

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, January 22, 2025  
**TIME:** 6:00 p.m.  
**PLACE:** Naples High School Library Conference Room

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of January 22, 2025

(Board Action)

IV. Proposed Executive Session, Subject to Board Approval

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 Reports – Administrative Updates - Presentations

- High School Tech/Careers – Chad Ayers
- Student Representative Update
- Superintendent Update
  - Portrait of a Graduate
  - Regionalization
  - Instructional Priority
  - Hazlitt Vineyards
- Administrative Updates
- School Business Administrator Update
  - Budget Workshop #1

IX. Board Reports

- Budget Committee
- Board Priorities

X. Minutes

(Board Action)

XI. Business

(Board Action)

- Treasurer's Report
- Board Policy Update

XII. Personnel

(Board Action)

- Interim Administrator Agreement
- Resignation
  - Teacher Aide
  - School Bus Driver

XIII. Consent Agenda Items

(Board Action)

- Substitute
  - School Monitors
  - School Teacher Aide
- Internal Claims Auditor Report

XIV. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, January 22, 2025 at \_\_\_\_\_ p.m. in the Naples High School Library Conference Room.

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

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Abigail Hall, Christina Brautigam and Michele Barkley

A quorum being present, the Regular Meeting of January 22, 2025 was called to order at \_\_\_\_\_ p.m. by \_\_\_\_\_.

**Motion:**

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

Resolved, that the Board of Education approves the agenda of the Regular Meeting of January 22, 2025 as presented.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

Resolved, that the Board of Education approves calling an executive session at \_\_\_\_\_ p.m. for

- a) The medical and employment history of a particular person.
- b) The proposed acquisition of real property, but only when publicity would substantially affect the value of these things.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

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

**Pledge of Allegiance**

**Public Comments – Boards Response**

**Points of Interest**

**Superintendent Reports – Administrative Reports - Presentations**

**Board Reports – Budget Committee & Board Priorities**

**Motion:**

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

**Resolved, that the Board of Education approves the minutes of the following meeting(s):**

- Regular Meeting of January 8, 2024

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

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

- Resolved, that the Board of Education approves the Treasurer's Monthly Report as follows: For period ending November 2024. (Attached)
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading as per Policy #1410, approves the following policies, regulations and forms as presented:
  - Policy #7312: Student Dress Code

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

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

- Resolved, that the Board of Education approves the Interim Administrator Agreement between Naples Central School and Matthew Mahoney, effective January 13, 2025 through June 30, 2025. (Attached)
- Resolved, that the Board of Education approves the following resignation, with regret:
  - Lexus Douglas, Teacher Aide, effective 01/25/25.
  - Maureen Clark, School Bus Driver, effective 01/22/25.

**Voting Yes:**

**Motion Carried**

**Voting No:**

**Motion Denied**

**Motion:**

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

**Resolved, that the Board of Education, upon the recommendation of Superintendent Kevin Swartz, approves the Consent Agenda Items as presented:**

- a. Resolved, that the Board of Education approves the following Substitute appointment, pending a successful background clearance report provided to the school as a result of the fingerprinting process:

Name

Position

Lena Uthe

School Monitor, effective 01/10/2025

Sadie Frederick	Teacher Aide, effective 01/21/2025
Sadie Frederick	School Monitor, effective 01/21/2025

- b. Resolved, that the Board of Education hereby approves the Internal Claims Auditor Report for the 2<sup>nd</sup> quarter of the 2024-2025 School Year.

**Voting Yes:** \_\_\_\_\_ **Motion Carried**  
**Voting No:** \_\_\_\_\_ **Motion Denied**

**Motion:**

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

There being no further business, the Regular Meeting of January 22, 2025 is hereby adjourned at \_\_\_\_\_ p.m.

**Voting Yes:** \_\_\_\_\_ **Motion Carried**  
**Voting No:** \_\_\_\_\_ **Motion Denied**

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$21,588,473.63	\$168,428.66	\$180,355.81	\$190,307.78	\$4,132,305.65	\$247,087.36
+ CASH RECEIPTS	\$810,682.62	\$78,282.58	\$2,159.46	\$308,828.10	\$327.57	\$926.06
- CASH DISBURSEMENTS:	\$2,016,725.39	\$59,468.12	\$0.00	\$53,075.18	\$508,223.78	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$20,382,430.86</b>	<b>\$187,243.12</b>	<b>\$182,515.27</b>	<b>\$446,060.70</b>	<b>\$3,624,409.44</b>	<b>\$248,013.42</b>

