

BOARD MEETING: Regular Meeting
DATE: Wednesday, April 24, 2024
TIME: 6:00 p.m.
PLACE: High School Library

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of April 24, 2024 (Board Action)
- IV. Executive Session (Board Action)
- V. Pledge of Allegiance
- VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.
Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)
As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.
Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.
- VII. Points of Interest
- VIII. Superintendent Recognitions & Updates
 - Fine Arts Department Update
 - Internal Claims Auditor Report
 - Student Representative Update
 - Superintendent Update
 - 2024-2025 District Priorities
 - WFL BOCES Administrative Budget
 - Administrative Update
 - School Business Administrator Update
- IX. Board Report
 - Policy Committee
- X. 2024-2025 School Budget (Board Action)
 - Adopt 2024-2025 School Budget and the 2024-2025 Property Tax Report Card
- XI. Contractual Agreements
 - Naples Teachers' Association (Board Action)
- XII. WFL BOCES 2024-2025 Budget (Board Action)
- XIII. WFL BOCES Board of Education Candidates (Board Action)
- XIV. Business / Financial (Board Action)
 - Donation
 - Tax Correction
 - Treasurer's Report
- XV. Personnel (Board Action)
 - Family Leave
- XVI. Consent Agenda Items (Board Action)
 - CSE, & 504 Committee Recommendations
- XVII. Adjournment (Board Action)

April 24, 2024

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

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Matthew Mahoney,
Nicole J. Green, Katherine Piedici, Garrett Waltman and Pamela Claes.

Motion:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of April 24, 2024 as presented.

Motion Carried

Motion Denied

2nd:

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

Motion Carried

Motion Denied

Time out of Executive Session: _____ p.m.

2nd:

Resolved, that the Board of Education adopts the 2024-2025 Naples Central School District Budget in the amount of \$23,414,489 and the 2024-2025 Property Tax Report Card.

Motion Carried

Motion Denied

Abstain:

2nd:

Resolved, that the Naples Central School District Board of Education does hereby ratify the negotiated agreement between the Superintendent and the Naples Central School Teachers' Association for the period of July 1, 2024 through June 30, 2028.

Motion Carried

Motion Denied

Abstain

Motion:

2nd:

The Board of Education of the Naples Central School District, at its April 24, 2024 meeting, approved the 2024-2025 tentative administrative budget (Part 1) of the Wayne-Finger Lakes Board of Cooperative Educational Services in the amount of \$3,863,200.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Abstain:

Motion:

2nd:

The Board of Education of the Naples Central School District cast one vote for **Pamela Pendleton** to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Abstain:

Motion:

2nd:

The Board of Education of the Naples Central School District cast one vote for **Lynn Gay** to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Abstain:

Motion:

2nd:

The Board of Education of the Naples Central School District cast one vote for **O.J. Sahler** to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Abstain:

Motion:

2nd:

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

- Resolved, that authorization be given to accept the generous donation by the NYS Association for Language Teachers, Inc. of a Foreign Language Early Start (FLES) grant of \$265.29, to be used to purchase materials for the Naples Elementary School FLES Program.
- Resolved, that upon the recommendation of Real Property Tax Services of Ontario County, authorization is hereby given for a refund of taxes to the County of Ontario for the following for the refund of taxes for prior years as indicated below:

For property owned in the Town of South Bristol, County Road 34, Canandaigua, NY 14424, Tax Map No. 184.00-1-78.000, in the amount of:

\$3,112.78 for the partial refund of 2022-2023 School Taxes;

\$3,135.05 for the partial refund of 2023-2024 School Taxes;

- Resolved, that the Board of Education approves the Treasurer's monthly report for the period ending March 2024. (Attached)

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- Resolved, that the Board of Education approves the request of Alyson Powers, Health Teacher, for an unpaid family leave of absence commencing from the end of her paid and unpaid pregnancy related disability leave through on or about February 5, 2025, with benefits continuing throughout her leave as per leave as per the family medical leave act, anticipated delivery date on or around June 20, 2024.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- a. Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
 - CSE Committee actions of January 31, 2024; March 5, 2024; March 12, 2024; and April 9, 2024.
 - 504 Committee actions of March 26, 2024.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of April 24, 2024 is hereby adjourned at _____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Board of Education Auditor Report – April 2024 Board Meeting

From October 1, 2023 – March 31, 2024 I have approved warrants 0041-0114 for a total amount of 10,374,447.00 during the second and third quarter of the 2023-2024 fiscal year.

Total of 1343 transactions.

There were no errors for the second and third quarter.

Respectfully submitted,

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

Evelyn Letta

Entity Name
NAPLES CSD
BEDS Code
431201
Claim Year
2023-2024

SET VALUES

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome Chad Hunt (School Entity User)

CORE

04/24/2024 02:23 PM

Home | Issue Reporting | Help | Logout

Entity Info

Forms

Claim Verifications

Activity Log

Reports

You Have Selected the 'Revision' Data Area.
The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: NAPLES CSD
Contact Person: CHAD HUNT

District Code: 431201
Telephone: (585) 374-7902
Tel Extension:

Property Tax Report Card

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 29, 2024

Form Preparer Name: CHAD HUNT
Preparer's Telephone Number: 585-374-7902

Shaded Fields Will Calculate

	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	23,051,951	23,414,489	1.57%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	12,984,907	13,329,936	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	12,984,907	13,329,936	2.66%
F. Permissible Exclusions to the School Tax Levy Limit	1,069,981	1,070,946	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	11,914,926	12,258,990	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	11,914,926	12,258,990	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	589	584	-0.85%
Consumer Price Index			4.12%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	2,373,226	1,950,000
Assigned Appropriated Fund Balance	583,542	192,123
Adjusted Unrestricted Fund Balance	922,078	936,581
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital + (add) - (delete)	TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	518,952	518,952	As Needed for Technology Purchases
Capital + (add) - (delete)	BUILDING	For the cost of any object or purpose for which bonds may be issued.	3,712,704	5,000,000	For Capital Projects as Needed
Capital + (add) - (delete)	ACQUISITION OF	For the cost of any object or purpose for which bonds may be issued.	778,429	778,429	Purchase of one school bus \$150,000
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS	For self-insured Workers Compensation and benefits.	129,738	129,738	As Needed
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	145,829	145,829	As Needed
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	119,101	119,101	As Needed
Property Loss + (add)	PROPERTY LOSS	To cover property loss.	111,352	111,352	As Needed
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	1,207,637	1,207,637	As needed
Retirement Contribution	ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	1,461,392	1,461,392	Use of \$230,000 for ERS Contributions
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)	TRS	To fund employer contributions to TRS	646,632	646,632	As Needed

* **NYSED Reserve Guidance:** http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

20/20
24/25

WAYNE-FINGER LAKES BOCES Annual Report



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A Message from the W-FL BOCES **BOARD OF EDUCATION**

Dear Colleagues -

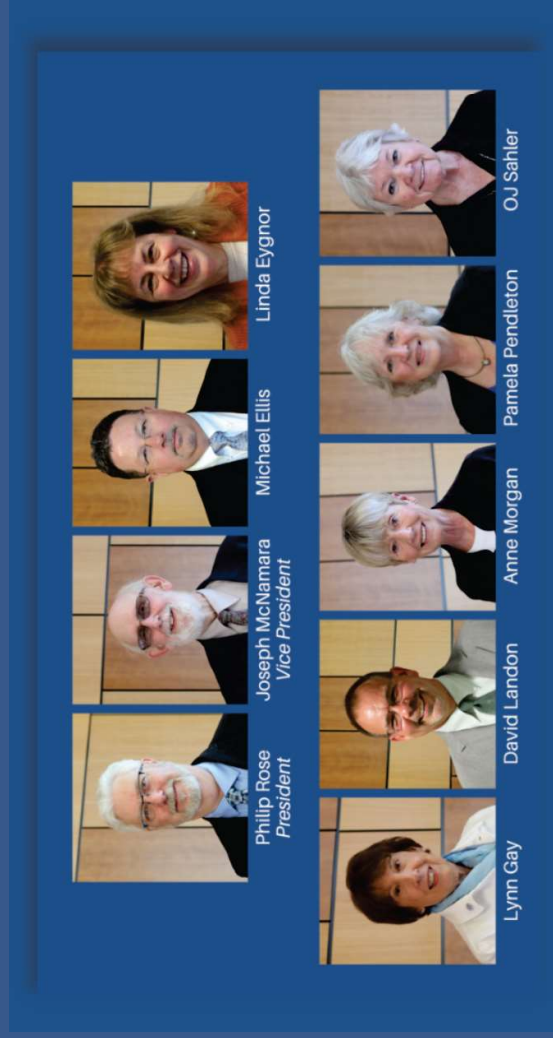
On behalf of the Wayne-Finger Lakes Board of Education, thank you for supporting students in our region with a unified approach and keeping the priorities needed to support our region's educational success at the forefront. The leadership of component Boards of Education, district administrators, and school staff continue to move us forward together, creating a brighter future for our region's scholars.

As we reflect on the past year and look toward the future, I invite you to join our Wayne-Finger Lakes BOCES Annual Meeting on Wednesday, April 10, 2024. Throughout the evening, you will have the opportunity to hear from candidates running for the BOCES Board of Education, review the proposed administrative budget, and hear from two students about their accomplishments.

Together, we have given students the tools they need to Make Success Possible. Continuing this collaborative work will enable more children and young adults to discover their path to success!

Sincerely,
Philip Rose

President of the Wayne-Finger Lakes
BOCES Board of Education



Wayne-Finger Lakes BOCES **AT-A-GLANCE**

Wayne-Finger Lakes BOCES is committed to Making Success Possible by creating innovative opportunities and systems that support educational communities as they evolve.

