

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, October 9, 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 October 9, 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

- Cancellation of BOE Meeting October 23, 2024

VIII. Superintendent Reports – Administrative Updates - Presentations

- Student Representative Update
- Superintendent Update
- Administrative Updates
- Facilities Presentation
- Elementary Grade 3-4 Presentation
- Potential Land Acquisition

IX. Board Reports

- Policy Committee

X. Minutes

(Board Action)

XI. Business

(Board Action)

- CSEA Memorandum of Agreement – Lunar Holiday
- CSEA Memorandum of Agreement – Transportation Supervisor
- Discards
- Treasurer's Report

XII. Personnel

(Board Action)

- Appointment
  - School Social Worker
  - School Bus Monitor
  - Teacher Aide
- Resignation – School Bus Monitor

XIII. Consent Agenda Items

(Board Action)

- CSE and 504 Committee Recommendations
- Substitutes
  - Teacher Aides
  - Teacher
  - School Bus Monitor

XIV. Adjournment

(Board Action)

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

Also Present: Kevin Swartz, Chad Hunt, Katherine Piedici, Lindsey Evershed Pursel, Christina Brautigam and Michele Barkley

A quorum being present, the Regular Meeting of October 9, 2024 was called to order at 6:02 p.m. by Board President, Jacob Hall.

Resolved, that the Board of Education approves the agenda of the Regular Meeting of October 9, 2024 as presented.

Resolved, that the Board of Education approves calling an executive session at 6:02 p.m. as presented:

- a) Collective negotiations pursuant to Civil Service Law Article 14;
- b) The employment history of a particular person;
- c) The proposed acquisition of real property.

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

## Pledge of Allegiance

**Public Comments – Boards Response** – There were no Public Comments.

## Points of Interest

Board Member, Jacob Hall reminded the board that the Regular Meeting of October 23, 2024 is cancelled. The Board Retreat will be on October 23, 2024 for Board Professional Development.

**Superintendent Reports – Administrative Reports - Presentations**Facilities Department Update

Facilities Director, Shawn Mason provided an update on the summer projects. This included details on the emptying and storing of items from 13 classrooms for the capital project, thoroughly cleaning buildings, varnishing floors, prepping classrooms with furniture and teacher supplies. Kudos to the crew. They worked really hard. Other work included installing whiteboards, parking lot sealcoating & painting lines, assembling furniture and painting various offices, and boiler maintenance. Kudos to Marcus Wagner with keeping up with the demands of the department while being shorthanded. Mr. Mason also wanted to state that the opening of school was one of the smoothest he has had from his experience from the facilities side of things. Future items include upgrading circulating pumps in elementary building, working with Allegion on the keys phase of the capital project and running new electric for IT needs. Mr. Mason stated that it has been a pleasure to work with Ryan Valeries on the construction project.

Elementary Grade 3-4 Presentation

Department Chair - Grade 3-4, Christine Arsenault, stated that the 3<sup>rd</sup> & 4<sup>th</sup> grade team is an incredible team and pointed out that six out of eight teachers are proud graduates of Naples. Ms. Arsenault recognized all the teachers and the tremendous amount of effort to prepare their classrooms for the start of the year while working with tight timelines. She stated that it was great to work with the Ryan Valeries and the construction crew. Instruction for 3<sup>rd</sup> grade stay in their homerooms and have outdoor learning while the 4<sup>th</sup> grade instruction is departmentalized and do field trips to tie in with the NYS local history. Ms. Arsenault shared that one of their goals is to learn the Google Classroom (Chromebooks) with students as they transition away from Schoology. They are also learning and using the Remind App. They continue to meet regarding RTI and benchmarking – ongoing for ELA and Math goals. Ms. Arsenault shared student work as a result of creating an opportunity for students to share their ideas about items that pertain to the Portrait of a Graduate Initiative. This was a good opportunity to help students and learn more about them. Ms. Arsenault shared information on the family/culture of Naples. A nurturing environment where both staff and students feel supported and valued. Ms. Arsenault extended her heartfelt thank you for the opportunity to spend 33 wonderful years teaching at NCS, being apart of a caring community and the family like culture of this school.

Administrative Updates

Director of Student Learning, Curriculum and Assessment, Lindsey Evershed-Pursel shared information regarding the upcoming Teacher Conference day offering learning labs on the current (technology) platforms being used, classroom time, behavioral supports and SEL with Cassie Lamphier as well as a wellness section.

Director of Pupil Personnel, Cassie Lamphier shared that they are looking at the Portrait of a Graduate through special education and what that looks like. At the high school level, looking at a bank of activities to transition students to their preferred activities for life. This includes creating opportunities to engage with businesses and colleges with students. At the elementary level, working on goals for kids and the long-term outcome.

Elementary Principal, Katherine Piedici shared information on getting ready for the Teacher Conference day. Topics of discussion for the conference day will include draft building goals, focusing on the Tier 1 academic supports. Observations have been started. Veteran's rally date set for November 12, 2024 at 1 p.m.

Superintendent Update

Mr. Swartz reminded the board that the conference day this Friday is a full day.

Mr. Swartz updated the Board and the folks in attendance about an opportunity the district has with regard to potentially acquiring land that is adjoining to the district.

Mr. Swartz provided a little history. Going back about a year, Mr. Swartz had some conversations with the folks at Hazlitt about other topics. But through the course of that conversation, Hazlitt asked if there would be any interest in pursuing some available land to the north of the elementary school. There would need to be a lot of more informal discussions prior to any decisions. Over the course of the year, the district has learned that Hazlitt is looking to sell a number of properties including the property all the way to the north of the district to Lake Niagara. That area approximately 13-15 acres depending on how lines were drawn. The district's property, particularly the elementary classrooms are literally just feet from that property border, not a lengthy distance at all. From there they talked about some conceptual things, such as the exact layout and getting a sense of what they might be looking for as far as costs per acre. Mr. Swartz stressed that all of this has been informal conversations to seek out interest.

In the meantime, the district has spent time with our architects to get a sense if this would be feasible for the district to use in terms of the geographic features and so forth. The architects feel that there is definitely potential there. The reason Mr. Swartz brings this up with the board tonight is that he thinks we are at a point where the district has an opportunity but in order to pursue an opportunity, the board needs to determine whether the next steps should be taken. Mr. Swartz provided three reasons why he would strongly recommend pursuing this opportunity. He also explained the process that the district would need to take if the district were to potentially purchase this land.

