

BOARD MEETING: Regular Meeting
DATE: Wednesday, February 7, 2024
TIME: 6:00 p.m.
PLACE: Naples High School Library

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of February 7, 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

- Student Representative Update
- Superintendent Update
- Administrative Update
- School Business Administrator Update
 - Budget Workshop #2
- Transportation Department Update
- School Resource Officer Update

IX. Board Reports

- Policy Committee

X. Minutes (Board Action)

XI. Business (Board Action)

- Extra-Classroom Activity Fund Transfer
- Treasurer's Reports
- Discard

XII. Personnel (Board Action)

- Retirement Resignations
- Resignation
- 2023-2024 Spring Coaches
- Unpaid Leave

XIII. Consent Agenda Items (Board Action)

- CSE Committee Recommendations
- Substitutes
 - Cleaner
 - Lifeguard
 - Nurse

XIV. Adjournment (Board Action)

Regular Meeting

February 7, 2024

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, February 7, 2024 at 6:02 p.m. in the Naples High School Library.

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

Members Absent: Robert Brautigam

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Matt Mahoney and Pamela Claes.

Guests: Eric McDonald, Alinda Gangi, Grady Grove, Robert Cowell, Lauren Eisinger Hayes, Cassie Montemarano, Caitlin McDonald, Zoe Witherow, Patrick Elwell, Diana Cowell, Jessica Mothersell, Jessica Witherow, Carrie grove, Bill Grove and Tim Durgan.

A quorum being present, the meeting was called to order at 6:02 p.m. by Board President Jacob Hall.

Motion: Gail Musnicki

2nd: Steven Mark

Resolved, that the Board of Education approves the agenda of the Regular Meeting of February 7, 2024 as presented.

Voting Yes: 7

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Angela Rischpater

Resolved, that the Board of Education approves calling an executive session at 6:02 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 7

Motion Carried

Voting No: 0

Board Member Maura Sullivan arrived just after the vote to go into executive Session.

Time out of Executive Session: 6:32 p.m.

Public Comment: Varsity Swim coach Alinda Gangi thanked the Board of Education for allowing her and six swimmers to attend the 46th Annual Eastern States Swim Clinic in Pennsylvania on October 14th and 15th, noting fellow teacher Jessica Mothersell traveled with the group. Student Grady Grove spoke about how to prepare for a meet, noting their instruction helped him and the team a lot. Mrs. Gangi noted Olympic Gold Medalist Breeja Larson, who was an instructor at the clinic, works with athletes all the time and has a really positive way of correcting an athlete's strokes, adding it was a very positive time, stating they also had the opportunity to work with Breeja and Cullen Jones, a four-time Olympic medalist, in the pool setting. Student Robert Cowell stated they learned a lot about all the different strokes, noting there were a lot of aspects he would have never known without their instruction, demonstrating different techniques he learned at the clinic, adding it definitely helped him drop time. Mrs. Gangi said she also was able to go to the pool for one afternoon with Breeja and Cullen with other coaches attending the clinic, noting Breeja was in the water demonstrating a new stroke technique, adding it was a very productive afternoon, stating because the session lasted about an

hour extra, Ms. Mothersell was able to step in and oversee the students while she was finishing her course. Board President Jacob Hall asked how many students attended the clinic. Mrs. Gangi stated she spent the majority of her time listening to lectures, noting David Marsh, head coach of Team Elite Aquatics in San Diego, California, focused on Breast Stroke; Alan Goldberg, an internationally known Sports Psychologist, discussed mindset and helping the athletes work through struggles they come across in competition, stating the information he discussed was applicable to the classroom as well; Alinda stated Chris Plumb, Head Coach of Carmel High School Swim Teams, spoke on the Back Stroke and completely changed the way she thinks about Back Stroke, noting a piece of what she learned from these sessions is that theory and techniques change, so it's not that something has been done wrong it's just that there has been a new development and to be ok with change; The students were able to attend a clinic with Dr. Goldberg as well and noted Dr. Goldberg was having some technical difficulties that Grady and Robert were able to help him with, noting in return Dr. Goldberg presented the students with one of his books on the psychology of swimming. It was noted by one of the students that along with speaking with Olympians about newer stroke techniques and the way you can think about your stroke, they were able to talk with people who are developing products that are helping swimmers, exposing them to new ideas that may gain more knowledge of product innovation and use in developing their technique. Mrs. Gangi thanked Ms. Mothersell for helping to supervise the students while Alinda attended sessions. Ms. Mothersell noted she really enjoyed seeing how much the kids enjoyed the clinic and learned from the sessions, stating after each session the swimmers were very excited and passionate about what they were learning. Mrs. Gangi thanked the board for letting them attend the clinic this year, adding they really gleaned a lot of information from the experience, noting they are hoping to attend again next year.

Points of Interest: None

Superintendent Recognitions & Updates:

Transportation Department Update – Director of Transportation Patrick Elwell thanked the board for the opportunity to speak, presenting an overview of the Transportation Department, noting there are 32 people employed by the Transportation Department including Head Bus Driver Joanne Schenk and himself, noting there are 18 Bus Drivers; 14 Bus Monitors, adding 7 of the monitors also work for the District in various capacities in the Elementary school; There are 13 large buses in the Naples Fleet, noting the large buses are used primarily to transport students to and from school as well as students to the BOCES Career Center for the morning and afternoon programs as well as busing students to their extracurricular activities; There are 6 small buses in their fleet, two of which are handicapped accessible, primarily used for out-of-district runs, and in-district for the afterschool program at the Elementary school as well as the summer program and sports teams with a small number; The department also has 2 SUVs and 2 cars that are used when needed to transport 1 or 2 students out-of-district to different schools and functions such as sectionals as well as for Driver's Education classes in the summer and for staff to attend conferences.

Mr. Elwell stated the District has 10 Regular in-district daily runs AM and PM; 9 Regular in-district late runs; and 1 in-district Special needs run; 5 out-of-district runs to FLSS at Marcus Whitman, Newark and Midlakes, Red Jacket, St. Mary's and Holy Childhood. Pat stated the District traveled 284,274 Miles in the 2022-2023 school year, with 236,101 miles traveled for in-district, out-of-district and Flint BOCES; 29,125 miles traveled for Athletic, Band and Field trips; 5,919 miles traveled for in-district Summer Academy for the Elementary School and

Prattsburgh Summer School for High School students; and 13,219 miles traveled for out-of-district Summer School and in-district ESY.

Patrick then reviewed the Annual Training and Certification Tests for Drivers and Monitors, noting drivers are required to have an annual Defensive Driving Test and Driver's License review; both drivers and monitors are required to pass an annual physical performance test and have a medical physical; both drivers and monitors are also required to take an annual 2-hour Refresher Training Class; Drivers are also required to take a biennial behind the wheel road test and a written/oral test noting if they do not pass either of tests they are disqualified from driving for a minimum of two days prior to retaking the test.

Mr. Elwell stated the new bus maintenance bay is wonderful noting 99% of all mechanical repairs re now done in-house, adding preventative maintenance is performed on each vehicle every 30 days; full inspections are done every 12,000 miles or 12 months; the engine oil is done every 6,000 miles; fuel filters are changed every 12 months and transmission filter service is done every 60,000 miles. Mr. Elwell stated our current yearly Department of Transportation (DOT) inspections passing rate is 97.8%, noting we they have been in the top 4% in the state for our yearly DOT Inspection Rate since he began working for the District in 2018, with 3 of those years having achieved a 100% passing rate.

