

BOARD MEETING: Regular Meeting
DATE: Wednesday, December 11, 2024
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 December 11, 2024

(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

- Operation Santa – Kelly VandeSande
- Student Representative Update
- Superintendent Update
- Administrative Updates

IX. Board Reports

- Policy Committee

X. Minutes

(Board Action)

XI. Business

(Board Action)

- Policy Update
- Confidential Agreement
- Memorandum of Agreement - Transportation Supervisor
- Memorandum of Agreement CSEA – Bus Driver Recruitment
- Memorandum of Agreement CSEA – Biweekly Pay
- Memorandum of Agreement NTA – Biweekly Pay
- Budget Transfer
- Treasurer's Report
- Baseball Team Trip
- Discards – Technology Department

XII. Personnel

(Board Action)

- Retirement Resignation – Custodian
- Resignation - School Bus Driver & School Monitor
- Unpaid Days
- Unpaid Leave of Absence
- Appointment – Building Maintenance Mechanic & Teacher Aide

XIII. Consent Agenda Items

(Board Action)

- CSE Recommendations
- Substitutes – Substitute Teachers
- Volunteers
- Extra-Curricular Activity Report – 2024-2025 1st Quarter

XIV. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, December 11, 2024 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 December 11, 2024 was called to order at _____ p.m. by _____.

Motion:

2nd:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of December 11, 2024 as presented.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- 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 – Policy Committee

Motion:

2nd:

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

- Regular Meeting of November 13, 2024

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- 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 # 7122 Time Out Rooms
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education authorizes the approval of the following Employment Agreement as presented:
 - Confidential Staff Agreement beginning July 1, 2025 through June 30, 2028.
- Resolved, that the Board of Education approves a Memorandum of Agreement between the employee Patrick Elwell and the Naples Central School District regarding unused personal leave. (Attached)
- Resolved, that the Board of Education approves a Memorandum of Agreement between CSEA and Naples Central School District with regard to incentives for recruiting school bus drivers effective July 1, 2023 to June 30, 2027. (Attached)
- Resolved, that the Board of Education approves a Memorandum of Agreement between CSEA and Naples Central School District with regard to Biweekly Pay effective July 1, 2025. (Attached)
- Resolved, that the Board of Education approves a Memorandum of Agreement between NTA and Naples Central School District with regard to Biweekly Pay effective July 1, 2025. (Attached)
- Resolved, that the Board of Education approves the following Budget Transfer(s):
 - \$44,000 FROM 5510-180-03-0000 – Salaries Mechanics
TO 5510-160-03-2800 – Non-Instructional- Supervisor
- Resolved, that the Board of Education approves the Treasurer's Monthly Report as follows: For period ending August 2024 and September 2024 (Attached)
- Resolved, that the Board of Education authorizes the Baseball Team trip to participate in the 2025 Spring Training The Ripken Experience Myrtle Beach in Myrtle Beach, SC from April 13, 2025 through April 18, 2025. (Itinerary attached)
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Technology Discards to eWaste (attached)

Voting Yes:**Motion Carried****Voting No:****Motion Denied****Motion:****2nd:**

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

- Resolved, that the Board of Education approves the following Retirement Resignation, with regret:
 - Kim Dodds, Custodian, effective November 29, 2024
- Resolved, that the Board of Education approves the following Resignation, with regret:
 - Adam Fitzgerald, School Bus Driver, effective December 2, 2024 contingent on his appointment as a Probationary Building Maintenance Mechanic.
 - Kimberly Carmona, School Monitor, effective December 12, 2024 contingent on her appointment as a Probationary Teacher Aide.
- Resolved, that the Board of Education approves the request of Kristina Fahy for unpaid days under the Family Medical Leave act from October 18 through December 2, 2024.
- Resolved, that the Board of Education approves the request of Kristina Fahy for an Unpaid Leave of Absence from December 3, 2024 through June 30, 2025.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary Appointment, pending a successful background clearance report provided to the school as a result of the fingerprinting process:
 - Adam Fitzgerald, Building Maintenance Mechanic, effective 12/02/24, at the rate of \$29.50/hour.
 - Kimberly Carmona, Teacher Aide, effective 12/12/24, at the rate of \$15.70/hour.

Voting Yes:**Motion Carried****Voting No:****Motion Denied****Motion:****2nd:**

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 committee recommendations from the following meeting(s):
 - Committee on Special Education actions of 11/06/24; 11/06/24; 12/12/24; 11/12/24; 11/13/24; 11/13/24; 11/13/24; 11/21/24; 11/21/24; 12/03/24; 12/03/24; 12/04/24; 12/04/24
 - 504 Committee actions of 11/06/24; 11/06/24; 12/04/24
 - Pre-School actions of 11/22/24; 12/03/24

- Kindergarten actions of 11/14/24

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

<u>Name</u>	<u>Position</u>
Dylan McMullen	Substitute Teacher
Melissa Simmons	Substitute Teacher

- c. Resolved, that the Board of Education hereby approves the following Volunteers:

<u>Name</u>	<u>Position</u>
Stephanie Fischer	Classroom Volunteer
Jamie Pollot	Classroom Volunteer
Sandra Waldeis	Classroom Volunteer
Olivia Willis	Classroom Volunteer

- d. Resolved, that the Board of Education hereby approves the Extra Curricular Activities Report for the 1st quarter of the 2024-2025 School Year.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of December 11, 2024 is hereby adjourned at _____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

POLICY

2011-2024

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Students

SUBJECT: ~~TIME-OUT ROOMS~~CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT

Overview:

The purpose of this policy is to establish Naples Central School District guidelines prohibiting the use of corporal punishment and prescribing when and how restraint and timeout¹ of students is to be used in response to or to address student behaviors. In all situations, positive, proactive, evidence- and research-based strategies through a multi-tiered system of supports are to be used to reduce the occurrence of challenging behaviors, eliminate the need for the use of timeout and physical restraint, and improve school climate and the safety of all students.

The District prohibits the use of corporal punishment, aversive interventions, and seclusion. The District authorizes the limited use of timeout and physical restraint in schools to address student behaviors subject to conditions in law, regulation, and this policy. It is the District's intention that positive, preventative behavioral supports be proactively employed as a means to significantly limit the need for the use of emergency interventions.

This policy is intended to promote student and staff safety and prevent student violence, self-injuries or injuries to others by emphasizing de-escalation of potentially dangerous behaviors that may occur in an effort to avoid the need for use of emergency interventions.

As required by state regulations, the District will utilize positive, proactive, evidence-and research-based strategies to reduce the occurrence of challenging behaviors, eliminate the use of timeout, physical restraint, and improve school climate and the safety of all students.

Pursuant to state regulation 8 NYCRR § 19.5, timeout and physical restraint will not be used as discipline, punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify, or eliminate a targeted behavior.

Factors Which May Precipitate the Use of Timeout and/or Physical Restraint:

Generally, timeout and physical restraint may only be used when:

1. Other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger or serious physical harm to students or others;
2. There are no know medical contraindication to its use on the student; and

¹ All terms used in this policy are as defined in the Board of Regents regulations section 19.5.

(Continued)

3. The staff using such interventions have been trained and their training is current in its safe and appropriate application, as required by state regulations and in accordance with the requirements of this policy.

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Use of Timeout:

Timeout may be used only:

1. When a situation poses an immediate concern for the physical safety of the student or others;
or
2. When used for students with disabilities in conjunction with a behavioral intervention plan (BIP), that is designed to teach and reinforce alternative appropriate behaviors as outlined on a student's individual education program (IEP).

In addition to other laws and/or regulations pertaining to timeout rooms used by the District, the room or physical space used for timeout will be unlocked, and any door must be able to be opened from the inside. The use of locked rooms or physical spaces is expressly prohibited. The room or space will allow for continuous visual and auditory monitoring of the student.

Timeout and physical restraint will be used in the least amount of time necessary, and staff will return the student to their educational program as soon as the student has safely de-escalated, regained control and is prepared to meet expectations.

Use of Physical Restraint:

Physical restraint will only be used in a situation in which immediate intervention involving the use of reasonable physical force is necessary to prevent imminent danger of serious physical harm to the student or others. The type of physical restraint used will be the least restrictive technique necessary and be discontinued as soon as the imminent danger of serious physical harm has resolved. Physical restraint will never be used in a manner that restricts the student's ability to breathe or communicate or harms the student. The use of prone restraint is expressly prohibited.

Physical restraint will not be used to prevent property damage except in situations where there is imminent danger of serious physical harm to the student or others and the student has not responded to positive, proactive intervention strategies.

Physical restraints will be administered only by staff who have received training and such training is current in accordance with the requirements set forth in this policy. Following a physical restraint, school medical personnel, including the school nurse, will determine if an injury has been

sustained by the student. Medical personnel will document any marks, bruises or other injuries the student may have at the time of the evaluation.

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Students

POLICY

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Prohibited Actions:

Students may not be placed in a locked room or where the student cannot be continuously observed and supervised by school staff. Students may not be placed in a prone restraint (a physical or mechanical restraint while the student is in a face-down position).

Additionally, District teachers, administrators, officers, employees, contractors, volunteers, or agents may not use corporal punishment, mechanical restraint and other aversive interventions, or seclusion which differs from timeout against a student, as defined in state regulations. State regulations include school resource officers in the term “agent” except when a student is under arrest and handcuffs are necessary for the safety of the students and others.

Documentation:

The school will maintain documentation of each incident involving the use of timeout, including timeout used in conjunction with a student's behavioral intervention plan or physical restraint on each student as prescribed in Board of Regents regulations, section 19.5(d)(4).

Notification Following the Use of Timeout or Physical Restraint:

Each building principal is responsible for developing specific procedures for parental notification of restraints and timeouts consistent with the following requirements. Such procedures must meet the following minimum requirements:

1. Parent(s) or person(s) in parental relation to the student will be notified on the same day when timeout and/or physical restraint is used, including timeout used in conjunction with a student's behavioral intervention plan. When the student’s parent or person in parental relations cannot be contacted after reasonable attempts, administration will record the attempts. For students with disabilities, the school principal or building administrator will report such attempts to the student's committee on preschool special education or committee on special education. Such notification will offer the parent the opportunity to meet regarding the incident; and
2. Additionally, the District will provide the parent or person in parental relation with:
 - a. A copy of this policy; and

- b. A copy of the documentation of the incident within three school days of the use of timeout and/or physical restraint.

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Debriefing:

As soon as practicable, after every incident in which timeout and/or physical restraint is used on a student, a building administrator of Director or Pupil Personnel will:

1. Meet with the staff who participated in the use of timeout and/or physical restraint to discuss:
 - a. The circumstances leading to the use of timeout and/or physical restraint;
 - b. The positive, proactive intervention strategies that were utilized prior to the use of timeout and/or physical restraint
 - c. Planning for prevention and reduction of the future need for timeout and/or physical restraint including, if applicable, whether a referral should be made for special education programs and/or other support services or, for a student with a disability, whether a referral for review of the student's individualized education program or behavioral intervention plan is needed; and
2. Direct a school staff member to debrief the incident with the student in a manner appropriate to the student's age and developmental ability and to discuss the behavior(s), if any, that precipitated the use of timeout and/or physical restraint.

Recordkeeping and Review of Documentation:

The District will maintain documentation on the use of timeout and/or physical restraint, including timeout used in conjunction with a student's behavioral intervention plan for each student. This documentation will include:

- a. The name and date of birth of the student
- b. The setting and location of the incident
- c. The name of the staff who participated in the implementation, monitoring, and supervision of the use of timeout and/or physical restraint
- d. A description of the incident including duration, and, for physical restraint, the type of restraint used
- e. Whether the child has an individual education program (IEP), Section 504 accommodation plan, behavioral intervention plan (BIP), if applicable

- f. A list of positive, proactive interventions strategies utilized prior to the use of timeout and/or physical restraint and, for students with disabilities, whether those strategies were consistent with a student's behavioral intervention plan, if applicable

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

- g. The details of any injuries sustained by the student or staff during the incident and whether the student was evaluated by the school nurse
- h. The date and method of notification to the parent or person in parental relation
- i. The date of the debriefing was held.

