

BOARD MEETING: Regular
DATE: Wednesday, June 19, 2019
TIME: 6:00 p.m.
PLACE: Naples High School Cafeteria

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of June 19, 2019 (Board Action)
- IV. Executive Session (Board Action)
- V. Pledge of Allegiance
- VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.
 Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)
 As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.
Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.
- VII. Points of Interest
- VIII. Superintendent Recognitions & Updates
 - Kudos
 - Thanks You to Board of Education Member Brent Gerstner
 - NYSSBA Recognitions
 - Power of You Presentation
 - Eligibility Policy Update
 - 2019 Graduation Information
 - Capital Project Update
 - Fund Balance and Reserve Use Plan Updates
- IX. Board Reports
- X. Minutes (Board Action)
 - Minutes of the Regular Meeting of June 5, 2019
- XI. Reserve Funds (Board Action)
- XII. Business (Board Action)
 - Policy Updates
 - Organizational Meeting
 - Treasurer's Report
 - Discard
 - Speech Therapy Services Agreement
- XIII. Personnel (Board Action)
 - Resignation
 - Appointments
 - Unpaid Leave
 - 2019-2020 Department Chairpersons
 - 2019-2020 Extra-Curricular
 - 2019-2020 Coaches
 - 2019-2020 Summer Program
 - Summer Academy Program Teacher Change
 - Extended School Year Teacher Aide Change
 - Extended School Year School Bus Drivers
 - Extended School Year School Bus Monitors
 - Extended School Year School Monitor
 - Extended School Year Teacher Aide
- XIV. Consent Agenda Items (Board Action)
 - CSE, CPSE & 504 Committee Recommendations
 - Volunteer
 - Substitute
 - Teacher
 - Teacher Assistant
- XV. Adjournment (Board Action)

- Resolved, that the Board of Education approves the probationary appointment of Randel Rice, 10651 Townline Road, Prattsburgh, NY 14873, as School Bus Driver, effective July 7, 2019, at the rate of \$20.69/hour.
- Resolved, that the Board of Education approves the following request for an unpaid leave of absence:
 - Monica Kastner, Guidance Counselor: June 6, 2019, one half day; June 10, 2019, full day; June 17, 2019, one half day.
- Resolved, that the Board of Education approves the following Department Chairpersons for the 2019-2020 School Year, as per the Naples Teachers' Association current contract:

UPK - 2nd Grades: Elizabeth Dormer

3rd - 4th Grades: Christine Arsenault

5th - 6th Grades: Aaron O'Rourke

Elementary - Special Services UPK - 6: Jennifer Lester

High School - Career Science: Chad Ayers

High School - Science: Ann Kretschman

High School - Social Studies: Matthew Green

High School - English Language Arts: Jamie Weller

High School - Foreign Languages: Analisa Chapman

High School - Guidance: William Murphy

High School - Mathematics: Adam Robinson

High School - Special Services 7-12: Rebecca Slade

District - Fine Arts K-12: Julie Austin

District - Physical Education K-12: Robert Birdsall

District - Health Coordinator K-12: Alyson Powers

- Resolved, that the Board of Education approves the following Extra-Curricular appointments for the 2019-2020 School Year, salary as per negotiated agreement:

Academic All-Stars Co-Advisor: Jonathan Betrus

Grade 7 Advisor: Joelle Nicholson

Grade 8 Advisor: Darlene Wolfanger

Grade 9 Advisor: Shelly Hannacker

Grade 10 Advisor: Jonathan Betrus

Grade 11 Advisor: Colleen Betrus

Grade 12 Co-Advisor: William Murphy

Grade 12 Co-Advisor: Jaime Weller

Choral Director: Margaret Flanigan

Language Clubs: Spanish: Analisa Chapman

Language Clubs: French: Lindsey Alongi

Naples Robotics: Patrick Freivald

Naples Robotics Tech Support: Adam Robison

Jr. Robotics: Jodie Schwartz

Elementary 5/6 Grade Band: Amanda Erickson – No stipend

Elementary Library Club: Kathleen Infantino – No stipend

Elementary Vocal Music: Julie Austin

Environmental Club: Jonathan Betrus – No Stipend

Flying Fajitas Club: Robert Birdsall – No Stipend

Stand Up Club: Tess Marble – No stipend

Golf Club: Adam Robison – No stipend

CC & More Co-Advisor: Catherine Thayer – No Stipend

CC & More Co-Advisor: Anneshia Van Bortel –No Stipend

NCS Health Club: Alyson Powers – No stipend

High School Library Club: Colleen Betrus – No stipend

Outdoor Adventure Club: Jonathan Betrus

Model U.N.: Gregory Parzych

Naples Corner Store: Mathew Brown – No stipend

NCS Softball Co-Advisor: Robert Birdsall – No stipend

NCS Softball Co-Advisor: Alyson Powers – No stipend

NCS Baseball Advisor: Brian Battle – No stipend

NCS Boys Basketball Advisor: Jeff Liebenritt – No stipend

NCS Girls Basketball Advisor: Steve Wood – No stipend

NCS Running Club: Collen Betrus – No Stipend

NCS Swim Team Advisor: Alyson Powers – No stipend

One Club: Monica Kastner – No stipend

Operation Santa Advisor – Kelly VandeSande

Peer Leadership Advisor: Bill Murphy – No stipend

P.L.A.N.T. Club Co-Advisor: Kyle Inda – No Stipend

P.L.A.N.T. Club Co-Advisor: Chris Kansco – No Stipend

Power of You Club: Therese Marble – No stipend

Power of You Club: Rebecca Slade – No Stipend

Project Based Learning Co-Advisor: Colleen Betrus-No Stipend

Ski Club Advisor: Abigail Castle

Ski Club Assistant Advisor: Ryan Betrus

Senior High Band Director: Philip Bariteau

Steel Pan Band: Julie Austin

Student Council-Elementary: Kathleen Infantino

Student Council-Elementary: Jeff Liebetritt

Student Council -Junior High: Joelle Nicholson

Student Council -Senior High: William Murphy

Trap Shooting Club/Team: Jonathan Betrus

Triumphant in 2021: Nicole Green – No Stipend

Ultimate Fitness Club: Brian Battle – No Stipend

Yearbook: Co-Advisor: Evelyn Letta

Yearbook: Co-Advisor: Cindy Myers

Color Guard - Spring: Barbara Hawks

Color Guard - Assistant: Kevin McCloud

Marching Band - Spring: Philip Bariteau

Technology Assistant to the Swim Team: Melinda Foster

Wellness Coordinator: Alyson Powers

- Resolved, that the Board of Education approves the following Coaches for the 2019-2020 School Year, salary as per negotiated agreement:

Fall

Girls Modified Soccer: Melissa Steenburgh
 Girls JV Soccer: Robert Birdsall
 Girls V Soccer: Frank Gleichauf
 Boys Modified Soccer: Alyson Powers
 Boys JV Soccer: Jonathan Betrus
 Boys V Soccer: Ryan Betrus
 Girls Modified Tennis: Cindy Myers
 Girls V Tennis: William Moesch
 V Golf: Adam Robison
 JV Golf: Gregory Parzych
 V Cross Country: Seth Almekinder
 Modified Cross Country: Seth Almekinder

Winter

Girls JV Basketball: Steven Wood
 Boys Modified Basketball: Jonathan Betrus
 Boys JV Basketball: Brain Battle
 Boys V Basketball: Jeffrey Liebenritt
 Modified Swimming: Alinda Gangi
 V Swimming: Alyson Powers
 Boys and Girls V Bowling: Adam Fitzgerald
 Boys and Girls V Skiing: Robert Birdsall

Spring

Girls JV Softball: Alyson Powers
 Girls V Softball: Robert Birdsall
 Boys JV Baseball: Adam Robison
 Boys V Baseball: Brian Battle
 Boys Modified Tennis: Frank Gleichauf
 Boys V Tennis: Jonathan Betrus

- Resolved, that the Board of Education approves the following Summer Program appointments:

Summer Academy Program Teachers, salary as per negotiated agreement:

Mary Cloninger: July 8th through July 25th; and August 5th through August 8th.

Extended School Year Special Education Teacher Aide, July 8, 2019 - August 16, 2019, salary as per negotiated agreement:

Holly Rector

Extended School Year Bus Drivers, July 8, 2019 - August 16, 2019, salary as per negotiated agreement:

Todd Gooding	David Ferry
Kevin Hunter	Richard Nesbit
Joanne Schenk	David Zona
Randall Rice	William Clark

Extended School Year Bus Monitor, July 8, 2019 - August 16, 2019, salary as per negotiated agreement:

Rebecca Clawson	Carolyn Ruscio
Jessica Jensen	Stacy Fleischman
Crystal Dutcher	

Extended School Year School Monitors, July 8, 2019 - August 16, 2019, salary as per negotiated agreement:

Lyndsey Bjork

Extended School Year Teacher Aide, July 8, 2019 - August 16, 2019, working in the Transportation Department, salary as per negotiated agreement:

Melinda Foster

Voting Yes: 9
Voting No: 0

Motion Carried



**Naples Central School District
2017 Capital Improvement Project—Phase II
Board Report — June 2019**

All work for the Naples Phase II Capital Improvement Project is currently on schedule and is expected to continue that way provided inclement weather does not impact our progress. The New Bus Garage is continuing to show great signs of progress. Big Milestones completed this month include the Bus Garage Floor slab, beginning stages of interior wall framing and the commencement of precast installation.

Progressing through the month of June, we will be seeing the continuation of Precast installation, Metal Stud and Gypsum board interior walls, as well as Ductwork and piping installation.

Construction at the Elementary School is moving forward according to the schedule. exterior masonry and roofing are nearing completion. Upcoming work at the Elementary School includes the floor slab pour, framing, drywall and brick installation.

Safety continues to be a priority for everyone at the site. We are happy to report there have been no major accidents or injuries.

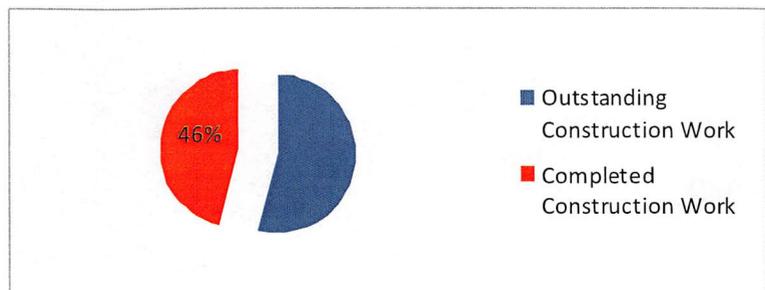
Work Completed

- Bus Garage Floor Slab
- Precast Installation Commencement
- Under slab Plumbing
- Under slab electrical
- Elementary School Floor Slab

Projected Work

- Bus Garage Interior Wall framing
- Elementary School Concrete Floor Slab
- Precast installation continuation
- Site Storm and Domestic Water work

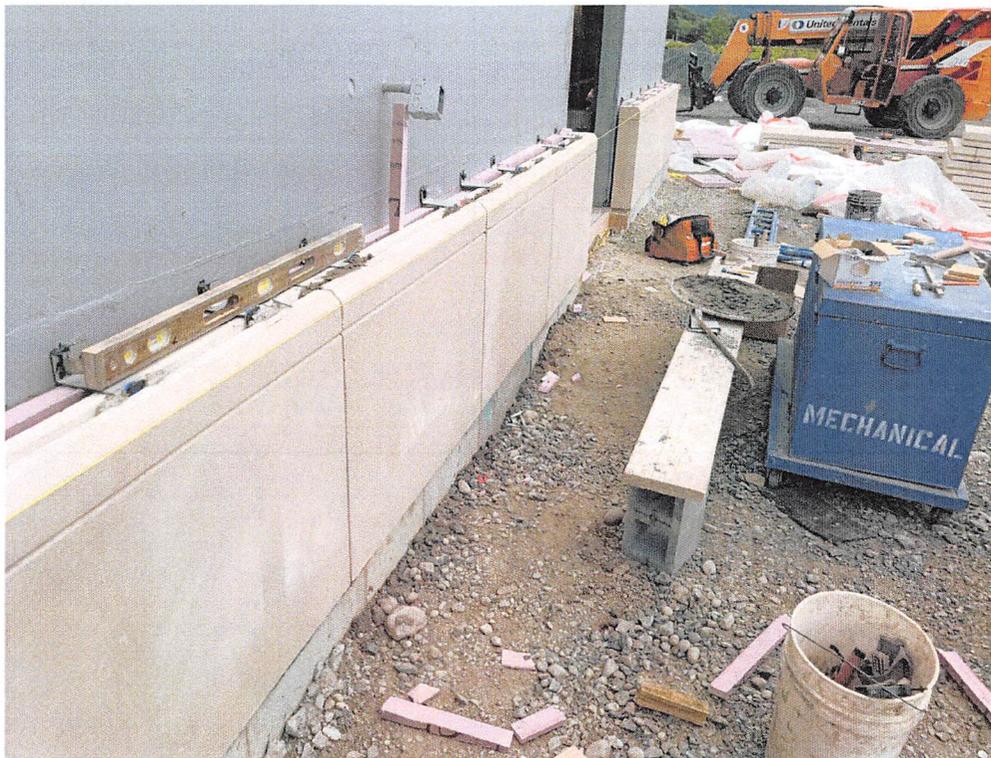
**Construction Work is
46% Complete**



Bus Garage Studs and Gyp Board Beginning



Starting Precast Installation

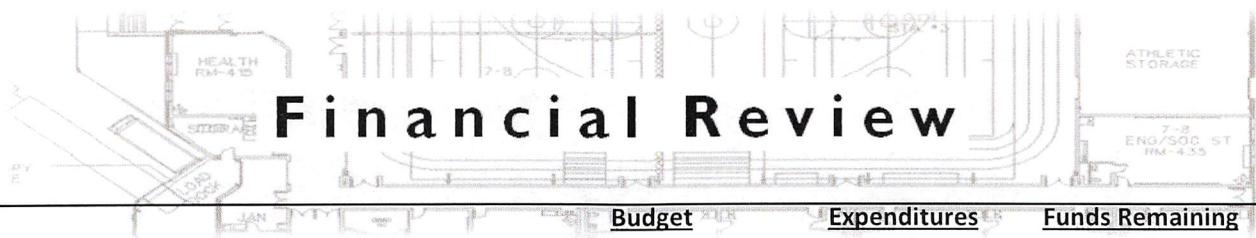


Finishing the Concrete Floor at the Bus Garage



Wall Framing at the New Bus Garage





Financial Review

	<u>Budget</u>	<u>Expenditures</u>	<u>Funds Remaining</u>
Incidental Costs	\$ 1,281,394	\$ (923,116)	\$ 358,278
Construction Contracts-Phase 1	\$ 994,200		
Contract Payments		\$ (999,253)	
Adjustment to Contract Value		\$ 7,898	\$ 2,845
Construction Contracts - Phase 2	\$ 7,753,700		
Contract Payments		\$ (3,782,495)	
Adjustment to Contract Value		\$ 16,983	\$ 3,988,188
Construction Contingency			
Contingency	\$ 45,706		
Adjustment to Contract Value		\$ (24,881)	
Contingency Remaining			\$ 20,825
Project Totals	\$ 10,075,000	\$ (704,864)	\$ 4,370,136

SED Project Numbers

- SED NO. 43-12-01-04-0-002-014: Elementary School
- SED NO. 43-12-01-04-0-002-015: Elementary School Addition
- SED NO. 43-12-01-04-0-001-015: Junior/Senior High School
- SED NO. 43-12-01-04-5-006-007: Existing Bus Garage
- SED NO. 43-12-01-04-5-010-001: New Bus Garage



Watchdog Building Partners

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Board of Education
Financial Reserve Plan Document
Fiscal Year July 1, 2018 – June 30, 2019

Adopted by the Board of Education on June 19, 2019

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

MISSION STATEMENT

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.