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$8,738,364.19	\$189,410.26	\$7,081.10	\$386,394.70	\$3,624,409.44	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$143.30	\$0.00	\$59,666.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$8,738,364.19	\$189,553.56	\$7,081.10	\$446,060.70	\$3,624,409.44	\$0.00
-OUTSTANDING CHECKS	\$113,004.69	\$2,310.44	\$1,150.00	\$0.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$281,733.09	\$0.00	\$176,584.17	\$0.00	\$0.00	\$248,013.42
+MISCELLANEOUS RESERVES	\$4,441,988.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$7,033,349.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$20,382,430.86</b>	<b>\$187,243.12</b>	<b>\$182,515.27</b>	<b>\$446,060.70</b>	<b>\$3,624,409.44</b>	<b>\$248,013.42</b>

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

January 22, 2025

  
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 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	715,793.55	
200.1B	5*Bank -GF Savings	6,529,073.61	
200.1C	5* Bank-Tax Collection	7,818,736.29	
200.NY	General Fund NYCLASS	5,227,997.75	
200.PA	Net Payroll - 5* Bank	618.05	
200.TA	Cash- 5* TRUST & AGENCY CK.	31,838.48	
201.00	HRA Checking	58,373.13	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	681,103.59	
380.00	Accounts Receivable	9,941.32	
380.HL	Accts Rec Retired Health		790,986.83
391.10	Due From Other Funds - Cafe	18,414.02	
391.20	Due From Other Funds -Federal	637,685.82	
410.00	Due From State and Federal	628,572.55	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	23,222,366.00	
521.00	Encumbrances	11,248,047.23	
522.00	Expenditures	6,439,252.34	
599.00	Appropriated Fund Balance	349,467.57	
<b>Liabilities, Reserves and Fund Balance</b>			
600.99	Accounts Payable-accrued		2,975.00
601.10	HRA Medical Liability		328,776.53
630.00	Due To Other Funds		176,509.04
630.FF	Due To Federal Funds		74,774.15
632.00	Due to State Teachers'Ret.Sys		199,318.94
637.00	Due to Employees' Ret. System	107,963.97	
687.00	Compensated Absences		33,770.73
720.00	Health Ins. Bc/Bs		1,161.89
720.04	Flex Medical		3,340.56
720.05	Flex Dependent Care		1,749.88
720.FD	Bc/Bs Flex Dental S.S.		3,709.14
720.RT	Health Ins. Bc/Bs RETIREES	781,371.28	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
821.00	Reserve for Encumbrances		11,248,047.23
827.00	Retirement Contrib Reserve		1,539,746.12
828.00	Retire Contr Res Acct TRS Sub-		679,309.85
861.00	Reserve For Property Loss - In		94,573.17
862.00	Reserve For Liability		22,748.59
863.00	Insurance Reserve		125,486.65
867.00	Rsrv Empl Benefits/Accr Liab		1,272,386.10
878.00	Capital Reserve - Building		4,900,000.19
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,489,117.48
914.00	Assigned Appropriated Fund Bal		192,123.00
917.00	Unassigned Fund Balance		943,925.44
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		23,571,833.57
980.00	Revenues		15,695,232.48

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

G/L Account	Description	Debits	Credits
Grand Totals		64,506,716.55	64,506,716.55

## Naples Central School District

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

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	13,329,936.00	0.00	13,329,936.00	12,701,363.45	628,572.55	
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	628,572.55		628,572.55
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	15,270.75	14,241.25	
1335.000		Oth Student Fee/Charges (	7,560.00	0.00	7,560.00	7,657.07		97.07
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	12,036.00		3,889.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	322,646.29		97,630.29
2450.000		Commissions	0.00	0.00	0.00	64.01		64.01
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	653.20		653.20
2701.000		Refund PY Exp-BOCES Aided	100,000.00	0.00	100,000.00	1,677.50	98,322.50	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	11,546.94		11,046.94
2703.100		E-Rate Funds	0.00	0.00	0.00	43,408.85		43,408.85
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	8,050.30		8,050.30
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	1,306,914.80	4,886,751.20	
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	370,760.64		247,176.64
3102.001		VLT Lottery Aid	123,591.00	0.00	123,591.00	107,875.12	15,715.88	
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	139,443.38		139,443.38
3103.000		BOCES Aid (Sect 3609a Ed	627,416.00	0.00	627,416.00	0.00	627,416.00	
3191.000		Building Aid	2,242,275.00	0.00	2,242,275.00	0.00	2,242,275.00	
3192.000		Excess Cost	36,250.00	0.00	36,250.00	0.00	36,250.00	
3260.000		Textbook Aid (Incl Txtbk/	30,522.00	0.00	30,522.00	8,505.00	22,017.00	
3262.000		Computer Sftwre, Hrdwre A	13,286.00	0.00	13,286.00	0.00	13,286.00	
3263.000		Library A/V Loan Program	3,770.00	0.00	3,770.00	0.00	3,770.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	8,786.63	21,213.37	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5999.000		Appropriated Fund Balance	192,123.00	150,000.00	342,123.00	0.00	342,123.00	
5999.999		Est. for Carryover Encumbrance	0.00	7,344.57	7,344.57	0.00	7,344.57	
Total GENERAL FUND			23,414,489.00	157,344.57	23,571,833.57	15,695,232.48	9,056,633.32	1,180,032.23