133 students participated in the Pathways Technology Early College High School program.

574 students enrolled in Special Education Programs.

242 Professional Development workshops held during the 2021-2022 school year.

98% of our CTE students graduated with their High School Diploma.

1,417 students enrolled in Career and Technical Education programs.

BOCES is a public organization created by New York State to provide shared educational programs and services to school districts.

Wayne-Finger Lakes BOCES provides many instructional programs that generally fall under the categories of Special Education and Career and Technical Education. Other services offered to districts include Technology, Professional Development, Adult Education, Operations Support, Facilities Management, and Shared Management Services.

Annual Report **INTRO & OVERVIEW**

Introduction

At Wayne-Finger Lakes BOCES it is our goal to offer innovative, educational programs and services in support of regional needs. Our component districts are collaborative partners in establishing needed supports. To ensure this process runs efficiently, we rely on standing committees of the 25 superintendents to make recommendations regarding enhancements or budget reductions for each major program area, and to assist in the projections.

What will you find in the Annual Meeting Book?

The Annual Meeting Book includes budget overviews of our Programs and Services (Career and Technical Education, Special Education, Itinerant Services, Instructional Support and Non-instructional Support), along with the Administration Budgets, which contain two parts: Part I – Administrative Services and Part 2 – Capital/Rental.

On April 24, 2024 each component district board of education will vote on the Administrative Budget.

Conclusion

This budget document is intended to be a useful reference and resource for mutual planning. It embodies a budget process that continues to be collaborative and includes thoughtful input from component school district superintendents, staff, and board members which adds unquestionable strength to a final product owned by us all.

Wayne-Finger Lakes BOCES looks forward to making a positive impact. We are excited to provide innovative services characterized by the support and leadership in building the community, advancing our region through the mission of Making Success Possible for all students.



Wayne-Finger Lakes BOCES BUDGET SUMMARY

NOTICE OF W-FL BOCES ANNUAL MEETING

Please take notice that the W-FL BOCES (Board of Cooperative Educational Services of the Sole Supervisory District of Ontario, Seneca, Yates, Cayuga and Wayne Counties), 131 Drumlin Court, Newark, New York will hold its Annual Meeting of the trustees and members of the boards of education of its component school districts on Wednesday, April 10, 2024, at 6:30 p.m. in the Conference Center. The meeting will also be made available virtually. The Board of Cooperative Educational Services will present its tentative administrative, capital and program budgets for 2024-2025 to the trustees and members of the boards of education of component school districts who attend such meeting, for their review. The link for the Annual Meeting can be found on our website the day of the meeting at www.wflboces.org.

The following are summaries of the tentative administrative, capital and program budgets. The amounts stated are based on current estimates and may be subject to change. Copies of the complete tentative administrative, capital and program budgets will be available for inspection by the public between the hours of 9:00 a.m. and 3:00 p.m. at the Wayne-Finger Lakes BOCES Regional Support Center, Eisenhower Building, 131 Drumlin Court, Newark, New York, commencing on March 21, 2023. Please call ahead if you plan to inspect the budgets, at (315) 332-7284.

SUMMARY OF TENTATIVE ADMINISTRATIVE BUDGET	
Total Personnel Services (Salaries of all Central Administrative and Supervisory Personnel)	\$ 2,084,750
Total Employee Benefits (Benefits of all Central Administrative and Supervisory Personnel)	\$ 891,775
(Compensation of District Superintendent of Schools):	
State Salary	\$ 43,499
BOCES Salary	\$ 164,750
Annualized Benefits	\$ 37,481
Other Remuneration	\$ -
Total Administration Personnel & Employee Benefits:	\$ 2,976,525
Equipment	\$ 16,500
Supplies and Materials	\$ 32,345
Revenue Note Interest	\$ 15,000
Total Contract Expense	\$ 573,750
Net Transfers (other than capital)	\$ 247,100
TOTAL ADMINISTRATIVE BUDGET:	\$ 3,863,200

SUMMARY OF TENTATIVE CAPITAL BUDGET	
Rent of Facilities	\$ 2,044,000
Transfer to Capital Projects Fund	\$ 1,983,200
Bond Trustee Fee or Dormitory Authority	\$ -
Overhead Fee	\$ 4,027,200
TOTAL CAPITAL BUDGET:	\$ -

SUMMARY OF TENTATIVE PROGRAM BUDGET	
Career and Technical Education	\$ 15,449,116
Special Education	\$ 55,612,972
Itinerant Services	\$ 7,016,675
Direct Instruction	\$ 6,817,234
Instructional Support	\$ 43,177,916
Non-Instructional Support	\$ 38,900,854
TOTAL PROGRAM BUDGET:	\$ 166,974,767

Administrative & Capital BUDGET

2024-2025 Proposed Administrative Budget

The Wayne-Finger Lakes Administrative Budget covers central management costs which include: The Board of Education; Superintendent Office, Central Administration; Business Services and Human Resources. Education Law mandates that the BOCES Administrative Budget includes certain expenses, including interest expense, legal costs, retiree health insurance premiums and Medicare Part B reimbursements. All of the component districts pay a share of the Administrative Budget and the Capital Budget using the Resident Weighted Average Daily Attendance (RWADA) method. Each component district's RWADA charge will vary from year to year depending on how their district's RWADA compares to the total of all component school districts.

2024-2025 Budget Summary

Overall, the Administrative and Capital Budget has increased \$206,700 or 2.7%. Separately, the Administrative Budget has increased 5.7% and the Capital Budget had no change. Fortunately, favorable bank interest rates on deposits has increased the BOCES' interest income which reduced the total cost impact to districts to \$32,016 or 0.5%.

The budget increase is attributable to contractual salary increases, changes in health insurance elections and premium increases, and an increase in retirement system contributions. Consistent with prior years, the retirement systems' contribution rates were set slightly below anticipated with the expectation that retirement system reserves would be utilized as necessary.



Administrative & Capital BUDGET

	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
ADMINISTRATIVE Budget					
Salaries	\$ 1,899,572	\$ 1,911,100	\$ 2,084,750	\$ 173,650	9.1%
Equipment	5,613	16,500	16,500	-	0.0%
Supplies	25,588	34,325	34,325	-	0.0%
Other Expense	297,529	382,305	402,150	19,845	5.2%
Conference	51,281	101,000	101,000	-	0.0%
Travel	2,823	20,250	20,250	-	0.0%
Employee Benefits	790,208	863,624	891,775	28,151	3.3%
Internal Svc/Pymt to Other BOCES	323,565	327,396	312,450	(14,946)	-4.6%
Sub-Total	\$ 3,396,179	\$ 3,656,500	\$ 3,863,200	\$ 206,700	5.7%
CAPITAL Budget					
	\$ 4,009,945	\$ 4,027,200	\$ 4,027,200	\$ -	0.0%
Sub-Total	\$ 4,009,945	\$ 4,027,200	\$ 4,027,200	\$ -	0.0%
TOTAL ADMIN. & CAPITAL BUDGET	\$ 7,406,124	\$ 7,683,700	\$ 7,890,400	\$ 206,700	2.7%



Programs & **SERVICES**

09 Career & Technical Education

11 Special Education

13 Itinerant Services

15 Direct Instruction

17 Instructional Support

19 Non-Instructional Support



Programs & Services:

CAREER & TECHNICAL EDUCATION

Career and Technical Education programs provide junior and senior students in the Wayne-Finger Lakes region an opportunity to achieve high academic and technical skills. Our programming offers individualized courses and provides students an opportunity to acquire technical skills, which are transferable to college or the workplace. We continue to ensure relevant programming by maintaining strong partnerships with the business community, achieving national certifications in a number of programs, focusing on school improvement through the High Schools That Work (HSTW) model and achieving New York State Program Approval for our programs. Students have the opportunity to graduate with a technical endorsement on their high school diploma if they successfully pass an industry based technical assessment and successfully complete an approved technical and career program. The Wayne-Finger Lakes BOCES Career and Technical Instructional programs are available at Wayne Technical and Career Center in Williamson, and Finger Lakes Technical and Career Center in Stanley.



To learn more about the career and technical programs available at Wayne-Finger Lakes BOCES visit: www.wflboces.org/cte

Career & Technical Education BUDGET OVERVIEW

CAREER AND TECHNICAL EDUCATION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 6,264,422	\$ 6,491,478	\$ 7,021,479	\$ 530,001	8.2%
Equipment	491,993	208,046	208,046	-	0.0%
Supplies	458,916	450,000	450,000	-	0.0%
Other Expense	762,577	583,315	561,674	(21,641)	-3.7%
Conference	31,523	21,950	31,950	10,000	45.6%
Travel	-	-	-	-	0.0%
Employee Benefits	3,326,123	4,312,401	4,435,372	122,971	2.9%
Internal Svc./Pymt to Other BOCES	2,513,782	2,536,639	2,740,595	203,956	8.0%
TOTAL	\$ 13,849,336	\$ 14,603,829	\$ 15,449,116	\$ 845,287	5.8%



Programs & Services:

SPECIAL EDUCATION

Special Education programs are provided for students with disabilities, including those who need social, functional, communication, and physical skills development in addition to specific learning strategies. All 25 component districts in the Wayne-Finger Lakes BOCES region have a Committee on Special Education (CSE). The CSE committee identifies students' needs and develops Individualized Education Plans (IEP) to address those needs. Services provided include instruction and therapies to support students with emotional disabilities, autism, learning needs and developmental disabilities.

Related services are provided for students by certified or licensed occupational therapists, physical therapists, speech/language therapists, adaptive physical education instructors, psychologists, school counselors, social workers, and/or teachers of the visually impaired.

Additional support services are provided for our component districts through our Clinical Support Services, Special Education Consultant Services and the Assistive Technology department.