Table of Contents

Intended Use of Reserves	4
Reserve Funds	5
<i>Reserve for Encumbrances</i>	5
Overview	5
<i>Tax Certiorari Reserve</i>	6
Overview	6
Analysis & Projected Needs	7
<i>Insurance Reserve</i>	8
Overview	8
Analysis & Projected Needs	9
<i>Property Loss and Liability Reserve</i>	10
Overview	10
Analysis & Projected Needs	11
<i>Employee Benefits Accrued Liability Reserve</i>	12
Overview	12
Analysis & Projected Needs	13
<i>Retirement Contributions Reserve</i>	14
Overview	14
Analysis & Projected Needs	14-15
<i>Unemployment Insurance Reserve</i>	16
Overview	16
Analysis & Projected Needs	17
<i>Capital Reserve</i>	18

Overview	18
Analysis & Projected Needs	18-19
<i>Capital Reserve - Transportation</i>	20
Overview	20
Analysis & Projected Needs	21
<i>Capital Reserve – Bus Purchase</i>	22
Overview	22
Analysis & Projected Needs	23
<i>Capital Reserve – 2018</i>	24
Overview	24
Analysis & Projected Needs	25
<i>Debt Service Fund</i>	26
Overview	26
Analysis & Projected Needs	27
<i>Appropriated Fund Balance</i>	28
Overview	28
<i>Unassigned Fund Balance</i>	28
Overview	28
Summary of Accounts	29
Reserve Fund Strategy	30
Long Term Plan for Use of Fund Balance	31-32

INTENDED USE OF RESERVES

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

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

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

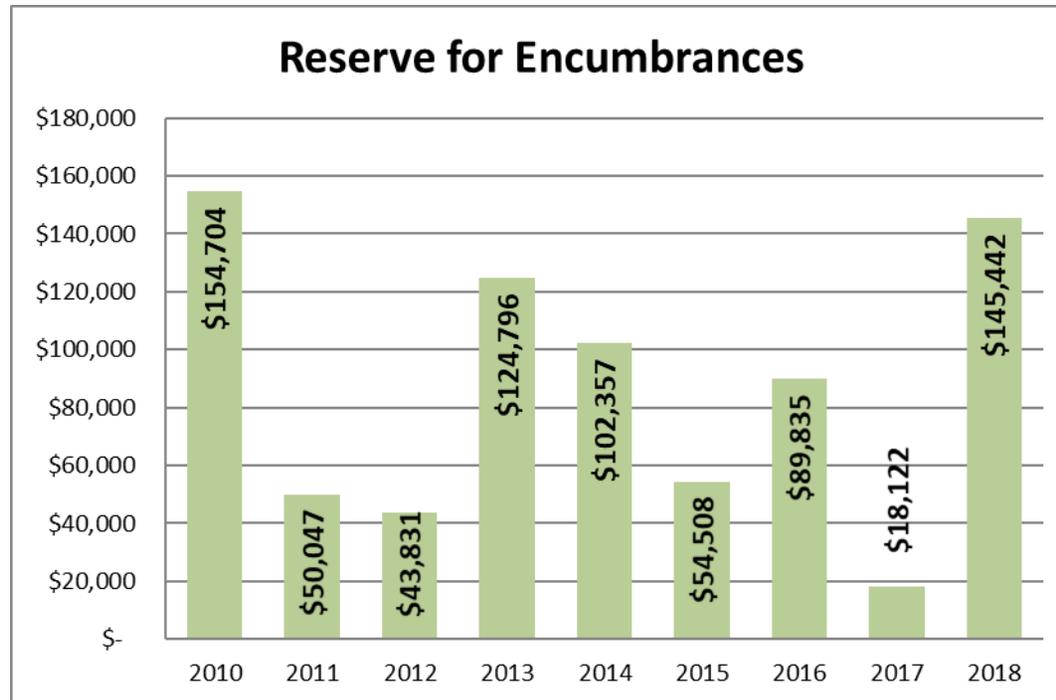
Source: Office of the New York State Comptroller – Local Management Guide for Reserves
<http://www.osc.state.ny.us/localgov/pubs/lmg/reservefunds.pdf>

Reserve for Encumbrances

Overview

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

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



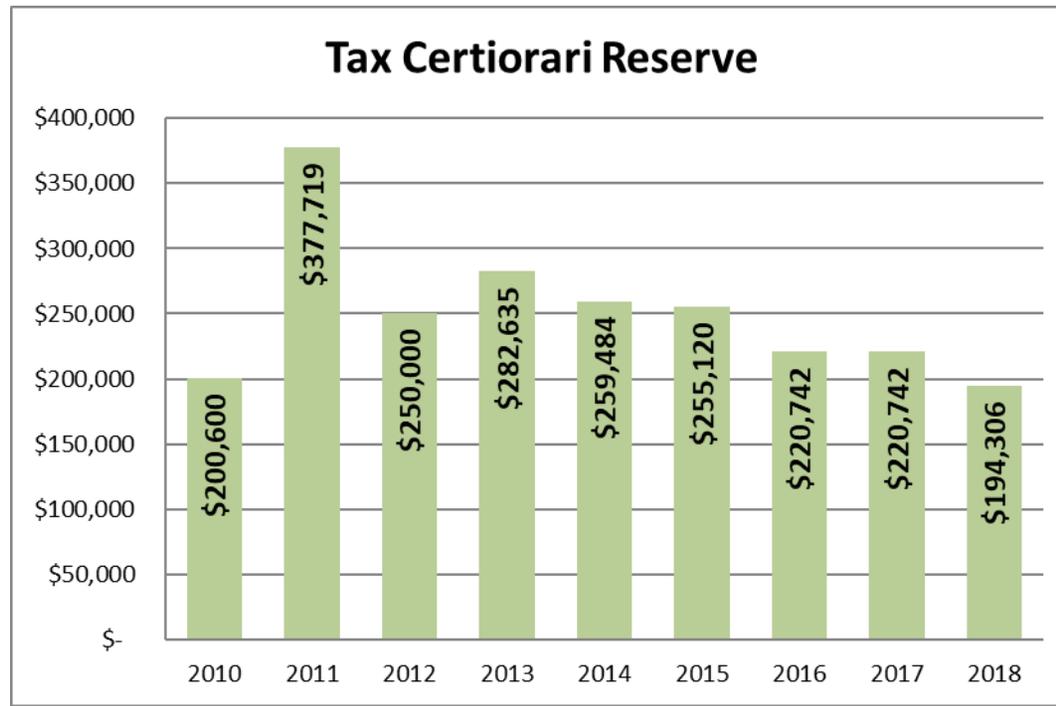
Tax Certiorari Reserve [EDN Article 74 §3651 (1-a)]

Overview

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

Analysis & Projected Needs

The tax certiorari reserve was established by the Board of Education in September of 2008. The amount of the reserve, capped by the Board of Education, is not to exceed the amount of \$500,000. A portion of the District is situated on Canandaigua Lake, which contains lakefront properties that are assessed at high values in comparison to other district properties. As a result, the District is extremely dependent upon tax revenues received from these properties. For the 2018-2019 school year, approximately 55% of the District's revenues were derived from the tax levy. Approximately 60% of the tax base is located in the Town of South Bristol where the majority of the lakefront property is located and tax certiorari proceedings are ongoing. Current economic conditions in the housing market present many unknowns and it is prudent for the District to protect itself against fluctuations that may occur. There are no current tax certiorari claims at this time. However, in recent years, the estimated cost to the district, if all determinations had been granted in favor of the landowner, were over \$1M. Recently, all cases have either expired or settled. It is prudent to carry funds in this reserve given the uncertainty regarding claims. The District will continue to monitor and possibly increase this fund in future years to protect itself from major losses in tax revenue.



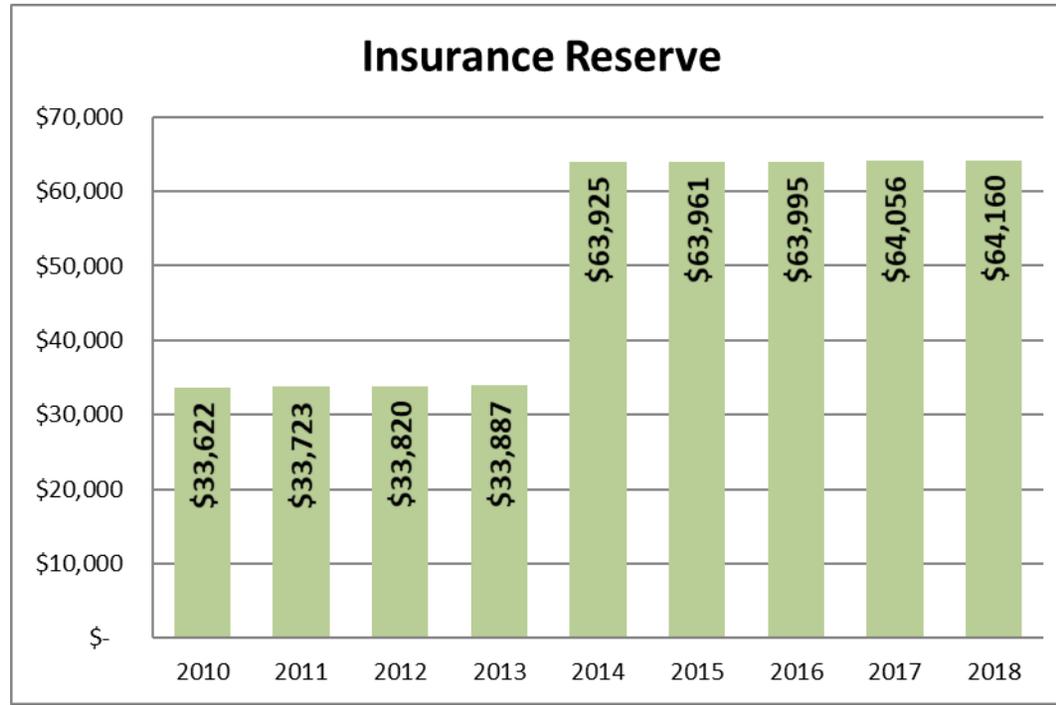
Insurance Reserve (GML Article 2 § 6-n)

Overview

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

Analysis & Projected Needs

The District will hold this reserve to fund losses, claims, actions, or judgments as they arise for those claims that are either not covered by insurance, or are denied coverage by the insurance company. At 5% of budget, the current maximum amount that can be funded in this reserve is approximately \$1,015,000. However, there are no plans to increase this reserve at the present time.



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

Overview

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

Analysis & Projected Needs

The District will hold this reserve to fund property loss claims that are either not covered by insurance, or are denied coverage by the insurance company as they arise. At 3% of budget, the current maximum amount that can be funded in this reserve is approximately \$609,000. However, there are no plans to increase this reserve at the present time. In 2016, the Liability Reserve was eliminated and the remaining balance of \$20,627 was rolled into the Property Loss & Liability Reserve.



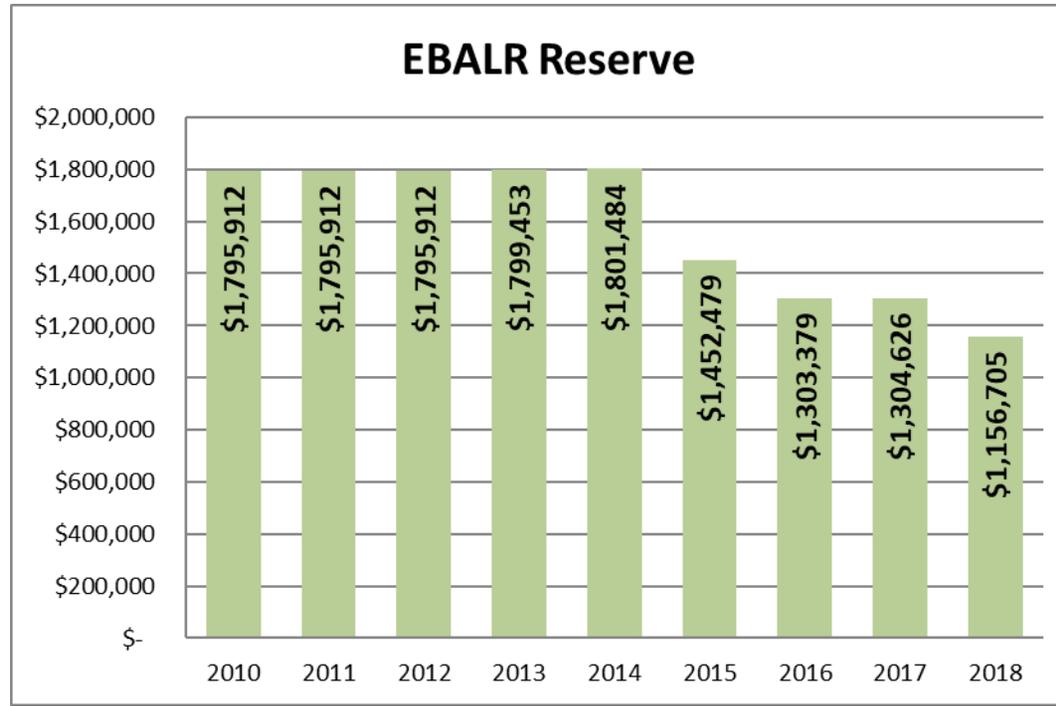
Employee Benefits Accrued Liability Reserve (GML Article 2 § 6-p)

Overview

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

Analysis & Projected Needs

According to the audited financial statements, as of June 30, 2018 the District had an estimated future liability of \$2,923,973 for benefits paid to its employees upon termination of employment (compensated absences). This liability is largely made up of accrued sick leave benefits payable to employees in the form of health insurance premiums, at their daily rate, upon retirement from the District. As this liability represents a significant portion of the District's long-term obligations, the District continues to monitor this reserve and consider further funding if needed. For the 2018-2019 school year, the District did not appropriate funds from this reserve to support retiree health insurance benefits. The District does not anticipate appropriating additional funds from this reserve in the 2019-2020 budget.



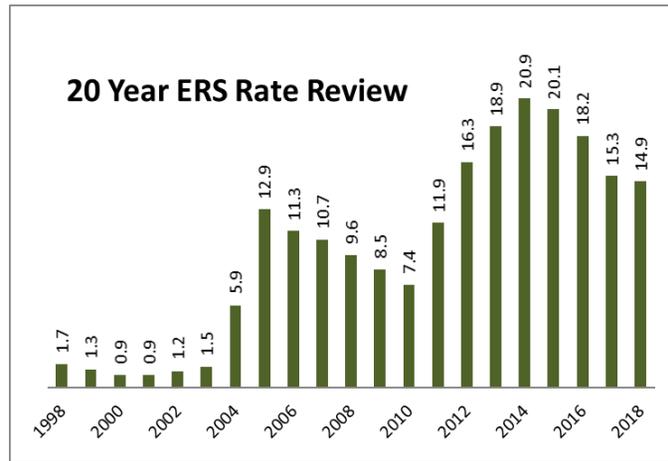
Retirement (ERS) Contributions Reserve (GML Article 2 § 6-r)

Overview

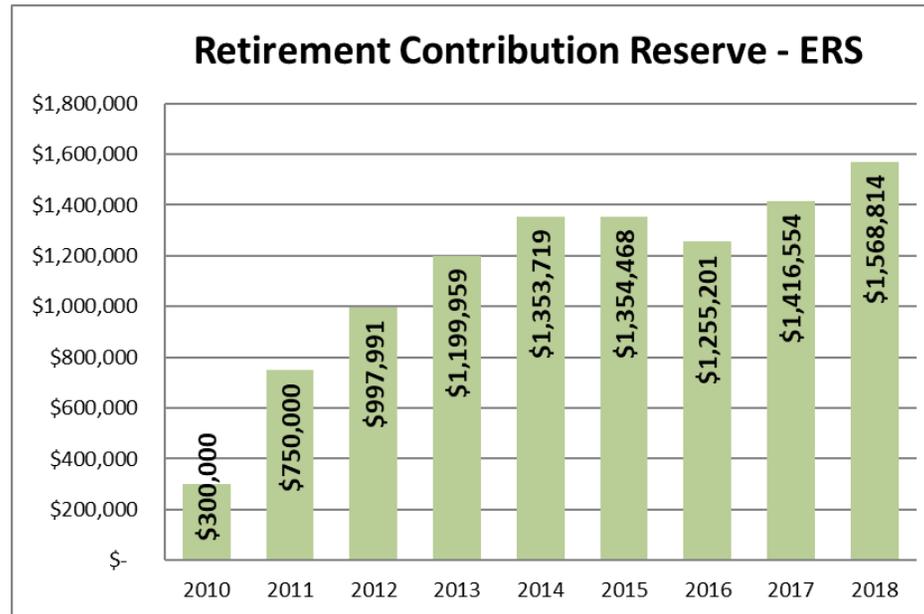
- Established by Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds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

Analysis & Projected Needs

The ERS Reserve was established by the Board of Education in September of 2009. In November of 2009, the Board resolved to place \$80,000, received by First Wind Energy, LLC, from the settlement of wind farm proceedings, in the ERS Reserve. In addition to this amount, the Board added \$220,000 at June 30, 2010 to further fund this reserve. Additional funding of this reserve can be viewed below. Because of the severe stock market declines in 2008, the NYSERS (New York State Employees' Retirement System) had steadily increased the employer contribution to ERS. With the rebounding economy and the addition of new tiers, rates are stabilizing.



The District expects to utilize \$250,000 of this reserve to offset NYSERS cost in the 2018-2019 budget. The District will utilize this reserve to mitigate the impact of ERS contributions in future years. The District will also use this reserve to protect its financial position in an era of uncertain state aid and property tax caps.



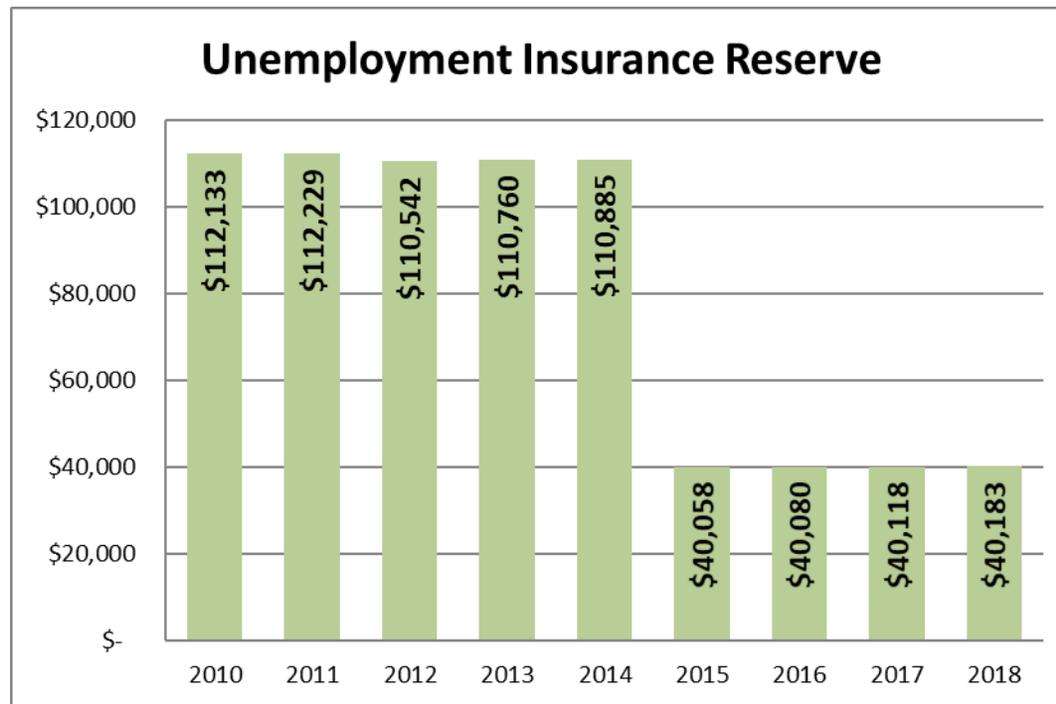
Unemployment Insurance Reserve (GML Article 2 § 6-m)

Overview

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

Analysis & Projected Needs

The District is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor. Due to decreases in state aid and uncertainties regarding future state aid and pending property tax caps the unemployment reserve was increased by \$80,000 at June 30, 2010. Over the last few years, New York State removed the “Gap Elimination Adjustment” and workforce reduction has become less likely. As a result, on May 6, 2015, the Board of Education approved the transfer of \$70,885 from the unemployment reserve to the capital reserve. The District will continue to monitor and possibly increase this fund in future years as reductions in force may be necessary to balance future budgets.