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

These are estimates to balance the budget



**Naples Central School District**  
Budget Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	-957.96	4,292.04	140.00	0.00	4,152.04
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	50.88	182.45	766.67
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	3,384.70	4,615.30	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	138.00	412.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	868.00	107.00
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	179,182.00	0.00	179,182.00	74,260.56	101,264.44	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	25,412.08	34,515.45	1,570.47
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	8,400.00	0.00	8,400.00	1,225.82	2,744.00	4,430.18
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	11.93	138.00	1,100.07
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	45,102.42	61,503.18	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	13,709.58	17,279.04	2,298.38
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,612.50	0.00	437.50
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,650.00	-4,000.00	13,650.00	4,655.09	5,371.06	3,623.85
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	3,530.56	138.00	2,831.44
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	730.00	3,370.00	0.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	68,078.28	159,921.72	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	1,252.35	1,707.65	0.00
1320-400-00-0000	Contractual Expense	33,750.00	500.00	34,250.00	28,645.00	5,500.00	105.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	1,978.35	2,697.65	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,516.77	283.20	725.03
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,250.00	0.00	4,250.00	1,837.31	2,180.00	232.69
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	19,102.68	25,090.46	1,125.86
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	59.00	91.00
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	6,100.00	0.00	6,100.00	1,836.90	4,263.10	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	768.25	8,731.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	612.83	12,747.17	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	6,606.52	24,393.48	0.00
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	0.00	17,000.00	1,656.90	15,343.10	0.00
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	8,395.21	19,004.79	11,600.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

January 10, 2025  
02:26:03 pm

# Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

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	0.00	3,000.00	0.00
1620-160-00-0000	Salaries - Inside	458,505.00	12,000.00	470,505.00	194,509.39	247,429.11	28,566.50
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	2,993.64	0.00	12,006.36
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	4,345.41	0.00	6,154.59
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
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	4,844.57	89,544.57	14,326.88	40,815.58	34,402.11
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	3,900.00	3,500.00
1620-462-00-0000	Water	43,200.00	0.00	43,200.00	10,624.00	32,576.00	0.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	70,126.10	124,273.90	19,600.00
1620-464-00-0000	Natural Gas	143,000.00	0.00	143,000.00	13,674.88	124,325.12	5,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	51,970.77	37,142.66	48,886.57
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	5,042.32	8,424.59	4,033.09
1621-160-00-0000	Salaries - Outside	151,054.00	0.00	151,054.00	62,889.31	86,658.15	1,506.54
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,579.14	0.00	2,420.86
1621-200-00-0000	Equipment--Maintenance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1621-450-00-0000	Materials & Supplies	22,000.00	0.00	22,000.00	2,664.04	14,389.48	4,946.48
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	5,713.43	5,681.57	24,455.00
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	185,000.00	4,926.00	189,926.00	72,517.01	115,756.97	1,652.02
1910-400-00-0000	Unallocated Insurance	85,007.00	4,957.96	89,964.96	74,480.96	15,484.00	0.00
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,506.00	0.00	244.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	2,840.00	4,993.00	4,990.14	0.00	2.86
1981-490-00-0000	BOCES - Administrative	64,500.00	0.00	64,500.00	18,792.54	45,707.46	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	15,646.32	41,003.68	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	-2,840.00	1,160.00	0.00	0.00	1,160.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	48,748.00	0.00	48,748.00	20,183.30	3,669.70	24,895.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	25,736.11	22,179.12	53,457.77
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	1,500.00	0.00	1,500.00	316.04	138.00	1,045.96
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	136,782.69	186,521.81	24,936.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	33,254.66	44,835.70	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	449.88	0.00	2,176.12
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	0.00	6,500.00	924.51	786.49	4,789.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	5,223.00	8,723.00	1,535.81	6,623.19	564.00