Board President Joseph Callaghan asked how the miles traveled in our District compare to other Districts in the state. School Business Administrator Chad Hunt noted Naples is the 4th largest District in the state, traveling over 118 square miles. Discussion followed pertaining to information presented.

School Resource Office Update – School Resource Officer Tim Durgan stated he is working on getting accustomed to his new role and establish a rapport with students, staff and parents; trying to be visible in both the Elementary and High School buildings and being approachable for the students adding it has been a huge adjustment after being on the road for twenty years, noting he is learning it's ok to be in the support role and not take the lead, stating his primary concern is the safety of the children. Officer Durgan stated the day before he had attended a meeting with Elementary Principal Kristina A. Saucke and School Psychologist Brian Meteyer regarding an executive order for the threat assessment team, noting the District has already been doing the threat assessments, adding the district just needs to be sure to dot their i's and crossing their t's to protect the students and staff, adding he would be meeting with his Lieutenant Sargent the next morning at the SRO meeting, noting the county has a threat assessment team through the sheriff's office and his Lieutenant is the person in charge of that so he'll have direct contact. Officer Durgan stated the District has a lot of good kids and he is developing relationships with the students, adding he has also gone on a number of home visits for students not showing up for school. Director of Pupil Personnel Katherine Piedici noted that CPS has told the District to have the SRO and school staff to go to the student home which puts our staff in an awkward position. Board Member Angela Rischpater stated she had heard on the news that truancy is a national issue and they were discussing the idea of having truancy officers. Mrs. Piedici stated there is no accountability as currently there are no truancy laws so you can have students who have missed upwards of 40 days where you have done everything you can do and there really isn't anything further that can be done as the county has stated they were told there can be no more removals in terms of educational neglect. Discussion followed pertaining to information presented.

Student Representative Update – Superintendent Swartz stated Student Representative Garrett Waltman was unable to attend that night's meeting but had sent some updates, Academic Allstars would be starting up that week with 35 students currently enrolled; Boys Varsity Basketball team had a great comeback the previous night as did the JV team; Garrett will be getting out an email to students that week to get a general survey about how school is going and he hopes to present the results next month.

Superintendent Update – Superintendent Swartz stated over the last few weeks he had an opportunity to connect with a couple of great student presentations, noting some of them were done in Spanish class, adding he was really impressed with not only the visual but how well they articulated; the eye contact during the presentations; and how well they truly knew their content, adding there were teachers, students, administrators and community members who attended. Mr. Swartz stated he also had the opportunity to attend the 7th Grade Team's Project Based Learning activity, noting this year's theme revolved around environmental conservation, noting there were some creative ideas presented and they are hoping to do a presentation to the board in April.

Superintendent Swartz stated they are seeing significant progress with the Construction Project, stating as of today they were pouring footers in the auditorium and in the Elementary School the classrooms are close to completion.

Mr. Swartz spoke about the transition to full-day UPK for the 2024-2025 school year, adding he and Elementary Principal Kristina A. Saucke and Director of Pupil Personnel Katherine Piedici are finalizing the communication they will be sending out to parents and they will be publicizing on the District webpage as well as Blackboard and the Community webpage.

Superintendent Swartz stated it has been around three and a half weeks since the governor's initial budget run came out, noting there have been no new updates but we are hearing we should know by early March what the final decision will be, noting the District is trying to plan for all scenarios.

Administrative Update –

Director of Pupil Personnel Katherine Piedici stated the Special Olympics will be held at Marcus Whitman on May 23rd and they are hoping to be able to send some of our students to compete, noting Naples has not competed in a number of years as the competitions have been held too far away; We had our initial planning meeting for the full-day UPK with current UPK teacher Angela Lynk, noting Angela was able to visit a full-day program and will be visiting a couple more programs to get an idea what we will need for all aspects of a full-day program; She spoke with Brian Meteyer, Heather Clark and Officer Durgan who attended the Threat Assessment training that was held the day before, noting there would be a District Safety Team Meeting the next day, adding the District is in a good place overall in terms of our process and there are things that we can do to beef up our process and our documentation; The District is about midway through the year and her department has held in total sixty-eight meetings between Committee on Special Education, Committee on Preschool Special Education and 504 committees.

Elementary Principal Kristina A. Saucke stated the Elementary finished the mid-year benchmarking in January and followed those up with data meetings at every grade level, noting they are looking at and formulating their groups and they are back in action with their intervention groups; Some of our primary teachers have asked to use a curriculum day in March

to do more work around discovery, so they have organized days for Kindergarten, 1st and 2nd to do that and then the curriculum day for Angela will be around looking at UPK curriculum for full-day programs; Safe Harbors will be coming in at the end of February to do classroom presentations on Safety awareness around abuse that is mandated by a counseling program, noting that our Psychologists attend as well as herself will also be present; Brian Yanish, a national author spent the day at the Elementary, noting the kids really enjoyed it, and he will be coming back tomorrow to do a project with the sixth graders; Last Friday they had a wellness day at the Elementary and they would like to make this an annual event, noting they played Minute to Win It; Camped in the Library with tents; Swimming for the older kids; A Karate demonstration by the building substitute Shane Taillon; and Obstacle courses for the kids; noting it was an overall fun day for the kids. Ms. Saucke noted this was their final week for Session 2 of the Afterschool Program, giving a shout out to the Transportation Department, stating that has been a key factor of the success of the program, adding that throughout both sessions they have not had one day where the Transportation Department has been unable to make it work. Sign-up sheets went out for the new session, stating some of the activities being offered are PE Fun & Games; Board games; Swim Unit; Arts & Crafts; Robotics and Coding; Recipe Round-Up; Girls & Boys on the Run Running Club; and Mixed Activities for the youngest group. Board President Jacob Hall asked how things were going with the new playground and the capital project. Ms. Saucke stated the new playground is amazing and the older kids are enjoying it as well, adding they are getting excited to get into the rooms.

School Business Administrator Update – School Business Administrator Chad Hunt presented School Budget Workshop #2 stating the District has a loss of \$622,055 in foundation aid with the same reduction next year for a total of 1.2 million dollars in lost aid over two years; Mr. Hunt then reviewed each category of State Aid the District will be receiving for a total loss of \$34,396 in aid; The estimated School Property Tax Levy; The Revenue Summary for a total loss of \$112,789; The use of \$230,696 from the ERS Reserve; Expenditure Projections; The Budget Deficit; and the 3-Part State Budget components.

Board Reports: 1st Vice President Maura Sullivan stated the Policy Committee reviewed twenty-two policies, noting the committee is reviewing each policy, one by one, looking at its relevancies and seeing if it is redundant, being very thoughtful about the language. Mrs. Sullivan stated they had chosen to remove seven policies the committee thought were redundant as there are laws that exist or are covered by other policies, and reviewed the policies being deleted; The committee had three policies they are making revisions on, noting the revisions on Policy #3273 Soliciting School Funds were made to clearly establish a process for fundraising in the schools; Policy #4230 was modified so that the person who has administrative authority in the absence of the Superintendent would be designated annually; Policy #3510 was changed to eliminate verbiage stating we would report Emergency Closings to radio and television to make it more flexible, stating the District will use adopted technology platforms to communicate these closings with the school community.