Documentation of each incident will be regularly reviewed by supervisory personnel and, as necessary, the school nurse or medical personnel. When there are multiple incidents within the same classroom or involving the same staff, the school administrator or designee will take appropriate steps to address the frequency and pattern of use. These records will be maintained by the school and made available for review by the New York State Education Department upon request.

Training:

All staff will receive annual training on the District's policies and procedures related to the use of timeout and physical restraint; evidence-based positive, proactive strategies; crisis intervention and prevention procedures and de-escalation techniques. Additionally, any staff who may be called upon to implement timeout or physical restraint, will receive annual, evidence-based training in safe and effective developmentally appropriate timeout and physical restraint procedures.

The Board of Education acknowledges that behavior management practices for students may sometimes include the use of time-out rooms. A time-out room is an area for a student to safely de-escalate, self-regulate, self-calm, regain control and prepare to meet expectations to return to the educational program. Time-out rooms are to be used when indicated in the student's Individualized Education Plan (IEP). A student's IEP shall specify when a behavioral intervention plan (BIP) includes the use of time-out. The student is removed to a supervised area in order to facilitate self control or when a student may be harmful to himself/herself or others. A time-out room shall only be used in conjunction with a behavior management program which teaches and reinforces acceptable behaviors, except when it is necessary to remove a student from a potentially dangerous situation and unanticipated situations that pose immediate concern for the safety of the student or others.

~~Students whose IEP permits the use of a time out room, may be assigned time out by the Naples Central School District administration or instructional staff. Time out rooms are located in all special education centers.~~

~~School administrators and staff will be provided in service training on the policies and procedures related to the use of time out rooms and alternative settings.~~

~~A time out room must include a means for continuous monitoring of the student, both visually and aurally. The time out room must be of an adequate size to allow the student to move about and recline comfortably and designed to prevent injury. Wall and floor coverings must be designed to prevent injury to the student (i.e. no unsafe outlets, etc.) and there must be adequate lighting and ventilation and the temperature of the room should be within the normal comfort range and consistent with the rest of the building. The room must be clean and free of objects and fixtures that could be potentially dangerous to a student and must meet all local fire and safety codes.~~

~~The time out room must be unlocked and the door must be able to be opened from the inside at all times. THE USE OF LOCKED ROOMS OR SPACES FOR THE PURPOSES OF TIME OUT IS PROHIBITED. To ensure a student’s safety, staff assigned to monitor the time out room must be able to see and hear the student at all times. Ongoing individual decisions are necessary to assess a student’s need for direct adult intervention in the time out room to ensure prevention of injury to the student.~~

~~A time out log shall be maintained for each use of the time out room. Pertinent information to consider includes, but is not limited to, the following: the times the student entered and exited the time out room; the student’s behavior during and upon exit of the time out room; and the name(s) of~~

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Students

~~SUBJECT: TIME OUT ROOMS (Cont’d)~~

~~the staff member(s) who initiates the time out room placement, supervises the student during the time out procedure, and removes the student from the time out room.~~

~~Review of time-out information occurs for the purpose of monitoring effectiveness of the use of time-out to decrease specific behaviors.~~

~~The amount of time a student will be in a time-out room will vary with the student's age and individual needs, as indicated on the student's IEP. To insure that a time-out room is not being used to the detriment of a student's educational program, staff will be assigned to monitor the amount of time that a student is in a time-out room. A student will not be in a time-out room for more than the maximum amount of time designated on his/her IEP, without administrative approval.~~

~~Parents/legal guardians shall be informed by the student's Individualized Education Plan (IEP) that one of the management strategies for their child will incorporate the use of a time-out room. Parents/legal guardians will be shown the physical space that will be used for time-out and will be provided a copy of the BOCES' policy on the use of time-out rooms.~~

~~Policy & Guidelines on "Use of Time Out Rooms"~~

~~New York State Education Department, April 1994~~

~~NYSED new requirements field memo, June 22, 2006~~

~~NYSED Summary of Amendments on Behavioral Intervention, January, 16, 2007~~

~~Also Refer to:~~

~~Administrative Regulation 7122—Use of Time Out Rooms~~

Adopted: 07/13/11

Revised: 12/11/24

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT

Overview:

The purpose of this policy is to establish Naples Central School District guidelines prohibiting the use of corporal punishment and prescribing when and how restraint and timeout¹ of students is to be used in response to or to address student behaviors. In all situations, positive, proactive, evidence- and research-based strategies through a multi-tiered system of supports are to be used to reduce the occurrence of challenging behaviors, eliminate the need for the use of timeout and physical restraint, and improve school climate and the safety of all students.

The District prohibits the use of corporal punishment, aversive interventions, and seclusion. The District authorizes the limited use of timeout and physical restraint in schools to address student behaviors subject to conditions in law, regulation, and this policy. It is the District's intention that positive, preventative behavioral supports be proactively employed as a means to significantly limit the need for the use of emergency interventions.

This policy is intended to promote student and staff safety and prevent student violence, self-injuries or injuries to others by emphasizing de-escalation of potentially dangerous behaviors that may occur in an effort to avoid the need for use of emergency interventions.

As required by state regulations, the District will utilize positive, proactive, evidence-and research-based strategies to reduce the occurrence of challenging behaviors, eliminate the use of timeout, physical restraint, and improve school climate and the safety of all students.

Pursuant to state regulation 8 NYCRR § 19.5, timeout and physical restraint will not be used as discipline, punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify, or eliminate a targeted behavior.

Factors Which May Precipitate the Use of Timeout and/or Physical Restraint:

Generally, timeout and physical restraint may only be used when:

1. Other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger or serious physical harm to students or others;
2. There are no known medical contraindication to its use on the student; and
3. The staff using such interventions have been trained and their training is current in its safe and appropriate application, as required by state regulations and in accordance with the requirements of this policy.

¹ All terms used in this policy are as defined in the Board of Regents regulations section 19.5.

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Use of Timeout:

Timeout may be used only:

1. When a situation poses an immediate concern for the physical safety of the student or others;
or
2. When used for students with disabilities in conjunction with a behavioral intervention plan (BIP), that is designed to teach and reinforce alternative appropriate behaviors as outlined on a student's individual education program (IEP).

In addition to other laws and/or regulations pertaining to timeout rooms used by the District, the room or physical space used for timeout will be unlocked, and any door must be able to be opened from the inside. The use of locked rooms or physical spaces is expressly prohibited. The room or space will allow for continuous visual and auditory monitoring of the student.

Timeout and physical restraint will be used in the least amount of time necessary, and staff will return the student to their educational program as soon as the student has safely de-escalated, regained control and is prepared to meet expectations.

Use of Physical Restraint:

Physical restraint will only be used in a situation in which immediate intervention involving the use of reasonable physical force is necessary to prevent imminent danger of serious physical harm to the student or others. The type of physical restraint used will be the least restrictive technique necessary and be discontinued as soon as the imminent danger of serious physical harm has resolved. Physical restraint will never be used in a manner that restricts the student's ability to breathe or communicate or harms the student. The use of prone restraint is expressly prohibited.

Physical restraint will not be used to prevent property damage except in situations where there is imminent danger of serious physical harm to the student or others and the student has not responded to positive, proactive intervention strategies.

Physical restraints will be administered only by staff who have received training and such training is current in accordance with the requirements set forth in this policy. Following a physical restraint, school medical personnel, including the school nurse, will determine if an injury has been sustained by the student. Medical personnel will document any marks, bruises or other injuries the student may have at the time of the evaluation.

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Prohibited Actions:

Students may not be placed in a locked room or where the student cannot be continuously observed and supervised by school staff. Students may not be placed in a prone restraint (a physical or mechanical restraint while the student is in a face-down position).

Additionally, District teachers, administrators, officers, employees, contractors, volunteers, or agents may not use corporal punishment, mechanical restraint and other aversive interventions, or seclusion which differs from timeout against a student, as defined in state regulations. State regulations include school resource officers in the term “agent” except when a student is under arrest and handcuffs are necessary for the safety of the students and others.

Documentation:

The school will maintain documentation of each incident involving the use of timeout, including timeout used in conjunction with a student's behavioral intervention plan or physical restraint on each student as prescribed in Board of Regents regulations, section 19.5(d)(4).

Notification Following the Use of Timeout or Physical Restraint:

Each building principal is responsible for developing specific procedures for parental notification of restraints and timeouts consistent with the following requirements. Such procedures must meet the following minimum requirements:

1. Parent(s) or person(s) in parental relation to the student will be notified on the same day when timeout and/or physical restraint is used, including timeout used in conjunction with a student's behavioral intervention plan. When the student's parent or person in parental relations cannot be contacted after reasonable attempts, administration will record the attempts. For students with disabilities, the school principal or building administrator will report such attempts to the student's committee on preschool special education or committee on special education. Such notification will offer the parent the opportunity to meet regarding the incident; and
2. Additionally, the District will provide the parent or person in parental relation with:
 - a. A copy of this policy; and
 - b. A copy of the documentation of the incident within three school days of the use of timeout and/or physical restraint.

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Students

SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT (Cont'd)

Debriefing:

As soon as practicable, after every incident in which timeout and/or physical restraint is used on a student, a building administrator or Director or Pupil Personnel will:

1. Meet with the staff who participated in the use of timeout and/or physical restraint to discuss:
 - a. The circumstances leading to the use of timeout and/or physical restraint;
 - b. The positive, proactive intervention strategies that were utilized prior to the use of timeout and/or physical restraint
 - c. Planning for prevention and reduction of the future need for timeout and/or physical restraint including, if applicable, whether a referral should be made for special education programs and/or other support services or, for a student with a disability, whether a referral for review of the student's individualized education program or behavioral intervention plan is needed; and
2. Direct a school staff member to debrief the incident with the student in a manner appropriate to the student's age and developmental ability and to discuss the behavior(s), if any, that precipitated the use of timeout and/or physical restraint.

Recordkeeping and Review of Documentation:

The District will maintain documentation on the use of timeout and/or physical restraint, including timeout used in conjunction with a student's behavioral intervention plan for each student. This documentation will include:

- a. The name and date of birth of the student
- b. The setting and location of the incident
- c. The name of the staff who participated in the implementation, monitoring, and supervision of the use of timeout and/or physical restraint
- d. A description of the incident including duration, and, for physical restraint, the type of restraint used
- e. Whether the child has an individual education program (IEP), Section 504 accommodation plan, behavioral intervention plan (BIP), if applicable
- f. A list of positive, proactive intervention strategies utilized prior to the use of timeout and/or physical restraint and, for students with disabilities, whether those strategies were consistent with a student's behavioral intervention plan, if applicable

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Students

**SUBJECT: CORPORAL PUNISHMENT, TIMEOUT AND PHYSICAL RESTRAINT
(Cont'd)**

- g. The details of any injuries sustained by the student or staff during the incident and whether the student was evaluated by the school nurse
- h. The date and method of notification to the parent or person in parental relation
- i. The date of the debriefing was held.

Documentation of each incident will be regularly reviewed by supervisory personnel and, as necessary, the school nurse or medical personnel. When there are multiple incidents within the same classroom or involving the same staff, the school administrator or designee will take appropriate steps to address the frequency and pattern of use. These records will be maintained by the school and made available for review by the New York State Education Department upon request.