**Naples Central School District**  
Budget Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	958.66	4,776.00	1,265.34
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,138.00	6,638.00	746.29	4,789.77	1,101.94
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	0.00	5,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	14,370.00	0.00	60,362.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	0.00	500.00	3,500.00
2070-490-00-0000	BOCES Services	62,000.00	0.00	62,000.00	11,718.88	50,281.12	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	293.00	707.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	91.00	1,909.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	65.00	151.00	1,784.00
2110-100-02-0000	Teachers Sal Pre-K	45,178.00	0.00	45,178.00	0.00	0.00	45,178.00
2110-120-02-0000	Teachers Salaries 4-6	896,371.00	0.00	896,371.00	197,983.20	642,124.40	56,263.40
2110-120-02-1000	Teachers Sall-Kdg - 3	939,874.00	0.00	939,874.00	191,867.22	609,865.78	138,141.00
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	444,615.12	1,355,017.88	112,843.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	431.44	0.00	3,798.56
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	12,675.00	21,000.00	68,003.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	10,950.77	22,800.00	30,379.23
2110-160-00-0000	Non-Inst Salaries	393,583.00	0.00	393,583.00	110,230.91	267,812.36	15,539.73
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	4,524.42	0.00	21,061.58
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	10,545.00	0.00	27,355.00
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
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	54,000.00	-2,099.08	51,900.92	4,726.99	1,330.00	45,843.93
2110-400-02-0000	Contractual - Elementary	16,000.00	-9,317.40	6,682.60	1,724.77	2,622.00	2,335.83
2110-403-01-0000	Contractual - Tuition	5,000.00	-150.00	4,850.00	1,600.00	0.00	3,250.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	506.24	194.42	3,299.34
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	825.00	0.00	2,175.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	679.00	75.00	2,246.00
2110-450-01-0000	Supplies - High School	43,000.00	-522.99	42,477.01	30,866.36	4,685.45	6,925.20
2110-450-02-0000	Supplies - Elementary	35,800.00	-138.00	35,662.00	21,667.45	5,900.71	8,093.84
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,440.00	2,060.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,550.00	450.00	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	4,795.77	89.90	15,114.33
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	4,454.16	55.00	15,490.84
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	24,696.81	88,803.19	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	252,846.55	652,108.88	154,964.57
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	15,668.10	27,733.57	531.33

# Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

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 EI Sch	216,564.00	-15,000.00	201,564.00	44,911.47	99,965.42	56,687.11
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	1,046.22	0.00	10,453.78
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	15,000.00	15,500.00	933.75	0.00	14,566.25
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	78,000.00	-10,122.00	67,878.00	7,938.92	44,694.66	15,244.42
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	1,289.98	0.00	710.02
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	5,083.13	1,111.68	5,205.19
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	710.00	1,290.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	47,058.00	47,058.00	20,107.32	26,950.68	0.00
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	995,000.00	-47,058.00	947,942.00	230,024.43	619,878.53	98,039.04
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	91,640.70	333,359.30	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,820.00	5,000.00	13,820.00	11,040.90	0.00	2,779.10
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	-7,000.00	28,000.00	0.00	0.00	28,000.00
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	12,000.00	0.00	12,000.00	2,739.00	9,261.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	35,587.86	102,758.14	268.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	100.00	42,150.00	11,999.22	29,998.01	152.77
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	114.98	0.00	870.02
2610-400-01-2603	Contractual Expense Hs	100.00	0.00	100.00	0.00	0.00	100.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	101.02	0.00	248.98
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	435.00	0.00	515.01
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	1,764.34	151.67	2,083.99
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	525.02	0.00	299.98
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	3,914.81	588.25	5,596.94
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	29.95	0.00	120.05
2610-490-00-2613	BOCES Services Ed Com	31,580.00	0.00	31,580.00	8,602.37	22,977.63	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-1,700.00	153,289.00	48,505.48	49,396.12	55,387.40
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	2,205.84	0.00	2,794.16
2630-220-00-0000	Computer Equip-State Aid	5,000.00	1,700.00	6,700.00	560.00	1,300.00	4,840.00
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	1,472.19	3,595.11	9,932.70
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	556.24	1,510.63	12,030.12
2630-460-00-0000	Comp St Aid Software	7,000.00	6,921.07	13,921.07	7,590.09	1,001.57	5,329.41
2630-490-00-0000	BOCES Services	550,000.00	11,199.40	561,199.40	104,431.25	396,750.49	60,017.66
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	188,546.00	0.00	188,546.00	53,228.73	128,816.37	6,500.90
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	3,435.61	0.00	30,059.39
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	149.49	0.00	4,350.51
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	223.56	0.00	4,776.44

# Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	45.65	0.00	554.35
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	750.00	0.00
2815-160-00-0000	Non-Instr Salary	101,866.00	0.00	101,866.00	28,091.22	70,853.08	2,921.70
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	897.97	0.00	3,602.03
2815-400-00-0000	Contractual Expense	155,970.00	-1,506.49	154,463.51	15,608.59	134,287.41	4,567.51
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	1,957.50	0.00	42.50
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	639.50	0.00	360.50
2815-450-01-0000	Materials and Supplies Hs	1,000.00	253.25	1,253.25	682.18	0.00	571.07
2815-450-02-0000	Materials/Supplies Elem	1,000.00	253.24	1,253.24	410.69	0.00	842.55
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	48,699.16	167,193.20	45,457.64
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	110.00	0.00	270.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	948.50	0.00	51.50
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	3,018.00	96,906.00	35,783.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	-4,000.00	9,000.00	0.00	0.00	9,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	0.00	168,616.00	48,744.32	60,612.00	59,259.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	1,380.00	0.00	4,620.00
2855-400-01-0000	Contractual - Athletics	50,000.00	665.26	50,665.26	13,082.21	35,943.05	1,640.00
2855-450-01-0000	Supplies - Athletics	8,400.00	-665.26	7,734.74	5,878.20	60.61	1,795.93
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	27,207.00	0.00	27,207.00	11,275.55	15,375.85	555.60
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	56,000.00	56,000.00	4,227.83	51,245.25	526.92
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	9,581.68	0.00	15,418.32
5510-162-03-0000	Salaries Drivers	341,862.00	0.00	341,862.00	97,137.60	207,622.49	37,101.91
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,557.00	0.00	13,443.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	1,133.31	0.00	8,866.69
5510-165-03-0000	Salaries-Field Trips	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	6,953.71	0.00	15,196.29
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	16,103.53	35,379.33	13,955.14
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	10,542.51	0.00	19,457.49
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	1,785.00	0.00	215.00
5510-180-03-0000	Salaries Mechanics	70,858.00	-43,500.00	27,358.00	22,806.56	3,886.21	665.23
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	-12,000.00	6,000.00	3,974.43	0.00	2,025.57
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	276,955.72	0.00	8,044.28
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	33,412.64	29,492.50	1,604.86
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	23,724.91	330.00	945.09

**Naples Central School District**  
Budget Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	18,768.00	0.00	18,768.00	7,942.79	10,070.70	754.51
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	1,389.06	2,715.99	5,994.95
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	1,188.95	0.00	2,311.05
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	10,407.78	16,201.18	14,641.04
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	15,516.82	112,483.18	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	1,879.38	3,120.62	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	9,354.40	6,645.60	2,500.00
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	18,500.00	0.00	18,500.00	5,008.46	4,723.42	8,768.12
5530-401-03-0000	Telephone	480.00	0.00	480.00	0.00	0.00	480.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	0.00	100.00	1,400.00
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	945.05	14,654.95	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	997.91	6,802.09	0.00
5530-463-03-0000	Electricity	19,250.00	0.00	19,250.00	5,657.05	12,882.95	710.00
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	3,500.00	0.00	3,500.00	1,412.00	0.00	2,088.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	75.00	0.00	425.00
7140-450-00-0000	Materials and Supplies	400.00	150.00	550.00	517.50	0.00	32.50
9010-800-00-0000	State Retirement	230,696.00	42,000.00	272,696.00	105,098.66	164,565.47	3,031.87
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	184,441.81	483,141.15	66,006.04
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	199,010.21	467,594.51	58,725.28
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	23,725.21	30,081.30	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	6.03	1,993.97	3,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	964,814.80	1,007,763.00	53,367.20
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	31,769.81	0.00	73,505.19
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	402,911.98	456,075.42	18,512.60
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	4,224.79	0.00	45,775.21
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	55,391.00	75.00	4,534.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	8,652.00	50.00	9,063.00
9060-800-00-0006	HRA Benefit Card	105,000.00	-5,755.00	99,245.00	0.00	0.00	99,245.00
9060-800-00-0007	Health Ins- Retirees	374,355.00	0.00	374,355.00	173,947.83	164,181.79	36,225.38
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	130,324.60	0.00	39,175.40
9711-600-00-0000	Serial Bonds Principal	1,640,000.00	0.00	1,640,000.00	0.00	0.00	1,640,000.00
9711-700-00-0000	Serial Bonds Interest	1,419,858.00	0.00	1,419,858.00	0.00	0.00	1,419,858.00
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	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	150,000.00	250,000.00	143,959.06	0.00	106,040.94
<b>Total GENERAL FUND</b>		<b>23,414,489.00</b>	<b>157,344.57</b>	<b>23,571,833.57</b>	<b>6,439,252.34</b>	<b>11,248,047.23</b>	<b>5,884,534.00</b>

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	187,243.12	
391.GF	Due from General Fund	13,686.00	
410.00	Due From State and Federal - L	42,845.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,043.32	
446.00	Surplus Food Inventory	8,167.12	
446.10	Purchased Food Inventory	7,693.11	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	337,316.55	
522.00	Expenditures	169,661.64	
<b>Liabilities, Reserves and Fund Balance</b>			
601.01	Prepaid School Lunch Funds		6,072.25
630.10	Due To Gen from Cafe		18,414.02
631.00	Due To Other Governments		217.88
806.00	Non Spendable FB-Inventory		17,903.55
821.00	Reserve for Encumbrances		337,316.55
917.00	Unassigned Fund Balance		213,689.05
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		175,042.56
<b>Grand Totals</b>		<b>768,655.86</b>	<b>768,655.86</b>