The first and foremost reason is safety and security. As a school, we all agree, the single biggest reason that we maintain this for our kids and for our staff is safety and security.. Obviously, that piece of property is a beautiful piece of property with the grapes but clearly the messaging we are getting is that the intention is to sell the land. Mr. Swartz can't but think that if the district potentially was not involved in that purchase in terms of what could happen on that land, its really open to the imagination. Again, this isn't the case of a few hundred yards from our building, it is literally feet from classroom windows. From a safety and security standpoint making sure that we are protecting our borders, protecting our kids is certainly an important piece. This is the number one reason why he feels so strongly that the district should at least pursue this opportunity.

The second reason Mr. Swartz shared is what it would do for the district, if successful, would give the district a lot of options for the future, particularly around what our athletic facilities might look like. Going back to the 2023 capital project, an initial part of that project was trying to do some upgrading of our current field's spaces. We are fairly limited with what we can do at the Community Park. We lease that space, we don't own that space. Our architects did some studies around what would it take to bring our soccer fields here on campus up to a place where it can have lights and how could we make it ample size to hold sectional games. Through some of those discussions, what the district realized very quickly is that it be well into the millions of dollars to try and bring that to a place where even then it probably wouldn't meet the standards where you can have all the things we might want. The opportunity for that space could be an athletic space, but as you know, open spaces can be used instructionally as well. They can also be used by the

community. There is no formal layout of what exactly this could look like but the options are there and would be many.

The third reason Mr. Swartz feels strongly and that it would benefit the district to at least pursue this opportunity is that we have been thoughtful the last few years about preparing for next capital project. As the current capital project is being wrapped up, we are already in the facilities planning process in terms of talking about our needs for the next capital project, and again we did have some intentions of doing some field work during the last capital project, but just because of the cost of goods & labor, it was something we had to pull back on. Rather than just trying to spend money on small upgrades we thought maybe it would behoove us to wait till the 2028 capital project to really address our fields. Mr. Swartz stressed that we do have some fairly significant monies in our capital reserves for future capital projects. We have been very thoughtful about making sure that we are building that and preparing for the next capital project. If we were to be successful in acquiring this land, it would not come with any tax impact for our tax payers. Mr. Swartz wants to be very clear about that. If we weren't in that position, in good faith, he couldn't recommend the district in pursuing this opportunity.

Before Mr. Swartz opened it up for questions, comments, or opinions, he shared just a little bit about the process. Mr. Swartz stated that we would have to work through NYS and it is a four (4) step process.

The first step would be to have some more formal negotiations around what would the actual footprint of the property look like; what would the actual cost per acre be. There has been some general conversations about that, but nothing formal. The district attorneys and Hazlitt's attorneys would be involved in that.

The second step would be the Engineering and Environmental Inspection. There would be some pretty significant soil testing to make sure that everything would be on the up and up and there wouldn't be any barriers as far as using that land going forward if we were to purchase it.

The third step would be SED approval. Some of that actually is further down the road when you do a capital project, but anytime you are purchasing land or you need to do something you have to get those plans approved through SED.

The last step and most important is that this is not a unilateral decision that we would make as a district or a Board of Education. If we went through the first three steps of this process and were successful with all of those, we would then have to put the purchase out to the community for a public vote which would be held once we were able to get through those first 3 steps. A lot of that would be just dependent on the process of how quickly this goes with communication. This would need to be approved by the voters if we were to go forward.

If we were successful, that would be the point as a district where we would get a group of stakeholders together to start talking about details in terms of what might be the best use of that property if we were to acquire it.

Mr. Swartz opened it up for the Board's feedback, opinions, questions about this opportunity for Naples.

The Board's feedback included thoughts on acquiring this land quicker than the last time; realization that this is a beautiful piece of property; utilization of the property could be many things; having stakeholders involved in the process; school's influence over the use of the Community Park; concerns of the soccer fields concerning the Naples Creek; storm drainage at the Community Park; all unanimously feel the reasons have been clearly articulated and a very prudent decision; safety of kids at the park; safety aspect of the opportunity; providing safety on our campus; declining enrollment; clarity of the Hazlitt property drainage ditches; and an opportunity that we don't want to miss.

Board President Jacob Hall asked Mr. Swartz what he needed from them. A thumbs up around the board table to continue pursuing? Mr. Hall stated that we are obviously not voting on this.

Mr. Swartz stated that what's important for him is that we have consensus that this is an opportunity to pursue it, again not knowing what direction it could go in now or a month from now, do we keep that conversation going or at least begin to move into that state process that would formalize it. Mr. Swartz added one more thought. During his entry interviews, he said that there is so much pride here and there is an expectation we maintain it. As we get closer to the completion of our auditorium, it was one space that people were very open with him saying 'wow we need to do something with this'. Now he is feeling the energy building as the new auditorium nears completion. Mr. Swartz has heard some of the similar things now about the athletic facilities because we have really not looked to do anything there in many years. Mr. Swartz hears that we have to be really thoughtful about where we are in enrollments and then at the same time knowing these are our kids and we want to do everything we can and to give kids the best we can here at Naples. Mr. Swartz shared additional thoughts on the Village revitalization conversations he has been part of over the years. Adding that if we were ever successful with this endeavor it could help revive the Village and support local businesses. Mr. Swartz added that we are fairly limited to our ability to monitor who is at the park when are kids are there. It is a public space. At school, we have a say. Mr. Swartz wanted to know, do we have a general consensus worth keeping this conversation going.

A general consensus was given as each Board Member gave a thumbs up to continue the process of pursuing this opportunity.

### **Board Reports – Policy Committee**

Board President gave a summarization of the meeting. They looked at a Policy numbers 7110 to 7243 and saw that they had a fairly common theme. Many were tabled for further conversations at a later date. There were redundant policies that will be recommended for removal. There were policies that will be recommended for combining with others. Other policies need further review in light of mandated changes. The policy committee talked about the current policies being tied to state law and making sure that our policies don't conflict with current state law.

