Surplus funds shall mean any operating funds in excess of four percent (4%).

(Continued)

**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

The proposed budget for the ensuing school year shall be reviewed by the Board and publicly disseminated, in accordance with law, prior to its submission to District voters for approval.

District funds may be expended to inform the public regarding the annual budget and to present the annual budget to District voters; however, such funds shall not be utilized to promote either a favorable or negative opinion of the proposed budget.

**School District Report Card**

Each year the District will supply data as required by the State Education Department (SED) and will receive a School District Report Card, sometimes referred to as a New York State Report Card. These provide enrollment, demographic, attendance, suspension, dropout, teacher, assessment, accountability, graduation rate, post-graduation plan, career and technical education, and fiscal data for public and charter schools, districts and the State. The School District Report Cards consist of three (3) parts:

- a) Accountability and Overview Report – shows District/school profile data, accountability statuses, data on accountability measures such as ELA, Math, and Science scores, and graduation rates.
- b) Comprehensive Information Report – shows non-accountability data such as annual Regents examination results and post-graduate plans of students completing High School.
- c) Fiscal Accountability Supplement – show expenditures per pupil and some information about placement and classification of students with disabilities.

School District Report Cards are also available online at the SED website.

**Property Tax Report Card**

Each year, the Board will prepare a Property Tax Report Card, pursuant to Commissioner's Regulations, and shall make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card shall include:

- a) The amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget, and the percentage increase or decrease in total spending and total school tax levy from the School District budget for the preceding school year; and



(Continued)

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**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

- b) The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- c) The percentage increase in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year as defined in Education Law.
- d) The projected amount of the adjusted unrestricted fund balance that will be retained if the proposed budget is adopted; the projected amount of the adjusted restricted fund balance; the projected amount of the assigned appropriated fund balance; the percentage of the proposed budget that the adjusted unrestricted fund balance represents; the actual adjusted unrestricted fund balance retained in the District budget for the preceding school year; and the percentage of the District budget for the preceding school year that the actual adjusted unrestricted fund balance represents; a schedule of reserve funds setting forth the name of each reserve fund, a description of its purpose, the balance as of the close of the third quarter of the current fiscal year, and a brief statement explaining any plans for the use of each reserve fund for the ensuing fiscal year; and
- e) The District's school levy tax limit calculation. The District will submit its school tax levy limit calculation to the Office of the State Comptroller, NYSED and the Office of Taxation and Finance by March 1 annually. If a voter override of the tax levy limit is necessary, the budget vote must be approved by sixty percent (60%) of the District's qualified voters present and voting.

A copy of the Property Tax Report Card prepared for the Annual District Meeting shall be submitted to SED in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board, but no later than twenty-four (24) days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The SED will compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and will make this compilation available electronically at least ten (10) days prior to the statewide uniform voting day. Links to each school year's Property Tax Report Card can be found on the SED's official website.

**Tax Exemption Report**

A Tax Exemption Report shall be annexed to any tentative or preliminary budget and shall become a part of the final budget. This report shall be on the form as prescribed by the State Board of Real Property Services and shall show the following:

- a) How much of the total assessed value of the final assessment roll(s) used in the budgetary process is exempt from taxation;

(Continued)

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Non-Instructional/Business  
Operations

**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

- b) Every type of exemption granted as identified by statutory authority;
- c) The cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll;
- d) The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services; however, individual recipients are not to be named; and
- e) The cumulative impact of all exemptions granted.

Notice of this report shall be included in any notice of the preparation of the budget required by law and shall be posted on any bulletin board maintained by the District for public notices as well as on any website maintained by the District.

Education Law Sections 1608(3)-(7), 1716(3)-(7), 2022(2-a), 2023-a, 2601-a(3) and 2601-a(7)  
General Municipal Law Section 36  
Real Property Tax Law Sections 495 and 1318(1)  
8 New York Code of Rules and Regulations (NYCRR) Sections 170.8, 170.9 and 170.11  
State Education Department Handbook No. 3 on Budget

Adopted: 06/27/07  
Revised: 07/11/12  
Revised: 05/22/13  
Reviewed: 01/22/14  
Revised: 04/12/17

**SUBJECT: BUDGET ADOPTION**

The Board will review the recommended budget of the Superintendent and seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy.

The District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, shall not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Education Law §§ 1608, 1716, 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 2007(3), 2022, 2023, 2023-a and 2601-a  
8 New York Code of Rules and Regulations (NYCRR) §§ 100.2(bb), 170.8 and 170.9

Adopted: 06/27/07  
Revised: 07/11/12  
Revised: 03/20/13  
Revised: 04/12/17

**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. The District may establish and maintain reserve funds in accordance with New York State Laws, Commissioner's Regulations and the rules or opinions issued by the Office of the New York State Comptroller. The District will 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*.

Any and all District reserve funds will be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The District will authorize all payments or transfers into a reserve fund by express resolution. The District may engage independent experts and professionals, including but not limited to, auditors, accountants and other financial and legal counsel to monitor all reserve fund activity and prepare any and all reports that the Board may require.

**Periodic Review and Annual Report**

The Board will periodically review all reserve funds. The District will also prepare and submit an annual report of all reserve funds to the Board. 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.

Education Law §3653

Adopted: 10/03/10  
Revised: 04/27/11  
Revised: 07/13/11  
Revised: 02/25/15  
Revised: 04/12/17

**SUBJECT: FINANCIAL ACCOUNTABILITY**

The District has internal controls in place to ensure that:

- a) The goals and objectives of the District are accomplished;
- b) Laws, regulations, policies, and good business practices are complied with;
- c) Audit recommendations are considered and implemented;
- d) Operations are efficient and effective;
- e) Assets are safeguarded; and
- f) Accurate, timely and reliable data are maintained.

The District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
  - 1. Treasurer's cash reports,
  - 2. Budget status reports,
  - 3. Revenue status reports,
  - 4. Monthly extra-classroom activity fund reports, and
  - 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

**SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)**

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board of Education has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up-to-date.
- i) All computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site location or in a secure fireproof location.
- j) The District periodically verifies that its controls are working efficiently.
- k) The District requires all staff to take leave time during which time another staff member performs the duties of the staff on leave. Staff may also schedule transactions and other responsibilities to occur electronically before taking leave.