To learn more about special education programs available at Wayne-Finger Lakes BOCES visit:
<https://www.wflboces.org/teaching-and-learning/special-education>



Special Education BUDGET OVERVIEW

SPECIAL EDUCATION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 19,196,678	\$ 21,099,807	\$ 21,654,638	\$ 554,831	2.6%
Equipment	521,483	225,595	225,595	-	0.0%
Supplies	208,796	127,261	127,261	-	0.0%
Other Expense	1,455,672	1,513,703	1,815,078	301,375	19.9%
Conference	11,108	39,200	39,200	-	0.0%
Travel	17,701	32,950	32,950	-	0.0%
Employee Benefits	12,470,596	16,613,416	16,973,294	359,878	2.2%
Internal Svc/Pymt to Other BOCES	10,543,631	13,018,727	14,744,956	1,726,229	13.3%
TOTAL	\$ 44,425,665	\$ 52,670,659	\$ 55,612,972	\$ 2,942,313	5.6%



Programs & Services:

ITINERANT SERVICES

Itinerant Management Services provide component districts support and efficiencies by providing BOCES staff through a shared service, who typically support two or more school districts. The itinerant service enables component districts to increase their service offerings without adding the expense of a full-time position. These services are directly billed to the participating districts. An initial offering of specific personnel is based on final request data for the upcoming year. However, requests for shared itinerants can occur throughout the year. By utilizing the

itinerant services, our region supports the growth of our regional capacity and collaboration while promoting the primary purpose of a BOCES by offering cost-saving benefits to our component districts.

Examples of itinerant staff positions include English as a New Language Instructors, Library Media Specialists and Clinical Support Staff, to name a few. Other services of a support nature and shared management services include: School Lunch Managers, Transportation Supervisors, Facilities Directors, Centralized Business Office supports (CBO), HVAC-R Services, Energy System Services and Family Counseling supports.



Itinerant Services **BUDGET OVERVIEW**

ITINERANT SERVICES	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 4,000,254	\$ 4,360,681	\$ 4,727,535	\$ 366,854	8.4%
Equipment	30,951	9,306	11,306	2,000	21.5%
Supplies	30,523	17,432	18,932	1,500	8.6%
Other Expense	284,339	434,043	370,843	(63,200)	-14.6%
Conference	7,128	10,450	10,950	500	4.8%
Travel	21,579	33,650	38,350	4,700	14.0%
Employee Benefits	2,129,418	2,681,568	2,980,046	298,478	11.1%
Internal Svc/Pymt to Other BOCES	(1,267,299)	(583,786)	(1,141,287)	(557,501)	95.5%
TOTAL	\$ 5,236,893	\$ 6,963,344	\$ 7,016,675	\$ 53,331	0.8%



Programs & Services: **DIRECT INSTRUCTION**

Direct Instruction Service provides specialized programs for identified groups of students. Through the programs and services Direct Instruction offers, districts are able to provide students access to arts-in-education programming, enrichment opportunities, Pathways in Technology Early College High School (PTECH), The Experiential High School at PTECH as well as instructional support such as summer school and alternative educational settings. These programs are provided on a collaborative basis for districts that may not have enough students to justify additional staff or expenditures. With Direct Instruction Programs, Wayne-Finger Lakes BOCES is able to work collaboratively with Districts to create innovative regional student opportunities.



Direct Instruction BUDGET OVERVIEW

DIRECT INSTRUCTION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 3,324,817	\$ 3,508,839	\$ 3,779,952	\$ 271,113	7.7%
Equipment	6,390	28,112	22,885	(5,228)	-18.6%
Supplies	13,450	39,738	22,300	(17,438)	-43.9%
Other Expense	874,170	1,172,578	1,140,967	(31,611)	-2.7%
Conference	250	3,556	6,856	3,300	92.8%
Travel	4,638	13,900	12,200	(1,700)	-12.2%
Employee Benefits	920,603	1,095,343	1,226,996	131,653	12.0%
Internal Svc/Pymt to Other BOCES	799,346	1,042,019	605,078	(436,941)	-41.9%
TOTAL	\$ 5,943,664	\$ 6,904,085	\$ 6,817,234	\$ (86,852)	-1.3%



Programs & Services:

INSTRUCTIONAL SUPPORT

Instructional Support encompasses areas of the educational programs that enhance the quality of education for students and provide innovative solutions. Included are opportunities for collaborative curriculum development, staff development at all levels and coordination of extensive learning materials and services. Instructional Support also provides the planning, technical support and coordination necessary to the integration and use of computers, software and network resources in the various curriculum areas.

Two larger service areas supported under Instructional Support are EduTech and Staff Development.

EduTech

The Genesee Valley/Wayne-Finger Lakes Educational Technology Service (EduTech) serves 25 school districts of the Wayne-Finger Lakes BOCES and the 22 school districts of the Genesee Valley BOCES. The EduTech team works collaboratively with component school districts to ensure students and staff receive innovative solutions and support for their technology needs. As their programs and services continue to grow, the EduTech team remains committed to high quality, prompt service.

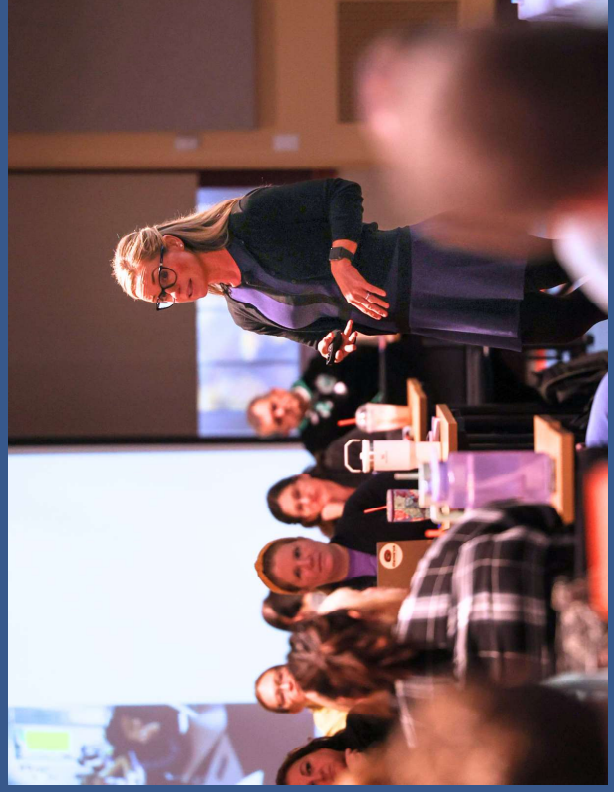
**EduTech Services are offered under Instructional Support and Non-Instructional Support. As EduTech operates under a singular budget, their summary description is included in the Instructional Support section of the Annual Report.*

Staff Development

The mission of the Wayne-Finger Lakes BOCES Staff Development Team is to lead the region in forward thinking and innovative approaches that impact the achievement of all learners. Our services align to the NYS learning standards and are designed to strengthen instruction, improve curriculum, staff and student wellness and assessment practices by building capacity at local levels. Delivery of services is differentiated to best meet the districts' needs and may include workshops (in-district and regional) as well as instructional and SEL coaching.

Instructional Support BUDGET OVERVIEW

INSTRUCTIONAL SUPPORT	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 5,381,738	\$ 6,877,957	\$ 6,491,024	\$ (386,933)	-5.6%
Equipment	328,608	415,180	389,373	(25,807)	-6.2%
Supplies	147,128	194,104	160,703	(33,401)	-17.2%
Other Expense	3,217,707	3,110,212	3,665,305	555,093	17.8%
Conference	41,100	126,875	118,500	(8,375)	-6.6%
Travel	50,827	84,788	81,338	(3,450)	-4.1%
Employee Benefits	2,594,679	3,613,721	3,638,488	24,767	0.7%
Internal Svc/Pymt to Other BOCES	2,155,970	1,535,719	1,565,210	29,491	1.9%
District Based Purchased	26,248,531	26,352,124	27,067,975	715,851	2.7%
TOTAL	\$ 40,166,288	\$ 42,310,680	\$ 43,177,916	\$ 867,236	2.0%



Programs & Services: **NON-INSTRUCTIONAL SUPPORT**

Non-Instructional Support at Wayne-Finger Lakes BOCES includes a variety of programs and services that assist in the efficient operation and management of a school district while not directly impacting the education of students. Areas that are supported under Non-Instructional Support include administrative, personnel, operations, facilities and functional support. These collaborative services allow school districts access to programs and services that provide innovative solutions and cost savings for the districts. Examples of these services include: Cooperative Purchasing, Shared HVAC-R, Central Business Office and the Imaging Center. A full list of services can be found in our Catalog of Services.