**Motion:** Gail Musnicki

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

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

- Regular Meeting of September 25, 2024

**Voting Yes:** 9

**Motion Carried**

**Voting No:** 0

**Motion:** Kelley Louthan  
**2<sup>nd</sup>:** Angela Rischpater

**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 upon the recommendation of the Superintendent, the Naples Central School District Board of Education authorizes the approval of the following Contractual Agreements as presented:
  - Memorandum of Agreement between the Naples CSEA and the Naples Central School District regarding Asian Lunar New Year Holiday for the 2024-2025 School Year. (Attached)
  - Memorandum of Agreement between the Naples CSEA and the Naples Central School District regarding the position of Transportation Supervisor. (Attached)
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
  - Elementary Library Discards: List Attached
- Resolved, that the Board of Education approves the Treasurer's Monthly Report as follows: For period ending June 2024. (Attached)

**Voting Yes: 9**

**Motion Carried**

**Voting No: 0**

**Motion:** Steven Mark  
**2<sup>nd</sup>:** Gail Musnicki

**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 upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary appointment(s), pending a successful background clearance report provided to the school as a result of the fingerprinting process:
  - Tanya DeNee, to a probationary term of three (3) years beginning on October 28, 2024 expiring on October 27, 2027, as a School Social Worker, effective October 28, 2024. Eligibility for tenure at the end of the probationary period is dependent on the employee receiving APPR ratings of Highly Effective or Effective in at least three (3) of the four (4) preceding years and no Ineffective rating in the final year. The certification areas and status are School Social Worker, Permanent; NYS Licensed Clinical Social Worker. Salary for this position will be Step 16 of the 2024-2025 NTA Distribution Schedule – Masters. This appointment is in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education
  - Jessica Santiago, 9156 Eelpot Rd. Naples, NY 14512, as a School Bus Monitor, effective October 10, 2024, at the rate of \$15.00/hour.
  - Mackenzie McLellan, 6395 State Rte 64, Naples, NY 14512, as a Teacher Aide, effective October 10, 2024, at a rate of \$15.00/hour.
- Resolved, that the Board of Education approves the following Resignation(s), with regret:
  - Alexandra Dombroski, School Bus Monitor, effective, October 11, 2024

Voting Yes: 9  
Voting No: 0

Motion Carried

Motion: Joseph Callaghan  
2<sup>nd</sup>: Kelley Louthan

Resolved, that the Board of Education, upon the recommendation of Superintendent, 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 09/25/2024; 09/25/2024; 09/25/2024
  - 504 Committee actions of 09/11/2024

*Michele Barkley*  
b. Resolved, that the Board of Education hereby approves the following Substitute Appointment(s), pending a successful background clearance report provided to the school as a result of the fingerprinting process:

<u>Name</u>	<u>Position</u>
Caitlin Calkins	Teacher Aide
Lena Uthe	Teacher Aide
Lesah McMullen	Teacher
Stephanie Fischer	School Bus Monitor

Voting Yes: 9  
Voting No: 0

Motion Carried

Motion: Steven Mark  
2<sup>nd</sup>: Robert Brautigam

There being no further business, the Regular Meeting of October 9, 2024 is hereby adjourned at 8:01 p.m.

Voting Yes: 9  
Voting No: 0

Motion Carried

Dated this 9<sup>th</sup> day of October, 2024

*Michele Barkley*  
District Clerk



**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 VIII of the CBA lists paid holidays for 12- and 10-month unit members;
2. Asian Lunar New Year will fall on a work day during the 2024-2025 school year, and the CBA makes no reference to this holiday;
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. For the 2024-2025 school year only, all 12- and 10-month unit members shall receive one additional paid holiday for Asian Lunar New Year.
2. This Agreement shall sunset and be considered null and void on June 30, 2025, unless extended in writing by the parties.
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


SEPTEMBER 27, 2024

Date

  
Adam Fitzgerald  
Local CSEA Unit President

9-27-24  
Date

**For the District**

  
Kevin Swartz  
Superintendent

9-27-24  
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. The District has a need to create a "Transportation Supervisor" position that may need to perform certain duties of an automotive mechanic;
2. Duties associated with an automotive mechanic are typically part of the CSEA;
3. The Parties wish to work together amicably and in the best interest of both the CSEA and the District.

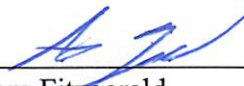
Therefore, the Parties agree as follows:

1. The position "Transportation Supervisor" will not be recognized under the CSEA. However, the "Transportation Supervisor" may perform certain duties of an automotive mechanic, as needed by the District.
2. While the CSEA is not waiving its right to the exclusivity of the title of "automotive mechanic" or the duties associated with an automotive mechanic, it will allow automotive mechanic duties to be performed by the "Transportation Supervisor" as needed by the District.
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

SEPTEMBER 27, 2024  
Date

  
\_\_\_\_\_  
Adam Fitzgerald  
Local CSEA Unit President

9-27-24  
Date

**For the District**

  
\_\_\_\_\_  
Kevin Swartz  
Superintendent

9-27-24  
Date

# Library Weeding Log

Naples Elementary School

Removed From: 6/28/2024 Removed To: 9/30/2024

## 9/20/2024 - Copies Removed: 1

### Barbie as the island princess (Removed: 1)

Author: Alberto, Daisy. ISBN: 978-0-375-84353-2 (trade) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
ER PRI	NAE9100050	\$12.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/20/2024	

Was Available -- Weeded -- Total Circulations: 57

## 9/11/2024 - Copies Removed: 1

### Jabberwocky (Removed: 1)

Author: Carroll, Lewis, 1832-1898. ISBN: 0-7636-2018-1 (alk. paper) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
821 CAR	11002770	\$13.59	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

## 9/5/2024 - Copies Removed: 3

### The frog who croaked (Removed: 1)

Author: Krosoczka, Jarrett. ISBN: 978-0-06-207164-4 (trade) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
FIC KRO	NAE00160254	\$14.25	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			5/1/2024	

Was Available -- Weeded -- Total Circulations: 41

### The loneliest kitten (Removed: 1)

Author: Webb, Holly. ISBN: 978-1-68010-456-1 Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
FIC WEB	NAE1000000406	\$13.86	7/6/2023	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			2/27/2024	

Was Available -- Weeded -- Total Circulations: 3

### Sky the unwanted kitten (Removed: 1)

Author: Webb, Holly. ISBN: 978-1-68010-015-0 Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC WEB	11005179	\$11.06	1/11/2021	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			2/27/2024	

Was Available -- Weeded -- Total Circulations: 19

## 9/4/2024 - Copies Removed: 2

# Library Weeding Log

Naples Elementary School

---

## 9/4/2024 - Copies Removed: 2

---

### One fine day (Removed: 1)

Author: Hogrogian, Nonny.

ISBN: 978-0-02-043620-1

Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
E HOG	NAE0007885	\$0.00	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/4/2024	rg

Was Available -- Weeded -- Total Circulations: 3

---

### Tristan Strong keeps punching (Removed: 1)

Author: Mbalia, Kwame.