**Naples Central School District**  
Revenue Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	0.00	0.00	0.00	17,141.81		17,141.81
2401.000		Interest and Earnings	0.00	0.00	0.00	29.92		29.92
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	139.83		139.83
3190.000		State Reimbursement-LUNCH	0.00	0.00	0.00	27,630.00		27,630.00
3190.00B		State REIMBURSE-Breakfast	0.00	0.00	0.00	9,274.00		9,274.00
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	82,543.00		82,543.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	4,872.00		4,872.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	770.00		770.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	26,311.00		26,311.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	6,331.00		6,331.00
<b>Total SCHOOL LUNCH FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>175,042.56</b>	<b>0.00</b>	<b>175,042.56</b>

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

These are estimates to balance the budget



# Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

## 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	0.00	0.00	0.00	36,159.57	89,886.37	-126,045.94
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	2,440.87	0.00	-2,440.87
2860-400-00	Contractual Expenses	0.00	0.00	0.00	1,031.09	5,218.91	-6,250.00
2860-410-00	Food Purchases	0.00	0.00	0.00	80,857.39	167,463.93	-248,321.32
2860-413-00	Fed Money	0.00	0.00	0.00	4,474.93	397.07	-4,872.00
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	1,770.26	1,229.74	-3,000.00
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	5,148.67	6,014.33	-11,163.00
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	13,086.56	31,913.44	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	4,990.27	11,471.28	-16,461.55
9030-800-00	Lunch Social Security	0.00	0.00	0.00	2,856.85	6,876.30	-9,733.15
9060-800-00	Health Insurance	0.00	0.00	0.00	16,845.18	16,845.18	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	169,661.64	337,316.55	-506,978.19

# Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 05

Post Dates From 07/01/2024 To 11/30/2024

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
<b>Assets</b>			
200.0A	Cash- Five Star Checking	5,931.10	
200.0C	Cash- NYCLASS	165,147.66	
200.PN	Cash- NYCLASS	11,436.51	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	2,500.00	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		167,543.06
910.00	Appropriated Fund Balance		120.58
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		7,100.84
<b>Totals for Service: SCHOLR</b>		<b>185,015.27</b>	<b>185,015.27</b>

Naples Central School District  
Revenue Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	3,600.84		3,600.84
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	3,500.00		3,500.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	7,100.84	0.00	7,100.84

\* 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: 11/30/2024

Fiscal Year: 2025

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	2,500.00	0.00	-2,500.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	2,500.00	0.00	-2,500.00

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	446,060.70	
391.GF	Due From General Fund	74,774.15	
410.01	Due From State and Federal	5,886.84	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	256,086.52	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	Due To General Fund		637,685.82
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		145,122.00
<b>Grand Totals</b>		<b>782,808.21</b>	<b>782,808.21</b>

**Naples Central School District**  
Revenue Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25PREK-3289.000	25PREK	Other State Aid	163,138.00	0.00	163,138.00	81,569.00	81,569.00	
25REAP-4289.000	25REAP	Other Federal Aid (Specif	0.00	0.00	0.00	21,203.00		21,203.00
25S611-4256.000	25S611	Indiv. w/Disab. Ed Act (I	206,043.00	0.00	206,043.00	41,208.00	164,835.00	
25S619-4256.000	25S619	Indiv. w/Disab. Ed Act (I	5,712.00	0.00	5,712.00	1,142.00	4,570.00	
25SUMM-3289.000	25SUMM	Other State Aid	94,324.00	0.00	94,324.00	0.00	94,324.00	
25SUMM-5031.000	25SUMM	4408 Interfund Transfers	23,581.00	0.00	23,581.00	0.00	23,581.00	
Total SPECIAL AID FUND			492,798.00	0.00	492,798.00	145,122.00	368,879.00	21,203.00

\* 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: 11/30/2024

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
22ARPA-2110-150	Instructional Salaries	0.00	39,821.00	39,821.00	39,821.00	0.00	0.00
22ARPA-2110-160	Noninstructional Salaries	0.00	-39,821.00	-39,821.00	-39,821.00	0.00	0.00
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
24TIIA-2110-150	Instructional Salaries	2,766.69	0.00	2,766.69	0.00	0.00	2,766.69
24TIVA-2110-150	Instructional Salaries	2,551.95	0.00	2,551.95	0.00	0.00	2,551.95
24TTLI-2110-150	Instructional Salaries	598.36	0.00	598.36	0.00	0.00	598.36
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
25PREK-2510-150	Instructional Salaries	129,026.00	0.00	129,026.00	29,775.24	99,250.76	0.00
25PREK-2510-160	Noninstructional Salaries	34,112.00	0.00	34,112.00	9,719.88	24,299.85	92.27
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	46,173.96	152,592.78	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	4,848.00	0.00	2,424.00
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	1,691.69	2,306.90	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	1,142.00	0.00	571.00
25SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	29,300.88	1,999.40	-3,150.28
25SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	15,496.06	11,098.20	-16,755.26
25SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	22,749.27	0.00	-2,443.27
25SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	0.00	45,000.00	-3,497.00
25SUMM-5511-160	4408 Summer School NonIns	17,297.00	0.00	17,297.00	17,500.22	3,397.45	-3,600.67
25TIIA-2110-150	Instructional Salaries	32,861.00	0.00	32,861.00	3,445.43	11,484.79	17,930.78
25TIVA-2110-150	Instructional Salaries	14,936.00	0.00	14,936.00	7,582.27	25,274.28	-17,920.55
25TTLI-2110-150	Instructional Salaries	288,865.00	0.00	288,865.00	66,661.62	222,203.38	0.00
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
<b>Total SPECIAL AID FUND</b>		<b>837,767.21</b>	<b>0.00</b>	<b>837,767.21</b>	<b>256,086.52</b>	<b>598,907.79</b>	<b>-17,227.10</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	3,624,409.44	
391.00	Due From Other Funds	158,124.99	
Budgetary and Expense Accounts			
522.00	Expenditures	4,147,043.58	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		3,264.68
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
Budgetary and Revenue Accounts			
980.00	Revenues		143,959.06
Grand Totals		11,090,088.74	11,090,088.74