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

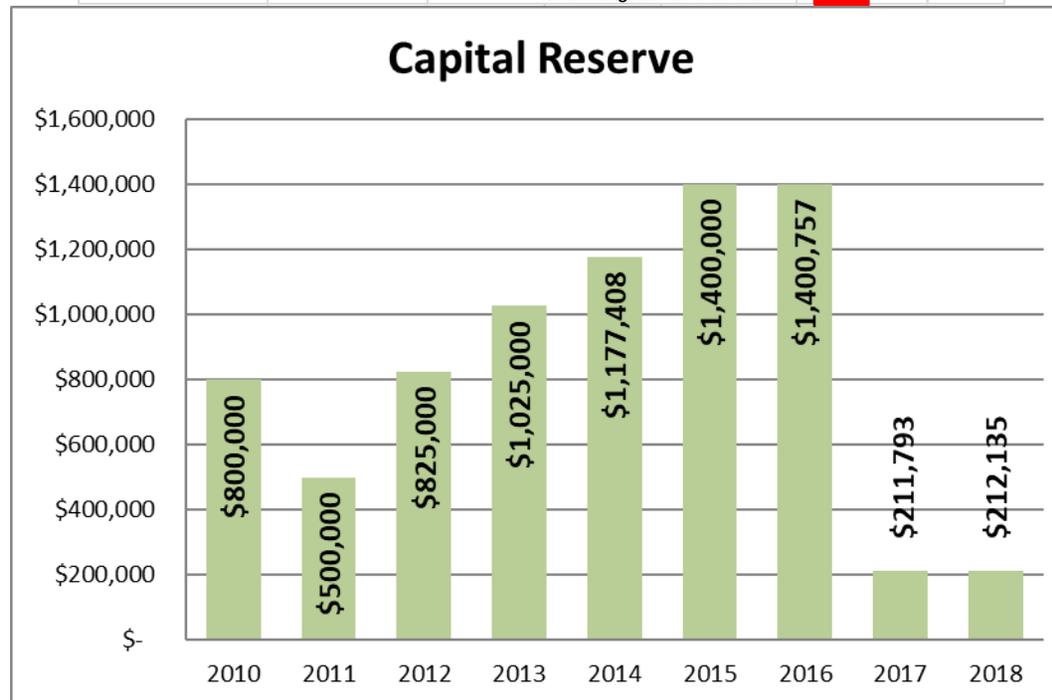
Overview

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

Analysis & Projected Needs

The capital reserve was established by a positive vote of the Naples CSD taxpayers on the 25th of February 2010. The reserve is authorized to be funded up to \$2,000,000 plus earnings thereon. As of June 30, 2015, \$2,000,000 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of its school buildings and facilities. Due to the overwhelming amount of capital construction that is needed and the low building aid ratio of 63.7% (2016-2017 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve school buildings, and should be in place to protect tax payer investment. On January 19, 2011, by resolution, the Board agreed to use \$600,000 of the reserve to support the Phase 2 Capital Project, approved by the voters on March 22, 2011. Since then, the district was able to appropriate \$1,400,000 (the maximum amount to be funded) for future capital needs. On May 16, 2017, the public approved a capital project that led to the transfer of \$1,188,964 out of this fund.

Capital Reserve: Assessment of Allowable Additional Funding					
Date	Note	Amount Funded	Amount Deducted	Reserve Balance	Remaining Amount Allowable
2/25/2010	Initial Creation				\$2,000,000
6/30/2010	Funded	\$ 600,000		\$ 600,000	\$1,400,000
6/30/2011	Funded	\$ 500,000		\$ 1,100,000	\$ 900,000
6/30/2011	Withdrawal		\$ 600,000	\$ 500,000	\$ 900,000
6/30/2012	Funded	\$ 325,000		\$ 825,000	\$ 575,000
6/30/2013	Funded	\$ 200,000		\$ 1,025,000	\$ 375,000
6/30/2014	Funded	\$ 152,408		\$ 1,177,408	\$ 222,592
5/6/2015	Funded	\$ 70,885		\$ 1,248,293	\$ 151,707
6/30/2015	Funded	\$ 151,707		\$ 1,400,000	\$ -
Remaining Amount to be Funded					



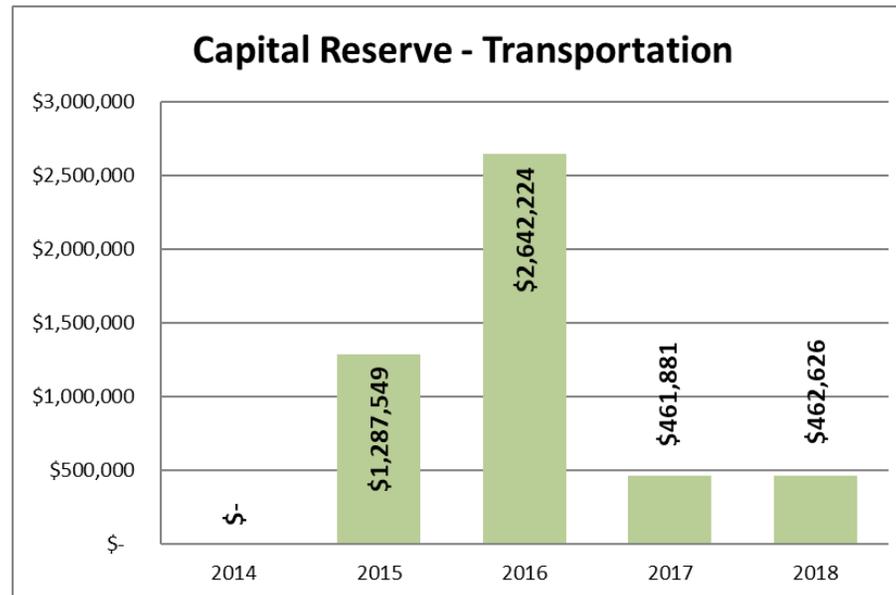
Capital Reserve - Transportation [EDN Article 74 § 3651 (1)]

Overview

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

Analysis & Projected Needs

The capital reserve for transportation was established by a positive vote of the Naples CSD taxpayers on the 19th of May 2015. The reserve is authorized to be funded up to \$3,000,000 plus earnings thereon. As of June 30, 2016, \$2,642,224 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of the transportation department. Due to the overwhelming amount of capital construction that is needed in the transportation building (as indicated in the five year building conditions survey) and the low building aid ratio of 63.7% (2018-2019 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve facilities, and should be in place to protect tax payer investment. The Board will continue to fund this reserve in future years up to its maximum amount, if necessary. The fund has recently been utilized to support capital construction relating to the transportation facility. It is anticipated that the remaining \$461,881 will be closed out and transferred into a newly publically approved capital reserve fund at a future date.



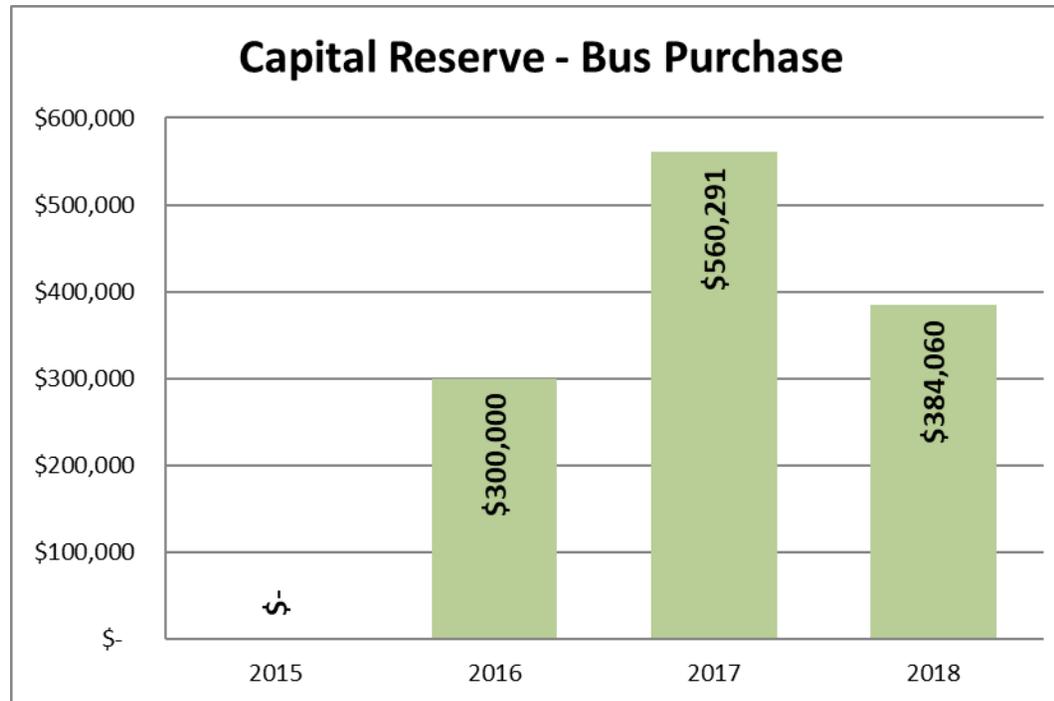
Capital Reserve – Bus Purchase [EDN Article 74 § 3651 (1)]

Overview

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

Analysis & Projected Needs

The capital reserve for bus purchase was established by a positive vote of the Naples CSD taxpayers on the 17th of May 2016. The reserve is authorized to be funded up to \$750,000 plus earnings thereon. As of June 30, 2018, \$560,291 has been funded. The purpose of the reserve is to finance in whole or part the cost of acquisition of transportation vehicles. Over the next three to five years, the district intends to fund and use this reserve (upon voter approval) to pay for buses. Currently, the district issues debt (borrows money) to pay for buses, thus paying interest on the purchases. Within five years, the district hopes no longer reply on borrowing for purchasing buses. The Board will continue to fund this reserve in future years up to its maximum amount, if necessary.



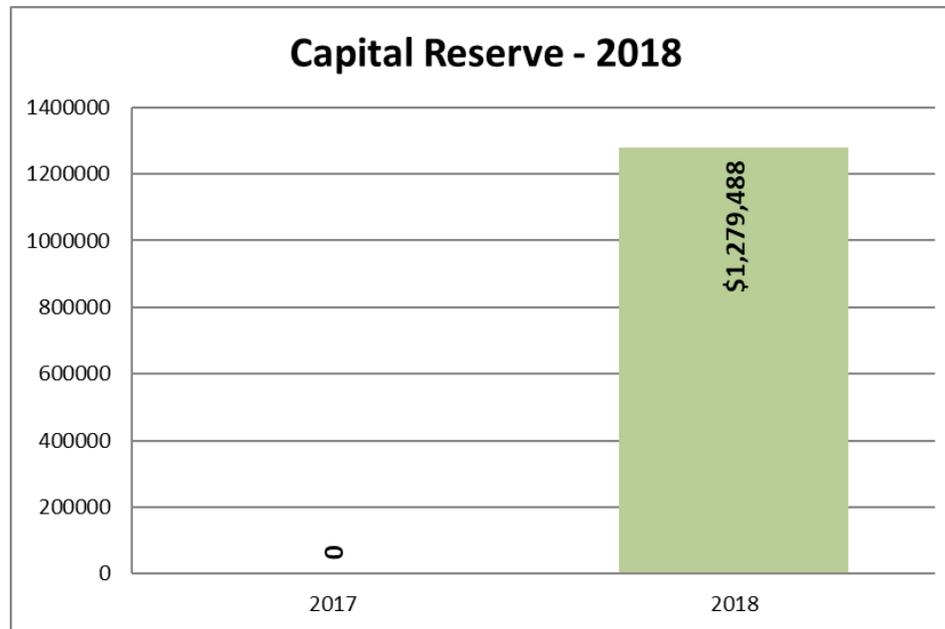
Capital Reserve - 2018 [EDN Article 74 § 3651 (1)]

Overview

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

Analysis & Projected Needs

This capital reserve was established by a positive vote of the Naples CSD taxpayers on the 15th of May 2018. The reserve is authorized to be funded up to \$5,000,000 plus earnings thereon. As of June 30, 2018, \$1,279,488 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of its school buildings and facilities. Due to the overwhelming amount of capital construction that is needed and the low building aid ratio of 63.7% (2018-2019 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve school buildings, and should be in place to protect tax payer investment. The Board will continue to fund this reserve in future years up to its maximum amount, if necessary.



Debt Service Fund (GML §6-1)

Overview

According to the NYS Education Department:

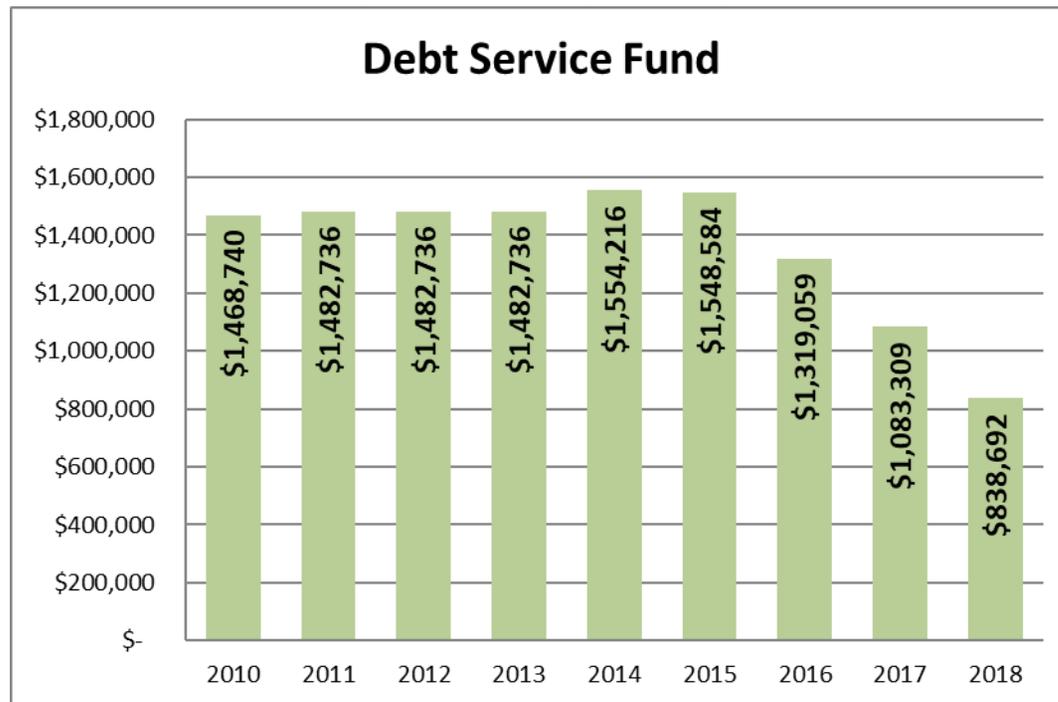
<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/otherfunds.html>),

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

Analysis & Projected Needs

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

For the 2018-19 school year, the district plans to use \$200,000 to offset debt service payments through the general fund. The district will continue to expend monies from this fund in future years in an attempt to slowly work this fund down to zero.



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

For the 2018-2019 school year, the District appropriated \$450,000 of prior year unassigned fund balance towards its budget. This represented approximately 2.2% of the current budget. The District expects to return this amount to fund balance at the end of the fiscal year. Appropriations of fund balance for the 2019-2020 budget are expected to decrease and are dependent on various budgeting revenues including state aid. The District expects to return the majority of this appropriation to fund balance on June 30, 2020.

Beginning in the year 2015-2016 and thereafter the amount utilized will likely be reduced by \$100,000 annually with additional reductions in future years to ensure appropriate levels of fund balance are maintained. As the economy regains strength, along with increases in state funding, the District would look to reduce the appropriation of unassigned fund balance, over time, to \$0. *Note: please see "Reserve Fund Strategy" for greater detail.