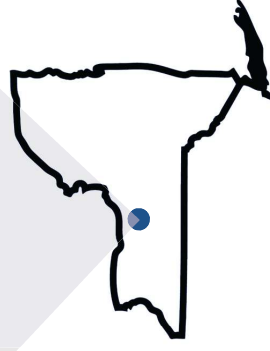


Non-Instructional Support BUDGET OVERVIEW

NON-INSTRUCTIONAL SUPPORT	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 7,690,376	\$ 9,431,491	\$ 9,452,513	\$ 21,022	0.2%
Equipment	844,519	502,638	541,869	39,231	7.8%
Supplies	100,476	196,020	186,699	(9,321)	-4.8%
Other Expense	3,326,128	3,963,826	3,791,517	(172,309)	-4.3%
Conference	40,223	52,585	67,635	15,050	28.6%
Travel	39,146	82,839	79,089	(3,750)	-4.5%
Employee Benefits	3,640,171	5,194,604	5,217,271	22,667	0.4%
Internal Svc/Pymt to Other BOCES	4,119,083	3,713,383	3,512,578	(200,805)	-5.4%
District Based Purchased	8,843,792	16,036,683	16,051,683	15,000	0.1%
TOTAL	\$ 28,643,914	\$ 39,174,069	\$ 38,900,854	\$ (273,215)	-0.7%



Wayne-Finger Lakes BOCES **REGION**



Proudly serving the
following counties in the
Wayne-Finger Lakes
Region of New York State:

CAYUGA

ONTARIO

SENECA

WAYNE

YATES



www.wfilboces.org

Wayne-Finger Lakes BOCES CENTRAL STAFF & BOARD OF EDUCATION

CENTRAL STAFF

Mrs. Lynne Rutnik | District Superintendent | **Cynthia Murray** | Clerk of the Board

BOARD OF EDUCATION

Philip Rose | President

Joseph McNamara | Vice President

Michael Ellis

Linda Eygnor

Lynn Gay

David Landon

Anne Morgan

Pamela Pendleton

OJ Sahler

It is Wayne-Finger Lakes BOCES' policy to provide for and promote equal opportunity in education and employment. Wayne-Finger Lakes BOCES does not discriminate, in its programs and activities, against: (i) any student or any candidate for admission (or parent of any such student or candidate); (ii) any employee or applicant for employment; or (iii) any third party, on the basis of actual or perceived race, color, national origin, sex, disability, or age; and, it provides equal access to its facilities to the Boy Scouts and other designated youth groups. Further, Wayne-Finger Lakes BOCES does not discriminate on the basis of religion or creed, religious practice, ethnic group, weight, sexual orientation, gender, military status, genetic status, marital status, domestic violence victim status, criminal arrest or conviction record, or any other basis prohibited by state or federal non-discrimination laws, or unless based upon a bona fide occupational qualification or other exception. Inquiries regarding Wayne-Finger Lakes BOCES' non discrimination policies and grievance procedures or Title IX should be directed to:

Quinn M. Smith, Director of Human Resources
Administrative Offices, Regional Support Center
131 Drumlin Court, Eisenhower Building
Newark, NY 14513-1863
Telephone: (315) 332-7282
Email: Quinn.Smith@wflboces.org



U.S. Department of Education
New York Office
Office for Civil Rights
32 Old Slip, 26th Floor
New York, NY 10005-2500
Telephone: (646) 428-3800
Email: OCR.NewYork@ed.gov

Wayne-Finger Lakes Board of Cooperative Educational Services

Candidate Information Form

Name: Pamela Pendleton School District: Wayne Central CSD

PART I: Board Experience

I have served on the W-FL BOCES Board for the past 6 years. While on this Board, I've served on the Policy, Shared Decision Making, and Audit Committees, where I just completed my 3rd year as Chairperson. I also sit on the Upstate Institute Board. I have attended numerous conferences - RSA, NYSSBA, National SBA Conferences, Ferrara & Fiorenza and 4 County workshops as well as BOCES sponsored events to educate myself so I may better serve our 25 Component Districts as well as our services at BOCES. Prior to my term on the BOCES Board, I served 6 years on the Wayne Central BOE, was VP 2 years, served on Policy & Communication Committees, Capital Improvement Project Committee and was Board liaison for New Member training and our Board Clerk. In my 9 years as a Board member, I've been a part of 4 superintendent searches.

PART II: Interest in BOCES Board Seat

Initially I ran because I was impressed with the offerings BOCES had for ALL students and wanted to be part of expanding those opportunities. I wanted to see more student exposure to the Vocational programs and find ways to include the special education population in these areas. Since I've been on the W-FL BOCES Board I've seen growth in services – we've opened Ptech, expanded opportunities for our special education population, and continually look for ways to reach every student. The Vocational Programs we offer help many students find their passion and leave school career/college ready! The staff and Administration at our BOCES are student centered and focused on positive outcomes. As I serve on this Board, I am impressed with the level of support we offer our Component Districts. We offer workshops/conferences as well as providing districts with special student services they may contract with us (a fiscally sound way to provide needed services) as well as the additional supports – technology, crisis management team, superintendent search processes to name a few. BOCES is an essential piece that keeps our smaller rural districts running smoothly. The BOCES Board members work collaboratively and are centered on student needs and outcomes. I'm proud to have been a part of this and would be honored to serve again on the W-FL BOCES Board.

PART III: Additional Information

My background is in Special Education. I taught Special Education at North Rose-Wolcott for 28 years. I've always enjoyed working with children and LOVE the learning process. I would be honored to serve on this Board and continue serving the needs and programming of the students and staff members of our BOCES and our 25 W-FL Component districts.

Candidate Information Form

Name: Lynn Gay School District: Bloomfield
2024

PART I: Board Experience

Thank you to the Bloomfield Board of Education for nominating me to seek reelection to the BOCES board. My board experience includes past service on the Bloomfield board. I have many years of experience on the BOCES board, and was privileged to serve as president in the 2019-20, 2020-21 and 2021-22 school years. I have always believed that it is important for board members to be involved beyond the local level. Shortly after becoming a board member I became actively involved in the Four County School Boards Association, serving as legislative committee chair, 2nd vice president and president. I am serving as Policy and Bylaws Committee chair this year. I also participated in the various in-service programs offered by the New York State School Boards Association (NYSSBA). I served on the NYSSBA Board of Directors, representing Area 2, for ten years. I believe that my boardsmanship has been enhanced by this involvement.

PART II: Interest in BOCES Board Seat

I believe that BOCES plays an important role in helping component districts conserve and use their resources economically for the benefit of all our students.

I bring to the position a well-rounded knowledge of the issues facing public education, the time to continue to be an advocate for all of our students, knowledge of BOCES programs and services, and a commitment to work with my colleagues on the BOCES board to continue to look for innovative, cost effective ways to meet the needs of our component districts and the students we serve.

PART III: Additional Information

I am excited to work with our recently appointed District Superintendent as our BOCES moves forward in service to the students and districts we serve. I feel privileged to have worked with so many of you over the past several years for the benefit of the children in the Wayne-Finger Lakes BOCES.

I ask for your vote in the upcoming election. Thank you.

Candidate Information Form

Name: O.J. Sahler School District: Canandaigua City School District (CCSD)

PART I: Board Experience

Prior to my election to the BOCES BOE, I was a member of the CCSD BOE for 21 years, retiring in 2007. I was a member or chair of all CCSD standing committees and a Board liaison member to several major District-wide initiatives: the Middle School Task Force, when the District constructed the 6-8 Middle School, which was redesigned about 10 years later to meet new demands; the Counseling Services Task Force, which recommended expanding services for students seeking specialized college/career counseling and more transition services for pupils between grades 5 & 6 and 8 & 9; the Wellness Committee, which aimed to consolidate our approach to a Healthful Lifestyle; and the Audit Committee, which designed our internal audit function as part of the comptroller's plan for enhanced oversight of school district management. After retirement from CCSD, I was a community representative to the Audit Committee for 5 years.

PART II: Interest in BOCES Board Seat

As a member of the BOCES Board for the past 27 years, I have gained a good understanding of the structure of BOCES services provided for life-long learning, and the challenge of functioning in a rapidly changing and uncertain social and economic environment. I have also become aware of the need for enhanced communication among BOCES districts statewide to learn from each other and avoid duplication of effort. I served as chair of a W-FL BOCES task force that was key to identifying functions that would benefit from increased advocacy by better informed BOCES Board members. I also co-chaired a workshop at the NYSSBA Annual meeting for 5 years to share the "Best of BOCES" throughout NY. I served on the Audit Committee during its formation, chaired the Superintendent and Board Evaluation Committee when it transitioned to a paperless format, and served on the Policy Committee when we reviewed our entire policy compendium, a process we have made an every-three-year process to keep W-FL policies relevant and timely, a task I continue to pursue as we streamline and standardize our policies regarding student and staff harassment and equal educational and employment opportunities. I completed my service as president of the W-FL BOCES Board of Education 5 years ago. I currently serve as chair of the Finance/Audit Committee. I am also the W-FL BOCES representative to the Legislative Committee of the 4-County School Boards Association, working to make our collective voices heard in Albany and beyond. One of my most truly rewarding experiences at BOCES has been to serve as the board representative to the School-to-Career Task Force and the External Review Committee, which evaluates applications to the State for certification of our vocational/career training programs. This is a duty which I have gladly fulfilled for 20 years. This experience gives me the opportunity to examine in detail all the career and technical programs available through our BOCES, as well as new initiatives developed in response to local student/employer demand. Most recently, I have come to appreciate the tremendous amount of creative energy that our students have, as exemplified by the beautiful art work that pervades all the trades and career opportunities, from welding sculptures, to fancy auto body paint jobs, to creative waves and braids, to pretty-as-a-picture table settings and plate presentations. No one could have such experiences and not feel thoroughly passionate about the incredible resource that BOCES is, both as an educational institution and as an asset to the economic and creative growth of our region. It would be a privilege and an honor to continue my service to the W-FL BOCES over the next 3 years.

PART III: Additional Information

I am a behavioral pediatrician practicing as a faculty member at the Golisano Children's Hospital at the University of Rochester Medical Center. I treat children and teens with physical, psychological, and behavioral issues that can interfere with their potential to learn. My background has been useful to me and, hopefully, to the BOCES as well in considering ways to enhance the services it provides and the image it projects to the communities it serves.