Training:

All staff will receive annual training on the District's policies and procedures related to the use of timeout and physical restraint; evidence-based positive, proactive strategies; crisis intervention and prevention procedures and de-escalation techniques. Additionally, any staff who may be called upon to implement timeout or physical restraint, will receive annual, evidence-based training in safe and effective developmentally appropriate timeout and physical restraint procedures.

Adopted: 07/13/11
Revised: 12/11/24

EMPLOYMENT HANDBOOK
FOR THE
CONFIDENTIAL EMPLOYEES
OF THE
NAPLES CENTRAL SCHOOL DISTRICT
NAPLES, NEW YORK

JULY 1, 2025 – JUNE 30, 2028

ARTICLE I COVERED EMPLOYEES

This handbook is not a contract, either expressed or implied, nor does it guarantee employment for any specific duration. All information contained in this handbook is intended to help employees understand their benefits of employment with the Naples Central School District. The Board of Education reserves the right to make changes, with or without notice, at any time.

The following policies shall apply to all Confidential Employees, including the following titles: District Treasurer, Accounts Payable Clerks, Account Clerk/Typist, Payroll Clerk, District Clerk and Confidential Clerical Staff.

ARTICLE II PROCEDURES

The superintendent, or his/her designated representative, will meet with representatives of the Confidential Employees for the purpose of discussion and reaching mutually satisfactory agreements. Upon request of either the Confidential Employees or the Superintendent of Schools, a meeting at a mutually acceptable meeting date, time, and place shall be set.

Copies of the final handbook shall be printed at the expense of the district, and distributed to all Confidential Employees.

ARTICLE III SALARY AND BENEFITS

1. **SALARY** – Confidential Employee hourly rates shall be as follows:

Effective July 1, 2025: Each employee will receive an increase of 3.9% to their base salary

Effective July 1, 2026: Each employee will receive an increase of 3.9% to their base salary

Effective July 1, 2027: Each employee will receive an increase of 3.9% to their base salary

2. **HEALTH INSURANCE** - The Board agrees to provide to all Confidential Employees, paid health insurance. The Board will pay 90% of the base plan's annual premium of single, two person and/or family insurance premium. Healthy Blue plan with \$15/\$25 copays with the three-tier drug plan of \$5/\$25/\$50 shall be designated as the base health insurance plan.

Employees may elect to participate in any of the health insurance plans offered by the district.

If the employee chooses to participate in the High Deductible Health Plan the following will apply:

SIGNATURE HIGH DEDUCTIBLE HEALTH PLAN (HDHP) - (named High Deductible Health Plan) with the lowest available deductibles through the Finger Lakes Area School Health Plan (FLASHP).

If a Confidential employee chooses to enroll in the HDHP, the District will contribute the Out-of-Pocket Limit (maximum) into the employee's Health Savings Account (HSA) upon initial enrollment.

2025-2026: 100% of the Signature High Deductible Health Plan premium and 100% of the deductible.

2026-2027: 100% of the Signature High Deductible Health Plan premium and 100% of the deductible.

2027-2028: 100% of the Signature High Deductible Health Plan premium and 100% of the deductible.

- 3. HEALTH INSURANCE WAIVER** –Any Confidential Employee who elects not to take health insurance coverage from the district shall receive a payment of \$750 if eligible for single coverage and \$1000 if eligible for two person or family coverage. The buy-out amount shall be prorated for part-time employees. The payment will be made in two equal payments in January and June of each school year. In order to be eligible for the payment, the Confidential Employee must provide proof of coverage from another carrier and written waiver of the district's health insurance coverage. In the event the Confidential Employee, due to unforeseen circumstances resulting in a loss of coverage, must rejoin the district's health insurance plan during the year, the stipend will be prorated accordingly.

Where spouses are employed by the District, the District will only be obligated to provide and pay for one (1) family health insurance premium or two (2) single premiums at the district's discretion. The district will not be obligated to provide and pay for separate individual or separate family coverage for the other spouse. In such a case the district agrees to pay the full premium cost. Where spouses are employed by the district, participants in the plan will not be required to contribute their portion of the total annual health insurance premium.

- 4. DENTAL INSURANCE** – Effective July 1, 2022, Dental Coverage will be provided through a mutually agreeable plan to those unit members and their dependents who file a written request for the same, using yearly updated allowances based on usual, customary and reasonable charges.
- 5. FLEXIBLE BENEFITS PLAN** - The district will provide a flexible benefit plan for the voluntary contribution by the Confidential Employees, to be used for those areas allowable by law (payment of health insurance premium, non-reimbursed medical, dental, and eye care costs, and dependent care payments).
- 6. MEDICAL REIMBURSEMENT PLAN** - The District will contribute for any active Confidential Employee, who is participating in the district's health insurance coverage, except if enrolled in the HDHP plan, on October 1 of each school year to a Medical Reimbursement Plan (Section 105) in the amount of seven hundred seventy-five dollars (\$775.00). For any new employee hired after October 1, the Medical Reimbursement will be prorated based of the first date of service. The district's contributions shall cease when employment with the district ends. If an employee retires from the district, any remaining amounts shall be available for use by the retiree. In the event an employee or retiree dies, any funds remaining in his/her Section 105 plan shall go to the decedent's

spouse or estate. This provision is subject to all state and federal Income tax laws and regulations.

7. **HEALTH INSURANCE FOR RETIRED CONFIDENTIAL EMPLOYEES** –Employees hired after June 30, 1981 and who retire from the Naples Central School District after at least ten (10) years’ service with the district to participate in full, regular retirement benefits in the New York State Employee Retirement System shall have that portion of their health insurance paid equivalent to the percentage they were receiving before their retirement. Employees who elect to receive health insurance upon retirement from the district shall receive benefits under the base plan as selected by the Board of Education. The retiree will be subject to any changes to the base plan.

Employees hired after July 1, 2003: to be eligible for this benefit, the employee must have retired from the Naples Central School District after at least ten years of service with the district to participate in full, regular retirement benefits in the New York State Employee Retirement System and shall have the following portion of health insurance paid during retirement:

**Years of Service to Naples
Central School District:**

**% of Insurance Premium
Paid by District:**

10 -15 years	60% For employees who retire after 7/1/07
Over 15 years	90% For employees who retire after 7/1/07
Over 20 years	95% For employees who retire after 7/1/07

When retired employees reach eligibility for Medicare coverage, Medicare will become the primary plan. The district will provide those retirees covered by Medicare with a supplemental or Medigap plan of the district’s choosing, offered by the carrier.

8. **LONGEVITY** - Longevity payments as delineated below. The money is credited for years of service to the Naples Central School only.

Four increments, in the following sums:

10 th year of continuous service through the 14 th year:	\$175.00
15 th year of continuous service through the 19 th year:	\$375.00
20 th year of continuous service through the 24 th year:	\$625.00
25 th year of continuous service and each year thereafter:	\$925.00

The foregoing amounts are not accumulative. Effective July 1, 2019 longevity will be paid in the pay period corresponding with the employee’s anniversary date.

ARTICLE IV WORK YEAR AND OVERTIME

1. **EMPLOYMENT YEAR** - Twelve (12) months/year.
2. **WORK WEEK AND OVERTIME** – Full time positions are eight (8) hours/day inclusive of one-half hour of paid lunch for a total of forty hours per week. Overtime hours shall be paid at the rate of one and a half times the normal hourly rate of pay. Overtime shall be awarded on hours per week worked in excess of forty (40). Authorization for overtime is required. Employees shall not work overtime without prior permission from their immediate supervisor, except in the case of an

emergency. Each supervisor or principal shall receive authorization from the Superintendent or designee prior to authorizing overtime.

3. **TUITION** – Employees may submit proposals for district reimbursement of tuition for successful completion of job-related coursework, approved in advance by the Superintendent. Tuition reimbursement per employee, per year, shall not exceed \$2,000.
4. **PROFESSIONAL DUES** - The district shall pay annual job-related association dues.
5. **PROFESSIONAL DEVELOPMENT** - The District will support, within budget constraints, the continuing professional development of these Employees.
6. **FLEXIBLE WORK SCHEDULE** – A confidential employee may work a flexible schedule with the permission of his/her immediate supervisor. A flexible work schedule should be requested only in unusual or unforeseen situations, and should not be used on a frequent basis. An employee who is permitted to work a flexible work schedule shall work their full workday.

ARTICLE V VACATION AND HOLIDAYS

1. Paid vacation is available only to twelve (12) month confidential employees. Vacation days will be credited upon the completion of the first year of full-time employment. Vacation will be pro-rated for less than a full year of service. Twelve (12) month confidential employees are entitled to fifteen (15) vacation days annually; upon completion of the 15th year of employment, twenty (20) vacation days.
2. Vacation days are available on an annual basis and may not be accumulated or carried forward from year to year without the written approval of the Superintendent at least two (2) months in advance of the end of the year. A maximum of five (5) days of vacation may be carried forward for employees that have 0-10 years of service. Upon completion of the 10th year of employment, employees may cash in up to five (5) days of vacation at his/her per diem rate or choose to roll an additional five (5) days of vacation (for a maximum of ten (10) days) forward. Total vacation days may not exceed thirty (30) days.
3. All requests for vacation time must comply with the following:
 - a. Requests must be made to the Superintendent on the current Absence Report for Attendance Records form.
 - b. The form must be submitted to the Superintendent at least three (3) workdays prior to the request for the time, except in emergencies.
 - c. The request must be for a minimum of one (1) hour increments for an eight (8) hour workday at a time.
 - d. The specific dates requested must be approved before being used, at the discretion of the Superintendent, who will consider as his/her prime criterion coverage of District responsibilities.
4. No more than five (5) consecutive vacation days may be scheduled when school is in session. Additional requests for five (5) or more days of vacation when school is in session will be considered by the Superintendent on a case-by-case basis.

5. An employee otherwise eligible for vacation pay upon resigning or retirement will receive such pay only if at least two (2) week's notices, in advance, is given to the Superintendent of his/her designee. Vacation pay is the unused vacation days available to use and the accrued vacation in a current year. Such pay shall be prorated based on the percentage of the year the employee works. Employees who are terminated shall not be entitled to this provision.
6. **HOLIDAYS** - The following are paid holidays for each Employee: Labor Day, Columbus Day, Veterans' Day, the Wednesday before Thanksgiving, Thanksgiving Day, the Friday after Thanksgiving, two days at Christmas, New Year's Day, Martin Luther King Day, Juneteenth, President's Day, Good Friday, Memorial Day and Independence Day.
7. If an employee elects to work on any of the above holidays with the approval of his/her supervisor, the employee will receive pay for his/her regular holiday and receive a "floating holiday" to be used within the same school year. These days will not carryover from one year to the next.

ARTICLE VI LEAVES OF ABSENCE

1. **SICK LEAVE** - On the first day of each school year, the Confidential Employee shall be credited with an additional fourteen (14) sick leave days, and in the case that accumulated sick leave days have reached the maximum, the additional fourteen (14) days shall also be credited to permit a maximum during that year of 200 days available.

Sick leave days unused at the end of each school year will be added into the Confidential Employee's accumulated sick leave total for the following school year, to a maximum of 200 days.

Employees belonging to the New York State Employee's Retirement System will receive the benefit of application of unused sick leave as additional service credit upon retirement (Section 41-J). This applies if the earning and accumulation of sick leave was (prior to the member's retirement) authorized by law, rule, regulation, written order or written policy. Allowable unused sick leave credit is limited to 165 days and applied as additional service credit on a calendar day basis. For example: 90 days unused sick leave provides three (3) months additional service credit. This time may not be used to qualify a member for a benefit or vesting in the retirement system.