Motion: Gail Musnicki

2nd: Steven Mark

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

- Regular Meeting of December 6, 2023

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Joseph Callaghan
2nd: Gail Musnicki

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

- Resolved, as per Policy 5520 – Extra-Classroom Activities Funds, that authorization is given to transfer the remaining balance of the following inactive Extra-Curricular Accounts to the Senior High Student Council effective February 7, 2024:

<u>Account Name</u>	<u>Account Balance</u>	<u>Date of Last Activity</u>
- Boys Golf:	\$ 838.70	10/27/2015
- CC and More:	\$ 907.69	07/02/2019
- French Club:	\$ 788.05	03/17/2020
- Girls Basketball	\$ 1,764.95	06/01/2018
- Girls Softball Club	\$ 2,214.80	01/13/2020
- Indoor Soccer Club	\$ 1,926.54	03/16/2017
- Jr. Robotics Club	\$ 1,697.61	12/04/2019
- Jr. Student Government	\$ 34.92	09/20/2018
- Marching Band	\$ 0.05	04/07/2017
- Naples Corner Store	\$ 9.18	06/18/2019
- P.L.A.N.T. Club	\$ 800.32	05/25/2021
- Popcorn Sales	\$ 136.15	05/24/2016
- Ski Club	\$ 319.79	02/14/2012
- Triumphant in 2021 & Beyond	\$ 439.12	05/24/2019

- Resolved, as per Policy 5520 – Extra-Classroom Activities Funds, that authorization is given to transfer the remaining balance of the following Extra-Curricular Accounts to the Senior High Student Council effective February 7, 2024:

<u>Account Name</u>	<u>Account Balance</u>
- Class of 2023	\$ 104.63

- Resolved, that the Board of Education approves the Treasurer's monthly report for the period ending December 2023 (Attached)
- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Transportation Discard: Coats 5040A Air Operated Rim Clamp Tire Changer

Voting Yes: 8 **Motion Carried**
Voting No: 0

Motion: Steven Mark
2nd: Kelley Louthan

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

- Resolved that the Board of Education approves the following retirement resignation, with regret:
 - Aaron O'Rourke, Elementary Teacher, effective June 30, 2024.
 - Elizabeth Wolfe, Social Studies Teacher, effective June 30, 2024
- Resolved, that the Board of Education approves the following resignation, with regret:
 - Laura Hamilton-Morse, Cleaner, effective February 2, 2024.

Regular Meeting

February 7, 2024

- Resolved, that the Board of Education approves the following Coaches for the 2023-2024 School Year, salary as per negotiated agreement:

Spring

Baseball – Mod A: Tyler Vest

Tennis – Mod A: Frank Gleichauf

Baseball – Varsity: Brian Battle

Tennis – Varsity: Jonathan Betrus

Softball – Mod A: Michelle Webb

Softball – Varsity: Aly Powers

- Resolved, that the Board of Education approves the following requests for unpaid leave:
 - Allison McLaughlin, Teacher Assistant:
One (1) Hour on January 29, 2024 and One (1) Day on January 30, 2024
 - Nicholas Adams, School Bus driver
Three (3) Days on May 16, 17 and 20, 2024

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Steven Mark

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

- Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
 - Committee on Special Education Committee actions of December 19, 2023; December 20, 2023; January 11, 2024; January 19, 2024 and January 22, 2024.
- Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background clearance report provided to the school as a result of the fingerprinting process:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Joshua Bassett	Cleaner	6564 Italy Valley Road, Naples, NY 14512
Grayce Hebding	Lifeguard	6608 Italy Valley Road, Naples, NY 14512
Karen Johnson	Nurse	61973 State Route 415, Cohocton, NY 14826

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Steven Mark

2nd: Kelley Louthan

There being no further business, the Regular Meeting of February 7, 2024 is hereby adjourned at 8:22 p.m.

Voting Yes: 8

Motion Carried

Voting No: 0

Dated this 7th day of February, 2024



Pamela Jo Claes, District Clerk



46th Annual Eastern States Swim Clinic

King of Prussia, PA



Cullen Jones and Breeja Larson



Student clinic with Cullen Jones and Breejah Larson



At pool sessions: athletes and coaches



Chris Plumb



Alan Goldberg



David Marsh



Cullen Jones and Breeja Larson





Alan Goldberg



Alan Goldberg's book



Exposition



The epic chaperone team!

The background is a solid teal color. It features several faint, semi-transparent graphics: a large donut chart in the upper right, a smaller pie chart to its right, a bar chart in the bottom right corner, and several small circles scattered throughout. The text "Thank you!!" is centered in a white, sans-serif font.

Thank you!!

School Budget Workshop #2

February 7, 2024



Revenue Projections



Naples Central School - Budget Development 2024-2025

2

State Aid

Category	2023-2024	2024-2025 (Projected)	Difference
Foundation Aid	\$5,373,230	\$4,751,175	(\$622,055)
Excess Cost Aid	\$12,470	\$36,250	\$23,780
BOCES Aid	\$693,269	\$627,416	(\$65,853)
Textbook/Computer	\$33,176	\$47,578	\$14,402
High Tax Aid	\$258,763	\$258,763	\$0
Transportation Aid	\$570,144	\$561,680	(\$8,464)
Building Aid	\$1,618,481	\$2,242,275	\$623,794
Total	\$8,559,533	\$8,525,137	(\$34,396)

Naples Central School - Budget Development 2024-2025

3

School Property Tax Levy

- Projected Tax Cap:
 - 2.84% (\$369,237)
- Projected Tax Levy:
 - \$13,354,144
- The Board of Education will set the final tax levy in August but it cannot exceed the voter approved tax cap.



Naples Central School - Budget Development 2024-2025

4

Revenue Summary

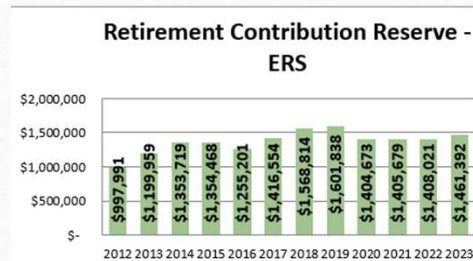
Category	2023-2024	2024-2025 (Projected)	Difference
Local Tax	\$12,984,907	\$13,354,144	\$369,237
State Aid	\$8,559,533	\$8,525,137	(\$34,396)
Debt Service	\$75,000	\$75,000	\$0
Appropriated Reserves (ERS)	\$0	\$230,696	\$230,696
Miscellaneous Revenue	\$756,650	\$545,222	(\$211,428)
Prior Year Fund Balance	\$583,542	\$583,542	\$0
Total	\$23,051,951	\$23,313,741	\$261,790
Projected 2024-25 Budget		\$23,426,530	(\$112,789)

Naples Central School - Budget Development 2024-2025

5

ERS Reserve

- The District is looking to appropriate \$230,696 from our employee retirement system reserve to help offset costs associated with retirement payments the District is required to make annually.