**Please return this completed form to Cindy Murray, Board Clerk, cindy.murray@wflboces.org no later than Tuesday, April 4, 2024.
It will be forwarded to component boards of education and placed on our website before our Annual Meeting.**

**NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING MARCH 2024**

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$15,386,691.36	\$150,041.47	\$182,275.79	\$450,855.43	\$4,733,561.14	\$261,279.72
+ CASH RECEIPTS	\$3,708,188.59	\$38,706.90	\$804.58	\$205,514.60	\$372.89	\$1,160.52
- CASH DISBURSEMENTS:	\$1,897,230.59	\$56,291.40	\$0.00	\$205,044.45	\$612,828.90	\$0.00
CLOSING BALANCE:	\$17,197,649.36	\$132,456.97	\$183,080.37	\$451,325.58	\$4,121,105.13	\$262,440.24

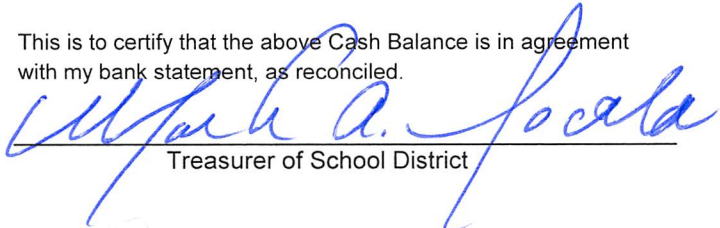
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$2,742,419.34	\$132,265.60	\$2,287.07	\$453,255.58	\$4,121,105.13	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$300.17	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$2,742,454.34	\$132,565.77	\$2,287.07	\$453,255.58	\$4,121,105.13	\$0.00
-OUTSTANDING CHECKS	\$42,705.19	\$108.80	\$1,150.00	\$1,930.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$5,312,306.58	\$0.00	\$181,943.30	\$0.00	\$0.00	\$262,440.24
+MISCELLANEOUS RESERVES	\$3,974,789.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$5,210,804.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$17,197,649.36	\$132,456.97	\$183,080.37	\$451,325.58	\$4,121,105.13	\$262,440.24

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

May 8, 2024


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 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	1,075,266.55	
200.1B	5*Bank -GF Savings	9,476,299.90	
200.1C	5* Bank-Tax Collection	1,527,000.69	
200.NY	General Fund NYCLASS	5,021,600.31	
200.PA	Net Payroll - 5* Bank	617.36	
200.TA	Cash- 5* TRUST & AGENCY CK.	65,129.26	
201.00	HRA Checking	31,735.29	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	40,353.75	
380.00	Accounts Receivable	8,017.70	
380.HL	Accts Rec Retired Health		540,371.94
391.00	Due From Other Funds	280.00	
391.10	Due From Other Funds - Cafe	10,328.71	
391.20	Due From Other Funds -Federal	704,069.64	
391.30	Due From Other Funds - Capital	5,750.00	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	22,468,409.00	
521.00	Encumbrances	8,342,567.68	
522.00	Expenditures	12,549,378.72	
599.00	Appropriated Fund Balance	593,374.20	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		282,108.04
630.00	Due To Other Funds		54,272.37
632.00	Due to State Teachers'Ret.Sys		452,690.25
637.00	Due to Employees' Ret. System	10,189.20	
687.00	Compensated Absences		42,161.81
720.04	Flex Medical		949.57
720.05	Flex Dependent Care		2,300.23
720.FD	Bc/Bs Flex Dental S.S.		4,980.88
720.RT	Health Ins. Bc/Bs RETIREES	540,371.94	
814.00	Workers' Compensation Reserve		129,738.12
815.00	Unemployment Insurance Reserve		145,829.07
821.00	Reserve for Encumbrances		8,342,567.68
827.00	Retirement Contrib Reserve		1,461,392.12
828.00	Retire Contr Res Acct TRS Sub-		646,632.02
861.00	Reserve For Property Loss - In		89,760.56
862.00	Reserve For Liability		21,590.97
863.00	Insurance Reserve		119,100.93
867.00	Rsrv Empl Benefits/Accr Liab		1,207,637.42
878.00	Capital Reserve - Building		3,712,704.22
878.02	Capital Reserve - Buses		778,428.72
878.04	Capital Reserve - Technology		518,952.48
914.00	Assigned Appropriated Fund Bal		583,542.00
917.00	Unassigned Fund Balance		931,910.01
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,061,783.20
980.00	Revenues		19,339,435.29
Grand Totals		62,470,839.90	62,470,839.90

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,984,907.00	0.00	12,984,907.00	12,323,020.27	661,886.73	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	21,366.13		761.13
1085.000		STAR Reimbursement	0.00	0.00	0.00	661,887.19		661,887.19
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	26,094.94		8,094.94
1335.000		Oth Student Fee/Charges (12,000.00	0.00	12,000.00	10,718.94	1,281.06	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuit-Oth Dist.	12,000.00	0.00	12,000.00	0.00	12,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	8,932.00		3,932.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	586,546.86		566,546.86
2450.000		Commissions	0.00	0.00	0.00	194.14		194.14
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	531.20		531.20
2665.000		Sale of Equipment	0.00	0.00	0.00	8,052.00		8,052.00
2680.000		Insurance Recoveries	0.00	0.00	0.00	482.33		482.33
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	191,120.21		176,120.21
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	378.38	121.62	
2703.100		E-Rate Funds	0.00	0.00	0.00	36,898.15		36,898.15
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	110.00	890.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	19,948.57		19,948.57
3101.000		Basic Formula Aid-Gen Aid	6,341,364.00	0.00	6,341,364.00	3,726,250.21	2,615,113.79	
3102.000		Lottery Aid	370,545.00	0.00	370,545.00	351,192.84	19,352.16	
3102.001		VLT Lottery Aid	205,000.00	0.00	205,000.00	270,939.32		65,939.32
3102.002		COG Lottery Aid	0.00	0.00	0.00	36,139.84		36,139.84
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	164,823.19		164,823.19
3102.004		Cannibis Revenue	0.00	0.00	0.00	754.33		754.33
3103.000		BOCES Aid (Sect 3609a Ed	589,827.00	0.00	589,827.00	133,623.00	456,204.00	
3191.000		Building Aid	1,594,589.00	0.00	1,594,589.00	0.00	1,594,589.00	
3192.000		Excess Cost	73,602.00	0.00	73,602.00	649,702.20		576,100.20
3260.000		Textbook Aid (Incl Txtbk/	41,647.00	0.00	41,647.00	15,140.00	26,507.00	
3262.000		Computer Sftwre, Hrdwre A	7,017.00	0.00	7,017.00	14,355.00		7,338.00
3263.000		Library A/V Loan Program	3,806.00	0.00	3,806.00	3,681.00	125.00	
3289.000		Other State Aid	0.00	0.00	0.00	24,463.00		24,463.00
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	52,090.05	22,909.95	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	

* 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: 03/31/2024
Fiscal Year: 2024
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			22,468,409.00	0.00	22,468,409.00	19,339,435.29	5,487,980.31	2,359,006.60

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-900.00	4,350.00	100.00	0.00	4,250.00
1010-450-00-0000	Materials and Supplies	1,000.00	900.00	1,900.00	1,315.59	132.99	451.42
1040-160-00-0000	Non-Instructional Salary	7,659.00	0.00	7,659.00	5,860.90	1,739.52	58.58
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	150.00	0.00	475.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	0.00	550.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	840.00	135.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	0.00	850.00	100.00
1240-150-00-0000	Instructional Salaries	151,958.00	18,042.00	170,000.00	130,769.20	39,230.80	0.00
1240-160-00-0000	Non-Instructional Salary	35,531.00	0.00	35,531.00	26,914.74	7,922.54	693.72
1240-200-00-0000	Equipment	500.00	0.00	500.00	500.00	0.00	0.00
1240-400-00-0000	Contractual Expense	8,400.00	-1,000.00	7,400.00	2,827.00	215.00	4,358.00
1240-450-00-0000	Materials and Supplies	1,250.00	1,000.00	2,250.00	1,449.99	0.00	800.01
1310-150-00-0000	Business Administrator	105,401.00	0.00	105,401.00	79,422.80	23,826.80	2,151.40
1310-160-00-0000	Non-Instructional Salary	78,490.00	0.00	78,490.00	59,241.93	17,212.41	2,035.66
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,469.70	0.00	580.30
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	1,908.00	0.00	92.00
1310-400-00-0000	Contractual Expense	20,000.00	-395.00	19,605.00	12,981.62	2,166.15	4,457.23
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	4,785.37	287.00	1,427.63
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	1,385.00	1,935.00	734.00
1310-490-00-0000	BOCES Services	222,000.00	0.00	222,000.00	150,646.49	66,353.51	5,000.00
1320-160-00-0000	Non-Instructional Salary	2,848.00	0.00	2,848.00	2,190.60	657.17	0.23
1320-400-00-0000	Contractual Expense	18,400.00	13,395.00	31,795.00	31,795.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,500.00	0.00	4,500.00	3,461.60	1,038.40	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,651.38	114.80	758.82
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,560.00	2,440.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	55,500.00	0.00	55,500.00	41,617.37	12,389.53	1,493.10
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	150.00	0.00	0.00
1345-490-00-0000	BOCES Services	6,000.00	0.00	6,000.00	4,161.40	1,785.60	53.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	2,335.25	5,664.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	4,597.66	7,402.34	24,000.00
1420-490-00-0000	BOCES Services	30,000.00	0.00	30,000.00	19,888.65	9,111.35	1,000.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	1,075.00	18,075.00	4,925.32	11,149.68	2,000.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	12,292.48	6,515.38	20,192.14
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