Any accumulated sick time beyond the 165 days will be reimbursed at \$40 per day to the maximum of 200 days per year. As such, an employee could cash in up to 35 days per year at a rate of \$40 per day, totaling a maximum of \$1,400 per year.

Sick leave shall be available for the following reasons: personal illness, physical or mental disability of the Confidential Employee or illness or death in the family, defined for this purpose as the Confidential Employee's spouse, child, stepchild if the Confidential Employee has been or is the responsible caregiver, mother, father, sister, brother, grandparents, or mother-, father-, sister-, or brother-in-law. Grandchildren, step-parents, aunt or uncle shall be included in this definition in the case of death in the family. All leaves under this agreement run concurrently with leave provided by the Family and Medical Leave Act which is hereby adopted, and no reinstatement rights of that act are waived or modified by this agreement except as provided expressly by this agreement.

2. **SICK LEAVE DONATION** – A confidential employee who has exhausted all of their paid leave time (sick, vacation, personal, compensatory time) and has a catastrophic, serious illness or injury

may ask fellow confidential employees to donate sick leave days, with no individual limit on the donation. The employee must submit a written request to the Superintendent of Schools asking to use the sick leave bank. This request must specify the number of days needed and must include written verification of the employee's medical condition from his/her treating physician.

3. **PERSONAL LEAVE** - Personal leave is for the transaction of personal business, which cannot be conducted outside of the normal workday. Such leave is not available for recreational purposes. If a request is made for the use of a personal day either immediately prior to or after a vacation period, a reason must be stated on the request for personal day use. Acceptable reasons for the use of such leave are: funerals, college activities, and weddings in the immediate family, as well as educational conferences and retirement conferences/meetings.

Confidential employees will be allowed up to three (3) days personal leave per year upon the following conditions:

Written application for such leave must be made to the superintendent at least 48 hours in advance of the date requested, except in emergency situations. Approval of the superintendent is a prerequisite to the taking of such leave.

Unused personal leave days shall be rolled over into the following school year as sick leave.

4. **BEREAVEMENT** – Employees are eligible for up to three (3) days of paid leave, which shall be available in the event of each death in the immediate family of the employee. The term “immediate family” shall be defined for this purpose as including: spouse, child, stepchild, mother, father, sister, brother, grandparents, mother-in law, father-in-law, sister-in-law, brother-in-law, grandparent-in-law, grandchildren, step-parents, niece, nephew, aunt, uncle, significant other and any other person who is a full-time resident of the employee's household. This leave is non-accumulative and non-reimbursable. If additional days are needed, they will require approval from the Superintendent and will be deducted from sick leave.
5. **JURY DUTY AND LEGAL LEAVE** - If subpoenaed as a witness or juror, the Confidential Employees will be paid the difference between the fee received as such witness or juror and the per diem rate of salary. Such absences are not deductible from sick or personal leave. This leave shall apply to matters where the employee is a party to the litigation or in any action or claim against the district.
6. **EXTENSIONS** - Any extension of leave concerning personal illness or illness or death in the family will be determined by the board of education, in its discretion.
7. **CONFERENCES AND VISITATIONS** - The Confidential Employees is encouraged to attend conferences and visit other schools. Requests for such conference days should be made to the superintendent and must have his/her approval.
8. **UNPAID LEAVE** - A one-year leave of absence without pay may be granted by the board of education in its discretion.
9. **CHILDREARING LEAVE** - Unpaid childrearing leave shall be available upon the following terms:

- (a) Written notice of a request for childrearing leave is to be delivered to the superintendent as soon as possible.
- (b) Such request shall include the estimated or intended date of commencement of such leave, and the intended date for return to work; generally, such return is to be at the beginning of a semester.
- (c) Childrearing leaves must have the approval of the board of education upon recommendation of the superintendent.
- (d) While on childrearing leave, the Confidential Employees shall be entitled to such benefits, if any, as district policy and/or law, requires.

Unpaid adoptive leave is available, upon the same terms, and as follows:

- (i) Written notice of a request for adoptive leave is to be delivered as soon as possible after the notification of adoption is made by the adoption agency.
- (ii) At such time, the Confidential Employees shall notify the superintendent of the date he/she wishes to commence and terminate such adoptive leave; generally, such return date is to be at the beginning of the semester.

ARTICLE VII SENIORITY

1. In the event of the abolishment of Civil Service competitive employees, the district will conform to Civil Service Law and Ontario County Civil Service Rules for reduction in force and recall of competitive employees.
2. For non-competitive and labor class Civil Service employees, the following factors may be considered by the district in determining which employee is to be excised in the event of a position abolishment: attendance, job performance, qualifications, needs of the district and seniority (length of time the employee has worked for the district in the title which is being abolished).
3. For non-competitive and labor class Civil Service employees who are excised, the district will have the right to determine which, if any, excised employees will be recalled, should a position become available.

Kevin Swartz
Superintendent
Naples Central School District

Date

Jacob Hall, President
Naples Central School District
Board of Education

Date

Approved by the Naples Board of Education at the meeting of December 11, 2024.

**MEMORANDUM OF AGREEMENT
BETWEEN
PAT ELWELL AND
NAPLES CSD**

The Parties agree as follows:

1. Effective November 14, 2024, any unused personal leave will be rolled into sick leave.
2. This Agreement shall be included in any future agreements
3. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

Pat Elwell
Transportation Supervisor

Date

For the District

Kevin Swartz
Superintendent

Date

**MEMORANDUM OF AGREEMENT
BETWEEN
CIVIL SERVICE EMPLOYEES ASSOCIATION, INC. (CSEA, INC.),
LOCAL 1000, AFSCME, AFL-CIO,
NAPLES CSD SUPPORT STAFF UNIT #7853
ONTARIO COUNTY LOCAL 835,**

The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2027 Agreement (hereinafter referred to as the “CBA”) and recognize:


1. The CBA is silent in respect to incentives for recruiting school bus drivers; and
2. The Parties have discussed the difficulty in recruiting Bus Drivers; and
3. The Parties have met and discussed offering a temporary monetary bonus to any unit member who refers a new driver appointed in the District.

Therefore, the Parties agree as follows:

1. A unit member shall be eligible to receive a recruitment bonus if (1) the unit member refers an individual to the Head Bus Driver to be a regular bus driver; (2) the applicant lists the unit member as the referrer on his/her job application; and (3) the District ultimately hires the person as a bus driver.
2. The recruitment bonus shall be a maximum of \$500 per individual referred and paid after the following milestones are reached:
 - a. A one-time payment of \$250 to the unit member after the referred bus driver has worked for 6 months at the District; and
 - b. A one-time payment of \$250 to the unit member after the referred bus driver has worked for one year at the District.
3. The referral bonus shall only be effective for referrals made between July 1, 2023 – June 30, 2027.
4. Each of the payments referenced in this MOA are one-time payments only that are not added to base wages. In addition, the payments shall only be made to unit members who are actively employed on the milestone dates.
5. If more than one unit member refers the same applicant, the determination of eligibility for the monetary bonus will solely be based upon the name that the applicant lists as the referrer on their job application. The recruitment bonus will not be split.
6. This MOA does not apply to the hiring of substitute bus drivers.

7. This MOA shall sunset and be considered null and void on June 30, 2027, unless extended in writing by the Parties.
8. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
9. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

For the CSEA, Inc.



Paul Peters
Labor Relations Specialist

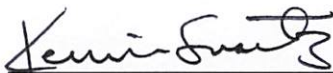
12/9/2024
Date



Adam Fitzgerald
Local CSEA Unit President

12-3-24
Date

For the District



Kevin Swartz
Superintendent

12-8-24
Date

**MEMORANDUM OF AGREEMENT
BETWEEN
CIVIL SERVICE EMPLOYEES ASSOCIATION, INC. (CSEA, INC.),
LOCAL 1000, AFSCME, AFL-CIO,
NAPLES CSD SUPPORT STAFF UNIT #7853
ONTARIO COUNTY LOCAL 835,**

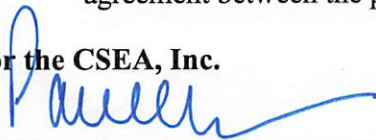
The Naples Central School District (hereinafter referred to as the "District") and the CSEA, Inc. (hereinafter referred to as the "CSEA"), (collectively referred to as the "Parties") are parties to a collective bargaining 2019-2027 Agreement (hereinafter referred to as the "CBA") and recognize:

1. Article V, Section 5.2 of the CBA indicates paychecks will be issues bi-weekly;
2. The District is interested in changing payroll to include 2 payments per month instead of bi-weekly;
3. The Parties wish to work together amicably and in the best interest of both the CSEA and the District.

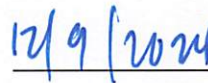
Therefore, the Parties agree as follows:

1. Effective July 1, 2025, salary payments shall be made in accordance with the annual payroll schedule of the District. Payroll dates will be the 15th and 30th of each month except for when these do not fall on a business day in which case the payday is the closest preceding business day.
2. This change will become effective on July 1, 2025, and shall be included in the successor agreement to the 2019-2027 CBA.
3. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
4. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.


For the CSEA, Inc.



Paul Peters
Labor Relations Specialist

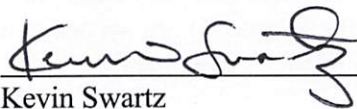


Date


Adam Fitzgerald
Local CSEA Unit President

12-3-24
Date

For the District


Kevin Swartz
Superintendent

12-9-24
Date

**MEMORANDUM OF AGREEMENT
BETWEEN THE NAPLES CENTRAL SCHOOL DISTRICT
AND THE NAPLES TEACHERS' ASSOCIATION**

WHEREAS, the Naples Central School District (hereinafter referred to as, "District") and the Naples Teachers' Association (hereinafter referred to as, "Association") have agreed to a Collective Bargaining Agreement (hereinafter referred to as, "CBA") that will be effective from July 1, 2024 through June 30, 2028; and

WHEREAS, Article IV, Section G of the CBA discusses option payment plans in either twenty-one (21) or twenty-six (26) equal pay periods; and

WHEREAS, the District is interested in changing payroll to include 2 payments per month instead of bi-weekly; and

WHEREAS, the District and the Association have met and discussed the issue and believe the following is in the best interests of the Parties.

THEREFORE, the parties agree to the following:

1. Article IV, Section G shall be updated as follows (language in **bold** shall be added and language ~~crossed-out~~ shall be deleted):

G. Payment Schedule and Optional Payment Plan

1. **Salary payments shall be made in accordance with the annual payroll schedule of the District. Beginning July 1, 2025, payroll dates will be the 15th and 30th of each month except for when these do not fall on a business day in which case the payday is the closest preceding business day.**

2. The following systems of payment are available to unit members:

(a) Yearly salary divided into ~~twenty-one (21)~~ **twenty (20)** equal pay periods amounts with payments on every other Friday during the school year.

(b) Yearly salary divided into ~~twenty-six (26)~~ **twenty-four (24)** equal pay periods amounts with payments on every other Friday during the school year. **Teachers selecting the twenty-four (24) equal pay period plan will receive four (4) of these equal payments on the last pay date in June. The last five equal amounts shall be paid on the final June pay period. Unit members must notify the office on or before August 15th if they wish to choose Option (b).**

Unit members hired on or after August 15 must notify the office within seven (7) calendar days from their date(s) of hire if they wish to choose Option (b). Any unit member who does not notify the office on or before these prescribed dates will automatically receive his salary under Option (a). The option selected shall remain in effect at least until the beginning of the next school year, and will continue to remain in effect until withdrawn.