**Audit Response**

Periodically, the District receives audit reports from the External (Independent) Auditor, and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the Audit Committee, and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. The District will also timely post a copy of the annual external audit report or the comptroller's final audit report on its website for a period of five years. Notice of the availability of independent and Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten (10) public places within the District.

New York Education Law § 2116-a(3-b)  
General Municipal Law § 33(2)(e) and 35(1)(2)  
8 NYCRR § 170.12

Adopted: 06/27/07  
Revised: 02/13/13  
Revised: 01/22/14  
Revised: 04/12/17

**SUBJECT: AUDIT COMMITTEE**

An Audit Committee has been established by Board resolution. The Audit Committee may consist of:

- a) The Board as a whole;
- b) A subcommittee of the Board; or
- c) An Advisory Committee that may include, or be composed entirely of persons other than Board members if, in the opinion of the Board, membership is advisable to provide accounting and auditing expertise.

Persons other than Board members who serve on the advisory committee will be independent and will not be:

- 1. Employed by the District;
- 2. An individual who within the last two years provided, or currently provides, services or goods to the District;
- 3. The owner of or have a direct and material interest in a company providing goods or services to the District; or
- 4. A close or immediate family member of an employee, officer, or contractor providing services to the District.

The Audit Committee will consist of at least three members who should collectively possess knowledge in accounting, auditing, financial reporting, and District finances. They will serve without compensation, but will be reimbursed for any actual and necessary expenditures incurred in relation to attendance at meetings. Employees of the District are prohibited from serving on the Audit Committee. Members of the Audit Committee will be deemed District Officers, but will not be required to be a resident of the District.

The role of the Audit Committee will be advisory unless the Audit Committee consists of at least a quorum of Board members, and any recommendations it provides to the Board will not substitute for any required review and acceptance by the Board.

The Audit Committee will develop and submit to the Board for approval a formal, written charter which includes, but is not limited to, provisions regarding the committee's purpose, mission, duties, responsibilities, and membership requirements.

(Continued)

**SUBJECT: AUDIT COMMITTEE (Cont'd.)**

The Audit Committee will hold regularly scheduled meetings and report to the Board on the activities of the Committee on an as needed basis, but not less than annually. The report will address or include at a minimum:

- a) The activities of the Audit Committee;
- b) A summary of the minutes of the meeting;
- c) Significant findings brought to the attention of the Audit Committee;
- d) Any indications of suspected fraud, waste, or abuse;
- e) Significant internal control findings; and
- f) Activities of the internal audit function.

The responsibilities of the Audit Committee include the following:

- a) Providing recommendations regarding the appointment of the External (Independent) Auditor for the District;
- b) Meeting with the External (Independent) Auditor prior to commencement of the audit;
- c) Reviewing and discussing with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable;
- d) Receiving and reviewing the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assist the Board in interpreting such documents;
- e) Making a recommendation to the Board on accepting the annual audit report; and
- f) Discussing and analyzing every corrective action plan developed by the District in response to any audit and assist the Board in its implementation.

**Corrective Action Plan**

Within 90 days of receipt of the report or management letter, the Superintendent will prepare a corrective action plan approved by the Board in response to any findings contained in:

(Continued)



**SUBJECT: AUDIT COMMITTEE (Cont'd.)**

- a) The annual external audit report or management letter;
- b) A final audit report issued by the District's internal auditor;
- c) A final report issued by the State Comptroller;
- d) A final audit report issued by the State Education Department (SED); or
- e) A final audit report issued by the United States or an office, agency, or department thereof.

The Audit Committee will review and approve the corrective action plans developed by the Superintendent and Business Official. The corrective action plan must be filed with the SED, and if appropriate, must include the expected date(s) of implementation. The District will also timely post a copy of this plan on its website. To the extent practicable, implementation of the corrective action plan should begin no later than the end of the next fiscal year.

Additional responsibilities of the Audit Committee include: assisting in the oversight of the Internal Audit Function including, but not limited to, providing recommendations regarding the appointment of the Internal Auditor; reviewing significant findings and recommendations of the Internal Auditor; monitoring the District's implementation of these recommendations; and participating in the evaluation of the performance of the Internal Audit Function.

The Audit Committee may conduct an Executive Session pertaining to the following matters:

- a) To meet with the External (Independent) Auditor prior to commencement of the audit;
- b) To review and discuss with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable; and
- c) To receive and review the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assist the Board in interpreting such documents.

Any Board member who is not a member of the Audit Committee may be allowed to attend an Audit Committee Meeting, including an executive session of the Audit Committee, if authorized by a Board resolution. However, if the Board member's attendance results in a meeting of a quorum of the full Board, any action taken by formal vote may constitute official Board action.

(Continued)

**SUBJECT: AUDIT COMMITTEE (Cont'd.)**

Education Law §§ 2116-a, 2116-c, and 3811-3813  
Public Officers Law §§ 105(b), 105(c), and 105(d)  
8 NYCRR § 170.12(d)

NOTE: Refer also to policies #1330 -- Appointments and Designations by the Board  
#1335 -- Appointment and Duties of the Claims Auditor  
#2210 -- Committees of the Board

Adopted: 06/27/07  
Revised: 04/12/17

**SUBJECT: DISTRICT WELLNESS POLICY**

The District is committed to providing a school environment that promotes and protects children's health, well-being, and the ability to learn by fostering healthy eating and physical activity before, during and after the school day.

The District has established a wellness committee that meets at least four times per year to establish goals for, and oversee the development of, the District's local wellness policy. The Committee will make policy recommendations for review and adoption by the Board. The District Wellness Committee includes, but is not limited to, representatives from each of the following groups:

- Parents and caregivers;
- Students;
- Physical Education teachers;
- School Health professionals;
- District food service program;
- School Board;
- School Administrators;
- General Education teachers; and
- Members of the public.

The District Wellness Committee will also be responsible for assessing current activities, programs and policies available in the District, and providing mechanisms for implementation, evaluation, and revision of this policy. In doing so, the Wellness Committee will evaluate and make recommendations which reflect the specific needs of the District and its students.

The Superintendent will designate a District Wellness Coordinator to convene the District Wellness Committee in order to facilitate the development of, and any proposed updates to, the District's wellness policy, and will also ensure the District's compliance with this policy.