ISBN: 978-1-36805487-4

Published: 2021

Call Number	Barcode	Price	Acquired	Removed By
[Fic]	NAE00162568		9/4/2024	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				g

Was Available -- Deleted -- Total Circulations: 0

---

Deleted: 1, Transferred: 0, Weeded: 6



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

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$16,735,203.60	\$166,445.74	\$184,669.14	\$443,818.22	\$3,050,858.33	\$190,680.45
+ CASH RECEIPTS	\$888,697.14	\$61,463.48	\$4,565.29	\$121,705.72	\$10,948,615.66	\$52,276.54
- CASH DISBURSEMENTS:	\$4,913,754.49	\$46,451.74	\$11,320.00	\$343,279.17	\$6,368,314.37	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,710,146.25</b>	<b>\$181,457.48</b>	<b>\$177,914.43</b>	<b>\$222,244.77</b>	<b>\$7,631,159.62</b>	<b>\$242,956.99</b>

<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$818,151.85	\$182,046.28	\$15,350.48	\$224,174.77	\$7,688,382.44	\$0.00
+ OUTSTANDING DEPOSITS	\$2,500.00	\$23.00	\$0.00	\$0.00	\$0.00	\$8,942.62
ADJUSTED CHECKING BALANCE	\$820,651.85	\$182,069.28	\$15,350.48	\$224,174.77	\$7,688,382.44	\$8,942.62
-OUTSTANDING CHECKS	\$174,397.66	\$611.80	\$10,420.00	\$1,930.00	\$57,222.82	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$825,409.92	\$0.00	\$172,983.95	\$0.00	\$0.00	\$234,014.37
+MISCELLANEOUS RESERVES	\$4,349,364.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$6,889,117.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$12,710,146.25</b>	<b>\$181,457.48</b>	<b>\$177,914.43</b>	<b>\$222,244.77</b>	<b>\$7,631,159.62</b>	<b>\$242,956.99</b>

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

October 9, 2024



Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement  
with my bank statement as reconciled.

  
Treasurer of School District

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2024**  
**Cycle 99**  
**Post Dates From 07/01/2023 To 06/30/2024**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	460,812.20	
200.1B	5*Bank -GF Savings	6,933,538.28	
200.1C	5* Bank-Tax Collection	722.55	
200.NY	General Fund NYCLASS	5,121,411.16	
200.PA	Net Payroll - 5* Bank	617.65	
200.TA	Cash- 5* TRUST & AGENCY CK.	150,371.06	
201.00	HRA Checking	42,673.35	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	660.00	
380.HL	Accts Rec Retired Health		520,198.45
391.10	Due From Other Funds - Cafe	1,485.92	
391.20	Due From Other Funds -Federal	637,643.86	
410.00	Due From State and Federal	138,645.00	
410.AR	Due From State and Federal	16,209.31	
440.00	Due From Other Governments	550,690.76	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		119,026.85
600.99	Accounts Payable-accrued		139,175.70
601.00	Accrued Liabilities		45,594.65
601.10	HRA Medical Liability		301,559.11
630.00	Due To Other Funds		171,810.99
630.FF	Due To Federal Funds		63,468.51
632.00	Due to State Teachers'Ret.Sys		714,939.57
637.00	Due to Employees' Ret. System		75,800.73
687.00	Compensated Absences		33,770.73
720.04	Flex Medical		6,086.42
720.05	Flex Dependent Care		3,654.08
720.FD	Bc/Bs Flex Dental S.S.		6,163.18
720.RT	Health Ins. Bc/Bs RETIREES	520,198.45	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
827.00	Retirement Contrib Reserve		1,539,746.12
828.00	Retire Contr Res Acct TRS Sub-		679,309.85
861.00	Reserve For Property Loss - In		94,573.17
862.00	Reserve For Liability		22,748.59
863.00	Insurance Reserve		125,486.65
867.00	Rsrv Empl Benefits/Accr Liab		1,272,386.10
878.00	Capital Reserve - Building		4,900,000.19
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,489,117.48
914.00	Assigned Appropriated Fund Bal		192,123.00
917.00	Unassigned Fund Balance		943,925.44
<b>Grand Totals</b>		<b>14,575,779.55</b>	<b>14,575,779.55</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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



## Naples Central School District

Revenue Status Report As Of: 10/04/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,984,907.00	0.00	12,984,907.00	12,323,020.27	661,886.73	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	21,366.13		761.13
1085.000		STAR Reimbursement	0.00	0.00	0.00	661,887.19		661,887.19
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	27,305.55		9,305.55
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	27,451.98		15,451.98
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuit-Oth Dist.	12,000.00	0.00	12,000.00	0.00	12,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	8,932.00		3,932.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	782,216.44		762,216.44
2450.000		Commissions	0.00	0.00	0.00	244.26		244.26
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	819.10		819.10
2665.000		Sale of Equipment	0.00	0.00	0.00	8,052.00		8,052.00
2680.000		Insurance Recoveries	0.00	0.00	0.00	482.33		482.33
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	191,120.21		176,120.21
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	378.38	121.62	
2703.100		E-Rate Funds	0.00	0.00	0.00	36,898.15		36,898.15
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	110.00	890.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	24,624.56		24,624.56
3101.000		Basic Formula Aid-Gen Aid	6,341,364.00	0.00	6,341,364.00	6,085,056.48	256,307.52	
3102.000		Lottery Aid	370,545.00	0.00	370,545.00	351,192.84	19,352.16	
3102.001		VLT Lottery Aid	205,000.00	0.00	205,000.00	270,939.32		65,939.32
3102.002		COG Lottery Aid	0.00	0.00	0.00	36,139.84		36,139.84
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	164,823.19		164,823.19
3102.004		Cannibis Revenue	0.00	0.00	0.00	754.33		754.33
3103.000		BOCES Aid (Sect 3609a Ed	589,827.00	0.00	589,827.00	679,288.00		89,461.00
3191.000		Building Aid	1,594,589.00	0.00	1,594,589.00	0.00	1,594,589.00	
3192.000		Excess Cost	73,602.00	0.00	73,602.00	924,300.00		850,698.00
3260.000		Textbook Aid (Incl Txtbk/	41,647.00	0.00	41,647.00	15,140.00	26,507.00	
3262.000		Computer Sftwre, Hrdwre A	7,017.00	0.00	7,017.00	14,355.00		7,338.00
3263.000		Library A/V Loan Program	3,806.00	0.00	3,806.00	3,681.00	125.00	
3289.000		Other State Aid	0.00	0.00	0.00	24,463.00		24,463.00
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	87,918.55		12,918.55
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	75,000.00		
5999.000		Appropriated Fund Balance	583,542.00	100,000.00	683,542.00	0.00	683,542.00	
5999.999		Est. for Carryover Encumbrance	0.00	9,832.20	9,832.20	0.00	9,832.20	