2. This change will become effective on July 1, 2025, and be incorporated into the successor to the 2024-2028 CBA.

3. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.
4. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
5. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.
6. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.
7. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

Naples Central School District

By: Kevin Swartz
Kevin Swartz, Superintendent

11-20-24
Date

Naples Teachers' Association

By: Christine Arsenault
Christine Arsenault, President

11/20/24
Date

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$11,433,420.20	\$200,838.18	\$178,176.22	\$284,716.89	\$7,585,714.67	\$244,026.64
+ CASH RECEIPTS	\$256,293.08	\$267.16	\$761.18	\$1,153.26	\$921.36	\$1,068.87
- CASH DISBURSEMENTS:	\$739,625.69	\$22,025.63	\$0.00	\$62,387.77	\$2,035,004.31	\$0.00
CLOSING BALANCE:	\$10,950,087.59	\$179,079.71	\$178,937.40	\$223,482.38	\$5,551,631.72	\$245,095.51

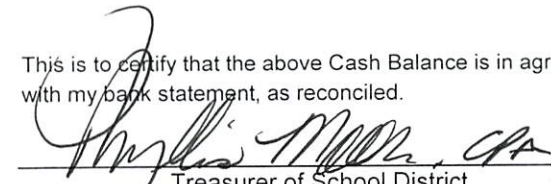
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$613,391.70	\$184,858.86	\$5,580.82	\$223,482.38	\$5,595,002.29	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$103.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$613,391.70	\$184,961.86	\$5,580.82	\$223,482.38	\$5,595,002.29	\$0.00
-OUTSTANDING CHECKS	\$24,855.08	\$5,882.15	\$1,150.00	\$0.00	\$43,370.57	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$1,453,248.43	\$0.00	\$174,506.58	\$0.00	\$0.00	\$245,095.51
+MISCELLANEOUS RESERVES	\$3,854,799.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$5,053,502.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$10,950,087.59	\$179,079.71	\$178,937.40	\$223,482.38	\$5,551,631.72	\$245,095.51

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

December 11, 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 2025
Cycle 02
Post Dates From 07/01/2024 To 08/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	525,762.56	
200.1B	5*Bank -GF Savings	5,195,061.29	
200.1C	5* Bank-Tax Collection	742.14	
200.NY	General Fund NYCLASS	5,166,489.68	
200.PA	Net Payroll - 5* Bank	617.81	
200.TA	Cash- 5* TRUST & AGENCY CK.	32,143.32	
201.00	HRA Checking	29,270.79	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	456.00	
380.HL	Accts Rec Retired Health		765,073.35
391.10	Due From Other Funds - Cafe	1,648.18	
391.20	Due From Other Funds -Federal	637,663.02	
440.00	Due From Other Governments	394,220.88	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,222,366.00	
521.00	Encumbrances	15,132,252.48	
522.00	Expenditures	1,969,538.62	
599.00	Appropriated Fund Balance	199,467.57	
Liabilities, Reserves and Fund Balance			
600.99	Accounts Payable-accrued		2,975.00
601.10	HRA Medical Liability		292,872.85
630.00	Due To Other Funds		171,810.99
630.FF	Due To Federal Funds		79,772.17
632.00	Due to State Teachers'Ret.Sys		737,679.84
637.00	Due to Employees' Ret. System		111,236.43
687.00	Compensated Absences		33,770.73
720.00	Health Ins. Bc/Bs		2,312.35
720.04	Flex Medical		5,755.10
720.05	Flex Dependent Care		512.44
720.FD	Bc/Bs Flex Dental S.S.		3,728.32
720.RT	Health Ins. Bc/Bs RETIREES	744,448.80	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
821.00	Reserve for Encumbrances		15,132,252.48
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,421,833.57
980.00	Revenues		116,132.94
Grand Totals		53,252,249.14	53,252,249.14

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2025
Cycle 02
Post Dates From 07/01/2024 To 08/31/2024

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

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

Selection Criteria	
Cycle 02	
Criteria Name: Last Run	
Printed by Norma Lewis	

Naples Central School District
Revenue Status Report As Of: 08/31/2024
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	0.00	13,329,936.00	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	0.00	29,512.00	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	0.00	7,560.00	
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	0.00	8,147.00	
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	102,111.07	122,904.93	
2450.000		Commissions	0.00	0.00	0.00	26.32		26.32
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
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	175.50		175.50
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	1,703.00	6,191,963.00	
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	0.00	123,584.00	
3102.001		VLT Lottery Aid	123,591.00	0.00	123,591.00	0.00	123,591.00	
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	0.00	30,522.00	
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	-1,107.39	31,107.39	
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	0.00	192,123.00	0.00	192,123.00	
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	7,344.57	23,421,833.57	116,132.94	23,316,949.39	11,248.76

* 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: 08/31/2024
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	0.00	5,250.00	0.00	140.00	5,110.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	50.88	44.45	904.67
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	1,538.50	6,461.50	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	0.00	550.00
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	33,754.80	141,770.20	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	11,640.94	48,286.59	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	774.00	3,196.28	4,429.72
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	0.00	12.24	1,237.76
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	20,501.10	86,104.50	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	6,520.90	24,190.62	2,575.48
1310-161-00-0000	Business Admin. - Extra H	1,050.00	0.00	1,050.00	1,417.50	0.00	-367.50
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	-2,500.00	15,150.00	3,201.92	6,824.69	5,123.39
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	2,427.76	504.46	3,567.78
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	325.00	3,275.00	500.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	0.00	228,000.00	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	569.25	2,390.75	0.00
1320-400-00-0000	Contractual Expense	33,750.00	0.00	33,750.00	10,000.00	23,750.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	899.25	3,776.75	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	1,800.00	5,295.75	429.25
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	0.00	4,250.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	8,627.47	35,091.68	1,599.85
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	6,100.00	0.00	6,100.00	0.00	6,100.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	199.00	9,301.00	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	0.00	13,360.00	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	0.00	31,000.00	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	0.00	17,000.00	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	4,592.43	22,407.57	12,000.00
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: 08/31/2024

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	89,829.55	351,131.74	29,543.71
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	3,240.00	0.00	7,260.00
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	2,575.96	49,371.04	37,597.57
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	2,236.32	40,963.68	0.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	16,743.37	177,656.63	19,600.00
1620-464-00-0000	Natural Gas	143,000.00	0.00	143,000.00	1,987.35	136,012.65	5,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	40,276.86	39,146.77	58,576.37
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	0.00	17,500.00	0.00
1621-160-00-0000	Salaries - Outside	151,054.00	0.00	151,054.00	28,586.05	120,961.41	1,506.54
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	56.46	0.00	3,943.54
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	75.27	15,765.92	6,158.81
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	905.00	9,815.00	25,130.00
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	2,500.00	187,500.00	0.00	187,137.98	362.02
1910-400-00-0000	Unallocated Insurance	85,007.00	4,000.00	89,007.00	6,602.16	82,368.84	36.00
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	0.00	7,450.00	300.00
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	64,500.00	0.00	64,500.00	0.00	64,500.00	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	0.00	56,650.00	0.00
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	48,748.00	0.00	48,748.00	9,174.25	38,531.77	1,041.98
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	9,174.20	110,380.81	-18,182.01
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	0.00	1,183.96
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	62,173.95	261,130.55	24,936.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	14,945.30	63,145.06	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	33.49	0.00	2,592.51
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	72.73	863.27	5,564.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	7,223.00	10,723.00	108.02	8,050.98	2,564.00

Naples Central School District

Budget Status Report As Of: 08/31/2024

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	776.95	4,614.97	1,608.08
2020-450-02-0000	Mat and Supplies Elem	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	5,550.00	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	3,375.00	0.00	71,357.00
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	0.00	62,000.00	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	13.00	987.00
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	0.00	91.00	1,909.00
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	0.00	840,124.00	56,247.00
2110-120-02-1000	Teachers Sal-Kdg - 3	939,874.00	0.00	939,874.00	0.00	801,733.00	138,141.00
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	0.00	1,797,029.00	115,447.00
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	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	0.00	24,000.00	77,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	0.00	24,000.00	40,130.00
2110-160-00-0000	Non-Inst Salaries	393,583.00	0.00	393,583.00	0.00	372,123.77	21,459.23
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	45.00	0.00	25,541.00
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	0.00	0.00	37,900.00
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	1,490.00	1,884.57	48,526.35
2110-400-02-0000	Contractual - Elementary	16,000.00	-9,317.40	6,682.60	579.00	3,150.38	2,953.22
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	474.99	212.68	3,312.33
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	97.00	0.00	2,903.00
2110-450-01-0000	Supplies - High School	43,000.00	-96.99	42,903.01	20,719.67	14,424.23	7,759.11
2110-450-02-0000	Supplies - Elementary	35,800.00	0.00	35,800.00	16,918.21	11,128.62	7,753.17
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	500.00	3,000.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	725.00	1,275.00	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	1,938.51	0.00	18,061.49
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	4,076.60	35.91	15,887.49
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	0.00	113,500.00	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	13,311.39	932,822.26	113,786.35
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	3,949.70	39,451.97	531.33

Naples Central School District

Budget Status Report As Of: 08/31/2024

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	0.00	216,564.00	3,950.55	137,126.34	75,487.11
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	0.00	0.00	11,500.00
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	146.25	0.00	353.75
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	372.29	40,058.29	27,447.42
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	2,872.65	1,581.47	6,945.88
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	450.00	1,550.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	0.00	0.00	0.00	47,058.00	-47,058.00
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	0.00	995,000.00	0.00	775,000.00	220,000.00
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	0.00	425,000.00	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	0.00	12,000.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	0.00	138,286.00	328.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	100.00	42,150.00	0.00	41,997.23	152.77
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	0.00	0.00	985.00
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	3.32	245.66
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	423.30	11.70	515.01
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	736.55	97.33	3,166.12
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	1,104.25	292.46	8,703.29
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	0.00	31,580.00	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-1,700.00	153,289.00	20,214.52	69,154.60	63,919.88
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	654.48	0.00	4,345.52
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	579.77	4,462.71	9,957.52
2630-450-00-0000	Computer Mltis/Suppl	14,000.00	96.99	14,096.99	254.52	1,575.60	12,266.87
2630-460-00-0000	Comp St Aid Software	7,000.00	6,921.07	13,921.07	6,066.90	2,785.21	5,068.96
2630-490-00-0000	BOCES Services	550,000.00	13,199.40	563,199.40	0.00	486,043.36	77,156.04
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	9,994.60	170,565.55	7,985.85
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	2,708.29	0.00	30,786.71
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	599.93	0.00	3,900.07
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00

Naples Central School District

Budget Status Report As Of: 08/31/2024

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	0.00	98,944.30	2,921.70
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2815-400-00-0000	Contractual Expense	155,970.00	-1,000.00	154,970.00	150.00	142,347.00	12,473.00
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	555.00	492.00	953.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	0.00	1,000.00	406.42	5.38	588.20
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	140.32	47.00	812.68
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	0.00	162,726.00	98,624.00
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	0.00	1,000.00
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	0.00	0.00	135,707.00
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	3,586.35	0.00	165,029.65
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	1,458.30	29,768.96	18,772.74
2855-450-01-0000	Supplies - Athletics	8,400.00	0.00	8,400.00	5,503.33	243.20	2,653.47
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	5,125.25	21,526.15	555.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	76.74	0.00	24,923.26
5510-162-03-0000	Salaries Drivers	341,862.00	0.00	341,862.00	11,722.13	275,700.65	54,439.22
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	373.50	0.00	14,626.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	73.01	0.00	9,926.99
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	0.00	0.00	22,150.00
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	0.00	64,202.11	1,235.89
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
5510-180-03-0000	Salaries Mechanics	70,858.00	500.00	71,358.00	11,680.75	59,409.17	268.08
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	0.00	18,000.00	18.18	0.00	17,981.82
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	14,015.32	48,641.82	1,852.86
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	59.69	24,410.63	529.68
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	7,942.79	10,070.70	754.51