Unassigned Fund Balance

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

SUMMARY OF FUND BALANCE ACCOUNTS

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Fund Balance								
Reserved								
Reserved for Encumbrances	50,047	43,831	124,796	102,357	54,508	89,835	18,122	145,442
Tax Certiorari Reserve	377,719	250,000	282,635	259,484	255,120	220,742	220,742	194,306
Liability Reserve	20,485	20,541	20,582	20,605	20,616	-	-	-
Insurance Reserve	33,723	33,820	33,887	63,925	63,961	63,995	64,056	64,160
Property Loss Reserve & Liability Reserve	35,964	35,964	35,965	35,965	35,965	56,592	56,646	56,737
Employee Benefits Accrued Liability Reserve	1,795,912	1,795,912	1,799,453	1,801,484	1,452,479	1,303,379	1,304,626	1,156,705
Retirement Contributions Reserve	750,000	997,991	1,199,959	1,324,719	1,354,468	1,255,201	1,416,554	1,568,814
Unemployment Insurance Reserve	112,229	110,542	110,760	110,885	40,058	40,080	40,118	40,183
Capital Reserve	500,000	825,000	1,025,000	1,177,408	1,400,000	1,400,757	211,793	212,135
Capital Reserve - Transportation	-	-	-	-	1,287,549	2,642,224	461,881	462,626
Capital Reserve - Buses						300,000	560,291	384,060
Capital Reserve - Future								1,279,488
	3,676,079	4,113,601	4,633,037	4,896,832	5,964,724	7,372,805	4,354,829	5,564,656
Unreserved								
Designated for Expenditures (subsequent year)	600,000	850,000	850,000	850,000	750,000	650,000	550,000	450,000
Unassigned	645,328	685,054	721,193	789,796	780,130	789,435	796,773	809,034
	1,245,328	1,535,054	1,571,193	1,639,796	1,530,130	1,439,435	1,346,773	1,259,034
Fund Balance & Reserves at 6/30	4,921,407	5,648,655	6,204,230	6,536,628	7,494,854	8,812,240	5,701,602	6,823,690
Debt Service Balance	1,482,736	1,482,736	1,482,736	1,554,216	1,548,584	1,319,059	1,083,309	838,692

NAPLES CSD RESERVE FUND STRATEGY

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

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

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

Long Term Plan for Use of Fund Balance 2019-2023

6/30/19

- Excess Revenue over Expenditures: \$1,500,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$350,000)
- Assume Designated from Retirement Contribution Reserve \$250,000
- Assume Designated from Debt Service \$200,000
- Add up to \$250,000 to Retirement Contribution (ERS) Reserve
- Add up to \$120,000 to Retirement Contributions (TRS) Reserve
- Add up to \$50,000 to Insurance Reserve
- Add up to \$50,000 to Property Loss and Liability Reserve
- Add up to \$2,000,000 to Capital Reserve

6/30/20

- Excess Revenue over Expenditures: \$750,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$250,000)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$150,000
- Add up to \$200,000 to Retirement Contribution (ERS) Reserve
- Add up to \$130,000 to Retirement Contributions (TRS) Reserve
- Add up to \$1,500,000 to Capital Reserve

6/30/21

- Excess Revenue over Expenditures: \$650,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$150,000)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$100,000
- Add up to \$200,000 to Retirement Contribution (ERS) Reserve
- Add up to \$140,000 to Retirement Contributions (TRS) Reserve
- Add up to \$1,500,000 to Capital Reserve

6/30/22

- Excess Revenue over Expenditures: \$550,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$50,000)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$100,000
- Add up to \$200,000 to Retirement Contribution (ERS) Reserve
- Add up to \$150,000 to Retirement Contributions (TRS) Reserve
- Add up to \$1,500,000 to Capital Reserve

6/30/23

- Excess Revenue over Expenditures: \$450,000
- Reduce by \$50,000 Designated for Subsequent Year Expenditures (Total \$0)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$75,000
- Add up to \$200,000 to Retirement Contribution (ERS) Reserve
- Add up to \$160,000 to Retirement Contributions (TRS) Reserve
- Add up to \$1,500,000 to Capital Reserve

By-Laws

SUBJECT: DUTIES OF THE EXTRA-CLASSROOM TREASURERCentral Treasurer

The Extra-Classroom Activity Fund Treasurer is appointed by the Board of Education and is responsible for the supervision of the extra-classroom activity fund.

The Treasurer's duties include the following:

- a) Countersigns all checks disbursing funds from the Extra-classroom Activity Account;
- b) Provides general supervision to ensure that all receipts are deposited and that disbursements are made by check only;
- c) Maintains records of all receipts and expenditures;
- d) Submits records and reports to the Board as required;
- e) Assumes other duties customary to the position.

8 New York Code of Rules and Regulations (NYCRR) Part 172

NYSED Finance Pamphlet: The Safeguarding, Accounting and Auditing of Extra-Classroom Activity Funds, Revised 2019

Adopted: 06/27/07
Revised: 02/16/11
Revised: 06/19/19

SUBJECT: EXTRA-CLASSROOM ACTIVITIES FUNDS

Any organization within the District whose activities are conducted by students, and whose financial support is raised other than by taxation or through charges of the Board, is an extra-classroom activity (ECA). The moneys raised by these organizations are referred to as ECA funds. ECA fund management provides students with the opportunity to learn proper business practices and how to operate a successful business. Proper books will be kept and all moneys deposited in appropriate accounts as set up by the Board of Education. These accounts shall be subject to audit. The Board and designated District staff will protect and provide oversight of ECA funds. All ECAs will be approved by the Board.

The Board will appoint ECA Central Treasurers, and a chief faculty counselor. Each ECA will have a faculty advisor appointed by the Board of Education annually. Additionally, each ECA will have a student activity treasurer elected by the members of the ECA.

All ECA funds will be handled in accordance with the financial procedures set forth in The Safeguarding, Accounting, and Auditing of Extra-classroom Activity Funds, Revised 2019, published by the New York State Education Department. All moneys received from the conduct, operation, or maintenance of any ECA will be deposited with the ECA Central Treasurer. Two separate and independent sets of records of receipts and expenditures will be maintained, one by the ECA Central Treasurer and one by the ECA's student activity treasurer. The authority to expend moneys will be distinct and separate from the custody of these moneys.

ECAs are prohibited from using the District's New York State sales tax exemption. The ECA Central Treasurer is responsible for filing the periodic sales tax returns for ECA funds.

In conjunction with the annual audit of District records, the Independent Auditor will audit all ECA funds. This audit will include a statement of receipts, disbursements, and balances for each ECA, together with a reconciliation of cash.

If any funds are held in the extra-classroom activities fund for an organization for one (1) fiscal year without any activity, the advisor will be notified. If there is no activity for an additional six (6) months, the organization will be declared inactive. No funds will be held in any inactive account for more than eighteen (18) months. When an ECA becomes inactive or is discontinued, the ECA Central Treasurer is directed to expend the leftover ECA funds as voted by the organization controlling these funds. If this designation does not exist, then leftover funds of the inactive or discontinued ECAs and graduating class funds will be recommended to the Board of Education to be transferred to the Student Council.

8 New York Code of Rules and Regulations (NYCRR) Part 172
NYSED Finance Pamphlet: The Safeguarding, Accounting, and Auditing of Extra-Classroom
Activity Funds, Revised 2019

Adopted: 06/27/07
Revised: 06/19/19

SUBJECT: SCHOOL SAFETY PLANS

The District considers the safety of its students and staff to be of the utmost importance and is keenly aware of the evolving nature of threats to schools. As such, it will address those threats accordingly through appropriate emergency response planning. The District-wide school safety plan and the building-level emergency response plan will be designed to prevent or minimize the effects of serious violent incidents and emergencies and to facilitate the coordination of schools and the District with local and county resources in the event of these incidents or emergencies.

These plans will be reviewed by the appropriate team on at least an annual basis and updated as needed by September 1. Specifically, the Board will make each District-wide school safety plan available for public comment at least thirty (30) days prior to its adoption. The District-wide school safety plans may only be adopted by the Board after at least one public hearing that provides for the participation of school personnel, parents, students, and any other interested parties. Additionally, the District-wide school safety plan will designate the Superintendent or designee as the chief emergency officer responsible for coordinating communication between school staff and law enforcement and first responders, and for ensuring staff understanding of this plan. Similarly, the Superintendent will be responsible for ensuring the completion and yearly updating of building-level emergency response plans.

District-Wide School Safety Plan

District-wide school safety plan means a comprehensive, multi-hazard school safety plan that covers all school buildings of the District, addresses crisis intervention, emergency response and management at the District level, and has the contents as prescribed in Education Law and Commissioner's Regulations.

The District-wide school safety plan shall be developed by the District-wide school safety team appointed by the Board. The District-wide team will include, but not be limited to, representatives of the Board, student, teacher, administrator, and parent organizations, school safety personnel and other school personnel.

The plan will further address, among other items as set forth in Education Law and Commissioner's regulations, how the District will respond to implied or direct threats of violence by students, teachers, other school personnel as well as visitors to the school, including threats by students against themselves (e.g. suicide).

Building-Level Emergency Response Plan

Building-level emergency response plan means a plan that addresses crisis intervention, emergency response and management at the building level and has the contents as prescribed in Education Law and Commissioner's Regulations. As part of this plan, the District will define the chain of command in a manner consistent with the National Incident Management System (NIMS)/Incident Command System (ICS).

(Continued)

SUBJECT: SCHOOL SAFETY PLANS (Cont'd.)

The building-level emergency response plan will be developed by the building-level emergency response team. The building-level emergency response team is a building-specific team appointed by the Building Principal, in accordance with regulations or guidelines prescribed by the Board. The building-level team shall include, but not be limited to, representatives of teacher, administrator, and parent organizations, school safety personnel and other school personnel, community members, law enforcement officials, fire officials, or other emergency response agencies, and any other representatives the Board deems appropriate.

Classroom door vision panels will not be covered except as outlined in the building-level emergency response plan.

Training Requirement

The District will submit certification to the New York State Education Department that all District and school staff have received annual training on the emergency response plan, and that this training included components on violence prevention and mental health. New employees hired after the start of the school year will receive training within 30 days of hire, or as part of the District's existing new hire training program, whichever is sooner.

Filing/Disclosure Requirements

The District will file a copy of its District-wide school safety plan and any amendments with the Commissioner of Education no later than thirty (30) days after its adoption. A copy of each building-level emergency response plan and any amendments will be filed with the appropriate local law enforcement agency and with the state police within thirty (30) days of its adoption. Building-level emergency response plans will be kept confidential and **are not** subject to disclosure under the Freedom of Information Law (FOIL) or any other provision of law.

Homeland Security Presidential Directives - HSPD-5, HSPD-8
Homeland Security Act of 2002, 6 USC § 101
Education Law Section §§ 807, 2801-a
Public Officers Law Article 6
8 New York Code of Rules and Regulations (NYCRR) Section § 155.17

Adopted: 06/27/07
Revised: 10/17/16
Revised: 06/19/19

Personnel

SUBJECT: CERTIFICATION AND QUALIFICATIONS

The following provisions will govern certification and qualifications of District personnel:

- a) Each employee whose employment requires certification or other licensure must inform the Superintendent immediately of any change in his/her certification or licensure status. The changes may include the granting, revocation, upgrading, expiration, conversion and/or extension of documents as to their periods of validity or their titles.
- b) Online verification of an employment applicant's certification status will be used in lieu of printed certificates for current and potential employees. The District will also check the TEACH database to ensure that any permanent or professional certificates for new hires remain valid.
- c) It is the responsibility of the employee to ensure that he or she maintains the appropriate certification and/or licensure required for his or her assignment.

Parent Notification

At the beginning of each school year, the District will notify parents that they may request information about the professional qualifications of their student's classroom teachers. The District will provide in a timely manner upon request the following information to parents:

- a) Whether the student's teacher has met New York State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
- b) Whether the student's teacher is teaching under emergency or other provisional status through which the New York State qualification or licensing criteria have been waived;
- c) Whether the student's teacher is teaching in the field of discipline of certification of the teacher; and
- d) Whether the student is provided services by any instructional aides or similar paraprofessionals and, if so, their qualifications.

In addition, the District will provide to parents timely notice that their student has been assigned or has been taught for four or more consecutive weeks by a teacher who does not meet applicable New York State certification or licensure requirements at the grade level and subject area in which the teacher has been assigned.

20 United States Code (USC) Section 6312
30 Code of Federal Regulations (CFR) Sections 200.61
8 New York Code of Rules and Regulations (NYCRR) Subparts 80-6.7

Adopted: 06/27/07
Revised: 06/19/19

Personnel

SUBJECT: TEMPORARY PERSONNEL

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

Student Teachers

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

Schools are required to allow student teachers to videotape themselves providing instruction in a classroom to meet part of their instruction assessment requirements for teaching certification. The video must remain confidential, is a confidential record of the New York State Education Department (SED), and is not subject to viewing or disclosure to an individual or entity other than the student teacher applicant and relevant SED personnel.

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

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

Substitute Teachers

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

A teacher substitute is required to have at least two (2) years of higher education. Exceptions must be approved by the school superintendent.

Eligibility for Service

Per Commissioner's Regulations Section 80-5.4, there are three (3) categories of substitutes:

- a) Substitutes with valid teaching certificates or certificates of qualification may serve in any capacity, for any number of days. If employed on more than an "itinerant" basis, these substitutes will be employed in their certification area.

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

- b) Substitutes without a valid certificate, but who are completing collegiate study towards certification at the rate of not less than six (6) semester hours per year may serve in any capacity, for any number of days, in any number of school districts. If employed on more than an "itinerant" basis, these substitutes will be employed in their anticipated certification area.
- c) Substitutes without a valid certificate and who are not working towards certification may serve for no more than forty (40) days per school year. In extreme circumstances – where there is a urgent need for a substitute teacher – however, the District may employ this substitute teacher beyond the 40-day limit, for up to an additional fifty (50) days (90 days total in a school year), if the Superintendent certifies that the District conducted a good-faith recruitment search and there are no certified teachers available who can perform the duties of the position.

The District may hire this substitute teacher beyond the 90 days only if the Superintendent attests that the District conducted a good-faith recruitment search, but there are still no certified teachers available who can perform the duties of the position and that the District needs a particular substitute teacher to work with a specific class or group of students until the end of the school year.

The Board will annually establish the ordinary rate for per diem substitute teachers.

Reporting

The Superintendent will submit an annual report to the Commissioner concerning the employment of all uncertified teachers. The report will include:

- a) The number of substitute teachers authorized to be employed beyond the 40-day limit.
- b) The number of substitute teachers authorized to be employed beyond the 90-day limit.
- c) The required good-faith recruitment certifications for all teachers employed beyond the 40-day and 90-day limits.

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

Substitute Tutor: \$30.00/hour

(Continued)

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

Per Diem Substitute Administrator Pay

The Naples Central School District shall pay certified substitute Administrators at the rate of \$400/day.

Per Diem Substitute Teacher Pay

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

Days of Service	Salary
1 to 20 days	\$110/day: Certified \$110/day: Uncertified
21 days up to one semester	1/200th of step 1 BS/day (Commencing day 21)

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

Substitute Nurse

Certified RN or LPN: \$125.00/day

Substitute Non-Instructional

The following Substitute Non-Instructional Employees shall be paid at the Current NYS Minimum Wage: Bus Monitor, Cleaner*, Clerk, Food Service Helper, Library Clerk, School Monitor, Teacher Aide, Teacher Assistant, Building Maintenance Assistant and Typist.

*Cleaner substitutes shall receive differential pay for any hours worked after 3:30 p.m.

Lifeguards: Hourly wage will be Minimum wage plus \$1.00

Building Maintenance Mechanic: Hourly wage will be Minimum wage plus \$1.50

Custodian: Hourly wage will be Minimum wage plus \$1.00

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

Automotive Mechanic/Bus Driver: Minimum Wage - \$18.35/hour

Bus Driver: \$18.00/hour

Special or Outside Hourly Rate: As per negotiated CSEA contract

Layover Rate: As per negotiated CSEA contract

Bus Driver Refresher Course - As per negotiated CSEA contract

Special provisions relative to Substitute Bus Drivers:

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

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

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

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

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

A minimum of six months of service and 30 bus runs

*The Naples Central School District will reimburse substitute drivers for permit and licensing fees upon presentation for a voucher for payment and related receipts. The licensing fees will be reimbursed as the difference between a regular driver's license and a Class D, Class CDL, and Class B license.