Naples Central School - Budget Development 2024-2025

6

Expenditure Projections



Naples Central School - Budget Development 2024-2025

7

Expenditure Projection

Budget Increase from 2023-24: 1.62%

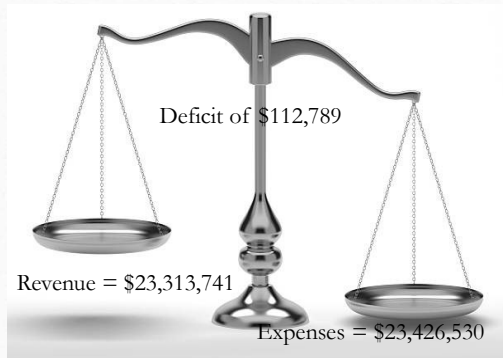
Category	2023-2024	2024-2025 (Projected)	Difference
General Support	\$2,667,505	\$2,690,934	\$23,429
Instruction	\$10,275,763	\$10,521,995	\$246,232
Pupil Transportation	\$1,289,404	\$1,294,661	\$5,257
Community Services	\$3,400	\$4,400	\$1,000
Employee Benefits	\$5,795,029	\$5,704,682	(\$90,347)
Debt Service	\$2,840,850	\$3,059,858	\$219,008
Interfund Transfers	\$180,000	\$150,000	(\$30,000)
Total	\$23,051,951	\$23,426,530	\$374,573

Naples Central School - Budget Development 2024-2025

8

Budget Deficit

School Districts are required to have a balanced budget

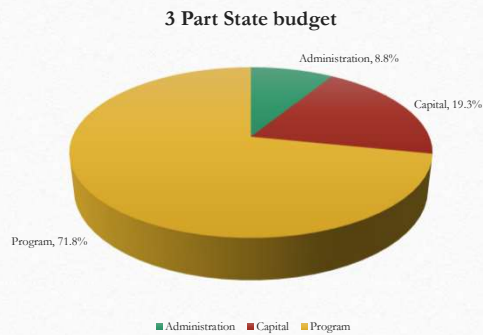


Naples Central School - Budget Development 2024-2025

9

- Working to close the gap
 - Reduction in supplies spending
 - Reduction in non-essential spending
 - Conferences, Equipment, Uniforms, Professional Development
 - Possible retirements
 - Possible staff reduction(s)

3-Part State Budget



Naples Central School - Budget Development 2024-2025

10

3-Part State Budget - Explained

The Administrative Component provides for overall general support and management activities including:

- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of the District's two school buildings
- Employee benefits for all administrative and clerical support staff including social security, workers' compensation, pensions, health insurance and unemployment

The Capital Component provides for:

- Maintenance and upkeep of all District buildings
- Maintenance and upkeep of over 30 acres of property
- Electricity, gas heat, water and telephone services
- "Mortgage" or debt service payments on capital projects (principal and interest payments)
- Refund of taxes for claims against property assessments
- Benefits for maintenance and custodial staff including health insurance, social security, unemployment, non-teaching retirement, workers' compensation and an employee assistance program
- State aided capital outlay project costs

The Program Component provides funding for the instruction of and educational support services for the District's students including:

- Salary expenditures for instructional staff
- Programs for Special Education services
- Instructional support programs including health, extra-curricular and athletic activities
- Supplies, materials, textbooks, computer hardware, and software that support instructional programs
- Transporting approximately 550 students
- Benefits for instructional employees including Social Security, workers' compensation, insurance (life, health, dental, disability), employee assistance program and unemployment insurance

Vote Day Information

- Tuesday, May 21, 2024
- High School Library
- 7 a.m. – 8 p.m.



Questions?



Naples Central School Transportation Facility



Transportation Staff

We have 18 daily drivers which includes Joanne and myself and we have 14 daily bus monitors which includes 7 people who work in the Elementary school during the day.



13 Large Buses in the Naples Fleet

Primarily Used for In-District Transport of Students, AM and PM Flint Boces, Athletic Trips, Band and Color Guard Trips and Field Trips.



6 Small Buses in the Naples Fleet

Primarily Used to Transport Students Out of District, Afterschool Program, Summer School and Small Sports Teams.



Cars and Suburbans in the Naples Fleet

Primarily Used for Transporting Students both In and Out of District, Small Athletic Teams, Drivers Education and by NCS Staff for Meetings, Training Classes and Conferences.

Daily In-District Transportation Runs

10 Regular In-District Daily Runs AM and PM

9 Regular In-District Late Runs

1 In-District Special Needs Run

5 Daily Out of District Transportation Runs

- 4 Students to FLSS at Marcus Whitman
- 3 Students to Newark and Midlakes
- 1 Student to Red Jacket in Manchester
- 1 Student to St. Mary's in Canandaigua
- 1 Student to Holy Childhood in Henrietta

284,274 Miles Traveled In 2022-23 School Year

236,101 Miles Traveled Daily for In-District, Out of District and Flint Boces

29,125 Miles Traveled for Athletic and Band Events and Field Trips

5,919 Miles Traveled for In-District Summer Academy for Elementary and Prattsburgh Summer School for High School

13,129 Miles Traveled for Out of District Summer School and In-District ESY

Annual Training and Certification Tests for Drivers and Monitors

- ▶ **Defensive Driving Test**
 - ▶ Done on the drivers regular route to see how safe drivers are while picking-up, transporting and dropping-off our students.
- ▶ **Physical Performance Test**
 - ▶ Given to both drivers and monitors.
- ▶ **Drivers License Review**
 - ▶ Review of any accidents or violations of drivers.
- ▶ **Medical Physical**
 - ▶ Required by both drivers and monitors and offered on-site by WorkFit Medical
- ▶ **2 Hour Refresher Training Classes**
 - ▶ Required by both drivers and monitors and done twice a year in 2 hour sessions.

Biennial Tests for Drivers

- ▶ **Behind The Wheel Road Test**
 - ▶ Required of all drivers and is the same test that they went through when they took their bus license road test.
 - ▶ If the driver accumulates 40 or more points, Any two 10 point items or any automatic disqualification items they cannot drive for a minimum of 2 days before they can retake the test.
- ▶ **Written / Oral Test**
 - ▶ Required of all drivers to answer 20 questions, 15 questions from section A and 5 questions from section B, chosen randomly from Section A and B.
 - ▶ They must score 12 correct in Section A and 4 correct in section B.
 - ▶ If they do not pass the driver cannot drive for a minimum of 2 days before they can retake the test.

DRIVER	BUS	Pre-Inspection Drive	Driving License	Oral Exam	Practical Exam	Annual Review	Physical Exam	Monitors
Nick Adams		5-31-24	6-15-25	6-2-25	6-5-25	6-14-24	10-10-24	Lindsay Bink
Steve Baggett		3-26-24	9-20-24	6-24-24	6-21-24	6-14-24	9-27-24	Becky Clauson
Bill Clark		6-25-24	6-11-24	10-11-24	3-1-24	2-14-24	11-14-24	Joseph Deane
Pat Elmer		9-13-24	10-13-24	9-20-24	9-17-24	2-15-24	12-12-24	Andy Dombrowski
Dave Ferry		12-6-24	1-13-25	1-4-25	1-12-25	1-9-25	3-23-24	David Dettmer
Adam Hargraves		5-8-24	5-16-24	5-17-24	9-15-25	10-5-24	9-13-25	Don Hildebrand
Steve Hildebrand		6-13-24	11-8-24	4-17-24	3-1-24	2-14-24	9-14-25	Colby Feltz
Todd Gresham		10-26-24	10-25-24	10-11-24	4-10-24	2-14-24	5-14-24	Mindy Heer
Kevin Hunter		12-6-24	11-1-24	10-7-24	10-18-24	2-14-24 *8-22-24	6-20-24	Tina Hunter
							6-5-24	Bryan Schaub
Brian Hulse		11-6-24	11-13-25	11-6-25	11-6-25	11-6-24	9-13-25	Mike Seaton
							5-11-24	Angie Sledge
Lisa Huber		6-18-24	5-8-24	6-12-24	11-1-24	2-15-24	10-13-25	Robert Miller
Joseph Hulse		4-10-24	9-11-25	6-4-25	6-11-25	6-6-24	10-30-25	Joseph Suthers
John Palmer		9-18-24	10-4-25	9-18-25	9-18-25	9-18-24		
Joanne Schuch		9-20-24	9-13-24	9-12-24	9-12-24	2-13-24		
Wanda Sherris		6-4-24	4-24-25	5-24-24	4-11-25	4-10-24		
Bill Welch		4-19-24	9-26-25	9-25-25	6-11-25	2-15-24		
Michael Zwick		3-14-24	4-22-24	3-22-24	3-22-24	3-20-24		
Bob Zwick		5-14-24	12-13-25	6-11-25	12-4-25	12-4-24		

Schedule Board for Upcoming Tests that are due

Large Bus Maintenance Bay



99% of all Mechanical Repairs are done In-House

Preventive Maintenance is Performed on each Vehicle every 30 Days

Full Brake Inspections are done every 12,000 miles or 12 months

Engine Oil Service is done every 6,000 miles

Fuel Filters are changed every 12 months

Transmission Filter Service is done every 60,000 miles

Current Yearly DOT Inspection Passing Rate is 97.8%

- ▶ We have been in the top 4% in the state for our yearly DOT Inspection Passing Rate since I began working for the District in 2018
- ▶ We have achieved a 100% Yearly DOT Inspection Passing Rate 3 times since I have been working for the District

Questions ?