Naples Central School District

Budget Status Report As Of: 08/31/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	46.90	4,194.81	5,858.29
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	289.98	220.00	2,990.02
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	2,731.91	23,304.09	15,214.00
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	542.97	4,457.03	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	5,438.24	10,561.76	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	2,731.59	6,401.84	9,366.57
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	84.80	15,515.20	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	238.09	7,561.91	0.00
5530-463-03-0000	Electricity	19,250.00	0.00	19,250.00	1,014.53	17,525.47	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	708.00	0.00	2,792.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	230,696.00	42,000.00	272,696.00	33,396.90	228,063.69	11,235.41
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	21,275.27	630,207.41	82,106.32
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	35,060.42	614,682.44	75,587.14
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	0.00	0.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	512,675.78	1,511,538.29	1,730.93
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	12,861.39	0.00	92,413.61
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	207,947.49	665,575.46	3,977.05
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	3,650.96	0.00	46,349.04
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	340.00	350.00	59,310.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	6,580.00	350.00	10,835.00
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	99,548.95	274,806.05	0.00
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	127,620.00	0.00	41,880.00
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	0.00	100,000.00	0.00	0.00	100,000.00
Total GENERAL FUND		23,414,489.00	7,344.57	23,421,833.57	1,969,538.62	15,132,252.48	6,320,042.47

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025
Cycle 02
Post Dates From 07/01/2024 To 08/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	179,079.71	
380.00	Accounts Receivable	2,921.64	
391.GF	Due from General Fund	13,686.00	
410.00	Due From State and Federal - L	828.00	
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	
Budgetary and Expense Accounts			
521.00	Encumbrances	467,105.14	
522.00	Expenditures	27,692.12	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		5,010.06
630.10	Due To Gen from Cafe		1,648.18
631.00	Due To Other Governments		48.36
806.00	Non Spendable FB-Inventory		17,903.55
821.00	Reserve for Encumbrances		467,105.14
917.00	Unassigned Fund Balance		213,689.05
Budgetary and Revenue Accounts			
980.00	Revenues		3,811.82
Grand Totals		709,216.16	709,216.16

Naples Central School District
Revenue Status Report As Of: 08/31/2024
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	2,915.99		2,915.99
2401.000		Interest and Earnings	0.00	0.00	0.00	13.86		13.86
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	53.97		53.97
4190.003		LSF Grant Funds	0.00	0.00	0.00	828.00		828.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	3,811.82	0.00	3,811.82

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

Naples Central School District
Budget Status Report As Of: 08/31/2024
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	0.00	125,535.89	-125,535.89
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	287.33	0.00	-287.33
2860-400-00	Contractual Expenses	0.00	0.00	0.00	40.00	510.00	-550.00
2860-410-00	Food Purchases	0.00	0.00	0.00	17,398.44	230,319.80	-247,718.24
2860-413-OK	Fed Money - LFS Grant	0.00	0.00	0.00	0.00	8,000.00	-8,000.00
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	1,470.35	6,762.74	-8,233.09
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	0.00	45,000.00	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	51.43	16,105.44	-16,156.87
9030-800-00	Lunch Social Security	0.00	0.00	0.00	21.98	9,603.50	-9,625.48
9060-800-00	Health Insurance	0.00	0.00	0.00	8,422.59	25,267.77	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	27,692.12	467,105.14	-494,797.26

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 02

Post Dates From 07/01/2024 To 08/31/2024

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	4,430.82	
200.0C	Cash- NYCLASS	163,204.65	
200.PN	Cash- NYCLASS	11,301.93	
Budgetary and Expense Accounts			
522.00	Expenditures	2,500.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		167,543.06
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		3,522.97
Totals for Service: SCHOLR		181,437.40	181,437.40

Naples Central School District
Revenue Status Report As Of: 08/31/2024
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	1,522.97		1,522.97
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,000.00		2,000.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	3,522.97	0.00	3,522.97

* 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: 08/31/2024
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 02
Post Dates From 07/01/2024 To 08/31/2024

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	223,482.38	
391.GF	Due From General Fund	79,772.17	
410.01	Due From State and Federal	293,499.97	
Budgetary and Expense Accounts			
522.00	Expenditures	83,258.89	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		637,663.02
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		42,350.00
Grand Totals		680,013.41	680,013.41

Naples Central School District
Revenue Status Report As Of: 08/31/2024
Fiscal Year: 2025
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25S611-4256.000	25S611	Indiv. w/Disab. Ed Act (I	0.00	0.00	0.00	41,208.00		41,208.00
25S619-4256.000	25S619	Indiv. w/Disab. Ed Act (I	0.00	0.00	0.00	1,142.00		1,142.00
Total SPECIAL AID FUND			0.00	0.00	0.00	42,350.00	0.00	42,350.00

* 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: 08/31/2024
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	0.00	0.00	39,821.00
22ARPA-2110-160	Noninstructional Salaries	0.00	-39,821.00	-39,821.00	0.00	0.00	-39,821.00
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	0.00	129,026.00	0.00
25PREK-2510-160	Noninstructional Salaries	34,112.00	0.00	34,112.00	0.00	34,019.73	92.27
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	0.00	198,766.74	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	0.00	0.00	7,272.00
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	768.95	3,229.64	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	0.00	0.00	1,713.00
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	20,649.02	1,000.00	-1,343.02
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	17,043.98	3,781.69	-3,528.67
25TIIA-2110-150	Instructional Salaries	32,861.00	0.00	32,861.00	0.00	0.00	32,861.00
25TTLI-2110-150	Instructional Salaries	288,865.00	0.00	288,865.00	0.00	288,865.00	0.00
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
Total SPECIAL AID FUND		822,831.21	0.00	822,831.21	83,258.89	716,786.40	22,785.92

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2025
Cycle 02
Post Dates From 07/01/2024 To 08/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	5,551,631.72	
391.00	Due From Other Funds	158,124.99	
Budgetary and Expense Accounts			
522.00	Expenditures	2,074,742.29	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		2,144.73
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
Grand Totals		10,945,009.73	10,945,009.73

Naples Central School District

Budget Status Report As Of: 08/31/2024

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	1,075,447.50	3,022,556.60	-31,110.00
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	218,304.96	268,660.57	-10,144.70
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	62,856.61	99,406.10	-34,372.98
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	602,156.21	976,000.69	-90,564.00
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	7,899.19	4,772.21	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	21,575.00	119,725.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	43,088.23	39,511.51	2,026,780.04
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	4,152.18	158,161.12	30,143.07
210000-2110-245-00	Architects Commissions/Exp	24,701.37	0.00	24,701.37	27,897.64	69,744.16	-72,940.43
210000-2110-245-21	Architects Commissions/Exp	-13,678.41	0.00	-13,678.41	0.00	15,000.00	-28,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	3,930.00	16,070.00	-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	199.00	801.00	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	0.00	90,000.00
250000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	7,235.77	3,264.23	-500.00
Total CAPITAL FUND		8,007,354.27	0.00	8,007,354.27	2,074,742.29	4,793,673.19	1,138,938.79

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2025
Cycle 02
Post Dates From 07/01/2024 To 08/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	245,095.51	
391.01	Due From Other Funds-Capital	2,144.73	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		243,271.83
Budgetary and Revenue Accounts			
980.00	Revenues		3,968.41
Grand Totals		247,240.24	247,240.24

Naples Central School District
Revenue Status Report As Of: 08/31/2024
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	3,968.41		3,968.41
Total DEBT SERVICE			0.00	0.00	0.00	3,968.41	0.00	3,968.41

Selection Criteria

Criteria Name: Last Run
As Of Date: 08/31/2024
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

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$10,950,087.59	\$179,079.71	\$178,937.40	\$223,482.38	\$5,551,631.72	\$245,095.51
+ CASH RECEIPTS	\$10,410,880.27	\$9,911.53	\$719.13	\$5,004.20	\$144,376.90	\$1,009.88
- CASH DISBURSEMENTS:	\$1,320,866.91	\$36,942.40	\$0.00	\$58,804.97	\$1,211,967.39	\$0.00
CLOSING BALANCE:	\$20,040,100.95	\$152,048.84	\$179,656.53	\$169,681.61	\$4,484,041.23	\$246,105.39

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$9,553,128.94	\$155,381.10	\$5,580.91	\$170,750.61	\$4,581,165.18	\$0.00
+ OUTSTANDING DEPOSITS	\$2,395.35	\$117.37	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$9,555,524.29	\$155,498.47	\$5,580.91	\$170,750.61	\$4,581,165.18	\$0.00
-OUTSTANDING CHECKS	\$319,121.98	\$3,449.63	\$1,150.00	\$1,069.00	\$97,123.95	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$894,680.18	\$0.00	\$175,225.62	\$0.00	\$0.00	\$246,105.39
+MISCELLANEOUS RESERVES	\$4,421,689.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$5,487,328.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$20,040,100.95	\$152,048.84	\$179,656.53	\$169,681.61	\$4,484,041.23	\$246,105.39

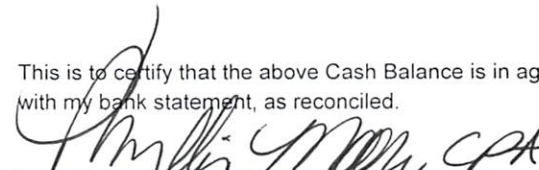
Received by the Board of Education and
entered as a part of the minutes of the
Board meeting held:

December 11, 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 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	500,242.16	
200.1B	5*Bank -GF Savings	5,615,921.23	
200.1C	5* Bank-Tax Collection	8,677,362.31	
200.NY	General Fund NYCLASS	5,187,777.41	
200.PA	Net Payroll - 5* Bank	617.87	
200.TA	Cash- 5* TRUST & AGENCY CK.	29,859.48	
201.00	HRA Checking	28,320.49	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	3,303,466.25	
380.00	Accounts Receivable	12,492.00	
380.HL	Accts Rec Retired Health		781,484.35
391.10	Due From Other Funds - Cafe	3,560.96	
391.20	Due From Other Funds -Federal	637,669.20	
410.00	Due From State and Federal	628,572.55	
440.00	Due From Other Governments	394,220.88	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,222,366.00	
521.00	Encumbrances	14,140,818.43	
522.00	Expenditures	3,235,807.24	
599.00	Appropriated Fund Balance	349,467.57	
Liabilities, Reserves and Fund Balance			
600.99	Accounts Payable-accrued		2,975.00
601.10	HRA Medical Liability		291,702.19
630.00	Due To Other Funds		176,682.99
630.FF	Due To Federal Funds		74,774.15
631.00	Due To Other Governments		291,819.00
632.00	Due to State Teachers'Ret.Sys		557,752.58
637.00	Due to Employees' Ret. System		137,215.63
687.00	Compensated Absences		33,770.73
720.04	Flex Medical		6,276.28
720.05	Flex Dependent Care		1,038.08
720.FD	Bc/Bs Flex Dental S.S.		4,751.46
720.RT	Health Ins. Bc/Bs RETIREES	781,484.35	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
821.00	Reserve for Encumbrances		14,140,818.43
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,571,833.57
980.00	Revenues		14,302,701.36

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

G/L Account	Description	Debits	Credits
Grand Totals		66,750,126.38	66,750,126.38

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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	44.02	29,467.98	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	1,972.91	5,587.09	
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	155,051.61	69,964.39	
2450.000		Commissions	0.00	0.00	0.00	29.97		29.97
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
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	294.25		294.25
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	239,626.07	5,954,039.93	
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	26,968.78	96,622.22	
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	4,808.29	25,191.71	
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	14,302,701.36	10,299,584.94	1,030,452.73