\* 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: 10/04/2024  
Fiscal Year: 2024  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			23,051,951.00	109,832.20	23,161,783.20	22,847,960.10	3,267,153.23	2,953,330.13

\* 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: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-2,443.93	2,806.07	203.74	0.00	2,602.33
1010-450-00-0000	Materials and Supplies	1,000.00	1,650.00	2,650.00	2,319.26	0.00	330.74
1040-160-00-0000	Non-Instructional Salary	7,659.00	0.00	7,659.00	7,600.42	0.00	58.58
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	200.00	0.00	425.00
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	840.00	0.00	135.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	543.50	0.00	406.50
1240-150-00-0000	Instructional Salaries	151,958.00	21,642.00	173,600.00	173,541.65	0.00	58.35
1240-160-00-0000	Non-Instructional Salary	35,531.00	0.00	35,531.00	35,386.82	0.00	144.18
1240-200-00-0000	Equipment	500.00	0.00	500.00	500.00	0.00	0.00
1240-400-00-0000	Contractual Expense	8,400.00	-2,500.00	5,900.00	5,452.25	0.00	447.75
1240-450-00-0000	Materials and Supplies	1,250.00	1,000.00	2,250.00	1,513.17	0.00	736.83
1310-150-00-0000	Business Administrator	105,401.00	600.00	106,001.00	105,938.40	0.00	62.60
1310-160-00-0000	Non-Instructional Salary	78,490.00	5,400.00	83,890.00	83,846.71	0.00	43.29
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,469.70	0.00	580.30
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	1,908.00	0.00	92.00
1310-400-00-0000	Contractual Expense	20,000.00	-3,395.00	16,605.00	12,723.54	0.00	3,881.46
1310-450-00-0000	Materials/Supp	6,500.00	11,500.00	18,000.00	17,623.36	0.00	376.64
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	2,085.00	0.00	1,969.00
1310-490-00-0000	BOCES Services	222,000.00	0.00	222,000.00	216,969.33	0.00	5,030.67
1320-160-00-0000	Non-Instructional Salary	2,848.00	0.00	2,848.00	2,847.77	0.00	0.23
1320-400-00-0000	Contractual Expense	18,400.00	13,395.00	31,795.00	31,795.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,500.00	0.00	4,500.00	4,500.00	0.00	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,651.38	0.00	873.62
1330-450-00-0000	Materials & Supplies	400.00	52.00	452.00	450.00	0.00	2.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,560.00	0.00	2,440.00
1345-160-00-0000	Purchasing-Non Instr Sal	55,500.00	0.00	55,500.00	54,348.69	0.00	1,151.31
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	150.00	0.00	0.00
1345-490-00-0000	BOCES Services	6,000.00	0.00	6,000.00	5,944.00	0.00	56.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	3,628.75	1,500.00	2,871.25
1420-400-00-0000	Contractual Expense	36,000.00	-4,100.00	31,900.00	7,101.16	1,000.00	23,798.84
1420-490-00-0000	BOCES Services	30,000.00	1,500.00	31,500.00	30,076.65	0.00	1,423.35
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	1,075.00	18,075.00	6,598.00	0.00	11,477.00
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	-641.39	38,358.61	26,617.49	0.00	11,741.12
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: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-451-00-0000	Postage	900.00	1,435.32	2,335.32	1,282.78	0.00	1,052.54
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	87.50	0.00	2,912.50
1620-160-00-0000	Salaries - Inside	480,400.00	-43,500.00	436,900.00	391,366.32	0.00	45,533.68
1620-161-00-0000	Salaries - Inside - OT	12,000.00	1,500.00	13,500.00	13,461.21	0.00	38.79
1620-163-00-0000	Salaries-Substitutes	10,500.00	22,000.00	32,500.00	24,275.31	0.00	8,224.69
1620-200-00-0000	Equipment--Operations	30,000.00	480.49	30,480.49	30,480.49	0.00	0.00
1620-401-00-0000	Operations - Telephone	1,000.00	0.00	1,000.00	423.92	0.00	576.08
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	37,600.00	122,300.00	117,379.91	4,844.57	75.52
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	1,839.24	0.00	5,560.76
1620-462-00-0000	Water	37,000.00	0.00	37,000.00	36,571.74	0.00	428.26
1620-463-00-0000	Electricity	214,000.00	-20,850.00	193,150.00	172,355.55	0.00	20,794.45
1620-464-00-0000	Natural Gas	140,000.00	-30,000.00	110,000.00	95,101.13	0.00	14,898.87
1620-469-00-0000	Contracts--Operations	138,000.00	-12,300.00	125,700.00	103,171.12	0.00	22,528.88
1620-490-00-0000	BOCES Services	17,000.00	1,600.00	18,600.00	15,926.04	0.00	2,673.96
1621-160-00-0000	Salaries - Outside	114,936.00	-10,600.00	104,336.00	51,300.44	0.00	53,035.56
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	2,107.20	0.00	1,892.80
1621-200-00-0000	Equipment--Maintenance	30,000.00	1,219.51	31,219.51	30,570.71	0.00	648.80
1621-450-00-0000	Materials & Supplies	21,800.00	37,550.00	59,350.00	58,106.99	0.00	1,243.01
1621-469-00-0000	Maintenance-Service Contr	35,850.00	34,000.00	69,850.00	67,821.03	0.00	2,028.97
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	4,812.88	0.00	187.12
1680-490-00-0000	BOCES Services	180,000.00	7,750.00	187,750.00	183,648.46	0.00	4,101.54
1910-400-00-0000	Unallocated Insurance	78,000.00	19,968.31	97,968.31	96,221.10	0.00	1,747.21
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,375.00	0.00	375.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	4,100.00	6,253.00	6,247.83	0.00	5.17
1981-490-00-0000	BOCES - Administrative	62,600.00	0.00	62,600.00	62,565.03	0.00	34.97
1983-490-00-0000	BOCES - Capital Construct	55,000.00	35,000.00	90,000.00	89,914.65	0.00	85.35
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	40,200.00	-28,542.00	11,658.00	4,391.70	0.00	7,266.30
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	95,843.00	10,500.00	106,343.00	65,183.23	0.00	41,159.77
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	500.00	0.00	500.00	361.09	0.00	138.91
2020-150-00-0000	Instructional Salaries	338,780.00	90,000.00	428,780.00	423,776.97	0.00	5,003.03
2020-160-00-0000	Non-Inst Salaries	74,879.00	0.00	74,879.00	74,818.20	0.00	60.80
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	2,551.26	0.00	74.74
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	-5,000.00	1,500.00	858.58	0.00	641.42
2020-400-02-0000	Contractual Expense Elem	3,000.00	33,343.60	36,343.60	36,243.38	0.00	100.22