Naples Central School District  
Revenue Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	150,000.00	150,000.00	143,959.06	6,040.94	
Total CAPITAL FUND			0.00	150,000.00	150,000.00	143,959.06	6,040.94	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: 11/30/2024

Fiscal Year: 2025

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	4,066,894.10	0.00	4,066,894.10	2,110,860.10	1,987,144.00	-31,110.00
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	360,324.90	126,640.63	-10,144.70
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	135,296.98	26,965.73	-34,372.98
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	1,021,285.40	556,871.50	-90,564.00
210000-1620-299-00	NON-CONTRACTUAL	0.00	0.00	0.00	1,205.51	0.00	-1,205.51
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	12,671.40	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	86,300.00	55,000.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	123,280.58	46,876.44	1,939,222.76
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	29,197.37	141,185.28	22,073.72
210000-2110-245-00	Architects Commisions/Exp	24,701.37	0.00	24,701.37	100,595.28	44,556.47	-120,450.38
210000-2110-245-21	Architects Commisions/Exp	-13,678.41	0.00	-13,678.41	2,709.95	12,290.05	-28,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	9,567.50	10,432.50	-19,824.75
230000-1620-450-00	Supplies	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
230000-2110-240-00	Contractual and Other	-1,375.21	0.00	-1,375.21	0.00	0.00	-1,375.21
240000-2110-240-00	Contractual and Other	9,697.56	0.00	9,697.56	509.50	490.50	8,697.56
240000-5510-210-00	Buses	-750,000.00	0.00	-750,000.00	0.00	0.00	-750,000.00
250000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	79,400.00	10,600.00
250000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	9,280.05	1,219.95	-500.00
DWB08X-5510-210-00	Buses	0.00	150,000.00	150,000.00	143,959.06	0.00	6,040.94
<b>Total CAPITAL FUND</b>		<b>8,007,354.27</b>	<b>150,000.00</b>	<b>8,157,354.27</b>	<b>4,147,043.58</b>	<b>3,089,073.05</b>	<b>921,237.64</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2025**  
**Cycle 05**  
**Post Dates From 07/01/2024 To 11/30/2024**

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	248,013.42	
391.00	Due From Other Funds	4,698.05	
391.01	Due From Other Funds-Capital	3,264.68	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		243,271.83
Budgetary and Revenue Accounts			
980.00	Revenues		12,704.32
Grand Totals		255,976.15	255,976.15

Naples Central School District  
Revenue Status Report As Of: 11/30/2024  
Fiscal Year: 2025  
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	12,704.32		12,704.32
Total DEBT SERVICE			0.00	0.00	0.00	12,704.32	0.00	12,704.32

Selection Criteria

Criteria Name: Last Run  
As Of Date: 11/30/2024  
Suppress revenue accounts with no activity  
Show special revenue accounts 5997-5999  
Sort by: Fund  
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

# POLICY

~~2007~~2025

7312

Students

## SUBJECT: STUDENT DRESS CODE

The responsibility for the dress and appearance of students shall rest with individual students and parents. They have the right to determine how the student shall dress, provided that such attire does not interfere with the operation of the school or infringe upon the general health, safety and welfare of District students or employees. Student dress and appearance must be in accordance with the *District Code of Conduct*. The administration is authorized to take action in instances where individual dress does not meet these stated requirements.

While the school administration may require students participating in physical education classes to wear certain types of clothing such as sneakers, socks, shorts, and tee shirts, they may not prescribe a specific brand which students must wear.

~~This policy does not mean that student, faculty, or parent groups may not recommend appropriate dress for school or special occasions. It means that a student shall not be prevented from attending school or a school function, or otherwise be discriminated against, so long as his/her dress and appearance meet the above requirements.~~

Student, faculty, or parent groups may recommend appropriate dress for school or special occasions. However, a student shall not be prevented from attending school or a school function, or otherwise be discriminated against, so long as his/her dress and appearance meet the above requirements.