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

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

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

The Naples Central School District shall pay substitute school bus monitors at the following rate for the Refresher Course; Required by state law two (2) times per year. \$20.00 per session

(Continued)

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd)

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

Education Law Section 3023

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

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

Adopted: 6/27/07	Revised: 03/19/14
Revised: 11/18/09 - Effective 07/01/2010	Revised: 12/17/14
Revised: 03/17/10 - Effective 07/01/2010	Revised: 02/25/15
Revised: 01/05/11	Revised: 10/07/15
Revised: 04/27/11	Revised: 12/02/15
Revised: 07/13/11	Revised: 03/16/16
Revised: 12/07/11	Revised: 10/17/16
Revised: 03/21/12	Revised: 12/07/16
Revised: 07/11/12	Revised: 12/21/16
Revised: 02/13/13	Revised: 06/21/17
Revised: 10/16/13	Revised: 11/15/17
Revised: 01/22/14	Revised: 06/19/19

**NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING APRIL 2019**

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	T & A / Payroll	SCHOLARSHIP FUNDS	PERMANENT FUNDS	DEBT SERVICE FUND
OPENING BALANCE:	\$10,644,762.46	\$42,923.32	\$257,306.88	\$1,114,204.64	\$399,486.43	\$169,875.31	\$10,252.58	\$835,826.34
+ CASH RECEIPTS	\$861,547.48	\$33,599.02	\$55,344.83	\$53.65	\$711,861.04	\$785.25	\$0.00	\$102.81
- CASH DISBURSEMENTS:	\$1,417,804.80	\$34,485.33	\$49,578.83	\$680,254.51	\$687,894.07	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$10,088,505.14	\$42,037.01	\$263,072.88	\$434,003.78	\$423,453.40	\$170,660.56	\$10,252.58	\$835,929.15

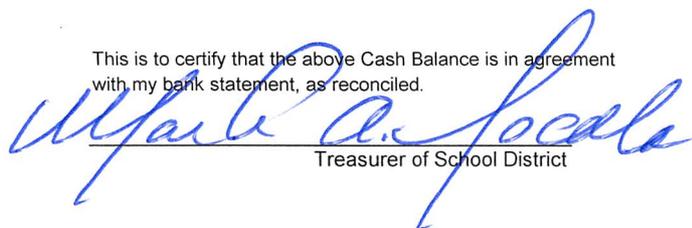
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	TRUST & AGENCY	SCHOLARSHIP FUNDS	PERMANENT FUNDS	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$1,951,556.64	\$50,004.25	\$264,195.91	\$522,575.45	\$446,152.01	\$171,990.56	\$10,252.58	\$835,929.15
+ OUTSTANDING DEPOSITS	\$35.00	\$700.95	\$0.00	\$0.00	\$35.00	\$70.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$1,951,591.64	\$50,705.20	\$264,195.91	\$522,575.45	\$446,187.01	\$172,060.56	\$10,252.58	\$835,929.15
-OUTSTANDING CHECKS	\$493,661.72	\$8,668.19	\$1,123.03	\$88,571.67	\$22,733.61	\$1,400.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$4,323,501.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$3,086,205.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$1,220,868.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$10,088,505.14	\$42,037.01	\$263,072.88	\$434,003.78	\$423,453.40	\$170,660.56	\$10,252.58	\$835,929.15

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

June 19, 2019


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 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0B	Cash - FIVE STAR CK.	354,269.63		+ 354,269.63
200.0C	Cash -JPMORGAN CHASE BANK	1,103,660.29		+ 1,103,660.29
200.1B	5*Bank -GF Savings	1,705,017.53		+ 1,705,017.53
201.40	JP MORGAN CHASE MONEY MARKET	6,925,557.69		+ 6,925,557.69
210.00	Petty Cash	100.00		+ 100.00
250.00	Taxes Receivable, Current	27,119.17		+ 27,119.17
380.00	Accounts Receivable	24,746.77		+ 24,746.77
391.10	Due From Other Funds - Cafe	98,172.55		+ 98,172.55
391.20	Due From Other Funds -Federal	392,055.02		+ 392,055.02
391.40	Due From Other Funds -T&A	202,002.26		+ 202,002.26
391.41	Due From Other Funds -T&A(HI)	8.96		+ 8.96
391.50	Due From Other Funds -Payroll	2.71		+ 2.71
440.AR	Due From Other Governments	109.20		+ 109.20
Budgetary and Expense Accounts				
510.00	Total Est. Rev.-Modified Budg.	19,603,849.00		+ 19,603,849.00
521.00	Encumbrances	3,871,751.46		+ 3,871,751.46
522.00	Expenditures	14,171,784.35		+ 14,171,784.35
599.00	Appropriated Fund Balance	2,206,613.27		+ 2,206,613.27
Liabilities and Reserves				
601.10	FLEX MEDICAL LIABILITY		100,024.43	- 100,024.43
630.00	Due To Other Funds		264,587.38	- 264,587.38
630.FF	Due To Federal Funds		40,956.74	- 40,956.74
630.TA	Due To Trust and Agency		11,271.05	- 11,271.05
632.00	Due to State Teachers'Ret.Sys		475,125.26	- 475,125.26
637.00	Due to Employees' Ret. System		20,687.33	- 20,687.33
687.00	Compensated Absences		44,752.93	- 44,752.93
695.00	Def Tax Rev - Reserve Exc Tax		1,894.17	- 1,894.17
815.00	Unemployment Insurance Reserve		40,182.77	- 40,182.77
821.00	Reserve for Encumbrances		3,871,751.46	- 3,871,751.46
827.00	Retirement Contrib Reserve		1,568,814.35	- 1,568,814.35
861.00	Reserve For Property Loss - In		36,056.89	- 36,056.89
862.00	Reserve For Liability		20,680.35	- 20,680.35
863.00	Insurance Reserve		64,159.78	- 64,159.78
864.00	Reserve for Tax Certiorari		194,306.15	- 194,306.15
867.00	Rsrv Empl Benefits/Accr Liab		1,156,705.36	- 1,156,705.36
878.00	Capital Reserve - Building		1,491,622.94	- 1,491,622.94
878.01	Capital Reserve -Transport Bld		462,625.69	- 462,625.69
878.02	Capital Reserve - Buses		384,060.47	- 384,060.47
914.00	Assigned Appropriated Fund Bal		450,000.00	- 450,000.00
915.00	Assigned Unappropri Fund Bal		145,442.13	- 145,442.13
917.00	Unassigned Fund Balance		812,151.60	- 812,151.60
Budgetary and Revenue Accounts				
960.00	Total Appropriations-Mod.Budg.		21,810,462.27	- 21,810,462.27
980.00	Revenues		17,218,498.36	- 17,218,498.36
Grand Totals		50,686,819.86	50,686,819.86	

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
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The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
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	11,347,578.00	11,347,578.00	10,427,405.59	0.00	920,172.41	
1081.000		Other Pmts in Lieu of Tax	115,789.00	115,789.00	117,603.42	0.00		1,814.42
1085.000		STAR Reimbursement	0.00	0.00	920,172.41	0.00		920,172.41
1090.000		Int. & Penal. on Real Prop.Tax	21,500.00	21,500.00	27,394.68	13,184.31		5,894.68
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	9,199.75	3,751.00	8,800.25	
1410.000		Admissions (from Individu	3,000.00	3,000.00	1,710.80	142.00	1,289.20	
2230.000		Day School Tuit-Oth Dist.	30,000.00	30,000.00	2,400.00	0.00	27,600.00	
2389.000		Other Ser for Oth Dist	3,000.00	3,000.00	9,328.15	155.40		6,328.15
2401.000		Interest and Earnings	11,000.00	11,000.00	14,015.22	1,167.27		3,015.22
2450.000		Commissions	0.00	0.00	58.06	0.00		58.06
2650.000		Sale Scrap & Excess Mater	500.00	500.00	226.90	153.90	273.10	
2680.000		Insurance Recoveries	0.00	0.00	8,213.18	7,303.99		8,213.18
2690.000		Other Compensation for Lo	0.00	0.00	745.00	0.00		745.00
2701.000		Refund PY Exp-BOCES Aided	20,000.00	20,000.00	110,691.42	0.00		90,691.42
2703.000		Refund PY Exp-Other-Not T	2,500.00	2,500.00	759.83	0.00	1,740.17	
2703.100		E-Rate Funds	0.00	0.00	110.76	0.00		110.76
2704.000		Refund Pr Yr, Appv Priv	11,500.00	11,500.00	0.00	0.00	11,500.00	
2705.000		Gifts and Donations	2,000.00	2,000.00	0.00	0.00	2,000.00	
2770.000		Other Unclassified Rev.(S	15,000.00	15,000.00	10,646.85	544.89	4,353.15	
3101.000		Basic Formula Aid-Gen Aid	7,249,716.00	7,249,716.00	3,796,922.41	339,947.81	3,452,793.59	
3102.000		Lottery Aid	0.00	0.00	394,663.43	0.00		394,663.43
3102.001		VLT Lottery Aid	0.00	0.00	277,551.57	0.00		277,551.57
3102.002		COG Lottery Aid	0.00	0.00	30,004.21	0.00		30,004.21
3103.000		BOCES Aid (Sect 3609a Ed	473,839.00	473,839.00	118,460.00	0.00	355,379.00	
3192.000		Excess Cost	0.00	0.00	670,730.90	0.00		670,730.90
3195.000		Other State Aid for 3101.	0.00	0.00	28,852.00	0.00		28,852.00
3260.000		Textbook Aid (Incl Txbk/	40,071.00	40,071.00	39,843.00	0.00	228.00	
3262.000		Computer Sftwre, Hrdwre A	15,905.00	15,905.00	16,441.00	0.00		536.00
3263.000		Library A/V Loan Program	4,468.00	4,468.00	4,250.00	0.00	218.00	
3289.000		Other State Aid	0.00	0.00	106,285.12	0.00		106,285.12
4601.000		Medic.Ass't-Sch Age-Sch Y	17,983.00	17,983.00	73,812.70	28,644.21		55,829.70
5050.000		Interfund Trans. for Debt	200,000.00	200,000.00	0.00	0.00	200,000.00	

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

These are estimates to balance the budget

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
Total GENERAL FUND			19,603,849.00	19,603,849.00	17,218,498.36	394,994.78	4,986,846.87	2,601,496.23

* 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: 04/30/2019

Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	0.00	7,500.00	6,357.21	0.00	65.65	1,077.14
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	1,578.73	329.48	185.36	-264.09
1010-490-00-0000	BOCES	2,350.00	0.00	2,350.00	2,115.00	470.00	235.00	0.00
1040-160-00-0000	Non-Instructional Salary	13,797.00	0.00	13,797.00	11,621.06	1,056.46	2,113.06	62.88
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	255.00	0.00	0.00	370.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	187.50	0.00	0.00	512.50
1060-400-00-0000	Contractual Expense	950.00	0.00	950.00	291.20	0.00	500.00	158.80
1060-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	750.00	-50.00
1240-150-00-0000	Instructional Salaries	147,500.00	0.00	147,500.00	119,027.26	10,820.66	21,641.44	6,831.30
1240-160-00-0000	Non-Instructional Salary	22,825.00	0.00	22,825.00	20,539.60	1,872.62	3,721.59	-1,436.19
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	12,800.00	20,495.00	33,295.00	38,236.68	215.46	21,196.07	-26,137.75
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	992.05	0.00	0.00	707.95
1310-150-00-0000	Business Administrator	93,061.00	0.00	93,061.00	77,051.04	7,004.64	14,009.29	2,000.67
1310-160-00-0000	Non-Instructional Salary	69,169.00	0.00	69,169.00	47,636.90	4,298.81	8,459.67	13,072.43
1310-161-00-0000	Business Admin. - Extra H	3,408.00	0.00	3,408.00	1,365.00	0.00	0.00	2,043.00
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	37,000.00	0.00	37,000.00	25,663.67	823.97	10,100.70	1,235.63
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	3,682.59	435.11	1,619.82	1,697.59
1310-451-00-0000	Postage	4,000.00	700.00	4,700.00	3,316.12	235.00	1,340.00	43.88
1310-490-00-0000	BOCES Services	172,252.00	5,000.00	177,252.00	158,071.23	34,462.79	18,928.77	252.00
1320-160-00-0000	Non-Instructional Salary	2,774.00	0.00	2,774.00	2,017.84	183.44	366.87	389.29
1320-400-00-0000	Contractual Expense	17,200.00	0.00	17,200.00	13,700.00	0.00	3,850.00	-350.00
1330-160-00-0000	Non-Instructional Salary	2,653.00	0.00	2,653.00	2,244.22	204.02	408.03	0.75
1330-400-00-0000	Contractual Expense	5,500.00	0.00	5,500.00	5,186.90	0.00	0.00	313.10
1330-450-00-0000	Materials & Supplies	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,505.04	0.00	0.00	2,494.96
1345-160-00-0000	Purchasing-Non Instr Sal	30,995.00	0.00	30,995.00	30,577.54	2,711.28	5,422.44	-5,004.98
1345-400-00-0000	Purchasing Contractual	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	32.30	0.00	12.89	454.81
1345-490-00-0000	BOCES Services	5,020.00	0.00	5,020.00	4,518.00	1,004.00	502.00	0.00
1380-400-00-0000	Fiscal Agent Fees	7,500.00	3,291.20	10,791.20	4,879.80	851.80	333.20	5,578.20
1420-400-00-0000	Contractual Expense	37,000.00	24,243.32	61,243.32	4,203.98	420.00	50,039.34	7,000.00
1420-490-00-0000	BOCES Services	25,000.00	350.00	25,350.00	23,281.77	5,187.02	2,068.23	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	11,688.00	9,300.00	20,988.00	16,858.51	1,192.27	4,051.49	78.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	15,000.00	0.00	15,000.00	6,344.09	1,333.37	18,655.91	-10,000.00

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	2,500.00	0.00	2,500.00	196.88	56.25	2,303.12	0.00
1620-160-01-0000	Salaries-High School-O	146,279.00	0.00	146,279.00	126,379.58	9,765.74	18,128.00	1,771.42
1620-160-02-0000	Salaries-Elementary-O	114,928.00	0.00	114,928.00	48,065.66	4,371.20	8,598.40	58,263.94
1620-161-01-0000	High School-Overtime-O	7,000.00	0.00	7,000.00	866.98	29.74	0.00	6,133.02
1620-161-02-0000	Elementary Overtime-O	8,000.00	0.00	8,000.00	463.66	0.00	0.00	7,536.34
1620-163-00-0000	Salaries-Substitutes	17,000.00	0.00	17,000.00	8,815.32	833.42	0.00	8,184.68
1620-200-00-0000	Equipment--Operations	30,000.00	29,578.47	59,578.47	29,628.47	0.00	0.00	29,950.00
1620-401-01-0000	Operations - Telephone -	2,575.00	0.00	2,575.00	1,380.00	161.31	780.00	415.00
1620-401-02-0000	Operations - Telephone -	2,600.00	0.00	2,600.00	1,380.00	161.31	780.00	440.00
1620-450-00-0000	Supplies-Operations	28,000.00	2,500.00	30,500.00	23,973.37	3,093.79	8,325.09	-1,798.46
1620-462-01-0000	Water-High School	8,000.00	3,840.52	11,840.52	5,392.17	0.00	4,872.85	1,575.50
1620-462-02-0000	Water-Elementary	8,000.00	1,935.09	9,935.09	3,237.64	0.00	6,004.21	693.24
1620-463-01-0000	Electricity-High School	88,000.00	0.00	88,000.00	79,364.86	11,206.43	7,935.14	700.00
1620-463-02-0000	Electricity-Elementary	50,000.00	-2,500.00	47,500.00	30,384.31	4,851.08	8,455.69	8,660.00
1620-464-01-0000	Gas-High School	64,000.00	-1,500.00	62,500.00	49,157.40	6,521.61	12,842.60	500.00
1620-464-02-0000	Gas-Elementary	42,000.00	-5,000.00	37,000.00	29,102.72	5,715.05	4,147.28	3,750.00
1620-469-00-0000	Contracts--Operations	54,000.00	5,000.00	59,000.00	46,923.56	2,767.39	11,668.50	407.94
1620-490-00-0000	BOCES Services	18,929.00	0.00	18,929.00	13,611.45	2,667.11	5,317.55	0.00
1621-160-01-0000	Salaries-High School-M	70,520.00	0.00	70,520.00	59,563.18	2,896.63	3,850.29	7,106.53
1621-160-02-0000	Salaries Es	69,992.00	0.00	69,992.00	79,707.25	7,270.92	14,056.69	-23,771.94
1621-161-01-0000	High School-Overtime-M	6,000.00	0.00	6,000.00	460.20	0.00	0.00	5,539.80
1621-161-02-0000	Overtime Es	6,000.00	0.00	6,000.00	1,543.91	182.06	0.00	4,456.09
1621-170-00-0000	Capital Project Hours-Mnt	0.00	0.00	0.00	1,499.78	0.00	0.00	-1,499.78
1621-200-00-0000	Equipment--Maintenance	46,000.00	0.00	46,000.00	4,000.53	0.00	41,361.82	637.65
1621-450-00-0000	Materials & Supplies	65,000.00	9,800.81	74,800.81	47,243.42	5,094.93	45,977.78	-18,420.39
1621-467-00-0000	Building Repairs -mainten	20,000.00	10,092.52	30,092.52	21,177.77	0.00	914.75	8,000.00
1621-468-00-0000	Grounds Upkeep -Maintenan	5,000.00	4,500.00	9,500.00	9,000.00	0.00	0.00	500.00
1621-469-00-0000	Maintenance-Service Contr	38,000.00	-2,182.32	35,817.68	26,880.68	0.00	31,470.64	-22,533.64
1621-471-00-0000	Maintenance-Equip Repair	30,000.00	0.00	30,000.00	2,244.81	0.00	974.60	26,780.59
1621-478-00-0000	Equip Repair - Pool	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
1621-479-00-0000	Pool Supplies	7,550.00	0.00	7,550.00	3,078.69	892.89	1,571.31	2,900.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	1,039.47	133.15	3,360.53	600.00
1680-150-00-0000	Instructional Salaries	38,625.00	0.00	38,625.00	0.00	0.00	0.00	38,625.00
1680-490-00-0000	BOCES Services	169,494.00	0.00	169,494.00	158,843.08	32,440.51	10,650.92	0.00
1910-400-00-0000	Unallocated Insurance	75,383.00	-450.00	74,933.00	67,705.00	0.00	6,517.00	711.00
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	7,040.00	0.00	0.00	960.00
1964-400-00-0000	Refund of Real Prop Tax	2,000.00	450.00	2,450.00	2,447.77	0.00	0.00	2.23