# Naples Central School District

Budget Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-450-01-0000	Materials and Supplies Hs	7,000.00	-3,000.00	4,000.00	1,719.69	0.00	2,280.31
2020-450-02-0000	Mat and Supplies Elem	3,500.00	1,250.00	4,750.00	4,290.42	0.00	459.58
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	3,936.00	0.00	1,614.00
2070-150-00-0000	Instructional Salaries	74,732.00	-39,000.00	35,732.00	35,528.66	0.00	203.34
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	707.00	0.00	3,293.00
2070-490-00-0000	BOCES Services	62,000.00	-25.00	61,975.00	47,889.77	0.00	14,085.23
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	2,000.00	3,000.00	1,910.00	0.00	1,090.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	-565.00	1,435.00	201.00	0.00	1,234.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	-525.00	1,475.00	226.00	0.00	1,249.00
2110-100-02-0000	Teachers Sal Pre-K	14,500.00	20,500.00	35,000.00	34,918.00	0.00	82.00
2110-120-02-0000	Teachers Salaries 4-6	897,401.00	-73,025.00	824,376.00	813,180.02	0.00	11,195.98
2110-120-02-1000	Teachers Sall-Kdg - 3	1,021,503.00	-142,965.13	878,537.87	844,676.81	0.00	33,861.06
2110-130-01-0000	Teachers Salaries 7-12	1,827,000.00	50,150.00	1,877,150.00	1,866,842.50	0.00	10,307.50
2110-130-01-0010	Homework Tutoring	2,500.00	6,000.00	8,500.00	8,340.44	0.00	159.56
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	2,500.00	6,730.00	6,517.13	0.00	212.87
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-23,900.00	77,778.00	58,200.00	0.00	19,578.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	4,400.00	68,530.00	65,264.34	0.00	3,265.66
2110-160-00-0000	Non-Inst Salaries	398,206.00	15,400.00	413,606.00	397,006.46	0.00	16,599.54
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	-4,500.00	21,086.00	19,901.17	0.00	1,184.83
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	-6,880.00	31,020.00	30,948.10	0.00	71.90
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2110-400-01-0000	Contractual HS	47,500.00	54,125.72	101,625.72	88,406.43	0.00	13,219.29
2110-400-02-0000	Contractual - Elementary	16,000.00	30,567.37	46,567.37	40,550.61	0.00	6,016.76
2110-403-01-0000	Contractual - Tuition	5,000.00	-3,050.00	1,950.00	1,280.00	0.00	670.00
2110-404-00-0000	CONTRACTUAL SHIPPING	3,500.00	50.00	3,550.00	3,502.99	0.00	47.01
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2110-406-02-0000	Conferences - Elementary	6,000.00	-1,718.00	4,282.00	4,075.00	0.00	207.00
2110-450-01-0000	Supplies - High School	62,500.00	13,395.96	75,895.96	75,103.61	0.00	792.35
2110-450-02-0000	Supplies - Elementary	42,500.00	77,133.54	119,633.54	118,580.02	0.00	1,053.52
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	2,375.00	0.00	1,125.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,780.00	0.00	220.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	-1,304.10	8,695.90	0.00	0.00	8,695.90
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	3,171.05	0.00	16,828.95
2110-480-02-0000	Textbooks - Elementary	20,000.00	-2,250.00	17,750.00	12,163.79	0.00	5,586.21
2110-490-00-0000	BOCES-Instructional	190,000.00	1,508.00	191,508.00	118,471.70	0.00	73,036.30
2250-150-00-2000	Instructional Salaries	983,717.00	-33,400.00	950,317.00	894,922.15	0.00	55,394.85
2250-160-00-2001	Non-Inst Salaries Hs	45,271.00	-500.00	44,771.00	41,982.39	0.00	2,788.61

# Naples Central School District

Budget Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-160-00-2002	Non-Inst Salaries EI Sch	162,644.00	500.00	163,144.00	152,539.46	0.00	10,604.54
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	7,500.00	9,369.00	5,271.22	0.00	4,097.78
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	5,000.00	5,500.00	4,591.30	0.00	908.70
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2250-400-00-0000	Contractual Expense	78,000.00	-17,546.98	60,453.02	39,456.88	0.00	20,996.14
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	1,554.00	0.00	2,446.00
2250-450-00-0000	Materials and Supplies	14,923.00	13,500.00	28,423.00	22,800.84	0.00	5,622.16
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	1,325.00	0.00	675.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	45,000.00	-31,000.00	14,000.00	0.00	0.00	14,000.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	31,000.00	31,000.00	27,436.71	0.00	3,563.29
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	874,551.00	-33,658.00	840,893.00	714,624.79	0.00	126,268.21
2280-490-01-0000	BOCES Services	396,000.00	0.00	396,000.00	395,840.00	0.00	160.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	500.00	8,820.00	8,448.01	0.00	371.99
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	-500.00	31,552.00	0.00	0.00	31,552.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	15,000.00	11,400.00	26,400.00	9,130.00	0.00	17,270.00
2610-150-00-0000	Instructional Salaries	132,730.00	0.00	132,730.00	132,729.00	0.00	1.00
2610-160-00-0000	Non-Inst Salaries	40,342.00	350.00	40,692.00	40,646.98	0.00	45.02
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	-350.00	635.00	336.52	0.00	298.48
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	146.21	0.00	203.79
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	643.98	0.00	356.02
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,812.25	0.00	1,187.75
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	694.99	0.00	145.01
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	8,496.23	0.00	1,603.77
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	96.90	0.00	326.10
2610-490-00-2613	BOCES Services Ed Com	32,250.00	-1,650.00	30,600.00	29,495.00	0.00	1,105.00
2630-160-00-0000	Cai - Non Inst Salary	146,814.00	-53,210.90	93,603.10	83,050.65	0.00	10,552.45
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	33,300.00	38,300.00	38,291.89	0.00	8.11
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
2630-400-00-0000	Computer-Contractual	24,000.00	-3,900.00	20,100.00	19,140.58	0.00	959.42
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	29,743.04	43,743.04	43,642.90	0.00	100.14
2630-460-00-0000	Comp St Aid Software	7,000.00	-1,399.40	5,600.60	5,489.63	0.00	110.97
2630-490-00-0000	BOCES Services	535,000.00	24,164.28	559,164.28	505,304.10	0.00	53,860.18
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	169,948.00	2,350.00	172,298.00	169,893.07	0.00	2,404.93
2810-160-01-0000	Non-Inst Salary	33,495.00	-8,727.00	24,768.00	11,550.53	0.00	13,217.47
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	2,000.00	4,500.00	6,500.00	2,317.32	0.00	4,182.68