**Thank you
for the
Opportunity
to
Speak with You Tonight!**

**NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING DECEMBER 2023**

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$18,157,809.01	\$99,160.14	\$181,554.69	\$53,455.06	\$2,132,023.06	\$256,143.78
+ CASH RECEIPTS	\$802,772.84	\$106,351.07	\$2,158.53	\$165,699.97	\$147.59	\$1,151.94
- CASH DISBURSEMENTS:	\$1,792,274.91	\$56,852.85	\$0.00	\$67,127.36	\$847,056.61	\$0.00
CLOSING BALANCE:	\$17,168,306.94	\$148,658.36	\$183,713.22	\$152,027.67	\$1,285,114.04	\$257,295.72

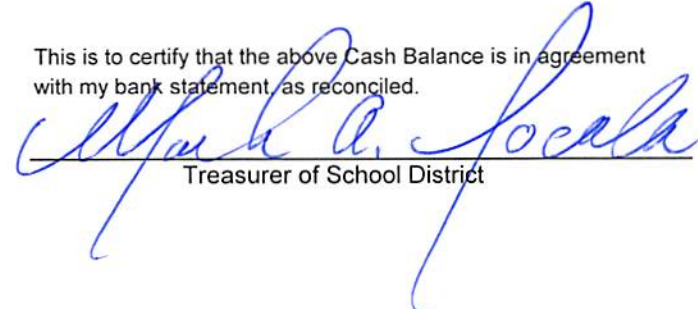
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$7,120,098.13	\$152,655.54	\$4,286.89	\$155,443.67	\$1,285,114.04	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$290.12	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$7,120,133.13	\$152,945.66	\$4,286.89	\$155,443.67	\$1,285,114.04	\$0.00
-OUTSTANDING CHECKS	\$256,621.89	\$4,287.30	\$1,150.00	\$3,416.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$1,238,286.83	\$0.00	\$180,576.33	\$0.00	\$0.00	\$257,295.72
+MISCELLANEOUS RESERVES	\$3,923,258.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$5,143,250.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$17,168,306.94	\$148,658.36	\$183,713.22	\$152,027.67	\$1,285,114.04	\$257,295.72

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

February 7, 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 06
Post Dates From 07/01/2023 To 12/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	289,376.42	
200.1B	5*Bank -GF Savings	5,347,545.27	
200.1C	5* Bank-Tax Collection	6,459,105.87	
200.NY	General Fund NYCLASS	4,957,250.43	
200.PA	Net Payroll - 5* Bank	617.10	
200.TA	Cash- 5* TRUST & AGENCY CK.	64,023.19	
201.00	HRA Checking	50,388.66	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	530,754.58	
380.00	Accounts Receivable	2,278.82	
380.HL	Accts Rec Retired Health		561,948.33
391.00	Due From Other Funds	280.00	
391.10	Due From Other Funds - Cafe	5,828.43	
391.20	Due From Other Funds -Federal	880,712.31	
391.30	Due From Other Funds - Capital	5,750.00	
410.00	Due From State and Federal	661,887.19	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	22,468,409.00	
521.00	Encumbrances	12,699,926.49	
522.00	Expenditures	7,759,749.15	
599.00	Appropriated Fund Balance	593,374.20	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		297,153.63
630.00	Due To Other Funds		24,299.13
630.FF	Due To Federal Funds		65,935.58
632.00	Due to State Teachers'Ret.Sys		253,115.45
637.00	Due to Employees' Ret. System	83,296.05	
687.00	Compensated Absences		42,161.81
720.00	Health Ins. Bc/Bs		533.53
720.04	Flex Medical		5,905.83
720.05	Flex Dependent Care		927.07
720.FD	Bc/Bs Flex Dental S.S.		5,531.28
720.RT	Health Ins. Bc/Bs RETIREES	561,948.33	
814.00	Workers' Compensation Reserve		129,738.12
815.00	Unemployment Insurance Reserve		145,829.07
821.00	Reserve for Encumbrances		12,699,926.49
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		16,056,161.52

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2024
Cycle 06
Post Dates From 07/01/2023 To 12/31/2023

G/L Account	Description	Debits	Credits
Grand Totals		63,422,601.49	63,422,601.49

Naples Central School District
Revenue Status Report As Of: 12/31/2023
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	0.00	20,605.00	
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	18,074.05		74.05
1335.000		Oth Student Fee/Charges (12,000.00	0.00	12,000.00	9,308.75	2,691.25	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuft-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	379,466.09		359,466.09
2450.000		Commissions	0.00	0.00	0.00	146.71		146.71
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	7,152.00		7,152.00
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	0.00	15,000.00	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	330.38	169.62	
2703.100		E-Rate Funds	0.00	0.00	0.00	4,792.58		4,792.58
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	50.00	950.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	7,483.85		7,483.85
3101.000		Basic Formula Aid-Gen Aid	6,341,364.00	0.00	6,341,364.00	1,692,553.34	4,648,810.66	
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	149,016.60	55,983.40	
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	-377.00	590,204.00	
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	231,045.25		157,443.25
3260.000		Textbook Aid (Incl Txtbk/	41,647.00	0.00	41,647.00	8,715.00	32,932.00	
3262.000		Computer Sftwre, Hrdwre A	7,017.00	0.00	7,017.00	0.00	7,017.00	
3263.000		Library A/V Loan Program	3,806.00	0.00	3,806.00	0.00	3,806.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	36,780.57	38,219.43	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
Total GENERAL FUND			22,468,409.00	0.00	22,468,409.00	16,056,161.52	7,781,216.25	1,368,968.77