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1480-451-00-0000	Postage	900.00	0.00	900.00	0.00	0.00	900.00
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	35.54	2,714.46	250.00
1620-160-00-0000	Salaries - Inside	480,400.00	-22,000.00	458,400.00	323,343.90	101,655.75	33,400.35
1620-161-00-0000	Salaries - Inside - OT	12,000.00	0.00	12,000.00	11,037.02	0.00	962.98
1620-163-00-0000	Salaries-Substitutes	10,500.00	22,000.00	32,500.00	23,904.51	0.00	8,595.49
1620-200-00-0000	Equipment--Operations	30,000.00	480.49	30,480.49	30,480.49	0.00	0.00
1620-401-00-0000	Operations - Telephone	1,000.00	0.00	1,000.00	423.92	536.08	40.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	0.00	84,700.00	60,706.37	17,922.25	6,071.38
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	707.40	3,192.60	3,500.00
1620-462-00-0000	Water	37,000.00	0.00	37,000.00	24,352.53	12,607.47	40.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	115,693.59	78,706.41	19,600.00
1620-464-00-0000	Natural Gas	140,000.00	0.00	140,000.00	71,216.44	66,783.56	2,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	2,200.00	140,200.00	64,486.84	33,296.02	42,417.14
1620-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	9,164.62	4,669.14	3,166.24
1621-160-00-0000	Salaries - Outside	114,936.00	0.00	114,936.00	64,520.29	21,418.07	28,997.64
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,144.96	0.00	2,855.04
1621-200-00-0000	Equipment--Maintenance	30,000.00	-480.49	29,519.51	29,045.51	0.00	474.00
1621-450-00-0000	Materials & Supplies	21,800.00	11,500.00	33,300.00	21,873.17	8,953.20	2,473.63
1621-469-00-0000	Maintenance-Service Contr	35,850.00	-4,000.00	31,850.00	26,258.10	3,645.00	1,946.90
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	4,791.00	209.00
1680-490-00-0000	BOCES Services	180,000.00	-2,500.00	177,500.00	113,333.01	70,384.56	-6,217.57
1910-400-00-0000	Unallocated Insurance	78,000.00	19,968.31	97,968.31	96,221.10	0.00	1,747.21
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,375.00	0.00	375.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	62,600.00	0.00	62,600.00	43,795.52	18,770.48	34.00
1983-490-00-0000	BOCES - Capital Construct	55,000.00	27,000.00	82,000.00	65,478.51	15,776.52	744.97
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	40,200.00	-28,542.00	11,658.00	4,384.17	1,083.32	6,190.51
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	95,843.00	10,500.00	106,343.00	41,004.05	64,749.97	588.98
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	500.00	0.00	500.00	361.09	30.10	108.81
2020-150-00-0000	Instructional Salaries	338,780.00	90,000.00	428,780.00	306,800.80	76,245.04	45,734.16
2020-160-00-0000	Non-Inst Salaries	74,879.00	0.00	74,879.00	57,639.00	17,179.20	60.80
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	1,865.92	0.00	760.08
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	-3,500.00	3,000.00	583.40	267.60	2,149.00
2020-400-02-0000	Contractual Expense Elem	3,000.00	-2,006.40	993.60	538.41	267.59	187.60

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2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	1,677.57	63.21	5,259.22
2020-450-02-0000	Mat and Supplies Elem	3,500.00	0.00	3,500.00	1,612.03	0.00	1,887.97
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	2,755.20	1,244.80	1,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	-39,000.00	35,732.00	32,918.66	0.00	2,813.34
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	500.00	0.00	3,500.00
2070-490-00-0000	BOCES Services	62,000.00	-25.00	61,975.00	15,151.27	29,913.73	16,910.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	2,000.00	3,000.00	1,910.00	0.00	1,090.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	-565.00	1,435.00	201.00	0.00	1,234.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	-525.00	1,475.00	90.00	0.00	1,385.00
2110-100-02-0000	Teachers Sal Pre-K	14,500.00	500.00	15,000.00	8,588.25	6,294.75	117.00
2110-120-02-0000	Teachers Salaries 4-6	897,401.00	-73,025.00	824,376.00	474,644.37	336,740.07	12,991.56
2110-120-02-1000	Teachers Sal-Kdg - 3	1,021,503.00	-86,500.00	935,003.00	507,302.03	337,477.84	90,223.13
2110-130-01-0000	Teachers Salaries 7-12	1,827,000.00	27,000.00	1,854,000.00	1,141,022.62	708,601.48	4,375.90
2110-130-01-0010	Homework Tutoring	2,500.00	6,000.00	8,500.00	7,823.78	0.00	676.22
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	-3,500.00	730.00	627.06	0.00	102.94
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-3,500.00	98,178.00	40,630.00	11,100.00	46,448.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	38,824.56	9,300.00	16,005.44
2110-160-00-0000	Non-Inst Salaries	398,206.00	14,500.00	412,706.00	282,501.26	123,853.46	6,351.28
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	-4,500.00	21,086.00	12,158.52	0.00	8,927.48
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	-10,000.00	27,900.00	17,277.35	0.00	10,622.65
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2110-400-01-0000	Contractual HS	47,500.00	5,970.72	53,470.72	49,413.05	3,614.27	443.40
2110-400-02-0000	Contractual - Elementary	16,000.00	-5,548.62	10,451.38	8,108.37	2,188.00	155.01
2110-403-01-0000	Contractual - Tuition	5,000.00	-3,050.00	1,950.00	1,280.00	0.00	670.00
2110-404-00-0000	CONTRACTUAL SHIPPING	3,500.00	50.00	3,550.00	3,502.99	0.00	47.01
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	25.00	5,975.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	530.00	721.00	4,749.00
2110-450-01-0000	Supplies - High School	62,500.00	-3,854.04	58,645.96	51,501.08	2,580.31	4,564.57
2110-450-02-0000	Supplies - Elementary	42,500.00	65,506.40	108,006.40	68,766.19	37,102.64	2,137.57
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,875.00	1,625.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,380.00	620.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	-1,304.10	8,695.90	0.00	0.00	8,695.90
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	2,240.99	552.82	17,206.19
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	12,109.97	0.00	7,890.03
2110-490-00-0000	BOCES-Instructional	190,000.00	1,508.00	191,508.00	88,975.67	68,229.43	34,302.90
2250-150-00-2000	Instructional Salaries	983,717.00	-30,000.00	953,717.00	572,207.91	309,511.01	71,998.08
2250-160-00-2001	Non-Inst Salaries Hs	45,271.00	-500.00	44,771.00	31,259.40	10,722.99	2,788.61

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2250-160-00-2002	Non-Inst Salaries El Sch	162,644.00	500.00	163,144.00	113,479.01	43,542.62	6,122.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	7,500.00	9,369.00	3,225.33	0.00	6,143.67
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	2,500.00	3,000.00	2,855.05	0.00	144.95
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2250-400-00-0000	Contractual Expense	78,000.00	-17,546.98	60,453.02	25,675.93	22,410.39	12,366.70
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	1,090.00	75.00	2,835.00
2250-450-00-0000	Materials and Supplies	14,923.00	13,500.00	28,423.00	19,868.75	274.65	8,279.60
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	925.00	1,075.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	45,000.00	-31,000.00	14,000.00	0.00	0.00	14,000.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	31,000.00	31,000.00	15,242.61	12,281.14	3,476.25
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	874,551.00	-1,508.00	873,043.00	472,162.93	246,317.06	154,563.01
2280-490-01-0000	BOCES Services	396,000.00	0.00	396,000.00	277,088.00	118,752.00	160.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	500.00	8,820.00	8,448.01	0.00	371.99
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	-500.00	31,552.00	0.00	0.00	31,552.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	15,000.00	0.00	15,000.00	13,990.40	6,259.60	-5,250.00
2610-150-00-0000	Instructional Salaries	132,730.00	0.00	132,730.00	85,245.30	47,483.70	1.00
2610-160-00-0000	Non-Inst Salaries	40,342.00	350.00	40,692.00	29,033.55	11,613.43	45.02
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	-350.00	635.00	165.03	0.00	469.97
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	146.21	0.00	203.79
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	643.98	0.00	356.02
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,456.90	313.28	1,229.82
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	694.99	0.00	145.01
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	6,922.49	1,666.06	1,511.45
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	96.90	0.00	326.10
2610-490-00-2613	BOCES Services Ed Com	32,250.00	-1,650.00	30,600.00	20,411.43	9,088.57	1,100.00
2630-160-00-0000	Cai - Non Inst Salary	146,814.00	-41,000.00	105,814.00	63,045.80	18,466.00	24,302.20
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	30,000.00	35,000.00	26,606.06	0.00	8,393.94
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
2630-400-00-0000	Computer-Contractual	24,000.00	-1,900.00	22,100.00	15,350.93	4,702.31	2,046.76
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	7,132.14	21,132.14	13,043.65	2,453.54	5,634.95
2630-460-00-0000	Comp St Aid Software	7,000.00	3,000.60	10,000.60	4,738.94	864.88	4,396.78
2630-490-00-0000	BOCES Services	535,000.00	19,164.28	554,164.28	208,425.19	331,923.98	13,815.11
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	169,948.00	2,200.00	172,148.00	114,493.07	57,562.71	92.22
2810-160-01-0000	Non-Inst Salary	33,495.00	-6,700.00	26,795.00	8,210.70	3,284.42	15,299.88
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,000.00	4,500.00	6,500.00	2,317.32	2,455.34	1,727.34