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

These are estimates to balance the budget

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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	8,330.86		8,330.86
2401.000		Interest and Earnings	0.00	0.00	0.00	19.15		19.15
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	63.36		63.36
3190.000		State Reimbursement-LUNCH	0.00	0.00	0.00	9,591.00		9,591.00
3190.00B		State REIMBURSE-Breakfast	0.00	0.00	0.00	2,979.00		2,979.00
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	28,655.00		28,655.00
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	828.00		828.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	8,452.00		8,452.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	2,236.00		2,236.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	66,026.37	0.00	66,026.37

* 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: 09/30/2024

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	0.00	5,250.00	140.00	0.00	5,110.00
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	2,153.90	5,846.10	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	47,256.72	128,268.28	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	16,231.32	43,696.21	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	791.82	3,178.46	4,429.72
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	11.93	138.31	1,099.76
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	28,701.54	77,904.06	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	8,922.56	21,886.76	2,477.68
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	-3,500.00	14,150.00	4,149.75	5,876.86	4,123.39
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	2,678.55	191.18	3,630.27
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	325.00	3,275.00	500.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	0.00	228,000.00	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	796.95	2,163.05	0.00
1320-400-00-0000	Contractual Expense	33,750.00	0.00	33,750.00	10,000.00	23,750.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	1,258.95	3,417.05	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	3,846.50	3,062.40	616.10
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	0.00	4,250.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	12,330.29	31,757.94	1,230.77
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	6,100.00	0.00	6,100.00	0.00	6,100.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	250.75	9,249.25	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	0.00	13,360.00	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	0.00	31,000.00	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	0.00	17,000.00	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	6,624.35	20,375.65	12,000.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

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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	123,099.70	317,907.34	29,497.96
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	2,593.42	0.00	12,406.58
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	4,021.63	0.00	6,478.37
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	4,240.84	48,359.02	36,944.71
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	4,226.47	38,973.53	0.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	29,768.12	164,631.88	19,600.00
1620-464-00-0000	Natural Gas	143,000.00	0.00	143,000.00	4,135.45	133,864.55	5,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	42,454.38	45,169.25	50,376.37
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	0.00	17,500.00	0.00
1621-160-00-0000	Salaries - Outside	151,054.00	0.00	151,054.00	40,020.47	109,526.99	1,506.54
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,402.67	0.00	2,597.33
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	479.74	15,324.62	6,195.64
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	4,360.00	6,410.00	25,080.00
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	4,500.00	189,500.00	0.00	187,777.98	1,722.02
1910-400-00-0000	Unallocated Insurance	85,007.00	4,000.00	89,007.00	6,602.16	82,368.84	36.00
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	0.00	7,450.00	300.00
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	0.00	64,500.00	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	0.00	56,650.00	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	10,261.43	16,461.89	22,024.68
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	15,789.24	82,791.02	2,792.74
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	87,043.53	236,260.97	24,936.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	21,298.42	56,791.94	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	91.54	0.00	2,534.46
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	145.46	1,565.54	4,789.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	5,223.00	8,723.00	180.76	7,978.24	564.00

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2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	891.92	4,776.00	1,332.08
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,138.00	6,638.00	0.00	5,385.06	1,252.94
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	5,550.00	0.00
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	0.00	62,000.00	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	0.00	91.00	1,909.00
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	65,516.80	774,590.80	56,263.40
2110-120-02-1000	Teachers Sall-Kdg - 3	939,874.00	0.00	939,874.00	63,955.74	737,777.26	138,141.00
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	148,205.04	1,651,427.96	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	159.76	0.00	4,070.24
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	1,610.00	22,980.00	77,088.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	1,840.77	22,920.00	39,369.23
2110-160-00-0000	Non-Inst Salaries	393,583.00	0.00	393,583.00	37,114.80	334,931.05	21,537.15
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	2,138.33	0.00	23,447.67
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	1,920.00	0.00	35,980.00
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	3,586.99	2,377.58	45,936.35
2110-400-02-0000	Contractual - Elementary	16,000.00	-9,317.40	6,682.60	1,107.77	2,546.61	3,028.22
2110-403-01-0000	Contractual - Tuition	5,000.00	-150.00	4,850.00	0.00	1,600.00	3,250.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	506.24	181.43	3,312.33
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	97.00	0.00	2,903.00
2110-450-01-0000	Supplies - High School	43,000.00	-96.99	42,903.01	25,491.99	9,799.58	7,611.44
2110-450-02-0000	Supplies - Elementary	35,800.00	-138.00	35,662.00	19,922.22	7,481.50	8,258.28
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	500.00	3,000.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	725.00	1,275.00	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	1,938.51	2,876.91	15,184.58
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	4,421.16	34.34	15,544.50
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	0.00	113,500.00	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	92,362.31	855,281.00	112,276.69
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	7,647.50	35,754.17	531.33

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2250-160-00-2002	Non-Inst Salaries El Sch	216,564.00	0.00	216,564.00	18,204.19	126,622.70	71,737.11
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	608.23	0.00	10,891.77
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	146.25	0.00	353.75
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	1,843.00	50,792.10	15,242.90
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	3,751.54	338.01	7,310.45
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	450.00	1,550.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	47,058.00	47,058.00	10,695.72	36,362.28	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	0.00	775,000.00	172,942.00
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	0.00	425,000.00	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	0.00	12,000.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	11,902.62	126,443.38	268.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	100.00	42,150.00	3,999.74	37,997.49	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	3.32	245.66
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	423.30	11.70	515.01
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	836.79	780.04	2,383.17
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	1,104.25	292.46	8,703.29
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	0.00	31,580.00	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-1,700.00	153,289.00	30,420.52	62,568.44	60,300.04
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	654.48	0.00	4,345.52
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	865.89	4,201.79	9,932.32
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	264.47	1,565.65	12,266.87
2630-460-00-0000	Comp St Aid Software	7,000.00	6,921.07	13,921.07	7,750.90	1,306.21	4,863.96
2630-490-00-0000	BOCES Services	550,000.00	11,199.40	561,199.40	0.00	488,721.94	72,477.46
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	25,924.41	156,120.69	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	0.00	450.00	4,550.00

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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	9,363.74	89,580.56	2,921.70
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	142.93	0.00	4,357.07
2815-400-00-0000	Contractual Expense	155,970.00	-1,506.49	154,463.51	342.00	144,664.00	9,457.51
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	1,307.00	650.50	42.50
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	639.50	360.50
2815-450-01-0000	Materials and Supplies Hs	1,000.00	253.25	1,253.25	574.60	93.75	584.90
2815-450-02-0000	Materials/Supplies Elem	1,000.00	253.24	1,253.24	303.12	113.84	836.28
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	14,387.68	148,338.32	98,624.00
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	948.50	51.50
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	855.00	6,080.00	128,772.00
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	6,873.32	96,084.00	65,658.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	6,048.70	25,278.56	18,672.74
2855-450-01-0000	Supplies - Athletics	8,400.00	0.00	8,400.00	5,518.30	60.61	2,821.09
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	7,175.35	19,476.05	555.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	2,002.77	0.00	22,997.23
5510-162-03-0000	Salaries Drivers	341,862.00	0.00	341,862.00	41,471.62	262,665.77	37,724.61
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	697.50	0.00	14,302.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	347.96	0.00	9,652.04
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	1,010.12	0.00	21,139.88
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	5,874.48	45,806.88	13,756.64
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	2,651.61	0.00	27,348.39
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	337.50	0.00	1,662.50
5510-180-03-0000	Salaries Mechanics	70,858.00	500.00	71,358.00	16,353.05	54,736.87	268.08
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	0.00	18,000.00	730.89	0.00	17,269.11
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	30,283.83	32,466.31	1,759.86
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	59.69	24,410.63	529.68
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	7,942.79	10,070.70	754.51

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5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	909.93	3,156.24	6,033.83
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	509.98	0.00	2,990.02
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	5,133.14	21,475.82	14,641.04
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	542.97	4,457.03	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	9,009.24	6,990.76	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	3,178.59	5,954.84	9,366.57
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	176.19	15,423.81	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	372.75	7,427.25	0.00
5530-463-03-0000	Electricity	19,250.00	0.00	19,250.00	1,772.65	16,767.35	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	900.00	0.00	2,600.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	75.00	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	57,463.32	205,670.39	9,562.29
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	75,162.90	587,680.31	70,745.79
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	88,756.76	570,611.62	65,961.62
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	0.00	0.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	659,524.72	1,345,982.82	20,437.46
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	18,382.85	0.00	86,892.15
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	272,487.77	595,949.36	9,062.87
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	3,964.20	0.00	46,035.80
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	1,801.00	75.00	58,124.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	6,989.50	50.00	10,725.50
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	102,271.50	235,858.12	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
Total GENERAL FUND		23,414,489.00	157,344.57	23,571,833.57	3,235,807.24	14,140,818.43	6,195,207.90

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	152,048.84	
391.GF	Due from General Fund	18,558.00	
410.00	Due From State and Federal - L	52,741.00	
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	
Budgetary and Expense Accounts			
521.00	Encumbrances	433,368.50	
522.00	Expenditures	66,501.34	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		6,497.03
630.10	Due To Gen from Cafe		3,560.96
631.00	Due To Other Governments		75.77
806.00	Non Spendable FB-Inventory		17,903.55
821.00	Reserve for Encumbrances		433,368.50
917.00	Unassigned Fund Balance		213,689.05
Budgetary and Revenue Accounts			
980.00	Revenues		66,026.37
Grand Totals		741,121.23	741,121.23

Naples Central School District

Budget Status Report As Of: 09/30/2024

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	12,807.64	113,236.05	-126,043.69
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	2,014.08	0.00	-2,014.08
2860-400-00	Contractual Expenses	0.00	0.00	0.00	61.60	6,188.40	-6,250.00
2860-410-00	Food Purchases	0.00	0.00	0.00	34,780.58	213,506.82	-248,287.40
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	770.23	2,229.77	-3,000.00
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	1,769.90	7,598.53	-9,368.43
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	0.00	45,000.00	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	1,964.21	14,486.13	-16,450.34
9030-800-00	Lunch Social Security	0.00	0.00	0.00	1,102.98	8,662.56	-9,765.54
9060-800-00	Health Insurance	0.00	0.00	0.00	11,230.12	22,460.24	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	66,501.34	433,368.50	-499,869.84

Naples Central School District
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	4,430.91	
200.0C	Cash- NYCLASS	163,877.11	
200.30	Cash- Extra Curricular	41,983.07	
200.NY	Cash- NYCLASS	140,770.30	
200.PN	Cash- NYCLASS	11,348.51	
Budgetary and Expense Accounts			
522.00	Expenditures	2,500.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		350,296.43
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		4,242.10
Grand Totals		364,909.90	364,909.90

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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	2,242.10		2,242.10
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,000.00		2,000.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	4,242.10	0.00	4,242.10

* 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: 09/30/2024
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 03
Post Dates From 07/01/2024 To 09/30/2024

Summary - All Services			
G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	169,681.61	
391.GF	Due From General Fund	74,774.15	
410.01	Due From State and Federal	293,499.97	
Budgetary and Expense Accounts			
522.00	Expenditures	142,063.86	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		637,669.20
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		42,350.00
Grand Totals		680,019.59	680,019.59

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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	0.00	163,138.00	
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	42,350.00	450,448.00	0.00