* 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: 12/31/2023

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	0.00	5,250.00	100.00	465.00	4,685.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	422.64	0.00	577.36
1040-160-00-0000	Non-Instructional Salary	7,659.00	0.00	7,659.00	3,831.46	3,768.96	58.58
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	75.00	0.00	550.00
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	84,999.98	85,000.02	0.00
1240-160-00-0000	Non-Instructional Salary	35,531.00	0.00	35,531.00	17,583.70	17,165.48	781.82
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	500.00	0.00
1240-400-00-0000	Contractual Expense	8,400.00	0.00	8,400.00	2,827.00	215.00	5,358.00
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	149.99	1,300.00	-199.99
1310-150-00-0000	Business Administrator	105,401.00	0.00	105,401.00	51,624.82	51,624.78	2,151.40
1310-160-00-0000	Non-Instructional Salary	78,490.00	0.00	78,490.00	38,916.13	37,293.52	2,280.35
1310-161-00-0000	Business Admin. - Extra H	1,050.00	0.00	1,050.00	923.00	0.00	127.00
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	1,908.00	92.00
1310-400-00-0000	Contractual Expense	20,000.00	-395.00	19,605.00	9,597.62	1,818.22	8,189.16
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	3,351.93	527.49	2,620.58
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	770.00	2,530.00	754.00
1310-490-00-0000	BOCES Services	222,000.00	0.00	222,000.00	85,118.79	131,881.21	5,000.00
1320-160-00-0000	Non-Instructional Salary	2,848.00	0.00	2,848.00	1,423.89	1,423.88	0.23
1320-400-00-0000	Contractual Expense	18,400.00	13,395.00	31,795.00	26,495.00	5,300.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,500.00	0.00	4,500.00	2,250.04	2,249.96	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,633.18	133.00	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	1,510.00	2,490.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	55,500.00	0.00	55,500.00	26,987.86	27,019.04	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	0.00	0.00	150.00
1345-490-00-0000	BOCES Services	6,000.00	0.00	6,000.00	2,378.80	3,568.20	53.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	793.00	7,207.00	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	3,792.66	8,207.34	24,000.00
1420-490-00-0000	BOCES Services	30,000.00	0.00	30,000.00	11,400.71	17,599.29	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	3,263.16	12,811.84	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	9,240.18	4,805.00	24,954.82
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	3.57	2,746.43	250.00
1620-160-00-0000	Salaries - Inside	480,400.00	-11,000.00	469,400.00	209,915.36	217,293.94	42,190.70
1620-161-00-0000	Salaries - Inside - OT	12,000.00	0.00	12,000.00	6,102.05	0.00	5,897.95
1620-163-00-0000	Salaries-Substitutes	10,500.00	11,000.00	21,500.00	21,494.61	0.00	5.39
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	270.29	689.71	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	42,645.81	21,647.11	20,407.08
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	14,943.94	22,016.06	40.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	71,167.32	123,232.68	19,600.00
1620-464-00-0000	Natural Gas	140,000.00	0.00	140,000.00	24,208.61	113,791.39	2,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	2,200.00	140,200.00	45,397.28	51,436.58	43,366.14
1620-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	1,503.17	12,330.59	3,166.24
1621-160-00-0000	Salaries - Outside	114,936.00	0.00	114,936.00	39,718.86	45,647.38	29,569.76
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	546.55	0.00	3,453.45
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	7,500.00	29,300.00	6,305.63	18,541.57	4,452.80
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	18,258.10	8,666.14	8,925.76
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
1680-490-00-0000	BOCES Services	180,000.00	-2,500.00	177,500.00	74,808.32	93,631.09	9,060.59
1910-400-00-0000	Unallocated Insurance	78,000.00	19,968.31	97,968.31	82,968.31	15,000.00	0.00
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	25,026.00	37,540.00	34.00
1983-490-00-0000	BOCES - Capital Construct	55,000.00	0.00	55,000.00	21,034.56	31,552.44	2,413.00
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	4,275.43	2,347.20	5,035.37
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	95,843.00	10,500.00	106,343.00	24,358.25	81,395.79	588.96
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	193,998.02	166,697.82	68,084.16
2020-160-00-0000	Non-Inst Salaries	74,879.00	0.00	74,879.00	37,596.60	37,221.60	60.80
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	717.36	0.00	1,908.64
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
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	335.36	470.64	2,194.00
2020-400-02-0000	Contractual Expense Elem	3,000.00	-2,006.40	993.60	335.37	470.63	187.60

Naples Central School District

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	165.29	67.96	6,766.75
2020-450-02-0000	Mat and Supplies Elem	3,500.00	0.00	3,500.00	1,494.11	23.95	1,981.94
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	1,574.40	2,425.60	1,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	32,543.66	0.00	42,188.34
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	8,139.21	36,925.79	16,910.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	2,000.00	3,000.00	65.00	1,845.00	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	65.00	25.00	1,385.00
2110-100-02-0000	Teachers Sal Pre-K	14,500.00	500.00	15,000.00	4,580.40	10,302.60	117.00
2110-120-02-0000	Teachers Salaries 4-6	897,401.00	-58,025.00	839,376.00	253,631.97	559,284.17	26,459.86
2110-120-02-1000	Teachers Sal-Kdg - 3	1,021,503.00	-74,000.00	947,503.00	271,312.92	573,466.95	102,723.13
2110-130-01-0000	Teachers Salaries 7-12	1,827,000.00	22,000.00	1,849,000.00	609,259.53	1,239,087.11	653.36
2110-130-01-0010	Homework Tutoring	2,500.00	3,500.00	6,000.00	4,348.57	0.00	1,651.43
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	-3,500.00	730.00	0.00	0.00	730.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	18,245.00	17,220.00	66,213.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	18,702.61	16,140.00	29,287.39
2110-160-00-0000	Non-Inst Salaries	398,206.00	4,500.00	402,706.00	153,672.23	248,274.49	759.28
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	-4,500.00	21,086.00	7,699.19	0.00	13,386.81
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	10,398.20	0.00	27,501.80
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	2,525.00	12,475.00	0.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	47,500.00	2,220.72	49,720.72	45,047.04	3,937.55	736.13
2110-400-02-0000	Contractual - Elementary	16,000.00	-5,548.62	10,451.38	6,752.00	2,969.50	729.88
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	1,280.00	0.00	3,720.00
2110-404-00-0000	CONTRACTUAL SHIPPING	3,500.00	0.00	3,500.00	2,632.12	19.23	848.65
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	530.00	0.00	5,470.00
2110-450-01-0000	Supplies - High School	62,500.00	-1,076.00	61,424.00	45,273.62	4,523.57	11,626.81
2110-450-02-0000	Supplies - Elementary	42,500.00	4,006.40	46,506.40	43,120.27	1,215.07	2,171.06
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,545.00	1,955.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,290.00	710.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	1,571.86	130.30	18,297.84
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,385.11	175.00	17,439.89
2110-490-00-0000	BOCES-Instructional	190,000.00	1,508.00	191,508.00	47,342.71	114,165.29	30,000.00
2250-150-00-2000	Instructional Salaries	983,717.00	-30,000.00	953,717.00	314,856.53	559,446.32	79,414.15
2250-160-00-2001	Non-Inst Salaries Hs	45,271.00	-500.00	44,771.00	18,749.21	23,233.18	2,788.61