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1981-490-00-0000	BOCES - Administrative	60,098.00	0.00	60,098.00	54,087.30	12,019.40	6,010.70	0.00
1983-490-00-0000	BOCES - Capital Construct	48,343.00	380.00	48,723.00	43,885.70	9,668.60	4,834.30	3.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2010-150-00-0000	Instructional Salaries	89,080.00	0.00	89,080.00	2,160.00	0.00	0.00	86,920.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	900.00	0.00	900.00	0.00	0.00	0.00	900.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	9,400.00	0.00	9,400.00	360.00	0.00	0.00	9,040.00
2010-450-00-0000	Materials and Supplies	0.00	1,085.00	1,085.00	1,066.87	0.00	0.00	18.13
2020-150-00-0000	Instructional Salaries	251,268.00	0.00	251,268.00	242,915.86	22,083.26	44,166.37	-35,814.23
2020-160-00-0000	Non-Inst Salaries	66,325.00	0.00	66,325.00	55,567.23	4,979.20	9,958.40	799.37
2020-161-00-0000	NON-INSTR EXTRA HOURS	0.00	0.00	0.00	4,009.30	761.95	0.00	-4,009.30
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	3,015.07	1,585.67	0.00	984.93
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
2020-400-01-0000	Contractual Expense H.S.	16,500.00	0.00	16,500.00	2,937.99	97.00	389.51	13,172.50
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	512.77	97.00	1,433.73	3,553.50
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-2,518.91	15,481.09	1,440.87	138.45	350.06	13,690.16
2020-450-02-0000	Mat and Supplies Elem	11,250.00	-1,270.43	9,979.57	5,964.70	37.80	912.49	3,102.38
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	3,266.64	725.92	363.36	0.00
2070-150-00-0000	Instructional Salaries	20,400.00	0.00	20,400.00	58,004.07	3,123.42	14,055.38	-51,659.45
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	2,000.00	0.00	0.00	2,000.00
2070-450-00-0000	Materials & Supplies	0.00	1,200.00	1,200.00	897.92	27.70	232.10	69.98
2070-490-00-0000	BOCES Services	53,500.00	16,600.00	70,100.00	39,631.46	4,818.50	30,439.04	29.50
2110-100-02-0000	Teachers Sal Pre-K	14,658.00	0.00	14,658.00	9,927.32	1,167.92	5,693.65	-962.97
2110-120-02-0000	Teachers Salaries 4-6	719,538.00	0.00	719,538.00	463,343.05	54,593.30	245,668.95	10,526.00
2110-120-02-1000	Teachers Sall-Kdg - 3	766,065.00	0.00	766,065.00	503,752.60	60,488.18	226,352.48	35,959.92
2110-130-01-0000	Teachers Salaries 7-12	1,875,413.00	0.00	1,875,413.00	1,236,476.39	145,050.10	570,837.15	68,099.46
2110-130-01-0010	Homework Tutoring	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-130-01-0020	Homework Tutoring - Susp	8,000.00	0.00	8,000.00	3,323.22	0.00	0.00	4,676.78
2110-140-01-0000	Teachers Substitutes Hs	51,974.00	0.00	51,974.00	52,563.66	8,170.00	0.00	-589.66
2110-140-02-0000	Teacher Subs Elem	41,793.00	0.00	41,793.00	45,104.76	5,652.50	0.00	-3,311.76
2110-150-00-9999	Faculty Attend -Elem-k-3	17,911.00	0.00	17,911.00	0.00	0.00	0.00	17,911.00
2110-160-00-0000	Non-Inst Salaries	325,395.00	0.00	325,395.00	224,452.59	24,693.30	50,384.09	50,558.32
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	9,000.00	0.00	9,000.00	9,180.18	937.76	0.00	-180.18
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	8,000.00	0.00	8,000.00	23,475.37	4,645.36	0.00	-15,475.37
2110-200-01-1100	Equipment-HS Technology	3,900.00	100.00	4,000.00	3,953.98	0.00	0.00	46.02
2110-200-01-1300	Equipment Inst Music	1,800.00	-1,800.00	0.00	0.00	0.00	0.00	0.00
2110-200-01-1400	Equipment Vocal Music	0.00	700.00	700.00	699.99	0.00	0.00	0.01
2110-200-01-1700	Equipment Hs Furniture	7,500.00	36,041.38	43,541.38	37,952.88	1,911.50	0.00	5,588.50
2110-200-01-1800	Equipment General Hs Educ	3,250.00	0.00	3,250.00	0.00	0.00	0.00	3,250.00

Naples Central School District

Budget Status Report As Of: 04/30/2019

Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-200-02-1400	Equipment Elem Music	0.00	1,000.00	1,000.00	891.00	0.00	109.00	0.00
2110-200-02-1700	Equipment Elem Furniture	7,500.00	0.00	7,500.00	344.78	0.00	0.00	7,155.22
2110-200-02-1800	Equipment Elem General	3,250.00	0.00	3,250.00	948.10	0.00	0.00	2,301.90
2110-400-01-0000	Contractual HS	10,000.00	3,684.00	13,684.00	10,888.45	595.00	3,369.54	-573.99
2110-400-01-1100	Contractual Technology	1,100.00	0.00	1,100.00	0.00	0.00	570.00	530.00
2110-400-01-1300	Contractual Inst Music	3,710.00	0.00	3,710.00	2,724.20	573.00	589.30	396.50
2110-400-01-1302	Marching Band Contractual	1,250.00	311.00	1,561.00	1,341.00	0.00	100.00	120.00
2110-400-01-1400	Contractual Vocal Music	3,300.00	0.00	3,300.00	1,393.50	472.00	1,742.00	164.50
2110-400-01-1500	Contractual Science	620.00	1,500.00	2,120.00	1,585.50	0.00	514.50	20.00
2110-400-01-1600	Contractual Soc Studies	0.00	500.00	500.00	168.00	0.00	0.00	332.00
2110-400-01-3000	Contractual Art HS	505.00	0.00	505.00	0.00	0.00	0.00	505.00
2110-400-01-8000	Contractual Expense PE HS	260.00	0.00	260.00	0.00	0.00	175.00	85.00
2110-400-01-9000	Contractual Home&Career	2,266.00	0.00	2,266.00	0.00	0.00	0.00	2,266.00
2110-400-02-0000	Contractual - Elementary	3,000.00	2,800.00	5,800.00	5,614.66	527.50	750.65	-565.31
2110-400-02-1300	Contractual- Inst. Music	2,500.00	0.00	2,500.00	2,032.90	171.00	359.10	108.00
2110-400-02-1400	Contractual Vocal Music	275.00	100.00	375.00	229.00	0.00	146.00	0.00
2110-400-02-3000	Contractual Art Elem	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2110-400-02-8000	Contractual - PE Elementa	0.00	425.00	425.00	0.00	0.00	425.00	0.00
2110-403-01-0000	Contractual - Tuition	40,000.00	-12,700.00	27,300.00	2,400.00	0.00	0.00	24,900.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	-3,200.00	1,800.00	27.27	0.00	722.73	1,050.00
2110-450-00-0000	Supplies -District	10,000.00	0.00	10,000.00	9,245.35	0.00	0.00	754.65
2110-450-01-1100	Supplies HS-Technology	12,000.00	0.00	12,000.00	8,845.65	76.05	1,514.26	1,640.09
2110-450-01-1200	Supplies Mathematics	2,700.00	0.00	2,700.00	2,373.11	0.00	0.00	326.89
2110-450-01-1300	Supplies Inst Music	2,500.00	0.00	2,500.00	2,338.87	0.00	0.00	161.13
2110-450-01-1302	Supplies Marching Band&Co	320.00	0.00	320.00	305.70	0.00	0.00	14.30
2110-450-01-1400	Supplies Vocal Music	385.00	20.00	405.00	1,268.81	864.94	122.96	-986.77
2110-450-01-1500	Supplies Science	1,650.00	709.33	2,359.33	2,200.57	483.86	0.00	158.76
2110-450-01-1502	Supplies Health	534.00	0.00	534.00	96.40	0.00	0.00	437.60
2110-450-01-1599	Supplies Science - Roboti	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
2110-450-01-1600	Supplies Social Studies	225.00	1,498.58	1,723.58	1,747.69	0.00	0.00	-24.11
2110-450-01-1800	Supplies - HS- Spec Ed	1,600.00	0.00	1,600.00	0.00	0.00	0.00	1,600.00
2110-450-01-2300	Supplies General Hs Ed	12,000.00	-219.33	11,780.67	5,597.42	24.95	1,731.20	4,452.05
2110-450-01-3000	Supplies High School Art	15,000.00	-1,130.00	13,870.00	13,076.39	0.00	0.00	793.61
2110-450-01-5000	Supplies English	1,600.00	0.00	1,600.00	900.71	0.00	153.64	545.65
2110-450-01-6000	Supplies Language	810.00	-160.00	650.00	590.40	0.00	29.65	29.95
2110-450-01-8000	Supplies Phys Ed Hs	2,550.00	1,300.00	3,850.00	3,850.32	1,123.75	0.00	-0.32
2110-450-01-9000	Supplies Home & Career	1,200.00	0.00	1,200.00	691.53	0.00	351.70	156.77
2110-450-02-1300	Supplies Inst Music	1,000.00	57.00	1,057.00	1,104.80	25.95	202.10	-249.90
2110-450-02-1400	Supplies Elem Music	1,620.00	733.00	2,353.00	2,102.98	0.00	0.00	250.02

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-450-02-1598	Supplies Science - STEAM	0.00	340.00	340.00	320.39	0.00	61.41	-41.80
2110-450-02-2400	Supplies UPK-2	7,400.00	0.00	7,400.00	6,556.85	28.53	738.52	104.63
2110-450-02-2401	Supplies 3-4	4,126.00	0.00	4,126.00	3,322.45	0.00	0.00	803.55
2110-450-02-2402	Supplies 5 Thru 6	5,700.00	0.00	5,700.00	5,202.10	0.00	13.49	484.41
2110-450-02-2610	Supplies General Elem Ed	2,300.00	1,000.00	3,300.00	1,900.06	0.00	1,531.96	-132.02
2110-450-02-3000	Supplies Elementary Art	5,700.00	-305.00	5,395.00	5,347.08	0.00	99.80	-51.88
2110-450-02-8000	Supplies Phys Ed Elem	3,730.00	160.00	3,890.00	3,888.77	1,123.75	0.00	1.23
2110-451-01-0000	Postage-GenEd HS	8,000.00	-1,000.00	7,000.00	2,750.00	0.00	2,750.00	1,500.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,385.00	0.00	1,115.00	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-00-0000	Textbooks-DISTRICT WIDE	40,000.00	-266.00	39,734.00	29,986.44	196.19	4,656.63	5,090.93
2110-490-00-0000	BOCES-Instructional	26,453.00	15,750.00	42,203.00	38,884.37	9,023.25	3,315.63	3.00
2250-150-00-2001	Instructional Salaries Hs	433,980.00	0.00	433,980.00	336,789.27	42,064.07	97,494.70	-303.97
2250-150-00-2002	Instructional Salaries EI	295,348.00	0.00	295,348.00	178,303.39	16,741.70	76,998.36	40,046.25
2250-150-00-2010	Instructional Salaries-Tu	24,720.00	0.00	24,720.00	525.65	0.00	0.00	24,194.35
2250-160-00-2001	Non-Inst Salaries Hs	52,273.00	0.00	52,273.00	43,187.11	4,458.22	8,916.49	169.40
2250-160-00-2002	Non-Inst Salaries EI Sch	98,427.00	0.00	98,427.00	74,986.42	8,198.43	16,541.19	6,899.39
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	0.00	0.00	1,892.24	193.77	0.00	-1,892.24
2250-163-00-0000	NON INSTR.Salaries-Subs	0.00	0.00	0.00	5,966.13	671.56	0.00	-5,966.13
2250-200-00-0000	Equipment	500.00	0.00	500.00	1,256.00	0.00	0.00	-756.00
2250-400-00-0000	Contractual Expense	45,000.00	-2,850.00	42,150.00	17,192.91	1,439.13	6,886.04	18,071.05
2250-406-00-0000	Conferences- Spec. Ed.	3,500.00	0.00	3,500.00	553.95	0.00	0.00	2,946.05
2250-450-00-0000	Materials and Supplies	8,577.00	5,750.00	14,327.00	13,775.06	568.95	1,434.29	-882.35
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	1,225.00	0.00	1,275.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	80,000.00	0.00	80,000.00	0.00	0.00	0.00	80,000.00
2250-472-00-0000	Prog/HandiTuition-Other	92,500.00	0.00	92,500.00	62,539.20	7,817.40	25,634.80	4,326.00
2250-480-00-0000	Textbooks	3,296.00	266.00	3,562.00	3,561.36	0.00	0.00	0.64
2250-490-00-0000	BOCES Tuition-Spec Ed	1,350,000.00	-47,380.00	1,302,620.00	897,584.78	225,391.82	242,987.22	162,048.00
2280-490-01-0000	BOCES Services	194,340.00	0.00	194,340.00	160,246.29	33,981.43	34,093.71	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	13,390.00	0.00	13,390.00	11,721.30	0.00	0.00	1,668.70
2330-150-02-0000	Instruct. Sal Sum Schl	47,456.00	0.00	47,456.00	27,987.67	0.00	22,496.21	-3,027.88
2330-160-02-0000	Non-Instr Sal Summer Schl	21,597.00	0.00	21,597.00	8,295.86	0.00	2,399.11	10,902.03
2330-490-00-0000	BOCES-Summer School	8,000.00	0.00	8,000.00	9,465.00	3,865.00	3,070.00	-4,535.00
2610-150-00-0000	Instructional Salaries	113,560.00	0.00	113,560.00	75,886.41	8,821.38	48,822.39	-11,148.80
2610-160-00-0000	Non-Inst Salaries	18,892.00	0.00	18,892.00	14,600.56	1,695.16	3,390.18	901.26
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	0.00	0.00	633.93	0.00	0.00	-633.93
2610-400-01-2603	Contractual Expense Hs	0.00	80.00	80.00	79.50	79.50	0.00	0.50
2610-400-02-2604	Contractual Elem	0.00	80.00	80.00	79.50	79.50	0.00	0.50

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2610-450-01-2607	Hs Av Software	154.00	0.00	154.00	0.00	0.00	0.00	154.00
2610-450-01-2609	Hs Supplies	332.00	351.33	683.33	685.28	0.00	0.00	-1.95
2610-450-02-2610	Elementary Supplies	407.00	-160.00	247.00	240.54	0.00	0.00	6.46
2610-460-01-2606	High School Books	4,152.00	0.00	4,152.00	2,945.49	95.46	65.79	1,140.72
2610-460-01-2611	Hs Periodicals	1,321.00	0.00	1,321.00	911.01	0.00	33.95	376.04
2610-460-02-2606	Elementary Books	10,744.00	0.00	10,744.00	6,931.16	279.36	1,238.50	2,574.34
2610-460-02-2611	Elementary Periodicals	782.00	0.00	782.00	711.49	0.00	0.00	70.51
2610-490-00-2613	BOCES Services Ed Com	34,000.00	0.00	34,000.00	28,208.88	6,727.99	5,791.12	0.00
2630-150-00-0000	Cai - Instructional Salar	45,000.00	0.00	45,000.00	50,546.59	4,399.32	8,798.62	-14,345.21
2630-160-00-0000	Cai - Non Inst Salary	65,611.00	0.00	65,611.00	55,404.05	5,363.48	10,727.00	-520.05
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	0.00	0.00	0.00	756.53	0.00	0.00	-756.53
2630-220-00-0000	Computer Equip-State Aid	40,500.00	5,038.92	45,538.92	46,320.51	0.00	250.00	-1,031.59
2630-400-00-0000	Computer-Contractual	15,000.00	2,409.49	17,409.49	6,813.36	0.00	1,496.86	9,099.27
2630-450-00-0000	Computer Mtls/Suppl	25,000.00	2,500.00	27,500.00	9,225.82	733.86	1,925.70	16,348.48
2630-460-00-0000	Comp St Aid Software	26,000.00	0.00	26,000.00	2,382.59	0.00	165.00	23,452.41
2630-490-00-0000	BOCES Services	461,223.00	0.00	461,223.00	201,954.62	36,282.80	258,342.17	926.21
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	143,069.00	0.00	143,069.00	112,573.94	11,966.32	48,780.88	-18,285.82
2810-151-01-0000	Instrl Sal - Outside Serv	0.00	0.00	0.00	1,845.00	360.00	0.00	-1,845.00
2810-160-01-0000	Non-Inst Salary	42,931.00	0.00	42,931.00	22,508.86	2,472.68	4,945.34	15,476.80
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	0.00	0.00	0.00	2,565.92	4.64	0.00	-2,565.92
2810-400-01-0000	Contractual Expense	1,236.00	0.00	1,236.00	1,244.86	0.00	0.00	-8.86
2810-450-01-0000	Materials and Supplies	6,500.00	0.00	6,500.00	499.69	0.00	0.00	6,000.31
2810-451-01-0000	Guidance - Postage	1,500.00	1,000.00	2,500.00	980.00	0.00	1,520.00	0.00
2810-490-00-0000	BOCES	4,197.00	0.00	4,197.00	0.00	0.00	4,197.00	0.00
2815-160-00-0000	Non-Instr Salary	78,877.00	0.00	78,877.00	65,495.40	7,199.66	15,628.21	-2,246.61
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	0.00	0.00	0.00	2,331.08	217.86	0.00	-2,331.08
2815-400-00-0000	Contractual Expense	61,552.00	0.00	61,552.00	27,344.87	974.25	33,841.74	365.39
2815-400-01-0000	Contractual HS	0.00	0.00	0.00	637.50	0.00	362.50	-1,000.00
2815-400-02-0000	Contractual Elem	0.00	0.00	0.00	345.00	0.00	655.00	-1,000.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	0.00	1,000.00	803.24	0.00	176.65	20.11
2815-450-02-0000	Materials/Supplies Elem	700.00	0.00	700.00	881.94	0.00	193.64	-375.58
2820-150-00-0000	Psychology Inst Salary	212,395.00	0.00	212,395.00	152,291.61	17,916.66	60,731.39	-628.00
2820-151-00-0000	Instrl Sal - Outside Serv	0.00	0.00	0.00	2,079.00	468.00	0.00	-2,079.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	200.00	0.00	200.00	735.00	735.00	0.00	-535.00
2820-450-00-0000	Materials and Supplies	1,909.00	0.00	1,909.00	1,816.67	0.00	0.00	92.33
2850-150-01-0000	Instructional Salaries	89,648.00	0.00	89,648.00	39,284.28	2,723.12	16,805.72	33,558.00
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	2,862.00	0.00	0.00	-862.00