**Goals to Promote Student Wellness**

The District seeks to ensure all of its students obtain the knowledge and skills necessary to make nutritious food selections and enjoy life-long physical activity. To this end, the District sets forth the following goals relating to nutrition promotion and education, physical activity, and other school-based activities.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)****Nutrition Promotion and Education**

The District will model and encourage healthy eating by all students by engaging in nutrition education and promotion by:

- a) Nutrition education will be integrated within the comprehensive health education curriculum and other instructional areas, as appropriate, and taught at every grade level, K through 12. Nutrition instruction will follow applicable New York State Standards and be designed to help students acquire:
  - 1. Nutrition knowledge, including but not limited to: the benefits of healthy eating; essential nutrients; nutritional deficiencies; principles of healthy weight management; the use and misuse of dietary supplements; and safe food storage, handling, and preparation.
  - 2. Nutrition related skills, including but not limited to: planning healthy meals; understanding and using food labels; critically evaluating nutrition information, misinformation, and commercial food advertising; assessing personal eating habits; and setting and achieving goals related to these concepts.
- b) Marketing and promotion
  - 1. The District will promote nutrition education activities that involve parents, students, and the community.
  - 2. The District will promote healthy food and beverage choices for all students and encourage participation in school meal programs. This will occur by using Smarter Lunchroom techniques which guide students toward healthful choices and ensuring that 100% of foods and beverages promoted to students meet the Smart Snacks in School nutrition standards, which can be found on the United States Department of Agriculture's (USDA) official website.
  - 3. The District will promote school and community awareness of this policy through various means, such as a publication on the District website.
  - 4. The District will encourage and promote wellness through social media, newsletters, and an annual family wellness event.
  - 5. Marketing and advertising of foods and beverages on school campuses during the school day will be consistent with nutrition education and health promotion. As such, schools will restrict food and beverage marketing to the promotion of those foods and beverages that meet the nutrition standards set forth by the Healthy Hunger-Free Kids Act's Smart Snacks in School Rule and that are consistent with this policy.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

6. The District is cognizant of the fact that certain scoreboards, signs, and other durable equipment it employs may market foods and beverages in a way that is inconsistent with the aims of this policy. While the immediate replacement of such equipment is not required, the District will replace or update this equipment over time to ensure the message it delivers to students regarding nutrition, health, and well-being is consistent. As the District reviews existing contracts, or considers new contracts, resulting decisions should reflect the marketing guidelines established by this policy.

c) Additional provisions

1. Parents and teachers will be provided with a list of healthy party ideas, including non-food celebration ideas.
2. Parents will be provided with a list of classroom snacks and beverages that meet Smart Snacks nutrition standards.
3. School personnel are strongly discouraged from using food as a reward or withholding food as punishment under any circumstance; teachers and other appropriate school staff will be provided with a list of alternative ways to reward students.
4. District staff will be encouraged to model healthy eating, drinking, and physical activity behaviors for students.

Physical Activity

- a) The District will provide opportunities for every student to participate in physical education and, in an effort to comply with the recommendation that children and adolescents participate in at least 60 minutes of physical activity each day, is also committed to providing opportunities for physical activity before, during, and after school. In doing so, the District aims to promote among students, staff, and community members the development of knowledge and skills for specific physical activities, the maintenance of physical fitness, regular participation in physical activity, and an understanding of the short-term and long-term benefits from a physically active and healthy lifestyle. Physical activity opportunities will be in addition to, not in lieu of, physical education and will not be used as a punishment for students, but rather another means by which students may develop or maintain a healthy and active lifestyle.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

- b) The District will ensure that the following standards are met to achieve its goal relative to physical education and physical activity:
1. The District will have a Board-approved Physical Education plan on file with the New York State Education Department that meets or exceeds the requirements set forth in Section 135.4 of the Commissioner of Education's regulations.
  2. The District recognizes the importance of physical education classes in providing students with meaningful opportunities for physical exercise and development. Consequently, the District will ensure:
    - (a) All physical education classes are taught or supervised by a certified physical education teacher;
    - (b) All physical education staff receive professional development relevant to physical education on a yearly basis;
    - (c) Interscholastic sports, intramural sports, and recess do not serve as substitutes for a quality physical education program;
    - (d) Students are afforded the opportunity to participate in moderate to vigorous activity for at least 50% of physical education class;
    - (e) It provides adequate space and equipment for physical education and conforms to all applicable safety standards;
    - (f) An age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education is implemented, with a focus on students' development of motor skills, movement forms, and health related fitness;
    - (g) A physical and social environment is provided that encourages safe and enjoyable activity for all students;
    - (h) Activities or equipment are adapted to meet the needs of students who are temporarily or permanently unable to participate in the regular program of physical education. In doing so, the District will abide by specific provisions in 504 Plans and/or individualized education programs (IEP). To that end, the Committee on Special Education (CSE) will ensure that a certified physical education teacher participates in the development of a student's IEP, if the student may be eligible for adapted physical education;

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

- (i) All students, including students in need of adaptive physical education, will be encouraged to participate in physical fitness programs and competitions.
- 3. All students will be required to fulfill the physical education requirements set forth in the Commissioner's regulations as a condition of graduating from the District's schools.
- c) Recognizing the need for movement and physical activity, students will be encouraged reduce sedentary time through physical education classes, short activity breaks, the "Plus 5" fitness program, and recess. Each day, all elementary school students will be offered one daily period of recess for a minimum of twenty (20) minutes. This requirement will not apply on days where students arrive late, leave early, or are otherwise on campus for less than a full day.

Because recess is an important way for students to play and release energy, physical activity will not be withheld as a consequence for minor academic or disciplinary reasons. However, it is important to note that schools are responsible for the safety and educational success of all students. There may be times when a teacher or administrator withholds recess if a student is involved in a significant behavioral issue or if there are chronic academic concerns. In these instances, the school will notify parents, and they will be asked to help develop a specific plan supporting the specific needs of their son or daughter.

In addition, recess will be held indoors during the fall hunting season and when there are concerns related to inclement weather (E.g. RealFeel temperatures below 20 degrees, rain, high winds, etc.). Parents are also asked to ensure that their son or daughter comes to school with appropriate clothing for outdoor play.