**Naples Central School District**  
Budget Status Report As Of: 06/30/2024  
Fiscal Year: 2024  
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-400-01-0000	Contractual Expense	5,000.00	3,775.00	8,775.00	7,370.48	0.00	1,404.52
2810-450-01-0000	Materials and Supplies	600.00	-498.00	102.00	101.59	0.00	0.41
2810-451-01-0000	Guidance - Postage	2,500.00	-1,250.00	1,250.00	195.00	0.00	1,055.00
2815-160-00-0000	Non-Instr Salary	93,283.00	7,500.00	100,783.00	96,276.81	0.00	4,506.19
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	-500.00	2,868.00	2,814.45	0.00	53.55
2815-400-00-0000	Contractual Expense	151,450.00	5,980.35	157,430.35	149,921.58	0.00	7,508.77
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	616.89	0.00	383.11
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	491.89	0.00	508.11
2815-450-01-0000	Materials and Supplies Hs	800.00	5,789.75	6,589.75	6,390.74	0.00	199.01
2815-450-02-0000	Materials/Supplies Elem	800.00	5,272.10	6,072.10	5,798.01	0.00	274.09
2820-150-00-0000	Psychology Inst Salary	250,323.00	1,000.00	251,323.00	250,955.37	0.00	367.63
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	232.49	0.00	767.51
2850-150-01-0000	Instructional Salaries	106,060.00	21,415.00	127,475.00	103,483.30	0.00	23,991.70
2850-400-01-0000	Contractual Expense	2,000.00	31.53	2,031.53	2,031.53	0.00	0.00
2850-450-01-0000	Materials and Supplies	13,000.00	-31.53	12,968.47	6,521.38	0.00	6,447.09
2855-150-01-0000	Instructional Salaries	155,500.00	-3,825.00	151,675.00	151,481.51	0.00	193.49
2855-160-01-0000	Non Instructional Salarie	6,000.00	-1,000.00	5,000.00	4,032.00	0.00	968.00
2855-400-01-0000	Contractual - Athletics	50,015.00	12,252.00	62,267.00	54,872.49	0.00	7,394.51
2855-450-01-0000	Supplies - Athletics	9,396.00	3,683.00	13,079.00	12,715.57	0.00	363.43
2855-455-01-0000	Uniforms - Athletics	7,000.00	-2,000.00	5,000.00	4,464.00	0.00	536.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	26,351.00	0.00	26,351.00	25,812.40	0.00	538.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	17,300.00	42,300.00	42,287.88	0.00	12.12
5510-162-03-0000	Salaries Drivers	341,182.00	-30,500.00	310,682.00	303,407.18	0.00	7,274.82
5510-163-03-0000	Salaries Driver Substitut	15,000.00	-5,000.00	10,000.00	1,367.75	0.00	8,632.25
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	8,504.73	0.00	515.27
5510-165-03-0000	Salaries-Field Trips	11,000.00	-5,000.00	6,000.00	283.88	0.00	5,716.12
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	19,765.82	0.00	254.18
5510-168-03-0000	Bus Monitors	65,577.00	1,700.00	67,277.00	59,911.81	0.00	7,365.19
5510-168-03-0040	Bus Monitors	20,000.00	19,900.00	39,900.00	39,873.42	0.00	26.58
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	3,200.00	5,200.00	5,172.40	0.00	27.60
5510-180-03-0000	Salaries Mechanics	69,041.00	0.00	69,041.00	68,590.00	0.00	451.00
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	5,000.00	17,500.00	14,626.50	0.00	2,873.50
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	280,468.19	0.00	4,531.81
5510-400-03-2900	Contractual Expense	64,510.00	-500.00	64,010.00	35,365.37	0.00	28,644.63
5510-430-03-0000	Liability Insurance	25,000.00	-17,448.28	7,551.72	6,549.79	0.00	1,001.93

# Naples Central School District

Budget Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	19,253.00	0.00	19,253.00	16,811.05	0.00	2,441.95
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	4,733.65	0.00	5,366.35
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	3,029.65	0.00	470.35
5510-455-03-0000	Supplies Parts	40,000.00	0.00	40,000.00	24,674.78	0.00	15,325.22
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	94,422.75	0.00	33,577.25
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	5,310.48	0.00	1,689.52
5510-458-03-0000	Tires	17,500.00	0.00	17,500.00	7,583.79	0.00	9,916.21
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	17,750.00	-670.03	17,079.97	16,882.16	0.00	197.81
5530-401-03-0000	Telephone	600.00	0.00	600.00	455.88	0.00	144.12
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	359.18	0.00	1,140.82
5530-461-03-0000	Natural Gas	17,000.00	-1,350.00	15,650.00	6,236.93	0.00	9,413.07
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	4,228.93	0.00	3,571.07
5530-463-03-0000	Electricity	19,000.00	0.00	19,000.00	13,282.25	0.00	5,717.75
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	2,500.00	2,100.00	4,600.00	4,589.48	0.00	10.52
7140-400-00-0000	Contractual Exp	500.00	-500.00	0.00	0.00	0.00	0.00
7140-450-00-0000	Materials and Supplies	400.00	-400.00	0.00	0.00	0.00	0.00
9010-800-00-0000	State Retirement	330,420.00	0.00	330,420.00	258,151.02	0.00	72,268.98
9020-800-00-0000	Teacher Retirement	721,417.00	0.00	721,417.00	666,603.11	0.00	54,813.89
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	695,990.19	0.00	29,339.81
9040-800-00-0000	Workmens Compensation	57,501.00	0.00	57,501.00	50,460.01	0.00	7,040.99
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	1,725.78	0.00	3,274.22
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	-7,500.00	2,018,445.00	1,787,617.69	0.00	230,827.31
9060-800-00-0001	Dental Insurance	81,000.00	7,500.00	88,500.00	87,780.66	0.00	719.34
9060-800-00-0002	Health Insurance - Non In	928,164.00	-11,822.00	916,342.00	750,856.41	0.00	165,485.59
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	48,053.27	0.00	1,946.73
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	49,906.97	0.00	6,093.03
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	1,185.86	0.00	16,579.14
9060-800-00-0006	HRA Benefit Card	105,000.00	-90,334.00	14,666.00	0.00	0.00	14,666.00
9060-800-00-0007	Health Ins- Retirees	521,987.00	-120,665.00	401,322.00	266,529.42	0.00	134,792.58
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	151,176.43	0.00	18,323.57
9711-600-00-0000	Serial Bonds Principal	1,960,000.00	0.00	1,960,000.00	1,960,000.00	0.00	0.00
9711-700-00-0000	Serial Bonds Interest	880,850.00	-7,000.00	873,850.00	480,850.00	0.00	393,000.00
9730-700-00-0000	Serial Bonds Interest	0.00	0.00	0.00	58,124.99	0.00	-58,124.99
9785-600-00-0000	Install Purch-Princ	0.00	6,300.00	6,300.00	6,273.45	0.00	26.55
9785-700-00-0000	Install Purch-Int	0.00	700.00	700.00	677.31	0.00	22.69
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	43,433.51	0.00	6,566.49