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	159,582.00	0.00	159,582.00	118,790.20	12,915.00	21,819.40	18,972.40
2855-160-01-0000	Non Instructional Salarie	0.00	0.00	0.00	2,028.00	0.00	0.00	-2,028.00
2855-400-01-2706	Contractual Expense Boys	19,246.00	0.00	19,246.00	14,766.77	1,898.50	2,078.08	2,401.15
2855-400-01-2707	Contractual Expense Girls	19,758.00	0.00	19,758.00	12,746.71	2,119.72	2,078.05	4,933.24
2855-400-01-2712	Contractul Exp Other Sport	17,635.00	0.00	17,635.00	7,244.14	0.00	1,122.90	9,267.96
2855-450-01-2711	Supplies Boys Sports	5,861.00	-500.00	5,361.00	2,738.85	103.70	66.38	2,555.77
2855-450-01-2712	Supplies Girls Sports	3,515.00	0.00	3,515.00	2,695.15	103.70	66.36	753.49
2855-450-01-2713	Supplies Other	3,585.00	0.00	3,585.00	2,882.74	1,227.77	8,160.16	-7,457.90
2855-450-01-2714	Boys Uniforms	2,548.00	3,300.00	5,848.00	5,632.08	239.00	0.00	215.92
2855-450-01-2715	Girls Uniforms	4,923.00	-1,800.00	3,123.00	1,829.15	25.45	468.00	825.85
2855-450-01-2716	Other Uniforms	2,172.00	-1,000.00	1,172.00	340.00	0.00	0.00	832.00
5510-150-03-2800	Salaries Trans Supv	22,766.00	0.00	22,766.00	7,836.18	712.38	1,424.82	13,505.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	40,304.00	0.00	40,304.00	19,262.76	1,751.16	3,502.32	17,538.92
5510-160-03-0000	Non-Instruct Salary-Trans	42,097.00	0.00	42,097.00	500.00	0.00	500.00	41,097.00
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	0.00	0.00	29,061.56	2,641.96	5,283.94	-34,345.50
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	2,500.00	0.00	2,500.00	12,143.36	1,050.18	0.00	-9,643.36
5510-162-03-0000	Salaries Drivers	312,085.00	0.00	312,085.00	259,073.90	28,572.34	54,219.45	-1,208.35
5510-163-03-0000	Salaries Driver Substitut	36,431.00	0.00	36,431.00	9,878.00	1,840.50	0.00	26,553.00
5510-164-03-0000	Salaries Special Trips	2,500.00	0.00	2,500.00	3,935.40	556.27	0.00	-1,435.40
5510-165-03-0000	Salaries-Field Trips	10,000.00	0.00	10,000.00	27.64	0.00	0.00	9,972.36
5510-166-03-0000	Sal Athletic Trips	15,000.00	0.00	15,000.00	9,577.56	424.98	0.00	5,422.44
5510-168-03-0000	Bus Monitors	42,221.00	0.00	42,221.00	47,911.39	5,000.75	14,030.94	-19,721.33
5510-168-03-0040	Bus Monitors	0.00	0.00	0.00	13,284.03	1,887.90	0.00	-13,284.03
5510-169-03-0000	Bus Monitor Substitutes	500.00	0.00	500.00	875.90	111.00	0.00	-375.90
5510-180-03-0000	Salaries Mechanics	61,184.00	0.00	61,184.00	53,437.58	4,833.28	9,666.56	-1,920.14
5510-181-03-0000	Salaries Mechanics Over-T	7,220.00	0.00	7,220.00	7,400.96	1,128.08	0.00	-180.96
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	4,668.77	0.00	0.00	331.23
5510-210-03-0000	Bus Purchasing	80,171.00	0.00	80,171.00	80,171.00	0.00	0.00	0.00
5510-400-03-2900	Contractual Expense	48,000.00	7,503.00	55,503.00	33,106.09	1,866.29	23,208.99	-812.08
5510-430-03-0000	Liability Insurance	26,916.00	0.00	26,916.00	22,383.00	0.00	367.00	4,166.00
5510-431-03-0000	Workmens Compensation	13,500.00	0.00	13,500.00	9,734.14	0.00	3,765.86	0.00
5510-450-03-3000	Materials & Supplies	8,000.00	3,637.32	11,637.32	6,824.77	194.62	1,537.14	3,275.41
5510-452-03-0000	Tools	1,500.00	2,750.00	4,250.00	2,047.60	0.00	202.40	2,000.00
5510-455-03-0000	Supplies Parts	37,000.00	250.00	37,250.00	11,656.60	783.56	19,782.49	5,810.91
5510-456-03-0000	Gasoline	100,000.00	-4,500.00	95,500.00	40,780.54	2,551.03	25,669.46	29,050.00
5510-457-03-0000	Oil	5,000.00	0.00	5,000.00	4,248.30	0.00	751.70	0.00
5510-458-03-0000	Tires	14,000.00	-3,000.00	11,000.00	6,629.23	0.00	3,870.77	500.00

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	19,352.53	909.99	11,476.95	-28,629.48
5530-400-03-0000	Contractual Expense	750.00	0.00	750.00	13,680.90	12,677.31	749.08	-13,679.98
5530-401-03-0000	Telephone	2,800.00	0.00	2,800.00	306.63	35.84	173.37	2,320.00
5530-450-03-0000	Supplies	750.00	0.00	750.00	0.00	0.00	0.00	750.00
5530-461-03-0000	Natural Gas	9,600.00	0.00	9,600.00	5,696.19	1,108.50	1,833.81	2,070.00
5530-462-03-0000	Garage Building Water	0.00	746.84	746.84	1,528.63	0.00	1,218.21	-2,000.00
5530-463-03-0000	Electricity	5,000.00	0.00	5,000.00	3,036.53	470.68	1,883.47	80.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
7140-160-00-0000	Salaries, Non-Instr	2,000.00	0.00	2,000.00	1,899.00	216.00	0.00	101.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	396,904.00	0.00	396,904.00	184,482.65	17,049.46	32,786.78	179,634.57
9020-800-00-0000	Teacher Retirement	912,000.00	0.00	912,000.00	446,821.22	49,021.44	180,761.61	284,417.17
9030-800-00-0000	Social Security	725,000.00	-21,900.00	703,100.00	433,512.75	46,542.00	151,047.41	118,539.84
9040-800-00-0000	Workmens Compensation	81,500.00	0.00	81,500.00	58,767.86	0.00	22,732.14	0.00
9050-800-00-0000	Unemployment Insurance	66,000.00	0.00	66,000.00	689.90	689.90	0.00	65,310.10
9060-800-00-0000	Health Insurance	2,900,000.00	0.00	2,900,000.00	2,557,096.69	222,533.80	417,930.44	-75,027.13
9060-800-00-0001	Dental Insurance	75,000.00	0.00	75,000.00	61,599.31	6,480.21	13,400.69	0.00
9060-800-00-0002	Vision Insurance	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
9060-800-00-0003	Health Ins Buy-Out	40,000.00	0.00	40,000.00	17,999.65	283.57	0.00	22,000.35
9060-800-00-0004	Medical Reimb - Teachers	80,000.00	0.00	80,000.00	50,217.32	8,622.26	29,983.73	-201.05
9060-800-00-0005	Medical Reimb - Sup Staff	70,000.00	0.00	70,000.00	31,592.09	4,848.77	41,534.02	-3,126.11
9089-800-00-0000	Other Benefits	90,000.00	0.00	90,000.00	117,354.69	5,650.16	0.00	-27,354.69
9711-600-00-0000	Serial Bonds Principal	1,680,000.00	0.00	1,680,000.00	0.00	0.00	0.00	1,680,000.00
9711-700-00-0000	Serial Bonds Interest	542,913.00	0.00	542,913.00	271,456.25	0.00	0.00	271,456.75
9722-600-00-0000	Statutory Bonds-Buses	170,000.00	0.00	170,000.00	0.00	0.00	0.00	170,000.00
9722-700-00-0000	Stat Bond-Int Buses	6,194.00	0.00	6,194.00	3,096.87	0.00	0.00	3,097.13
9901-931-00-0000	Inter fund to School Lunc	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	26,000.00	0.00	26,000.00	0.00	0.00	0.00	26,000.00
9950-900-00-0000	Transfer To Capital	0.00	1,361,171.14	1,361,171.14	1,264,412.66	0.00	0.00	96,758.48
Total GENERAL FUND		20,303,849.00	1,506,613.27	21,810,462.27	14,171,784.35	1,465,674.72	3,871,751.46	3,766,926.46

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.00	Cash-Five Star Bank	42,037.01		+ 42,037.01
380.00	Accounts Receivable	1,109.65		+ 1,109.65
410.00	Due From State and Federal - L	18,519.00		+ 18,519.00
445.00	Inv. of Mat. & Supplies (Opt)	1,304.06		+ 1,304.06
446.00	Surplus Food Inventory	3,248.34		+ 3,248.34
446.10	Purchased Food Inventory	4,364.42		+ 4,364.42
Budgetary and Expense Accounts				
522.00	Expenditures	302,446.80		+ 302,446.80
Liabilities and Reserves				
601.01	Prepaid School Lunch Funds		6,635.34	- 6,635.34
630.10	Due To Gen from Cafe		98,172.55	- 98,172.55
631.00	Due To Other Governments		245.73	- 245.73
806.00	Non Spendable FB-Inventory		8,916.82	- 8,916.82
917.00	Unassigned Fund Balance		5,959.57	- 5,959.57
Budgetary and Revenue Accounts				
980.00	Revenues		253,099.27	- 253,099.27
Grand Totals		373,029.28	373,029.28	

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

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
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 -	0.00	0.00	55,366.97	7,137.80		55,366.97
1445.000		OTHER CAFETERIA SALES	0.00	0.00	46,278.96	5,580.84		46,278.96
2401.000		Interest and Earnings	0.00	0.00	19.70	2.24		19.70
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	622.64	145.95		622.64
3190.000		State Reimbursement-LUNCH	0.00	0.00	3,480.00	427.00		3,480.00
3190.00B		State REIMBURSE-Breakfast	0.00	0.00	1,734.00	201.00		1,734.00
4190.000		Fed Reimbursement lunch	0.00	0.00	110,786.00	13,713.00		110,786.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	34,811.00	4,178.00		34,811.00
Total SCHOOL LUNCH FUND			0.00	0.00	253,099.27	31,385.83	0.00	253,099.27

* 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: 04/30/2019
Fiscal Year: 2019
Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	0.00	0.00	0.00	72,744.97	8,408.37	16,158.56	-88,903.53
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	3,483.08	236.52	0.00	-3,483.08
2860-163-00	Salaries Substitutes	0.00	0.00	0.00	1,721.15	149.85	0.00	-1,721.15
2860-220-00	Equipment	0.00	19,938.74	19,938.74	19,938.74	0.00	0.00	0.00
2860-400-00	Contractual Expenses	0.00	2,410.00	2,410.00	4,379.70	30.60	986.90	-2,956.60
2860-410-00	Food Purchases	0.00	0.00	0.00	106,590.08	13,067.80	25,751.84	-132,341.92
2860-450-00	Lunch Material & Supplies	0.00	496.06	496.06	5,606.49	972.87	2,656.42	-7,766.85
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	33,575.67	6,712.94	3,356.33	-36,932.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	10,315.76	1,148.88	2,177.59	-12,493.35
9030-800-00	Lunch Social Security	0.00	0.00	0.00	5,533.72	622.22	1,236.14	-6,769.86
9060-800-00	Health Insurance	0.00	0.00	0.00	38,557.44	4,284.16	3,299.66	-41,857.10
Total SCHOOL LUNCH FUND		0.00	22,844.80	22,844.80	302,446.80	35,634.21	55,623.44	-335,225.44

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

Summary - All Services

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	5* Bank Sp Aide Ck.	263,072.88		+ 263,072.88
391.GF	Due From GENERAL FUND	40,956.74		+ 40,956.74
Budgetary and Expense Accounts				
522.00	Expenditures	459,670.68		+ 459,670.68
Liabilities and Reserves				
630.00	DUE TO GENERAL FUND		392,055.02	- 392,055.02
689.00	Other Liabilities (Specify)		2,279.28	- 2,279.28
917.00	Unassigned Fund Balance		0.39	- 0.39
Budgetary and Revenue Accounts				
980.00	Revenues		369,365.61	- 369,365.61
Grand Totals		763,700.30	763,700.30	

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

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
18S611-4256.000	18S611	Indiv. w/Disab. Ed Act (I	0.00	0.00	-4,373.35	0.00	4,373.35	
18S619-4256.000	18S619	Indiv. w/Disab. Ed Act (I	0.00	0.00	-1,524.34	0.00	1,524.34	
19MISC-2770.000	19MISC	Revenues From Local Sourc	0.00	0.00	34.00	0.00		34.00
19PREK-3289.000	19PREK	Other State Aid	45,988.00	45,988.00	22,994.00	0.00	22,994.00	
19S611-4256.000	19S611	Indiv. w/Disab. Ed Act (I	192,046.00	192,046.00	111,853.00	23,006.00	80,193.00	
19S619-4256.000	19S619	Indiv. w/Disab. Ed Act (I	5,114.00	5,114.00	2,989.00	598.00	2,125.00	
19SUMM-3289.000	19SUMM	Other State Aid	0.00	0.00	72,846.30	0.00		72,846.30
19TIIA-4289.000	19TIIA	Other Federal Aid TTLEIIA	39,148.00	39,148.00	26,982.00	4,516.00	12,166.00	
19TIVA-4129.000	19TIVA	NCLB Title IV Safe & Drug	13,551.00	13,551.00	9,337.00	1,563.00	4,214.00	
19TTLI-4126.000	19TTLI	NCLB Chpt 1,Basic Grant	211,506.00	211,506.00	128,228.00	25,646.00	83,278.00	
Total SPECIAL AID FUND			507,353.00	507,353.00	369,365.61	55,329.00	210,867.69	72,880.30

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

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
18S611-2250-400	Contractual Sect 611 Idea	0.00	0.00	0.00	-4,374.00	0.00	0.00	4,374.00
18S619-2250-400	Contractual Idea Sect 619	0.00	0.00	0.00	-1,524.00	0.00	0.00	1,524.00
18TIIA-2110-150	Instructional Salaries	0.96	0.00	0.96	0.00	0.00	0.00	0.96
18TTLI-2110-150	Instructional Salaries	3.10	0.00	3.10	0.00	0.00	0.00	3.10
18TTLI-2110-400	Contractual and Other	3,340.00	0.00	3,340.00	0.00	0.00	0.00	3,340.00
19PREK-2510-150	Instructional Salaries	45,549.00	0.00	45,549.00	29,782.13	3,503.78	15,328.90	437.97
19PREK-2510-450	Materials & Supplies	439.00	0.00	439.00	0.00	0.00	0.00	439.00
19S611-2250-150	611-Instructional Salary	189,282.00	0.00	189,282.00	124,032.17	14,592.02	60,612.68	4,637.15
19S611-2250-400	Contractual Sect 611 Idea	2,764.00	0.00	2,764.00	3,535.73	1,123.03	0.00	-771.73
19S619-2250-160	Non Instructional Salarie	4,184.00	0.00	4,184.00	3,387.12	398.40	683.17	113.71
19S619-2250-400	Contractual Idea Sect 619	930.00	0.00	930.00	0.00	0.00	0.00	930.00
19SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	23,392.94	0.00	0.00	-23,392.94
19SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	5,648.45	0.00	1,691.36	-7,339.81
19SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	64,442.00	0.00	0.00	-64,442.00
19SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	8,812.00	8,812.00	0.00	-8,812.00
19SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	16,839.82	0.00	0.00	-16,839.82
19TIIA-2110-150	Instructional Salaries	39,148.00	0.00	39,148.00	29,992.82	3,010.72	9,146.51	8.67
19TIVA-2110-150	Instructional Salaries	13,551.00	0.00	13,551.00	10,378.17	1,041.78	3,164.85	7.98
19TTLI-2110-150	Instructional Salaries	207,368.00	0.00	207,368.00	145,325.33	17,097.10	62,033.45	9.22
19TTLI-2110-400	Contractual and Other	4,138.00	0.00	4,138.00	0.00	0.00	0.00	4,138.00
Total SPECIAL AID FUND		510,697.06	0.00	510,697.06	459,670.68	49,578.83	152,660.92	-101,634.54

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	JP Chase Cap. Checking	17,760.04		+ 17,760.04
200.0B	JPChase Cap.Sav.	416,243.74		+ 416,243.74
391.00	Due From Other Funds	264,587.38		+ 264,587.38
Budgetary and Expense Accounts				
522.00	Expenditures	3,508,845.41		+ 3,508,845.41
Liabilities and Reserves				
630.01	DUE TO DEBT SERVICE		5,616.74	- 5,616.74
915.01	ASS.UNAP.FB RES FOR CAPITAL		2,937,407.17	- 2,937,407.17
Budgetary and Revenue Accounts				
980.00	Revenues		1,264,412.66	- 1,264,412.66
Grand Totals		4,207,436.57	4,207,436.57	

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

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
170000-5031.000	170000	Interfund Transfers	3,730,000.00	4,850,000.00	1,120,000.00	0.00	3,730,000.00	
170000-5710.000	170000	Serial Bonds	5,225,000.00	5,225,000.00	0.00	0.00	5,225,000.00	
DWB08X-5031.000	DWB08	Interfund Transfers	241,171.14	241,171.14	144,412.66	0.00	96,758.48	
Total CAPITAL FUND			9,196,171.14	10,316,171.14	1,264,412.66	0.00	9,051,758.48	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