**Other School-based Activities**

The District is committed to establishing a school environment that is conducive to healthy eating and physical activity for all. The District will, therefore, adopt the following standards:

- a) Federal School Meal Programs
  - 1. The District will participate, to the maximum extent practicable, in available federal school meal programs (including the School Breakfast Program (SBP), National School Lunch Program (NSLP), and Summer Food Service Program). Food served through these programs will meet all applicable federal and state standards.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

2. The District will ensure that food service directors, managers, and staff are provided with annual professional development in the areas of food and nutrition consistent with USDA Professional Standards for State and Local Nutrition Programs. District food service staff will meet with students in grades 4 through 12 twice annually to solicit feedback on the school breakfast and/or school lunch program(s).
- b) Access to School Nutrition Programs:
- The District will utilize a system of student payment that ensures all eligible students have access to free/reduced meals in a non-stigmatizing manner.
- c) Meal Environment
- The District will ensure:
1. School dining areas have sufficient space for students to sit and consume meals;
  2. School dining areas are clean, safe, and pleasant environments that reflect the social value of eating;
  3. Enough serving areas are provided to ensure student access to school meals with a minimum of wait time;
  4. All students have a scheduled lunch period;
  5. Lunch times are scheduled near the middle of the school day;
  6. Students are given adequate time to eat healthy meals;
  7. Students and staff have access to free, safe, and fresh drinking water throughout the school day and where school meals are served.
- d) Community Access to District Facilities for Physical Activities:
- School grounds and facilities will be available to students, staff, community members and organizations, and agencies offering physical activity and nutrition programs consistent with District policy, including provisions regarding conduct on school grounds and administrative approval of use by outside organizations.
- e) Community Partnerships
- The District will continue relationships with community partners in support of the implementation of this policy. Existing and new community partnerships will be evaluated to ensure they are consistent with this policy and its goals.

(Continued)



**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)****f) Community Involvement, Outreach, and Communications**

The District will use its official website, along with other electronic and non-electronic means, to notify parents and the public, in culturally and linguistically appropriate ways, about the content, implementation of, and updates to this policy as well as how to become involved and support this policy. The District will use these same means to inform the community about the availability of the annual and triennial reports relative to this policy.

**g) Before and After School Activities \***

The District will offer opportunities for students to participate in physical activity before and/or after the school day through various methods, such as physical activity clubs, intramurals, and interscholastic sports.

**h) Active Transport \***

The District supports active transport to and from school, i.e. walking or biking. The District will encourage this behavior by providing a bicycle rack for bicycles and equipment and instructing students on walking and bicycling safety.

**Nutrition Guidelines**

In an effort to encourage healthy life-long eating habits by providing foods that are high in nutrients, low in saturated fat and added sugars, have zero grams trans-fat preserving, and are of moderate portion size, the District Wellness Committee recommends nutrition standards to be set for all foods and beverages available on school campus. For purposes of this policy, the school day is defined as the period from the midnight before, to thirty (30) minutes after the end of the official school day.

**School Meals**

All schools within the District participate in the USDA child nutrition programs, including the NSLP and the SBP. School meals will, at a minimum, meet the program requirements and nutrition standards of these programs. The District is committed to ensuring that meals through the SBP and NSLP are accessible to all students, are served in sanitary settings, are appealing to children, and meet or exceed those nutrition requirements established by local, state, and federal law and regulation. The USDA nutrition standards are available at:

<http://www.fns.usda.gov/school-meals/nutrition-standards-school-meals>.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)****Fundraising**

- a) All food and beverages sold as or during a fundraiser during the school day will meet, or exceed, the nutritional requirements listed in the USDA Healthy, Hunger-Free Kids Act "Smart Snacks in Schools" Rule; these foods and beverages sold as fundraisers will not be sold until the end of the last lunch period, so as not to compete with the NSLP.
- b) School-sponsored fundraisers conducted outside of the school day will be encouraged to support the goals of this policy by promoting the sale of healthy food items (fresh fruit and produce) and/or non-food items, such as water bottles, plants, etc., and by promoting events involving physical activity.
- c) All school-sponsored fundraisers must be approved by the appropriate building principal prior to their being conducted.

**Competitive Foods and Beverages Sold and Served to Students During the School Day**

Competitive foods-which include all foods and beverages sold to students outside of the school meal programs, on the school campus in student accessible areas, and at any time during the school day-will follow, at a minimum, the nutrition standards specified by the Healthy, Hunger-Free Kids Act. These standards will apply to all foods and beverages sold individually and outside of the reimbursable school meal, including vending machines, school stores and cafeteria a la carte lines.

**Competitive Foods and Beverages Served to Students During the School Day**

The District will encourage staff and parents to provide students with healthy options at any event where foods and beverages are served to students (i.e., classroom and school-wide celebrations and rewards).

**Foods and Beverages Sold or Served at Events Outside of the School Day**

- a) All foods and beverages sold or served at school-sponsored events will be in serving sizes which are in accordance with recommended dietary guidelines and/or nutrition standards.
- b) At events where food and beverages are sold, 50% of items sold must meet the USDA Healthy, Hunger-free Kids Act "Smart Snacks in Schools" Standards.

**Professional Development**

All school nutrition program directors, managers, and staff will meet or exceed hiring and annual continuing education and training requirements as specified in the USDA Professional Standards for School Nutrition Professionals. In order to locate the training that best fits their learning needs, school nutrition personnel will refer to the USDA's Professional Standards for School Nutrition Standards website.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)****Implementation and Evaluation of the Wellness Policy**

- a) The District will establish an implementation and evaluation plan for this policy in order to monitor its effectiveness and the possible need for modification over time. To this end, the District has designated the following individual(s) as District Wellness Coordinator to ensure that the District meets the goals and mandates of this policy:  
Administrators;  
School health personnel including the school nurse, health and/or physical education teachers;  
School Food Service Director;  
District Health and Wellness Director/Chairperson
- b) These designated Wellness Coordinators will also serve as liaisons with community agencies in providing outside resources to help in the development of nutritional education programs and promotion of physical activities.
- c) The District will annually report on the progress each of its schools has made toward meeting the goals of this policy. Such report will include:
  - 1. The website address for the wellness policy and/or information on how the public can access a copy;
  - 2. A description of each school's progress in meeting the wellness policy goals;
  - 3. A summary of each school's local school wellness events or activities;
  - 4. Contact information for the leader(s) of the Wellness Committee; and
  - 5. Information on how individuals can get involved in the Wellness Committee's work.
- d) Evaluation and feedback from interested parties, including an assessment of student, parent, teacher, and administration satisfaction with the wellness policy, are welcomed as an essential part of the District's evaluation program.
- e) The District will document the financial impact, if any, to the school food service program, school stores, or vending machine revenues based on the implementation of the wellness policy.