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

Naples Central School District

Budget Status Report As Of: 09/30/2024

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	9,925.08	119,100.92	0.00
25PREK-2510-160	Noninstructional Salaries	34,112.00	0.00	34,112.00	3,239.96	30,779.77	92.27
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	15,391.32	183,375.42	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	0.00	0.00	7,272.00
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	1,076.53	2,922.06	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	0.00	0.00	1,713.00
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	3,327.18	23,706.24	5,827.58
25TIVA-2110-150	Instructional Salaries	14,936.00	0.00	14,936.00	1,836.82	13,087.21	11.97
25TTLI-2110-150	Instructional Salaries	288,865.00	0.00	288,865.00	22,220.54	266,644.46	0.00
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
Total SPECIAL AID FUND		837,767.21	0.00	837,767.21	142,063.86	701,111.13	-5,407.78

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	4,484,041.23	
391.00	Due From Other Funds	158,124.99	
Budgetary and Expense Accounts			
522.00	Expenditures	3,286,709.68	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		2,562.57
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
Budgetary and Revenue Accounts			
980.00	Revenues		143,959.06
Grand Totals		11,089,386.63	11,089,386.63

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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: 09/30/2024

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	1,831,556.30	2,266,447.80	-31,110.00
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	338,474.90	148,490.63	-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	723,925.03	854,231.87	-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	12,086.40	585.00	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	64,725.00	76,575.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	58,440.23	39,511.51	2,011,428.04
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	17,665.62	144,647.68	30,143.07
210000-2110-245-00	Architects Commisions/Exp	24,701.37	0.00	24,701.37	86,646.46	10,995.34	-72,940.43
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	5,067.50	14,932.50	-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	199.00	801.00	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	8,710.80	1,789.20	-500.00
DWB08X-5510-210-00	Buses	0.00	150,000.00	150,000.00	0.00	143,959.06	6,040.94
Total CAPITAL FUND		8,007,354.27	150,000.00	8,157,354.27	3,286,709.68	3,821,622.37	1,049,022.22

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2025
Cycle 03
Post Dates From 07/01/2024 To 09/30/2024

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	246,105.39	
391.01	Due From Other Funds-Capital	2,562.57	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		243,271.83
Budgetary and Revenue Accounts			
980.00	Revenues		5,396.13
Grand Totals		248,667.96	248,667.96

Naples Central School District
Revenue Status Report As Of: 09/30/2024
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	5,396.13		5,396.13
Total DEBT SERVICE			0.00	0.00	0.00	5,396.13	0.00	5,396.13

Selection Criteria

Criteria Name: Last Run
As Of Date: 09/30/2024
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

ITINERARY EVENTS COST BREAKDOWN

	SUNDAY (4/13)	MONDAY (4/14)	TUESDAY (4/15)	WEDNESDAY (4/16)	THURSDAY (4/17)	FRIDAY (4/18)
	Pelicans Game (6-8:30 pm) \$25/person (baseball ticket only) (Player Pays)	Midieval Times Dinner (6-9 pm) \$60/adult or \$40/child (NCS Baseball pays for players)	Top Golf (1-3 pm) \$20/player, \$???/adult (Player pays)	Broadway at the Beach (12-4 pm) Escape Room (\$40/player) (12-1 pm) (NCS Baseball pays for players) Go Karts Grand Prix (\$45/player) (1-4 pm) (Player Pays for Go Karts)	Broadway at the Beach (12-4 pm-optional) Jet Boat Ride (\$25/ea) (Player Pays) Zip Line (\$20-34/ea) (Player Pays)	None...leaving for home after practice
NCS Baseball Cost	\$0	\$900	\$0	\$600	\$0	\$0
	\$1,500					

*These costs represent the cost of activities that are included in the \$600 charged to each player.

	SUNDAY (4/13)	MONDAY (4/14)	TUESDAY (4/15)	WEDNESDAY (4/16)	THURSDAY (4/17)	FRIDAY (4/18)
	Pelicans Game 6-8:30 pm \$25/person (baseball ticket only) (Player Pays) (Optional)	Midieval Times Dinner \$60/adult or \$40/child (NCS Baseball pays for players)	Top Golf \$20/player, \$???/adult (Player pays) (Mandatory)	Broadway at the Beach Escape Room (\$40/player) (12-1 pm) (NCS Baseball pays for players) Go Karts Grand Prix (\$45/player) (1-4 pm) (Player Pays for Go Karts) (Optional)	Broadway at the Beach Jet Boat Ride (\$25/ea) Zip Line (\$20-\$34/ea) (Player Pays for both/either) (Optional)	None...leaving for home after practice
Player Cost	\$25	\$0	\$20	\$45	\$60	\$0
	<div style="display: flex; justify-content: space-between;"> \$20 Minimum \$150 Maximum </div>					

*These costs represent the cost of activities outside of the initial \$600 charged to each player for baseball activities and room.

<u>CPU:</u>	<u>Laptop:</u>	<u>Monitor:</u>	<u>Printers</u>	<u>Access Point</u>					
19-133 [1]	19-012 [2]	18-416 [3]	18-420 [4]	17-509	17-502	17-435	17-451	17-487	17-456
	22-428 [5]			17-512	17-501	20-469	17-450	17-503	17-457
	20-172 [6]			17-511	17-500	17-524	17-477	17-504	17-458
	19-017 [7]			17-510	17-499	17-529	17-449	17-505	17-459
	18-322 [8]			17-508	17-498	17-483	17-448	17-506	17-460
	17-225 [9]			20-470	17-497	17-482	17-447	17-507	17-461
	19-004			20-471	17-496	17-479	17-446	17-513	17-462
				20-468	17-495	17-478	17-445	17-514	17-526
				20-467	17-438	17-520	17-444	17-515	17-431
				20-466	17-492	20-481	17-443	17-516	17-432
				20-463	17-491	20-477	17-530	17-517	20-484
				17-506	17-490	20-474	17-484	17-518	17-528
				20-461	17-489	20-475	17-442	17-519	17-570
				20-459	17-488	20-476	17-466	17-521	17-472
				20-457	17-437	20-473	17-468	17-522	17-473
				20-458	17-523	20-472	17-469	17-441	17-474
				20-460	20-462	17-465	17-470	18-410	17-475
				17-471	17-440	17-464	17-476	17-453	17-525
				20-479	17-439	17-463	17-485	17-454	20-483
				17-452	17-436	17-527	17-486	17-455	20-482
								17-434	17-433

[1] s/n: MXL9292SZ9
Previously assigned to Liz Wolfe

[2] Previously used by Pam Claes
s/n: 5CG925D4PY

[3] HP monitor
Previously at ES front desk / Lynne Castle
s/n 3CQ8171R9N

[4] Naples asset
s/n: UN4Y021397
Epson SureColor P600 printer
Previously assigned to Paul Frazer

[5] s/n: 5CD228BKMD

HP ProBook 450 G8

[6] s/n: 5CG0140QY4
HP ProBook 640 G5
Previously used in the HS cafe

[7] Previously used by Tammy Matthews
s/n 5CG925D4Q3

[8] s/n: 5CG8280VJF

[9] s/n: 5CG7191BT3

Current Cash Balance

Sorted by Site ID, Activity Name.

From 07/01/2024 to 09/30/2024.

Site ID	Site Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
NCSD	NAPLES CENTRAL SCHOOL DISTRICT					
5TH6THBAN	5th & 6th GRADE BAND	0.00	0.00	0.00	0.00	0.00
BNKCRG	BANK CHARGES/ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
21214	BOYS BASEBALL	120.97	1,555.00	0.00	0.00	1,675.97
C2024	CLASS OF 2024	468.63	0.00	0.00	-468.63	0.00
C2025	CLASS OF 2025	8,548.78	1,735.56	568.87	0.00	9,715.47
C2026	CLASS of 2026	5,009.46	0.00	0.00	0.00	5,009.46
C2027	CLASS OF 2027	5,634.06	0.00	0.00	0.00	5,634.06
C2028	CLASS OF 2028	3,368.71	560.23	968.70	0.00	2,960.24
C2029	CLASS OF 2029	1,298.82	0.00	0.00	0.00	1,298.82
C2030	CLASS OF 2030	0.00	0.00	0.00	0.00	0.00
COLORG	COLORGUARD	1,139.43	0.00	0.00	0.00	1,139.43
111721	Cross Country Club	2,149.08	0.00	0.00	0.00	2,149.08
ELELIBR	ELEMENTARY LIBRARY	3,908.90	0.00	0.00	0.00	3,908.90
ELESC	ELEMENTARY STUDENT COUNCIL	719.92	24.39	0.00	0.00	744.31
SKITEAM	FLYING FAJITAS SKI TEAM	1,322.00	0.00	0.00	0.00	1,322.00
FRENCH	FRENCH CLUB	0.00	0.00	0.00	0.00	0.00
090722	Game Club	272.65	236.28	0.00	0.00	508.93
061720	GIRLS WHO CODE CLUB	0.00	0.00	0.00	0.00	0.00
CHORUS	HIGH SCHOOL CHORUS	2,663.52	0.00	0.00	0.00	2,663.52
LIBRARY	HIGH SCHOOL LIBRARY CLUB	5,795.31	426.91	949.02	0.00	5,273.20
INTEREST	INTEREST EARNED ON BANK ACCOUN	0.00	0.00	0.00	0.00	0.00
JURSG	JUNIOR STUDENT GOVERNMENT	0.00	0.00	0.00	0.00	0.00
ROBOTICS	NAPLES ROBOTICS	47,888.52	0.00	0.00	0.00	47,888.52
NHS	NATIONAL HONOR SOCIETY	0.00	0.00	0.00	0.00	0.00
MUSICAL	NCS MUSICAL	13,307.55	0.00	200.00	0.00	13,107.55
50317	NCS PBL CLUB	200.44	0.00	0.00	0.00	200.44
VSWIM	NCS VARSITY SWIM CLUB	7,906.20	37.19	1,713.97	0.00	6,229.42
NEWSSTAFF	NEWS STAFF - IN AND OUT	0.00	0.00	0.00	0.00	0.00
071923	Operating Expenses	7,027.42	0.00	2,336.77	1,839.26	6,529.91
OPERSANTA	OPERATION SANTA	18,696.68	0.00	0.00	0.00	18,696.68
041019	OUTDOOR ADVENTURE CLUB	0.00	0.00	0.00	0.00	0.00
32717	P.L.A.N.T. CLUB	0.00	0.00	0.00	0.00	0.00
07142021	ROTARY INTERACT CLUB	95.54	0.00	0.00	0.00	95.54
STAX	SALES TAX HOLDING ACCOUNT	222.11	282.17	227.84	-11.99	264.45
SPANISH	SPANISH CLUB	899.03	0.00	0.00	0.00	899.03
SC	STUDENT COUNCIL	33,113.88	1,592.10	1,168.56	468.63	34,006.05
071818	TRAP SHOOTING CLUB/TEAM	1,356.65	100.00	400.00	0.00	1,056.65
11718	TRIUMPHANT IN 2021 & BEYOND	0.10	0.00	0.00	0.00	0.10
WINTER	Winterguard	1,961.36	0.00	50.00	0.00	1,911.36
YB	YEARBOOK	7,657.65	0.00	612.74	0.00	7,044.91

Current Cash Balance

Sorted by Site ID, Activity Name.
From 07/01/2024 to 09/30/2024.

Site ID	Site Name		Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
	Activity ID	Activity Name					
NCSD Activity Totals:			182,753.37	6,549.83	9,196.47	1,827.27	181,934.00
		Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
NCSD Checking:		41,983.07	0.00	6,549.83	9,196.47	3.06	39,339.49
NCSD Investment:		140,770.30	0.00			1,824.21	142,594.51
NCSD Bank Balances:		182,753.37		6,549.83	9,196.47	1,827.27	181,934.00
Report Activity Totals:			182,753.37	6,549.83	9,196.47	1,827.27	181,934.00