Budget Status Report As Of: 04/30/2019

Fiscal Year: 2019

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
170000-1620-293-01	General Contr - D'Agostin	0.00	4,423,000.00	4,423,000.00	1,211,430.40	571,952.10	0.00	3,211,569.60
170000-1620-294-01	HVAC - HMI Mechanical	0.00	726,000.00	726,000.00	47,500.00	0.00	0.00	678,500.00
170000-1620-295-01	PLUMBING - Bell Mechanical	0.00	774,000.00	774,000.00	82,061.00	82,061.00	0.00	691,939.00
170000-1620-296-00	ELECTRICAL	0.00	0.00	0.00	73,055.00	0.00	0.00	-73,055.00
170000-1620-296-01	ELECTRICAL - Blackmon Far	0.00	487,700.00	487,700.00	0.00	0.00	0.00	487,700.00
170000-1620-299-00	NON-CONTRACTUAL	0.00	0.00	0.00	388.86	0.00	10,430.00	-10,818.86
170000-2110-201-00	Clerk of Works	-185,400.00	405,440.48	220,040.48	136,369.67	12,525.18	17,158.13	66,512.68
170000-2110-240-00	Contractual and Other	7,683,589.55	-6,182,848.59	1,500,740.96	9,590.08	708.58	11,923.49	1,479,227.39
170000-2110-244-00	LEGAL SERVICES	-18,071.36	29,511.45	11,440.09	4,791.45	0.00	15,395.00	-8,746.36
170000-2110-245-00	Architects Commisions/Exp	-252,284.38	511,000.00	258,715.62	226,599.98	12,966.66	0.00	32,115.64
170000-2110-245-21	Architects Reimbursable C	-324.86	0.00	-324.86	53,917.01	40.99	0.00	-54,241.87
170000-2110-246-00	SURVEYING AND ENGINEERING	-32,200.00	10,000.00	-22,200.00	33,859.80	0.00	20,960.70	-77,020.50
170000-2110-291-00	Site Aquisition Costs	-58,301.00	0.00	-58,301.00	0.00	0.00	0.00	-58,301.00
170000-2110-297-00	Site Contractor	-301,328.60	0.00	-301,328.60	553,066.25	0.00	0.00	-854,394.85
170000-2110-297-01	Site Contractor - Nardozz	0.00	1,343,000.00	1,343,000.00	660,734.50	0.00	0.00	682,265.50
180000-1620-200-00	Technology Equipment	3,100.05	0.00	3,100.05	0.00	0.00	0.00	3,100.05
180000-1620-293-00	Frontrunner	210,758.16	-195,000.00	15,758.16	0.00	0.00	0.00	15,758.16
180000-1620-294-00	Day Automation	-195,000.00	474,500.00	279,500.00	271,068.75	0.00	0.00	8,431.25
180000-1620-450-00	Supplies	-333.73	0.00	-333.73	0.00	0.00	0.00	-333.73
DWB08X-5510-210-00	Buses	241,171.14	0.00	241,171.14	144,412.66	0.00	0.00	96,758.48
Total CAPITAL FUND		7,095,374.97	2,806,303.34	9,901,678.31	3,508,845.41	680,254.51	75,867.32	6,316,965.58

Naples Central School District
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	Cash- 5* TRUST & AGENCY CK.	354,452.74		+ 354,452.74
200.30	RESTRICTED CASH-EXTRA CURRICUL	107,724.50		+ 107,724.50
200.PA	Net Payroll - 5* Bank	1,505.68		+ 1,505.68
201.00	HRA CHECKING	67,494.98		+ 67,494.98
380.00	Accounts Receivable	157.03		+ 157.03
380.AR	ACCTS REC HEALTH INS		5.02	- 5.02
380.HL	ACCTS REC RETIRED HEALTH		810,168.37	- 810,168.37
391.GF	Due from General Fund	11,271.05		+ 11,271.05
Liabilities and Reserves				
018.SR	Support Retirement	40.67		+ 40.67
020.00	Health Ins. Bc/Bs		391.72	- 391.72
020.10	HRA Bancard		67,486.27	- 67,486.27
020.DN	Bc/Bs Dental S S		1,657.71	- 1,657.71
020.FD	Bc/Bs Flex Dental S.S.		1,894.18	- 1,894.18
020.RT	Health Ins. Bc/Bs RETIREES	648,695.05		+ 648,695.05
085.00	EXTRA CURRICULAR BALANCES		107,724.50	- 107,724.50
630.00	Due To General fund		712.92	- 712.92
630.PR	Due To GEN FUND -PAYROLL		2.71	- 2.71
630.TA	Due To GEN FUND - TRUST AND A		201,298.30	- 201,298.30
Grand Totals		1,191,341.70	1,191,341.70	

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

Naples Central School District
TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2019

Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	Cash- FIVE STAR CK	5,121.94		+ 5,121.94
200.0B	5*Bank Exp. Tr. Sav.	165,538.62		+ 165,538.62
489.TN	DUE FROM PN	1.79		+ 1.79
Budgetary and Expense Accounts				
522.00	Expenditures	9,500.00		+ 9,500.00
Liabilities and Reserves				
910.00	Appropriated Fund Balance		170.58	- 170.58
924.01	GIFT FUND		5.51	- 5.51
924.02	WM Borden		658.73	- 658.73
924.03	Charles Dubler		4,261.39	- 4,261.39
924.04	Jos. Borden		7,766.65	- 7,766.65
924.05	Mina Guile		90,956.62	- 90,956.62
924.06	Ethel Gray		811.33	- 811.33
924.09	Henry Miller		85.15	- 85.15
924.11	Anthony Parlave		695.48	- 695.48
924.12	Betty Widmer		154.67	- 154.67
924.14	Ira Randall		282.50	- 282.50
924.15	Karen Potter		6,361.94	- 6,361.94
924.16	Douglas Potter		6,464.93	- 6,464.93
924.20	Miller / Shannon		1,058.18	- 1,058.18
924.23	Sansocie		29,181.26	- 29,181.26
924.24	Class of 1960		1,142.13	- 1,142.13
924.38	Misel Memorial		62.37	- 62.37
924.39	Cheryl Crum Memorial		9.91	- 9.91
924.40	Clair Elliott Memorial		23.93	- 23.93
924.41	Al Wordingham Scholarship		1,268.67	- 1,268.67
924.42	Doc & Katy Abraham Memorial		40.97	- 40.97
924.43	OLYMPICS OF THE MIND		2,818.19	- 2,818.19
924.44	STAFF SENIOR SCOLARSHIP		253.91	- 253.91
924.46	Robert Miller		386.11	- 386.11
924.47	Grange		4.14	- 4.14
924.48	James Meehan		52.29	- 52.29
924.49	ROGER COYE		53.25	- 53.25
924.50	FFA-SCHULTZ MEM. FUND		1,244.82	- 1,244.82
924.51	HOWSE MEMORIAL FUND		2,457.22	- 2,457.22
924.52	CAROL HOLCOM SCOTT MEMORIAL		5,053.76	- 5,053.76
924.53	ROBERT WAGGERHAUSER		1,655.54	- 1,655.54
924.54	JOSHUA CALLAGHAN		5.29	- 5.29
924.55	NAPLES ROTARY EMERGENCY FUND		31.26	- 31.26
924.57	STEWART FLEISCHMAN		2,009.41	- 2,009.41
924.58	GRANT HUDSON PEARCE		753.80	- 753.80
924.59	NAPLES HISTORICAL SOCIETY		1,001.44	- 1,001.44
924.61	COACH G. SCHENK MEMORIAL		2,356.40	- 2,356.40
924.62	Miscellaneous Scholarship		1,051.27	- 1,051.27
924.69	Cathy Ringer Mem Scholarship		1,000.26	- 1,000.26
924.70	FLACE-Harriet Goodsell		1,000.21	- 1,000.21
924.71	Joseph Family Scholarship	700.17		+ 700.17
924.72	Madeline Jean Barton Memorial		3,386.23	- 3,386.23

Naples Central School District
TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
	Budgetary and Revenue Accounts			
980.00	Revenues		2,824.82	- 2,824.82
	Grand Totals	180,862.52	180,862.52	

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

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
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	27.93	0.50		27.93
SCHOLR-2705.024	SCHOLR	Class of 1960 Memorial Fund	0.00	0.00	250.00	200.00		250.00
SCHOLR-2705.067	SCHOLR	COACH G. SCHENK MEMORIAL	0.00	0.00	700.00	0.00		700.00
SCHOLR-2705.072	SCHOLR	Madeline Jean Barton Memorial	0.00	0.00	500.00	0.00		500.00
SCHOLR-2705.073	SCHOLR	Maddie Barton Elem Music Award	0.00	0.00	1,346.89	585.00		1,346.89
Total TRUST FUNDS-EXPENDABLE			0.00	0.00	2,824.82	785.50	0.00	2,824.82

* 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: 04/30/2019

Fiscal Year: 2019

Fund: TE TRUST FUNDS-EXPENDABLE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2999-405	MINA GUILLE EXPENSES	0.00	0.00	0.00	5,000.00	0.00	0.00	-5,000.00
SCHOLR-2999-423	SANSOCIE EXPENSES	0.00	0.00	0.00	500.00	0.00	0.00	-500.00
SCHOLR-2999-459	NAPLES HISTORICAL SOCIETY	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
SCHOLR-2999-462	GRANT HUDSON PEARCE	0.00	0.00	0.00	250.00	0.00	0.00	-250.00
SCHOLR-2999-469	Cathy Ringer Memorial Sch	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
SCHOLR-2999-470	FLACE-Harriet Goodsell	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
SCHOLR-2999-472	Madeline Jean Barton Memo	0.00	0.00	0.00	0.00	0.00	309.90	-309.90
SCHOLR-2999-473	Maddie Barton Elem Music	0.00	0.00	0.00	750.00	0.00	0.00	-750.00
Total TRUST FUNDS-EXPENDABLE		0.00	0.00	0.00	9,500.00	0.00	309.90	-9,809.90

Naples Central School District
PERMANENT FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.00	Cash- Five Star Bank	10,252.58		+ 10,252.58
Liabilities and Reserves				
688.00	DUE TO TE		1.79	- 1.79
807.01	C. Misel Mem. -Non Spendable		10,250.79	- 10,250.79
Grand Totals		10,252.58	10,252.58	

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

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	JP Chase Debt Ser. Sav.	835,929.15		+ 835,929.15
391.01	Due From Other Funds-Capital	5,616.74		+ 5,616.74
Liabilities and Reserves				
884.00	Reserve for Debt		838,691.73	- 838,691.73
Budgetary and Revenue Accounts				
980.00	Revenues		2,854.16	- 2,854.16
Grand Totals		841,545.89	841,545.89	

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

Naples Central School District
Revenue Status Report As Of: 04/30/2019
Fiscal Year: 2019
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	2,854.16	156.46		2,854.16
Total DEBT SERVICE			0.00	0.00	2,854.16	156.46	0.00	2,854.16

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2019
Suppress revenue accounts with no activity
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

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (the "Agreement") is made and entered into _____, 2019, and is effective July 1, 2019 (the "Effective Date") by and between Juventas Physical, Occupational, and Speech Therapy Services, PLLC, of 65 East Market Street, Suite 201, Corning, New York 14830 (the "Provider"), and Naples Central School District, ("District,"), 136 North Main Street, Naples, NY, 14512, and herein collectively referred to as the "Parties" and each a "Party".

WHEREAS, the District is in need of speech therapy services and Provider is willing to supply those services to District; and

WHEREAS, the parties wish to outline their working relationship under this Agreement; and

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound, the Parties hereby agree as follows:

1. Scope of Engagement.

- a. Provider shall provide speech therapy services, both direct and indirect, (collectively, the "Services" and more specifically defined herein) for the District at the locations requested by the District from time to time.
- b. Provider and District shall in good faith mutually determine the dates and times that Provider is to provide the Services.
- c. Provider shall provide all Services in a competent and professional manner in accordance with the standards of professional practice, the policies, procedures, and guidelines of the District, and all applicable laws, rules, and regulations.
- d. At the District's expense, the District shall supply Provider with suitable working space for rendering services consistent with Section 1(d), above. The physical space shall be appropriate for safe and confidential therapy services.
- e. At the District's expense, the District shall supply Provider with student-specific specialized equipment and supplies. Provider will supply all other general therapy equipment and supplies.

2. Services.

- a. Direct Services include:
 - i. Speech therapy services to students as identified through the Committee for Special Education ("CPSE/CSE") process. These services include evaluation of and treatment and planning for speech-language and oral-motor dysfunction.
 - ii. Provider participation in CPSE/CSE meetings.
 - iii. Consultation and guidance regarding developmental motor function.
 - iv. Assistance with special education program planning.

- v. Staff development for District employees on speech-language development and classroom strategies.
- vi. Any other activity requiring direct interaction and physical presence of Provider.

b. Indirect Services include:

- i. Recommendations for and implementation of individualized education plan (“IEP”) for students receiving direct services.
- ii. Regular communication with District staff and student’s parents regarding student needs and services, as well as communicating the performance of student through progress reports, IEP documentation, phone calls and other media as appropriate.
- iii. Maintenance of contemporaneous and accurate documentation of all individualized services, including progress monitoring of established goals, response to therapeutic interventions, and communication with District staff and parents.
- iv. Timely and accurate documentation of individualized and group therapy sessions necessary for Medicaid reimbursement.

3. Professional Qualifications.

Provider hereby represents and warrants that all services shall be provided by a speech-language pathologist duly licensed to practice in the State of New York for the benefit of the District and employed by Provider and who have met the fingerprinting requirements of Part 87 of the Commissioner’s Regulations and Education Law 1709 (39) and 3004-b.

4. Term and Termination.

This Agreement shall continue for twenty-four (24) months beginning on the Effective Date unless terminated in accordance with the following:

a. Either Party may terminate this Agreement at any time, without cause, effective on thirty (30) days’ written notice to the other Party.

b. Either Party may terminate this Agreement immediately by written notice upon any breach by the other if such breach is not curable, or, if such breach is curable, it has not been cured within the longer of ten (10) school days or such time period as is mutually agreed to by the Parties after receiving written notice of such breach.

c. Termination of this Agreement for any reason shall immediately terminate Provider's obligations to provide services to the District and terminate the District’s obligation to compensate Provider for services, save and except payment for services provided through the date of such termination. The Parties' rights, obligations, warranties and representations shall survive termination of this Agreement.

d. This Agreement will terminate automatically and immediately upon the death, permanent disability or mental incapacity of Provider.

5. Compensation.

a. Provider shall submit bi-weekly billing statements for services provided. District shall reimburse Provider on a monthly basis for services rendered. Payment to be received not more than 30 days after a bill is submitted by Provider to District.

b. The rate of compensation is \$65 per unit of speech therapy service.

c. One unit of service is 15-45 minutes for each session of direct services, as defined above. Individual CSE meetings will be billed as one unit each, up to 45 minutes.

d. Any services rendered that are in addition to the direct and indirect services as defined above shall be billed at the rate of \$130 per hour. Provider will bill these additional services in 15-minute intervals.

6. Professional Liability Insurance.

Provider shall pay for and maintain in force professional liability insurance coverage insuring professional errors, omission, negligence, incompetence, and malfeasance for services provided by pursuant to this Agreement with the limits of liability in the amount of \$1,000,000 for each occurrence, with a per annum aggregate limitation of \$3,000,000. Upon request, Provider shall provide the District with written evidence that such coverage is in full force and effect, and upon request Provider shall provide the District with a copy of any such policy. Each such policy shall (a) name the District as an additional insured, and (b) expressly provide that such policy shall not be terminated, cancelled, or modified absent at least thirty (30) days' prior written notice from the insurance company to the District.

7. Confidentiality.

At all times during the Term of this Agreement, Provider agrees it shall comply with any and all local, state, and federal rules, regulations, and laws pertaining to the confidentiality of medical, personal, and other information, including without limitation HIPAA. Provider shall treat all matters and information related to the District's students as confidential information belonging solely to the District, to be utilized by Provider solely as instructed by the District.

8. Relationship of the Parties.

a. For purposes of this Agreement, Provider is and shall at all times be an independent contractor of the District.

b. Provider agrees that, solely by virtue of this Agreement, it shall not, nor shall any person providing services hereunder: (i) claim to be an employee of the District; (ii) request or claim entitlement to any employee benefit now or hereafter offered by the District to any of its employees; (iii) hold itself out to any person or entity as an employee of the District; or (iv) execute any agreement, document, or instrument in the name of or imposing a legal obligation on the District.

c. No joint venture, partnership, franchise, employment, or any relationship, other than an independent contractor relationship, is created or is intended to be created by this Agreement or by any Party's full or partial performance of this Agreement.

d. Provider, as an independent contractor, acknowledges and agrees that it is solely responsible for all taxes, withholdings, and other statutory or contractual obligations of any nature, including, but not limited to, workers' compensation insurance, applicable to Provider and any of the Services.

e. Provider shall indemnify, defend, and hold harmless the District and its employees and authorized agents from any and all claims, damages, liability, expenses (including without limitation reasonable attorneys' fees) arising with respect to any breach by Provider of this Agreement or any provision, warranty, or representation made by Provider in this Agreement.

9. Miscellaneous.

a. This Agreement shall be subject to and governed by the laws of the State of New York, without giving effect to provisions or procedures regarding conflicts of laws.

b. In the event any provision hereof is held void or unenforceable by any court of competent jurisdiction, then such provision shall be deemed severed from this Agreement and shall not affect the remaining provisions hereof.

c. This Agreement is the entire agreement among the Parties and when executed by the parties hereto, supersedes all prior agreements, understandings and communications, either verbal or in writing, among the Parties hereto with respect to the subject matter contained herein.

d. Any amendment or variation of this Agreement must be in writing and duly signed by the Parties hereto in order to be of any effect.

e. Any failure by a Party to comply with any obligation, agreement or condition herein may be expressly waived in writing by the other Party, but such waiver or failure to insist upon strict compliance with such obligation, agreement or condition shall not operate as a waiver of, or estoppel with respect to, any such subsequent or other failure.

f. This Agreement shall be binding upon and shall inure to the benefit of the Parties and their respective heirs, successors, and assigns.

IN WITNESS WHEREOF, the District and Provider have executed this Agreement
_____, 2019.

District:

Naples Central School District

By: _____

Provider:

Juventas Physical, Occupational, and Speech Therapy Services, PLLC

By: _____

Carrie E. VanSlyke, Managing Partner
Juventas Physical, Occupational, and Speech Therapy
Services, PLLC