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

- f) Assessments of compliance with the District's wellness policy and implementation efforts will be repeated on a triennial basis. The assessment will include:
  - 1) Compliance with the wellness policy;
  - 2) How the wellness policy compares to model wellness policies; and
  - 3) Progress made in attaining the goals of the wellness policy.
- g) The District will, as necessary, revise and update this wellness policy, but at least every three years following the triennial assessment, and develop work plans to facilitate its implementation.
- h) The annual progress report, triennial assessments, and policy updates will be provided to the Board, posted on the District's official website, and distributed to the District Wellness Committee, parent-teacher organizations, building principals, and school health services personnel within the District. Printed copies will also be made available to community residents upon request.

**Annual Notification**

The District will inform families and the general public each year, via the District website and/or District-wide communications, of information about this policy, including, but not limited to, its content as well as any updates. The District will endeavor to share as much information as possible about its schools' nutrition environment, including, a summary of school events or activities relative to this policy implementation. Each year, the District will also publicize the name and contact information of the District official leading and coordinating the wellness committee as well as how the community may get involved with the wellness committee.

**Recordkeeping**

The District will retain records relative to compliance with the requirements of this policy in the District Office and/or on the District's central computer network. Documentation maintained at this location includes, but is not limited to:

- a) The written wellness policy;
- b) Documentation demonstrating that this policy has been made available to the public;
- c) Documentation of efforts to review and update this policy;

(Continued)

**SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)**

- d) Documentation to demonstrate compliance with the annual public notification requirements;
- e) The most recent assessment on the implementation of this policy;
- f) Documentation demonstrating the most recent assessment on the implementation of this policy has been made available to the public.

National School Lunch Act, 42 United States Code (USC) Section 1758(b)

National School Lunch Program and School Breakfast Program regulations, 7 Code of Federal Regulations (CFR) Section 210.11

Local School Wellness Policy Implementation Under the Healthy, Hunger-Free Kids Act of 2010; 79 FR 10693

Education Law Section 915

8 NYCRR Section 135.4

NOTE: Refer also to Policy 5660 - School Food Service Program (Lunch and Breakfast)

Adopted: 06/27/07  
Revised: 04/28/10  
Revised: 01/05/11  
Revised: 05/20/15  
Revised: 08/16/16  
Revised: 04/12/17

## Students

**SUBJECT: DIPLOMA AND/OR CREDENTIAL OPTIONS FOR STUDENTS WITH DISABILITIES**

The District will provide students with disabilities appropriate opportunities to earn a diploma or other exiting commencement credential in accordance with Commissioner's regulations. During the student's annual review, the District will evaluate graduation opportunities and identify the means to achieve them. As part of this process, the District:

- a) Will coordinate activities with guidance personnel and BOCES staff to ensure that students meet credit and sequence requirements and to consider them for vocational opportunities.
- b) May modify instructional techniques and materials. Any modifications will be included on a student's Individual Education Plan (IEP) so that they can be implemented consistently throughout the student's program.
- c) Will review special education instructional programs to ensure equivalency with the same courses taught in the general education program.
- d) Will coordinate communication between special and general education staff so that all staff members understand required skills and competencies, and to establish equivalency of instruction in special education classes.

Graduation and transition plans will take into account the various pathways available to these students. For students with IEPs, the District will plan transition services for post-secondary life as early as possible, but no later than the school year in which the student turns age 15. The transition activities will be focused on improving both the student's academic and functional achievement. The plan will explore post-secondary opportunities and employment options and, if applicable, connection with adult service agencies that may provide the student with services after exiting school.

The District may award these diplomas or credentials, or both:

- a) Local diploma: available to students with an IEP or a Section 504 accommodation plan that specifies a local diploma. Students must comply with credit requirements. The available assessments to earn a local diploma include:
  - 1. Low-pass safety net option: students must achieve a score of 55 or higher on five required Regents exams.
  - 2. Low-pass safety net and appeal: available to students who score 52-54 on a Regents exam, successfully appeal that score, and meet all appeal conditions.
  - 3. Regents Competency Test (RCT) safety net option: a student who enters grade 9 before September 2011 must pass a corresponding RCT if he or she does not attain a score of 55 or higher on the Regents examination.

(Continued)

**SUBJECT: DIPLOMA AND/OR CREDENTIAL OPTIONS FOR STUDENTS WITH DISABILITIES (Cont'd.)**

4. Compensatory safety net option: except for scores on ELA and math exams, students may use one Regents exam score of 65 or above to compensate for a Regents exam score of 45-54. Students must score at least 55 (or successfully appeal a score of 52-54) on both the ELA and a math exam.
  5. Superintendent's determination: students who are unable to demonstrate their proficiency on standard state assessments because of one or more disabilities may be able to graduate upon the Superintendent's review and written certification of their eligibility. The Superintendent will make a determination after receiving a written request from an eligible student's parent or guardian.
- b) Career Development and Occupational Studies commencement credential (CDOS): any student who is not assessed using the New York State Alternate Assessment (NYSAA) may earn the CDOS commencement credential as a supplement to a Regents or local diploma or as his or her only exiting credential if the student attended school for at least 12 years, excluding kindergarten. The student must meet criteria specified by the State Education Department (SED) confirming that he or she has attained the standards-based knowledge, skills, and abilities necessary for entry-level employment.
- c) Skills and Achievement commencement credential: students with severe disabilities who are assessed using the NYSA A may earn the SA commencement credential. They must attend school for at least 12 years, excluding kindergarten. The District must document the student's skills, strengths, and levels of independence in academic, career development, and foundation skills needed for post-secondary life.

Education Law §§ 3202 and 4402  
8 NYCRR §§ 100.1, 100.2, 100.5, 100.6, 200.4 and 200.5

NOTE: Refer also to Policy #7220 -- Graduation Options/Early Graduation/Accelerated Programs

Adopted: 06/27/07  
Revised: 02/16/11  
Revised: 02/15/12  
Revised: 05/02/12  
Revised: 01/09/13  
Revised: 10/16/13  
Revised: 10/17/16  
Revised: 04/12/17

**SUBJECT: CHILD ABUSE AND MALTREATMENT**

The District takes seriously the obligations of its officers and employees to report cases of child abuse or maltreatment. To this end, regulations shall be developed, maintained and disseminated by administration regarding the:

- a) Mandatory reporting of suspected child abuse or maltreatment;
- b) Reporting procedures and obligations of persons required to report;
- c) Provisions for taking a child into protective custody;
- d) Mandatory reporting of deaths;
- e) Immunity from liability and penalties for failure to report;
- f) Obligations for provision of services and procedures necessary to safeguard the life or health of a child; and
- g) Provision of information in recognizing signs of unlawful methamphetamine laboratories for all current and new school officials (i.e., "mandated reporters") who, as part of their usual responsibilities, visit children's homes.