NOTE: Refer also to *District Code of Conduct on School Property*

Adopted: 6/27/07  
Revision: 01/22/25

## INTERIM ADMINISTRATOR AGREEMENT

This Agreement is made as of the 13th day of January, 2025 between the Board of Education of the Naples Central School District with its offices located at 136 North Main Street, Naples NY 14512 (hereinafter referred to as the “District” or “Board”) and Matthew Mahoney, residing at 64 Arlington Park, Canandaigua NY 14424 (hereinafter referred to as the “Interim Administrator”).

### RECITALS

**WHEREAS**, Matthew Mahoney has agreed to serve as Interim Administrator) to provide administrative support during the remainder of the 2024-2025 school year and;

**WHEREAS**, the parties hereto desire to enter into a written Agreement whereby the District will agree to pay a daily per diem salary to Matthew Mahoney as Interim Administrator during the remainder of the 2024-2025 school year.

**NOW, THEREFORE**, it is hereby agreed by and between the parties thereto as follows:

1. **Term.** The term of this Agreement shall begin on or about January 13, 2025 and terminate on June 30, 2025.
2. **Offer and Acceptance of Appointment and Duties.** By executing this Agreement, the Interim Administrator hereby accepts the appointment as Interim Administrator and agrees to devote his time, energy and attention to the business of the District, and to perform to the best of his ability all of the duties of such office. The Interim Administrator further agrees that he shall be under the direction of the Superintendent of Schools, who may from time to time prescribe such other duties as he may determine.
3. **Work Schedule.** During the timeframe of this agreement, Matt Mahoney is expected to be present in the District when needed to cover the needs of the District. Nothing in this Agreement shall prohibit or preclude the Interim Administrator from engaging in other employment at times he is not providing services to the District.
4. **Per Diem Salary.** The District agrees to pay the Interim Administrator the sum of \$450 per day, less any required payroll deductions, for each full day of service rendered to the school district and for paid leave days.
5. **Salary Payments and Deductions.** Salary payments will be subject to federal and state withholding and FICA contribution. Payment shall be made on a payroll basis on regular District payroll dates, to the extent possible.
6. **Benefits.**
  - a. **Reimbursement of Expenses.** The District shall reimburse Matt Mahoney for expenses reasonably incurred in the performance of his duties under this Agreement.
  - b. **Health, Dental, Life, Retirement.**
    - i. Matt Mahoney shall not be entitled to participate in the District’s health, dental, life, or retirement plan benefits.

7. **Early Termination.** This Agreement may be terminated by either party for any reason with or without cause upon fourteen (14) calendar days written notice to the other or upon the expiration of the Term.
8. **Applicable Law.** This Agreement is subject to all applicable laws, rules, regulations, decisions and any final binding order of the NYS courts or the Commissioner of Education, which may impact its terms. The invalidity or unenforceability of any portion hereof shall in no way affect the validity or enforceability of any other provisions.
9. **Waiver of Probationary Appointment.** The Interim Administrator agrees that he is being appointed to serve as an interim during the remainder of the 2024-2025 school year and therefore shall not be entitled to a probationary period, seniority or tenure under the Education Law. To the extent that he would have such rights, the Interim Administrator knowingly and voluntarily waives the same.
10. **Complete Agreement.** This instrument represents the sole Agreement between the parties hereto, and may not be amended except by a further Agreement in writing duly adopted and signed by both parties.

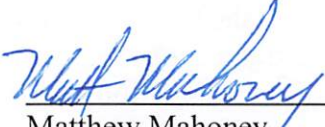
**IN WITNESS WHEREOF**, the parties have set their hand and seals as of the day and year first above written.

**Naples Central School District**

1-9-25  
Date

  
Kevin Swartz, Superintendent

1/14/25  
Date

  
Matthew Mahoney

Approved by the Naples Board of Education: January 22, 2025



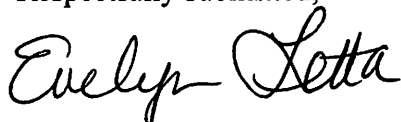
## **Board of Education Auditor Report – January 2025 Board Meeting**

From October 1, 2024 – December 31, 2024 I have approved warrants 0047- 0081, 0083-0085 for a total amount of \$6,489,704.61 during the second quarter of the 2024-2025 fiscal year.

Total of 576 transactions.

Warrant 0082 is not included in this report, at the current time, I have not received the payroll warrant to audit from Boces. During an event district instructions or policies regarding credit card usage were not followed. Receipts and gratuities were not compliant with the district's audit process. The district office is aware of this and are working on a solution.

Respectfully submitted,

A handwritten signature in cursive script that reads "Evelyn Letta". The signature is written in black ink and is positioned above the printed name.

Evelyn Letta