Naples Central School District

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-160-00-2002	Non-Inst Salaries El Sch	162,644.00	500.00	163,144.00	62,548.20	94,302.16	6,293.64
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	7,500.00	9,369.00	2,162.60	0.00	7,206.40
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	2,500.00	3,000.00	1,349.00	0.00	1,651.00
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	404.02	0.00	595.98
2250-400-00-0000	Contractual Expense	78,000.00	-4,046.98	73,953.02	13,704.68	29,164.64	31,083.70
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	1,090.00	0.00	2,910.00
2250-450-00-0000	Materials and Supplies	14,923.00	0.00	14,923.00	12,451.69	395.44	2,075.87
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	745.00	1,255.00	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	0.00	27,523.75	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	253,930.58	336,069.42	283,043.00
2280-490-01-0000	BOCES Services	396,000.00	0.00	396,000.00	158,336.00	237,504.00	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	6,000.00	9,000.00	0.00
2610-150-00-0000	Instructional Salaries	132,730.00	0.00	132,730.00	45,464.16	87,264.84	1.00
2610-160-00-0000	Non-Inst Salaries	40,342.00	350.00	40,692.00	15,484.56	25,162.42	45.02
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	-350.00	635.00	149.44	0.00	485.56
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	1,674.74	366.31	1,958.95
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	694.99	100.00	45.01
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	3,810.71	714.23	5,575.06
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	11,327.83	18,172.17	1,100.00
2630-160-00-0000	Cai - Non Inst Salary	146,814.00	-20,000.00	126,814.00	41,502.25	40,009.55	45,302.20
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	20,000.00	25,000.00	16,024.28	0.00	8,975.72
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
2630-400-00-0000	Computer-Contractual	24,000.00	-1,900.00	22,100.00	11,808.82	8,244.42	2,046.76
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	-3,700.00	10,300.00	923.24	8,458.03	918.73
2630-460-00-0000	Comp St Aid Software	7,000.00	3,000.60	10,000.60	4,429.96	1,048.37	4,522.27
2630-490-00-0000	BOCES Services	535,000.00	15,664.28	550,664.28	140,220.76	401,271.69	9,171.83
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	67,932.36	104,123.42	92.22
2810-160-01-0000	Non-Inst Salary	33,495.00	-4,700.00	28,795.00	4,379.04	7,116.08	17,299.88
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	2,000.00	2,500.00	4,500.00	1,292.82	2,455.34	751.84

Naples Central School District

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Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	333.00	117.00	4,550.00
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	140.00	1,110.00	1,250.00
2815-160-00-0000	Non-Instr Salary	93,283.00	7,500.00	100,783.00	35,930.78	59,196.03	5,656.19
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	-500.00	2,868.00	1,932.21	0.00	935.79
2815-400-00-0000	Contractual Expense	151,450.00	6,880.35	158,330.35	21,741.51	136,019.84	569.00
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	616.89	289.72	93.39
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	4,839.75	5,639.75	5,404.74	137.90	97.11
2815-450-02-0000	Materials/Supplies Elem	800.00	4,822.10	5,622.10	4,978.18	137.90	506.02
2820-150-00-0000	Psychology Inst Salary	250,323.00	1,000.00	251,323.00	84,767.89	166,112.48	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	0.00	217.51	782.49
2850-150-01-0000	Instructional Salaries	106,060.00	26,415.00	132,475.00	8,973.60	10,640.40	112,861.00
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	0.00	12,000.00	968.47
2855-150-01-0000	Instructional Salaries	155,500.00	1,110.00	156,610.00	60,549.65	37,685.86	58,374.49
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	1,725.20	0.00	4,274.80
2855-400-01-0000	Contractual - Athletics	50,015.00	4,750.00	54,765.00	18,464.97	32,370.52	3,929.51
2855-450-01-0000	Supplies - Athletics	9,396.00	-750.00	8,646.00	8,298.77	0.00	347.23
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	0.00	1,008.00	5,992.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	26,351.00	0.00	26,351.00	12,906.14	12,906.26	538.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	13,905.23	0.00	11,094.77
5510-162-03-0000	Salaries Drivers	341,182.00	0.00	341,182.00	124,331.62	176,349.95	40,500.43
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	967.25	0.00	14,032.75
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	1,156.97	0.00	7,863.03
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	8,381.24	0.00	11,638.76
5510-168-03-0000	Bus Monitors	65,577.00	0.00	65,577.00	23,364.82	37,956.99	4,255.19
5510-168-03-0040	Bus Monitors	20,000.00	0.00	20,000.00	13,227.23	0.00	6,772.77
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	756.15	0.00	1,243.85
5510-180-03-0000	Salaries Mechanics	69,041.00	0.00	69,041.00	29,120.00	39,470.00	451.00
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	4,777.50	0.00	7,722.50
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	5,000.00	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	0.00	64,510.00	22,329.16	12,243.37	29,937.47
5510-430-03-0000	Liability Insurance	25,000.00	-17,948.28	7,051.72	7,051.72	0.00	0.00

Naples Central School District

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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	8,446.19	10,803.81	3.00
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	2,544.75	2,076.40	5,478.85
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	425.97	642.48	2,431.55
5510-455-03-0000	Supplies Parts	40,000.00	0.00	40,000.00	12,181.58	15,805.60	12,012.82
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	39,033.89	88,966.11	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	3,586.96	1,413.04	2,000.00
5510-458-03-0000	Tires	17,500.00	0.00	17,500.00	7,577.25	6.58	9,916.17
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	5,319.60	3,547.21	6,863.16
5530-401-03-0000	Telephone	600.00	0.00	600.00	189.95	290.05	120.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	32.68	0.00	1,467.32
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	1,861.19	13,738.81	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	1,039.58	6,760.42	0.00
5530-463-03-0000	Electricity	19,000.00	0.00	19,000.00	3,638.16	14,901.84	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	0.00	2,500.00	1,982.88	0.00	517.12
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	106,088.41	120,208.63	104,122.96
9020-800-00-0000	Teacher Retirement	721,417.00	0.00	721,417.00	236,072.85	423,727.33	61,616.82
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	259,152.80	421,312.25	44,864.95
9040-800-00-0000	Workmens Compensation	57,501.00	0.00	57,501.00	25,230.81	32,269.19	1.00
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	1,101,515.01	853,821.31	70,608.68
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	47,753.39	0.00	33,246.61
9060-800-00-0002	Health Insurance - Non In	928,164.00	0.00	928,164.00	450,899.65	391,994.77	85,269.58
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	246.45	0.00	49,753.55
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	3,093.54	0.00	52,906.46
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	5,232.08	0.00	12,532.92
9060-800-00-0006	HRA Benefit Card	105,000.00	-30,334.00	74,666.00	0.00	0.00	74,666.00
9060-800-00-0007	Health Ins- Retirees	521,987.00	0.00	521,987.00	164,672.77	162,060.05	195,254.18
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	116,897.54	0.00	52,602.46
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	726,625.00	-86,200.00
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	7,759,749.15	12,699,926.49	2,602,107.56

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2024
Cycle 06
Post Dates From 07/01/2023 To 12/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	148,658.36	
380.00	Accounts Receivable	1.39	
391.GF	Due from General Fund	14,392.00	
410.00	Due From State and Federal - L	39,418.00	
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	232,084.31	
522.00	Expenditures	221,967.12	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		6,565.33
630.00	Due To Other Funds		280.00
630.10	Due To Gen from Cafe		5,828.43
631.00	Due To Other Governments		88.07
691.00	Deferred Revenues		14,780.00
806.00	Non Spendable FB-Inventory		10,146.26
821.00	Reserve for Encumbrances		232,084.31
917.00	Unassigned Fund Balance		177,338.36
Budgetary and Revenue Accounts			
960.00	Appropriations		495,265.00
980.00	Revenues		219,556.68
Grand Totals		1,161,932.44	1,161,932.44

Naples Central School District
Revenue Status Report As Of: 12/31/2023
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	23,307.33	11,692.67	
2401.000		Interest and Earnings	0.00	0.00	0.00	26.70		26.70
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	112.65	15,387.35	
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	33,545.00		21,545.00
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	9,347.00		5,347.00
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	99,693.00		69,673.00
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	1,038.00		1,038.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	28,982.00		28,982.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	2,662.00		2,662.00
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	219,556.68	425,825.02	150,116.70