Additionally, an ongoing training program for all current and new school officials shall be established and implemented to enable such staff to carry out their reporting responsibilities.

**Reporting Information**

The District will post the child abuse hotline telephone number and directions for accessing the Office of Children and Family Services (OCFS) website in English and Spanish on its website and in clearly and highly visible areas of school buildings. The District will also make this information available from its administrative offices; provide it to parents and persons in parental relation at least once per school year by electronic communication, sending the information home with students, or otherwise; and provide it to each teacher and administrator. The District may post and provide this information in other, common languages used by the school community.

**Persons Required to Report**

Persons required to report cases of child abuse or maltreatment to the State Central Register (SCR) in accordance with Social Services Law Section 413(1) include, but are not limited to, school teachers, school guidance counselors, school psychologists, school social workers, school nurses, school administrators or other school personnel required to hold a teaching or administrative license or certificate, and full- or part-time compensated school employees required to hold a temporary coaching license or professional coaching certificate.

(Continued)



**SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)**

All mandated reporters must make the report themselves and then immediately notify the Building Principal or designee. The Building Principal or designee will be responsible for all subsequent administration necessitated by the report. Any report must include the name, title and contact information for every staff member who is believed to have direct knowledge of the allegations in the report.

**Prohibition of Retaliatory Personnel Action**

The District will not take any retaliatory personnel action against an employee because the employee believes that he or she has reasonable cause to suspect that a child is an abused or maltreated child and that employee makes a report to SCR. Further, no school or school official will impose any conditions, including prior approval or prior notification, upon any staff member specifically designated a mandated reporter.

"Retaliatory personnel action" means the discharge, suspension or demotion of an employee, or other adverse employment action taken against an employee in the terms and conditions of employment.

**Report Form**

The "**Report of Suspected Child Abuse or Maltreatment**" Form LDSS-2221A may be accessed at the Office of Children and Family Services (OCFS) website.

**Child Abuse in an Educational Setting**

The District is committed to the protection of students in educational settings from abuse and maltreatment by employees or volunteers.

"Child abuse" shall mean any of the following acts committed in an educational setting by an employee or volunteer against a child:

- a) Intentionally or recklessly inflicting physical injury, serious physical injury or death; or
- b) Intentionally or recklessly engaging in conduct which creates a substantial risk of such physical injury, serious physical injury or death; or
- c) Any child sexual abuse, defined as conduct prohibited by Penal Law Articles 130 or 263; or
- d) The commission or attempted commission against a child of the crime of disseminating indecent materials to minors pursuant to Penal Law Article 235.

(Continued)

**SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)**

"Educational setting" means the building(s) and grounds of the District; the vehicles provided by the District for the transportation of students to and from school buildings, field trips, co-curricular and extracurricular activities both on and off District grounds; all co-curricular and extracurricular activity sites; and any other location where direct contact between an employee or volunteer and a child has allegedly occurred.

In any case where an oral or written allegation is made to a teacher, school registered professional nurse, school guidance counselor, school psychologist, school social worker, school administrator, Board member, or other school personnel required to hold a teaching or administrative license or certificate, that a child (defined in the law as a person under the age of twenty-one (21) years enrolled in a school district in this state) has been subjected to child abuse by an employee or volunteer in an educational setting, that person shall upon receipt of such allegation:

- a) Promptly complete a written report of such allegation including the full name of the child alleged to be abused; the name of the child's parent; the identity of the person making the allegation and their relationship to the alleged child victim; the name of the employee or volunteer against whom the allegation was made; and a listing of the specific allegations of child abuse in an educational setting. Such written report shall be completed on a form as prescribed by the Commissioner of Education.
- b) Except where the school administrator is the person receiving such an oral or written allegation, the employee completing the written report must promptly *personally deliver* a copy of that written report to the school administrator of the school in which the child abuse allegedly occurred.

In any case where it is alleged the child was abused by an employee or volunteer of a school other than a school within the school district of the child's attendance, the report of such allegations will be promptly forwarded to the Superintendent of the school district of the child's attendance and the school district where the abuse allegedly occurred.

Any employee or volunteer who reasonably and in good faith makes a report of allegations of child abuse in an educational setting in accordance with the reporting requirements of the law shall have immunity from civil liability which might otherwise result by reason of such actions.

Upon receipt of a written report alleging child abuse in an educational setting, the school administrator or Superintendent must then determine whether there is "reasonable suspicion" to believe that such an act of child abuse has occurred. Where there has been a determination as to the existence of such reasonable suspicion, the school administrator or Superintendent must follow the notification or reporting procedures mandated in law and further described in administrative regulations including parental notification. When the school administrator receives a written report, he or she must promptly provide a copy of such report to the Superintendent.

Where the school administrator or Superintendent has forwarded a written report of child abuse in an educational setting to law enforcement authorities, the Superintendent shall also refer the report to the Commissioner of Education where the employee or volunteer alleged to have committed such an act of child abuse holds a certification or license issued by the State Education Department.

(Continued)

**SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)**

Any school administrator or Superintendent who reasonably and in good faith makes a report of allegations of child abuse in an educational setting, or reasonably and in good faith transmits such a report to a person or agency as required by law, shall have immunity from civil liability which might otherwise result by reason of such actions.

Reports and other written material submitted in accordance with law with regard to allegations of child abuse in an educational setting, and photographs taken concerning such reports that are in the possession of any person legally authorized to receive that information, will be confidential and will not be redisclosed except to law enforcement authorities involved in an investigation of child abuse in an educational setting or as expressly authorized by law or pursuant to a court-ordered subpoena. School administrators and the Superintendent will exercise reasonable care in preventing such unauthorized disclosure.

Additionally, teachers and all other school officials will be provided an annual written explanation concerning the reporting of child abuse in an educational setting, including the immunity provisions as enumerated in law. Further, the Commissioner of Education will furnish the District with required information, including rules and regulations for training necessary to implement District and staff responsibilities under the law.