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2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	333.00	1,440.00	3,227.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	101.59	0.00	498.41
2810-451-01-0000	Guidance - Postage	2,500.00	0.00	2,500.00	195.00	1,055.00	1,250.00
2815-160-00-0000	Non-Instr Salary	93,283.00	7,500.00	100,783.00	68,706.43	27,570.38	4,506.19
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	-500.00	2,868.00	2,234.10	0.00	633.90
2815-400-00-0000	Contractual Expense	151,450.00	5,980.35	157,430.35	65,800.47	88,487.33	3,142.55
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	616.89	150.00	233.11
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	491.89	0.00	508.11
2815-450-01-0000	Materials and Supplies Hs	800.00	5,289.75	6,089.75	5,910.55	97.00	82.20
2815-450-02-0000	Materials/Supplies Elem	800.00	5,272.10	6,072.10	5,483.96	97.00	491.14
2820-150-00-0000	Psychology Inst Salary	250,323.00	1,000.00	251,323.00	158,451.22	92,429.15	442.63
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	232.49	0.00	767.51
2850-150-01-0000	Instructional Salaries	106,060.00	26,415.00	132,475.00	40,008.45	19,145.35	73,321.20
2850-400-01-0000	Contractual Expense	2,000.00	31.53	2,031.53	2,031.53	0.00	0.00
2850-450-01-0000	Materials and Supplies	13,000.00	-31.53	12,968.47	3,392.62	8,607.38	968.47
2855-150-01-0000	Instructional Salaries	155,500.00	-1,323.00	154,177.00	110,612.46	4,100.05	39,464.49
2855-160-01-0000	Non Instructional Salarie	6,000.00	-1,000.00	5,000.00	3,924.00	0.00	1,076.00
2855-400-01-0000	Contractual - Athletics	50,015.00	4,750.00	54,765.00	33,831.57	18,004.42	2,929.01
2855-450-01-0000	Supplies - Athletics	9,396.00	1,683.00	11,079.00	10,731.77	0.00	347.23
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	4,464.00	0.00	2,536.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	26,351.00	0.00	26,351.00	19,855.60	5,956.80	538.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	26,718.29	0.00	-1,718.29
5510-162-03-0000	Salaries Drivers	341,182.00	-10,500.00	330,682.00	220,280.46	82,689.28	27,712.26
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,160.75	0.00	13,839.25
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	3,159.70	0.00	5,860.30
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	283.88	0.00	10,716.12
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	14,953.78	0.00	5,066.22
5510-168-03-0000	Bus Monitors	65,577.00	2,000.00	67,577.00	42,614.28	17,638.78	7,323.94
5510-168-03-0040	Bus Monitors	20,000.00	6,000.00	26,000.00	26,016.08	0.00	-16.08
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	2,500.00	4,500.00	2,843.65	0.00	1,656.35
5510-180-03-0000	Salaries Mechanics	69,041.00	0.00	69,041.00	49,975.00	18,615.00	451.00
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	9,513.00	0.00	2,987.00
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	142,256.56	140,129.25	2,614.19
5510-400-03-2900	Contractual Expense	64,510.00	-500.00	64,010.00	27,171.47	8,496.88	28,341.65
5510-430-03-0000	Liability Insurance	25,000.00	-17,448.28	7,551.72	6,395.72	318.00	838.00

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	19,253.00	0.00	19,253.00	16,892.99	0.00	2,360.01
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	3,475.98	1,306.07	5,317.95
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	2,048.42	984.00	467.58
5510-455-03-0000	Supplies Parts	40,000.00	0.00	40,000.00	19,241.14	8,794.76	11,964.10
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	59,181.34	68,818.66	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	4,921.87	828.13	1,250.00
5510-458-03-0000	Tires	17,500.00	0.00	17,500.00	7,577.25	43.51	9,879.24
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	17,750.00	-2,020.03	15,729.97	6,662.60	1,954.21	7,113.16
5530-401-03-0000	Telephone	600.00	0.00	600.00	303.92	176.08	120.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	42.67	321.23	1,136.10
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	4,861.01	10,738.99	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	2,403.90	5,396.10	0.00
5530-463-03-0000	Electricity	19,000.00	0.00	19,000.00	8,340.44	10,199.56	460.00
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	2,500.00	1,000.00	3,500.00	3,205.48	0.00	294.52
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	330,420.00	0.00	330,420.00	174,694.98	56,860.91	98,864.11
9020-800-00-0000	Teacher Retirement	721,417.00	0.00	721,417.00	422,308.71	242,723.53	56,384.76
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	456,702.87	233,473.45	35,153.68
9040-800-00-0000	Workmens Compensation	57,501.00	0.00	57,501.00	50,460.01	0.00	7,040.99
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	986.16	2,958.48	1,055.36
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	1,540,681.60	353,200.03	132,063.37
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	69,423.89	0.00	11,576.11
9060-800-00-0002	Health Insurance - Non In	928,164.00	0.00	928,164.00	630,891.29	194,115.47	103,157.24
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	24,455.92	0.00	25,544.08
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	4,141.54	0.00	51,858.46
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	5,587.08	0.00	12,177.92
9060-800-00-0006	HRA Benefit Card	105,000.00	-57,334.00	47,666.00	0.00	0.00	47,666.00
9060-800-00-0007	Health Ins- Retirees	521,987.00	0.00	521,987.00	231,370.49	72,648.86	217,967.65
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	146,472.13	0.00	23,027.87
9711-600-00-0000	Serial Bonds Principal	1,960,000.00	0.00	1,960,000.00	0.00	1,960,000.00	0.00
9711-700-00-0000	Serial Bonds Interest	880,850.00	0.00	880,850.00	240,425.00	640,425.00	0.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
Total GENERAL FUND		23,051,951.00	9,832.20	23,061,783.20	12,549,378.72	8,342,567.68	2,169,836.80

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	132,456.97	
380.00	Accounts Receivable	613.67	
391.GF	Due from General Fund	14,392.00	
410.00	Due From State and Federal - L	58,377.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,267.50	
446.00	Surplus Food Inventory	4,104.87	
446.10	Purchased Food Inventory	3,773.89	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	495,265.00	
521.00	Encumbrances	136,283.37	
522.00	Expenditures	374,879.66	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		6,374.80
630.00	Due To Other Funds		280.00
630.10	Due To Gen from Cafe		10,328.71
631.00	Due To Other Governments		109.48
691.00	Deferred Revenues		14,780.00
806.00	Non Spendable FB-Inventory		10,146.26
821.00	Reserve for Encumbrances		136,283.37
917.00	Unassigned Fund Balance		177,338.36
Budgetary and Revenue Accounts			
960.00	Appropriations		495,265.00
980.00	Revenues		371,507.95
Grand Totals		1,222,413.93	1,222,413.93

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	41,003.40		6,003.40
2401.000		Interest and Earnings	0.00	0.00	0.00	41.75		41.75
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	181.80	15,318.20	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	58,375.00		46,375.00
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	17,534.00		13,534.00
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	30,020.00	0.00	30,020.00	173,495.00		143,475.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	20,843.00		20,843.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	2,013.00		2,013.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	52,152.00		52,152.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	5,869.00		5,869.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	0.00	18,000.00	
4192.000		Sum Food Svs Prog for Chi	333,495.00	0.00	333,495.00	0.00	333,495.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			495,265.00	0.00	495,265.00	371,507.95	414,063.20	290,306.15

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	121,611.00	0.00	121,611.00	86,886.79	34,498.94	225.27
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	3,199.65	0.00	1,800.35
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	1,464.15	0.00	735.85
2860-220-00	Equipment	35,000.00	0.00	35,000.00	3,499.00	5,998.00	25,503.00
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	20,869.73	1,215.87	-4,585.60
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	153,179.26	54,473.28	-32,652.54
2860-411-00	Surplus Foods	25,000.00	-1,850.00	23,150.00	0.00	0.00	23,150.00
2860-413-00	Fed Money	0.00	0.00	0.00	24,170.47	11,452.61	-35,623.08
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	2,429.71	2,870.29	-5,300.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	8,336.58	2,041.20	2,622.22
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	28,707.00	12,303.00	3,990.00
9010-800-00	Employee Retirement	15,500.00	0.00	15,500.00	9,731.36	3,663.18	2,105.46
9030-800-00	Lunch Social Security	11,500.00	0.00	11,500.00	6,766.76	2,639.16	2,094.08
9060-800-00	Health Insurance	28,954.00	1,850.00	30,804.00	25,639.20	5,127.84	36.96
Total SCHOOL LUNCH FUND		495,265.00	0.00	495,265.00	374,879.66	136,283.37	-15,898.03

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

Cycle 09

Post Dates From 07/01/2023 To 03/31/2024

Record selection criteria have been applied. All transactions for the
specified period are not included (see report record selection criteria)

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	1,137.07	
200.0C	Cash- NYCLASS	170,884.37	
200.PN	Cash- NYCLASS	11,058.93	
Budgetary and Expense Accounts			
522.00	Expenditures	5,750.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		168,816.24
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		9,642.76
Totals for Service: SCHOLR		188,830.37	188,830.37

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	7,042.76		7,042.76
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,600.00		2,600.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	9,642.76	0.00	9,642.76

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	5,750.00	2,500.00	-8,250.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	5,750.00	2,500.00	-8,250.00

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	451,325.58	
410.01	Due From State and Federal	16,303.66	
Budgetary and Expense Accounts			
522.00	Expenditures	637,692.38	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		704,069.64
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		401,251.59
Grand Totals		1,105,321.62	1,105,321.62