* 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: 12/31/2023

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	45,648.68	75,531.28	431.04
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	2,498.70	0.00	2,501.30
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	365.65	0.00	1,834.35
2860-220-00	Equipment	35,000.00	0.00	35,000.00	3,499.00	0.00	31,501.00
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	5,551.20	16,002.60	-4,053.80
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	100,304.44	61,075.32	13,620.24
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	13,063.51	22,559.57	-35,623.08
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	1,969.71	3,330.29	-5,300.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	5,897.76	2,307.13	4,795.11
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	16,404.00	24,606.00	3,990.00
9010-800-00	Employee Retirement	15,500.00	0.00	15,500.00	5,231.08	8,074.37	2,194.55
9030-800-00	Lunch Social Security	11,500.00	0.00	11,500.00	3,585.95	5,778.15	2,135.90
9060-800-00	Health Insurance	28,954.00	1,850.00	30,804.00	17,947.44	12,819.60	36.96
Total SCHOOL LUNCH FUND		495,265.00	0.00	495,265.00	221,967.12	232,084.31	41,213.57

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

Cycle 06

Post Dates From 07/01/2023 To 12/31/2023

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	3,136.89	
200.0C	Cash- NYCLASS	169,660.75	
200.PN	Cash- NYCLASS	10,915.58	
Budgetary and Expense Accounts			
522.00	Expenditures	2,750.00	
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		7,275.61
Totals for Service: SCHOLR		186,463.22	186,463.22

Naples Central School District
Revenue Status Report As Of: 12/31/2023
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	4,675.61		4,675.61
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	7,275.61	0.00	7,275.61

* 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: 12/31/2023

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	2,750.00	5,500.00	-8,250.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	2,750.00	5,500.00	-8,250.00

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2024
Cycle 06
Post Dates From 07/01/2023 To 12/31/2023

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	152,027.67	
391.GF	Due From General Fund	65,935.58	
410.01	Due From State and Federal	391,549.99	
Budgetary and Expense Accounts			
522.00	Expenditures	366,766.30	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		880,712.31
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		95,566.84
Grand Totals		976,279.54	976,279.54

Naples Central School District
Revenue Status Report As Of: 12/31/2023
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	11,999.84	698.00	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	404,182.55	0.00	404,182.55	0.00	404,182.55	
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	12,000.00		
24S611-4256.000	24S611	Indiv. w/Disab. Ed Act (I	208,990.00	0.00	208,990.00	41,798.00	167,192.00	
24S619-4256.000	24S619	Indiv. w/Disab. Ed Act (I	5,749.00	0.00	5,749.00	1,149.00	4,600.00	
24TIIA-4289.000	24TIIA	Other Federal Aid TTLEIIA	21,488.00	0.00	21,488.00	0.00	21,488.00	
24TIVA-4129.000	24TIVA	NCLB Title IV Safe & Drug	17,611.00	0.00	17,611.00	0.00	17,611.00	
24TTLI-4126.000	24TTLI	NCLB Chpt 1,Basic Grant	206,982.00	0.00	206,982.00	0.00	206,982.00	
Total SPECIAL AID FUND			946,941.39	0.00	946,941.39	95,566.84	851,374.55	0.00

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 12/31/2023

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	697.84	0.00	-638.67
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
22A619-2252-150	Instructional Salaries	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	110,263.48	225,840.33	-40,448.83
22ARPA-2110-160	Noninstructional Salaries	108,527.57	0.00	108,527.57	12,080.16	18,874.00	77,573.41
22ARPH-2110-150	Instructional Salaries	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
23TIVA-2110-150	Instructional Salaries	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
24PREK-2510-150	Instructional Salaries	57,241.00	0.00	57,241.00	17,611.60	39,629.40	0.00
24REAP-2110-150	Instructional Salaries	8,000.00	0.00	8,000.00	6,291.25	0.00	1,708.75
24REAP-2110-160	Noninstructional Salaries	4,000.00	0.00	4,000.00	1,242.31	0.00	2,757.69
24S611-2250-150	611-Instructional Salary	170,558.00	0.00	170,558.00	52,478.08	118,075.48	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
24S619-2250-160	Non Instructional Salarie	3,423.00	0.00	3,423.00	1,711.59	1,711.63	-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
24SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	26,538.22	5,406.02	-31,944.24
24SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	9,064.04	12,405.60	-21,469.64
24SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	13,946.25	0.00	-13,946.25
24SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	13,732.51	4,130.40	-17,862.91
24TIIA-2110-150	Instructional Salaries	21,488.00	0.00	21,488.00	6,793.64	12,342.65	2,351.71
24TIVA-2110-150	Instructional Salaries	17,611.00	0.00	17,611.00	5,994.93	10,776.22	839.85
24TTLI-2110-150	Instructional Salaries	205,482.00	0.00	205,482.00	60,579.33	134,800.52	10,102.15
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
Total SPECIAL AID FUND		948,850.21	0.00	948,850.21	366,766.30	583,992.25	-1,908.34

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2024
Cycle 06
Post Dates From 07/01/2023 To 12/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash- Five Star Ck	1,285,114.04	
391.00	Due From Other Funds	5,435.82	
Budgetary and Expense Accounts			
522.00	Expenditures	2,080,839.11	
Liabilities, Reserves and Fund Balance			
630.00	Due To Other Funds		5,750.00
630.01	Due To Debt Service		1,757.57
915.01	Ass. Unap. FB Res For Capital		3,363,881.40
Grand Totals		3,371,388.97	3,371,388.97

Naples Central School District

Budget Status Report As Of: 12/31/2023

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	354,920.00	6,697,080.00	0.00
210000-1620-294-00	HVAC	0.00	1,448,250.00	1,448,250.00	338,627.50	1,109,622.50	0.00
210000-1620-295-00	PLUMBING	0.00	239,850.00	239,850.00	52,630.00	187,220.00	0.00
210000-1620-296-00	ELECTRICAL	0.00	2,225,100.00	2,225,100.00	199,671.00	2,025,429.00	0.00
210000-2110-201-00	Clerk of Works	400,200.00	0.00	400,200.00	129,450.00	270,750.00	0.00
210000-2110-240-00	Contractual and Other	13,861,814.80	-11,046,009.74	2,815,805.06	280,255.44	87,715.56	2,447,834.06
210000-2110-244-00	LEGAL SERVICES	227,980.05	0.00	227,980.05	8,405.00	186,623.05	32,952.00
210000-2110-245-00	Architects Commisions/Exp	138,522.50	76,704.14	215,226.64	93,396.46	14,216.86	107,613.32
210000-2110-245-21	Architects Commisions/Exp	4,105.60	4,105.60	8,211.20	14,010.80	13,489.20	-19,288.80
210000-2110-297-00	SITE CONTRACTOR	0.00	589,123.45	589,123.45	589,123.45	0.00	0.00
230000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
230000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	9,106.21	527.47	366.32
240000-2110-240-00	Contractual and Other	100,000.00	0.00	100,000.00	11,243.25	71,382.50	17,374.25
Total CAPITAL FUND		14,832,622.95	589,123.45	15,421,746.40	2,080,839.11	10,664,056.14	2,676,851.15

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2024
Cycle 06
Post Dates From 07/01/2023 To 12/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	257,295.72	
391.00	Due From Other Funds	4,471.31	
391.01	Due From Other Funds-Capital	1,757.57	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		250,936.97
Budgetary and Revenue Accounts			
980.00	Revenues		12,587.63
Grand Totals		263,524.60	263,524.60

Naples Central School District
Revenue Status Report As Of: 12/31/2023
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	12,587.63		12,587.63
Total DEBT SERVICE			0.00	0.00	0.00	12,587.63	0.00	12,587.63

Selection Criteria

Criteria Name: Last Run
As Of Date: 12/31/2023
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