**Prohibition of "Silent" (Unreported) Resignations**

The Superintendent and other school administrators are prohibited from withholding from law enforcement authorities, the Superintendent or the Commissioner of Education, where appropriate, information concerning allegations of child abuse in an educational setting against an employee or volunteer in exchange for that individual's resignation or voluntary suspension from his or her position.

Superintendents (or a designated administrator) who reasonably and in good faith report to law enforcement officials information regarding allegations of child abuse or a resignation as required by law will have immunity from any liability, civil or criminal, which might otherwise result by reason of such actions.

Education Law Article 23-B and §§ 409-1, 902(b), 3028-b, and 3209-a  
Family Court Act § 1012  
Labor Law § 740(1)(e)  
Penal Law Articles 130, 235 and 263  
Social Services Law §§ 411-428  
8 New York Code of Rules and Regulations (NYCRR) Part 83, § 100.2(nn)

Adopted: 06/27/07  
Revised: 12/17/14  
Revised: 04/12/17

# Committee Recommendations for Board of Education Review with Details (April 12, 2017)

<i>Meeting</i>	<i>Alt ID#</i>	<i>Age</i>	<i>Grade</i>	<i>Committee Reason</i>		<i>Decision</i>	<i>Disability</i>	<i>Recommended School</i>
04/05/2017	9007	15:7	Ungraded	Sub CSE	Annual Review	Classified	Multiple Disabilities	Honeoye Central School
<b><i>Program/Service</i></b>								
				<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b> <b><u>Period</u></b> <b><u>Duration</u></b>	
Special Class				04/06/2017	04/05/2018	12:1+1	1 Daily 6 hrs	
Speech/Language Therapy				04/06/2017	04/05/2018	Individual	3 Monthly 30 mins	
Speech/Language Therapy				04/06/2017	04/05/2018	Small Group	6 Monthly 30 mins	
Special Class				07/05/2017	08/15/2017	12:1+1	1 Daily 3 hrs	
<b><i>BOE Info:</i></b> Recommendation: Continue special education programs and services per current IEP.								
04/03/2017		9:5	04	CSE	Requested Review	Transfer Student	Classified	Learning Disability
<b><i>Program/Service</i></b>								
				<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b> <b><u>Period</u></b> <b><u>Duration</u></b>	
Integrated Co-teaching Services				04/04/2017	01/18/2018		1 Daily 45 mins	
Integrated Co-teaching Services				04/04/2017	01/18/2018		1 Daily 45 mins	
Special Class				07/05/2017	08/15/2017	12:1+1	1 Daily 3 hrs	
<b><i>BOE Info:</i></b> RECOMMENDATION: Continue special education services and supports per current IEP.								
04/03/2017	11-04	11:4	05	CSE	Requested Review	Transfer Student	Classified	Speech or Language Impairment
<b><i>Program/Service</i></b>								
				<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b> <b><u>Period</u></b> <b><u>Duration</u></b>	
Special Class				04/04/2017	01/18/2018	12:1+1	1 Daily 45 mins	
Special Class				04/04/2017	01/18/2018	12:1+1	1 Daily 45 mins	
Speech/Language Therapy				04/04/2017	01/18/2018	Small Group	2 Weekly 30 mins	
<b><i>BOE Info:</i></b> Recommendation : Continue special education programs and services per current IEP.								
04/05/2017	03-43	18:11	12	Sub CSE	Annual Review	Classified	Learning Disability	Honeoye Central School
<b><i>Program/Service</i></b>								
				<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b> <b><u>Period</u></b> <b><u>Duration</u></b>	
Special Class				04/06/2017	04/05/2018	12:1+1	1 Daily 3 hrs	
<b><i>BOE Info:</i></b> Recommendation: Continue special education services and supports per current IEP.								
04/03/2017	9469	15:5	09	CSE	Annual Review	Classified	Multiple Disabilities	Wayland-Cohocton School
<b><i>Program/Service</i></b>								
				<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b> <b><u>Period</u></b> <b><u>Duration</u></b>	

Adapted Physical Education	05/01/2017	04/30/2018	12:1	1	Every Other Day	40 mins
Special Class	05/01/2017	04/30/2018	12:1+1	1	Daily	40 mins
Special Class - Language Arts	05/01/2017	04/30/2018	12:1+1	1	Daily	2 hrs 15 mins
Special Class - Math	05/01/2017	04/30/2018	12:1+1	1	Daily	40 mins
Special Class - Science	05/01/2017	04/30/2018	12:1+1	1	Daily	40 mins
Special Class - Social Studies	05/01/2017	04/30/2018	12:1+1	1	Daily	40 mins
Occupational Therapy	05/01/2017	04/30/2018	Small Group	1	Weekly	30 mins
Occupational Therapy	05/01/2017	04/30/2018	Individual	1	Weekly	30 mins
Speech/Language Therapy	05/01/2017	04/30/2018	Small Group	1	Weekly	30 mins
Speech/Language Therapy	05/01/2017	04/30/2018	Individual	3	Weekly	30 mins
Special Class	07/10/2017	08/18/2017	12:1+1	5	Weekly	6 hrs
Occupational Therapy	07/10/2017	08/18/2017	Individual	1	Weekly	30 mins
Speech/Language Therapy	07/10/2017	08/18/2017	Individual	2	Weekly	30 mins
Speech/Language Therapy	07/10/2017	08/18/2017	Small Group	1	Weekly	30 mins

**BOE Info:** RECOMMENDATION: Continue special educations programs and services per current IEP.

03/24/2017	6:4	01	CSE	Initial Eligibility Determination Meeting	Classified	Learning Disability	Naples Elementary School
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Integrated Co-teaching Services		04/13/2017	03/24/2018		1	Daily	1 hr
Occupational Therapy		04/13/2017	03/24/2018	Small Group	2	Weekly	30 mins

**BOE Info:** RECOMMENDATION: Student qualifies as a student with a Learning Disability. Implement special education services and supports per current IEP.