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	12,697.84	0.00	12,697.84	12,000.00	697.84	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	404,182.55	0.00	404,182.55	150,519.55	253,663.00	
24PREK-3289.000	24PREK	Other State Aid	57,241.00	0.00	57,241.00	28,620.00	28,621.00	
24REAP-4289.000	24REAP	Other Federal Aid (Specif	12,000.00	0.00	12,000.00	17,000.00		5,000.00
24S611-4256.000	24S611	Indiv. w/Disab. Ed Act (I	208,990.00	0.00	208,990.00	78,969.00	130,021.00	
24S619-4256.000	24S619	Indiv. w/Disab. Ed Act (I	5,749.00	0.00	5,749.00	4,345.00	1,404.00	
24SUMM-3289.000	24SUMM	Other State Aid	80,324.00	0.00	80,324.00	18,233.04	62,090.96	
24TIIA-4289.000	24TIIA	Other Federal Aid TTLEIIA	19,205.00	0.00	19,205.00	8,417.00	10,788.00	
24TIVA-4129.000	24TIVA	NCLB Title IV Safe & Drug	16,837.00	0.00	16,837.00	7,424.00	9,413.00	
24TTLI-4126.000	24TTLI	NCLB Chpt 1,Basic Grant	198,387.00	0.00	198,387.00	75,724.00	122,663.00	
Total SPECIAL AID FUND			1,015,613.39	0.00	1,015,613.39	401,251.59	619,361.80	5,000.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	638.67	0.00	638.67	0.00	0.00	638.67
21CRSA-2110-160	Noninstructional Salaries	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00
21CRSA-2110-450	Materials & Supplies	59.17	0.00	59.17	0.00	0.00	59.17
21CRSA CRRSA/ESSER2 - Subfund Subtotal		12,697.84	0.00	12,697.84	12,000.00	0.00	697.84
22A611-2250-150	Instructional Salaries	7.71	0.00	7.71	0.00	0.00	7.71
22A611-2250-400	Contractual and Other	-0.67	0.00	-0.67	0.00	0.00	-0.67
22A611 ARP-IDEA Section 611 - Subfund Subtotal		7.04	0.00	7.04	0.00	0.00	7.04
22A619-2252-150	Instructional Salaries	1.32	0.00	1.32	0.00	0.00	1.32
22A619 ARP-IDEA Section 619 - Subfund Subtotal		1.32	0.00	1.32	0.00	0.00	1.32
22ARPA-2110-150	Instructional Salaries	295,654.98	0.00	295,654.98	198,717.02	137,386.71	-40,448.75
22ARPA-2110-160	Noninstructional Salaries	108,527.57	0.00	108,527.57	22,243.18	8,710.98	77,573.41
22ARPA ARP-ESSER - Subfund Subtotal		404,182.55	0.00	404,182.55	220,960.20	146,097.69	37,124.66
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
22ARPH ARP Homeless II - Subfund Subtotal		0.21	0.00	0.21	0.00	0.00	0.21
23TIIA-2110-150	Instructional Salaries	253.34	0.00	253.34	0.00	0.00	253.34
23TIIA TITLE IIA - Subfund Subtotal		253.34	0.00	253.34	0.00	0.00	253.34
23TIVA-2110-150	Instructional Salaries	145.61	0.00	145.61	0.00	0.00	145.61
23TIVA TITLE IV A - Subfund Subtotal		145.61	0.00	145.61	0.00	0.00	145.61
23TTLI-2110-150	Instructional Salaries	1.30	0.00	1.30	0.00	0.00	1.30
23TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
23TTLI TITLE I - Subfund Subtotal		1,501.30	0.00	1,501.30	0.00	0.00	1,501.30
24PREK-2510-150	Instructional Salaries	57,241.00	0.00	57,241.00	33,021.75	24,219.25	0.00
24PREK Universal Pre-K - Subfund Subtotal		57,241.00	0.00	57,241.00	33,021.75	24,219.25	0.00
24REAP-2110-150	Instructional Salaries	8,000.00	0.00	8,000.00	10,477.56	0.00	-2,477.56
24REAP-2110-160	Noninstructional Salaries	4,000.00	0.00	4,000.00	2,620.86	0.00	1,379.14
24REAP Rural Educ Achievement Pr - Subfund Subtotal		12,000.00	0.00	12,000.00	13,098.42	0.00	-1,098.42
24S611-2250-150	611-Instructional Salary	170,558.00	0.00	170,558.00	98,396.40	72,157.16	4.44
24S611-2250-400	Contractual Sect 611 Idea	37,808.00	0.00	37,808.00	13,371.07	0.00	24,436.93
24S611-2250-490	BOCES SERVICES	624.00	0.00	624.00	0.00	0.00	624.00
24S611 IDEA Section 611 - Subfund Subtotal		208,990.00	0.00	208,990.00	111,767.47	72,157.16	25,065.37
24S619-2250-160	Non Instructional Salarie	3,423.00	0.00	3,423.00	2,633.21	790.01	-0.22
24S619-2250-400	Contractual Idea Sect 619	1,464.00	0.00	1,464.00	2,370.00	0.00	-906.00
24S619-2250-490	BOCES SERVICES	862.00	0.00	862.00	0.00	0.00	862.00
24S619 IDEA-SECTION 619 - Subfund Subtotal		5,749.00	0.00	5,749.00	5,003.21	790.01	-44.22
24SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	26,538.22	5,406.02	-10,192.24
24SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	9,064.04	12,405.60	-13,630.64
24SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	13,946.25	0.00	6,359.75

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
24SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	41,503.00	0.00	-14,313.00
24SUMM-5511-160	4408 Summer School NonIns	3,237.00	0.00	3,237.00	13,732.51	4,130.40	-14,625.91
24SUMM 4408 SUMMER SCHOOL - Subfund Subtotal		80,324.00	0.00	80,324.00	104,784.02	21,942.02	-46,402.04
24TIIA-2110-150	Instructional Salaries	19,205.00	0.00	19,205.00	12,473.93	6,662.33	68.74
24TIIA TITLE IIA - Subfund Subtotal		19,205.00	0.00	19,205.00	12,473.93	6,662.33	68.74
24TIVA-2110-150	Instructional Salaries	16,837.00	0.00	16,837.00	10,997.11	5,774.11	65.78
24TIVA TITLE IV A - Subfund Subtotal		16,837.00	0.00	16,837.00	10,997.11	5,774.11	65.78
24TTLI-2110-150	Instructional Salaries	196,887.00	0.00	196,887.00	113,586.27	81,793.58	1,507.15
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
24TTLI TITLE I - Subfund Subtotal		198,387.00	0.00	198,387.00	113,586.27	81,793.58	3,007.15
Total SPECIAL AID FUND		1,017,522.21	0.00	1,017,522.21	637,692.38	359,436.15	20,393.68

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	4,121,105.13	
391.00	Due From Other Funds	35,409.06	
Budgetary and Expense Accounts			
522.00	Expenditures	3,745,451.58	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		4,500,000.00
630.00	Due To Other Funds		5,750.00
630.01	Due To Debt Service		2,361.13
915.01	Ass. Unap. FB Res For Capital		3,363,881.40
Budgetary and Revenue Accounts			
980.00	Revenues		29,973.24
Grand Totals		7,901,965.77	7,901,965.77

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
240000-4297.000	240000	Federal Sources, Other Specify	0.00	0.00	0.00	29,973.24		29,973.24
Total CAPITAL FUND			0.00	0.00	0.00	29,973.24	0.00	29,973.24

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	0.00	7,052,000.00	7,052,000.00	1,298,287.10	5,753,712.90	0.00
210000-1620-294-00	HVAC	0.00	1,448,250.00	1,448,250.00	533,140.00	915,110.00	0.00
210000-1620-295-00	PLUMBING	0.00	239,850.00	239,850.00	106,296.93	146,784.53	-13,231.46
210000-1620-296-00	ELECTRICAL	0.00	2,225,100.00	2,225,100.00	442,111.54	1,782,988.46	0.00
210000-2110-201-00	Clerk of Works	400,200.00	0.00	400,200.00	194,175.00	206,025.00	0.00
210000-2110-240-00	Contractual and Other	13,861,814.80	-11,066,009.74	2,795,805.06	333,695.35	276,274.76	2,185,834.95
210000-2110-244-00	LEGAL SERVICES	227,980.05	0.00	227,980.05	18,716.60	176,311.45	32,952.00
210000-2110-245-00	Architects Commisions/Exp	138,522.50	76,704.14	215,226.64	134,729.99	153,950.01	-73,453.36
210000-2110-245-21	Architects Commisions/Exp	4,105.60	4,105.60	8,211.20	21,090.23	6,409.77	-19,288.80
210000-2110-246-00	SURVEYING AND ENGINEERING	0.00	20,000.00	20,000.00	7,640.00	16,045.00	-3,685.00
210000-2110-297-00	SITE CONTRACTOR	0.00	589,123.45	589,123.45	589,123.45	0.00	0.00
210000 2021 Capital Constr Proje - Subfund Subtotal		14,632,622.95	589,123.45	15,221,746.40	3,679,006.19	9,433,611.88	2,109,128.33
230000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	38,712.50	22,937.50	28,350.00
230000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	10,381.21	1,502.47	-1,883.68
230000 Capital Outlay Proj 2024 - Subfund Subtotal		100,000.00	0.00	100,000.00	49,093.71	24,439.97	26,466.32
240000-2110-240-00	Contractual and Other	100,000.00	0.00	100,000.00	17,351.68	67,324.07	15,324.25
240000 EV Infrastructure Project - Subfund Subtotal		100,000.00	0.00	100,000.00	17,351.68	67,324.07	15,324.25
Total CAPITAL FUND		14,832,622.95	589,123.45	15,421,746.40	3,745,451.58	9,525,375.92	2,150,918.90

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	262,440.24	
391.00	Due From Other Funds	4,471.31	
391.01	Due From Other Funds-Capital	2,361.13	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		250,936.97
Budgetary and Revenue Accounts			
980.00	Revenues		18,335.71
Grand Totals		269,272.68	269,272.68

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	16,580.71		16,580.71
2710.000		Premium on Obligations	0.00	0.00	0.00	1,755.00		1,755.00
Total DEBT SERVICE			0.00	0.00	0.00	18,335.71	0.00	18,335.71

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

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

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: V DEBT SERVICE

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