03/22/2017	9:581	14:9	08	CSE	Amendment - Agreement No Meeting	Classified	Learning Disability	Naples Jr/Sr High School
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Integrated Co-teaching Services		12/01/2016	11/30/2017		5	Weekly	41 mins	
Integrated Co-teaching Services		12/01/2016	11/30/2017		5	Weekly	41 mins	
Counseling Services		12/01/2016	11/30/2017	Individual	1	6 day cycle	41 mins	

**BOE Info:** RECOMMENDATION: Continue special education programs and services per current IEP.

03/24/2017	5:4	Kdg.	Sub CSE	Annual Review	Classified	Speech or Language Impairment	Naples Elementary School
<b>Program/Service</b>							
			<b>Start Date</b>	<b>End Date</b>	<b>Ratio</b>	<b>Freq.</b>	<b>Period</b>
Occupational Therapy			04/01/2017	03/31/2018	Small Group	1	Weekly 30 mins
Occupational Therapy			04/01/2017	03/31/2018	Individual	1	Weekly 30 mins
Speech/Language Therapy			04/01/2017	03/31/2018	Individual	2	Weekly 30 mins
Speech/Language Therapy			04/01/2017	03/31/2018	Individual	1	Weekly 30 mins
<b>BOE Info:</b> RECOMMENDATION: Continue special education supports and services per current IEP.							
04/05/2017	05-15	15:2	Ungraded CSE	Reevaluation/Annual Review	Classified	Intellectual Disability	Honeoye Central School
<b>Program/Service</b>							
			<b>Start Date</b>	<b>End Date</b>	<b>Ratio</b>	<b>Freq.</b>	<b>Period</b>
Special Class			04/06/2017	04/05/2018	12:1+1	1	Daily 6 hrs
Occupational Therapy			04/06/2017	04/05/2018	Small Group	8	Monthly 30 mins
Speech/Language Therapy			04/06/2017	04/05/2018	Small Group (5:1)	6	Monthly 30 mins
Speech/Language Therapy			04/06/2017	04/05/2018	Individual	3	Monthly 30 mins
Special Class			07/05/2017	08/15/2017	12:1+1	5	Daily 3 hrs
Speech/Language Therapy			07/05/2017	08/15/2017	Small Group	2	Weekly 30 mins
<b>BOE Info:</b> Recommendation: Continue special education programs and services as specified on current IEP.							
03/16/2017	16:0	10	Section 504	Reevaluation Review	Section 504	Limited Major Life Activity	Naples Jr/Sr High School
<b>Program/Service</b>							
			<b>Start Date</b>	<b>End Date</b>	<b>Ratio</b>	<b>Freq.</b>	<b>Period</b>
Psychological Counseling Services			04/01/2017	11/30/2017	Individual 1	6	day cycle 41 mins
<b>BOE Info:</b> Recommendation: Continue accommodations and services as indicated on the current 504 Accommodation Plan.							
03/31/2017	00-01	20:6	Ungraded Sub CSE	Annual Review	Classified	Intellectual Disability	School of the Holy Childhood
<b>Program/Service</b>							
			<b>Start Date</b>	<b>End Date</b>	<b>Ratio</b>	<b>Freq.</b>	<b>Period</b>
Special Class			04/01/2017	03/31/2018	12:1+1	1	Daily 6 hrs
Speech/Language Therapy			04/01/2017	03/31/2018	Small Group (4:1)	1	Weekly 30 mins
Special Class			07/10/2017	08/18/2017	12:1+1	1	Daily 6 hrs
Speech/Language Therapy			07/10/2017	08/18/2017	Small Group (4:1)	1	Weekly 30 mins
<b>BOE Info:</b> Recommendation: Continue special education programs and services as indicated on the current IEP.							
03/16/2017	6:11	Kdg.	Sub CSE	Annual Review	Classified	Other Health Impairment	Naples Elementary School

<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Consultant Teacher Services	04/01/2017	03/31/2018	Direct and Indirect	1	Weekly	2 hrs
Resource Room Program	04/01/2017	03/31/2018	5:1	1	Daily	40 mins
Occupational Therapy	04/01/2017	03/31/2018	Individual	2	Weekly	30 mins
Special Class	07/05/2017	08/15/2017	12:1+1	1	Daily	3 hrs
Occupational Therapy	07/05/2017	08/15/2017	Individual	2	Weekly	30 mins

**BOE Info:** RECOMMENDATION: Continue special education supports and services per current IEP.

03/24/2017	6:10	01	CSE	Annual Review	Classified	Learning Disability	Naples Elementary School
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<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Integrated Co-teaching Services	04/01/2017	03/24/2018		1	Daily	1 hr
Resource Room Program	04/01/2017	03/24/2018	5:1	1	Daily	40 mins
Speech/Language Therapy	04/01/2017	03/24/2018	Individual	3	Weekly	30 mins
Special Class	07/05/2017	08/15/2017	12:1+1	1	Weekly	30 mins
Speech/Language Therapy	07/05/2017	08/15/2017	Individual	2	Weekly	30 mins

**BOE Info:** Recommendation: Continue special education services and supports per current IEP.

03/24/2017	9299	6:4	01	Sub CSE	Annual Review	Classified	Speech or Language Impairment	Naples Elementary School
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<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Speech/Language Therapy	04/01/2017	03/24/2018	Individual	2	Weekly	30 mins
Speech/Language Therapy	04/01/2017	03/24/2018	Individual	1	Weekly	30 mins

**BOE Info:** Recommendation: Continue special education services and supports per current IEP.

03/24/2017	9450	5:9	Kdg.	Sub CSE	Annual Review	Classified	Multiple Disabilities	Naples Elementary School
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<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Consultant Teacher Services	04/01/2017	03/24/2018	Direct and Indirect	1	Weekly	2 hrs
Resource Room Program	09/06/2016	06/24/2017	5:1	1	Daily	40 mins
Occupational Therapy	04/01/2017	03/24/2018	Individual	2	Weekly	30 mins
Physical Therapy	04/01/2017	03/24/2018	Individual	1	Weekly	30 mins
Physical Therapy	04/01/2017	03/24/2018	Small Group	1	Weekly	30 mins
Speech/Language Therapy	04/01/2017	03/24/2018	Individual	2	Weekly	30 mins
Speech/Language Therapy	04/01/2017	03/24/2018	Small Group	1	Weekly	30 mins

**BOE Info:** RECOMMENDATION: Continue special education services and supports per current IEP.

03/31/2017	04-32	15:5	Ungraded Sub CSE	Annual Review	Classified	Multiple Disabilities	School of the Holy Childhood
<b><u>Program/Service</u></b>							
			<b><u>Start Date</u></b>	<b><u>End Date</u></b>	<b><u>Ratio</u></b>	<b><u>Freq.</u></b>	<b><u>Period</u></b>
						<b><u>Duration</u></b>	