Naples Central School District  
Budget Status Report As Of: 06/30/2024  
Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9950-900-00-0000	Transfer To Capital	100,000.00	100,000.00	200,000.00	200,000.00	0.00	0.00
Total GENERAL FUND		23,051,951.00	109,832.20	23,161,783.20	20,820,648.16	7,344.57	2,333,790.47

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2024**  
**Cycle 99**  
**Post Dates From 07/01/2023 To 06/30/2024**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	181,457.48	
380.00	Accounts Receivable	109.39	
391.GF	Due from General Fund	13,686.00	
410.00	Due From State and Federal - L	28,712.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,043.32	
446.00	Surplus Food Inventory	8,167.12	
446.10	Purchased Food Inventory	7,693.11	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable-accrued		3,168.29
601.00	Accrued Liabilities		823.19
601.01	Prepaid School Lunch Funds		4,750.06
630.10	Due To Gen from Cafe		1,485.92
631.00	Due To Other Governments		48.36
806.00	Non Spendable FB-Inventory		17,903.55
917.00	Unassigned Fund Balance		213,689.05
<b>Grand Totals</b>		<b>241,868.42</b>	<b>241,868.42</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

## Naples Central School District

Revenue Status Report As Of: 10/04/2024

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	57,338.39		22,338.39
2401.000		Interest and Earnings	0.00	0.00	0.00	57.22		57.22
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	13,979.84	1,520.16	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	81,516.00		69,516.00
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	25,207.00		21,207.00
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	30,020.00	0.00	30,020.00	242,296.00		212,276.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	35,623.00		35,623.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	3,949.00		3,949.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	73,863.00		73,863.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	8,174.00		8,174.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	36,499.79		18,499.79
4192.000		Sum Food Svs Prog for Chi	333,495.00	0.00	333,495.00	0.00	333,495.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			495,265.00	0.00	495,265.00	578,503.24	382,265.16	465,503.40

\* 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: 06/30/2024

Fiscal Year: 2024

## Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	121,611.00	0.00	121,611.00	121,244.58	0.00	366.42
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	4,185.51	0.00	814.49
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	2,529.15	0.00	-329.15
2860-220-00	Equipment	35,000.00	0.00	35,000.00	9,297.00	0.00	25,703.00
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	24,993.03	0.00	-7,493.03
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	194,677.80	0.00	-19,677.80
2860-411-00	Surplus Foods	25,000.00	-1,850.00	23,150.00	32,437.54	0.00	-9,287.54
2860-413-00	Fed Money	0.00	0.00	0.00	35,623.08	0.00	-35,623.08
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	3,717.71	0.00	-3,717.71
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	10,203.88	0.00	2,796.12
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	41,010.00	0.00	3,990.00
9010-800-00	Employee Retirement	15,500.00	0.00	15,500.00	14,252.62	0.00	1,247.38
9030-800-00	Lunch Social Security	11,500.00	0.00	11,500.00	9,456.32	0.00	2,043.68
9060-800-00	Health Insurance	28,954.00	1,850.00	30,804.00	30,767.04	0.00	36.96
<b>Total SCHOOL LUNCH FUND</b>		<b>495,265.00</b>	<b>0.00</b>	<b>495,265.00</b>	<b>534,395.26</b>	<b>0.00</b>	<b>-39,130.26</b>

**Naples Central School District**

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

Cycle 99

Post Dates From 07/01/2023 To 06/30/2024

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	Cash- Five Star Checking	4,930.48	
200.0C	Cash- NYCLASS	161,780.64	
200.PN	Cash- NYCLASS	11,203.31	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		167,543.06
910.00	Appropriated Fund Balance		120.58
<b>Totals for Service: SCHOLR</b>		<b>177,914.43</b>	<b>177,914.43</b>

Naples Central School District  
Revenue Status Report As Of: 10/04/2024  
Fiscal Year: 2024  
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	9,403.64		9,403.64
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	6,393.18		6,393.18
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	15,796.82	0.00	15,796.82

Selection Criteria

Criteria Name: Last Run  
As Of Date: 10/04/2024  
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  
Budget Status Report As Of: 06/30/2024  
Fiscal Year: 2024

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	17,070.00	0.00	-17,070.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	17,070.00	0.00	-17,070.00

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2024**  
**Cycle 99**  
**Post Dates From 07/01/2023 To 06/30/2024**

**Summary - All Services**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	222,244.77	
391.GF	Due From General Fund	63,468.51	
410.01	Due From State and Federal	351,930.97	
<b>Liabilities and Reserves</b>			
630.00	Due To General Fund		637,643.86
917.00	Unassigned Fund Balance		0.39
<b>Grand Totals</b>		<b>637,644.25</b>	<b>637,644.25</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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



Naples Central School District  
Revenue Status Report As Of: 10/04/2024  
Fiscal Year: 2024  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	12,697.84	0.00	12,697.84	12,000.00	697.84	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	404,182.55	0.00	404,182.55	404,182.55		
24PREK-3289.000	24PREK	Other State Aid	57,241.00	0.00	57,241.00	37,206.00	20,035.00	
24REAP-4289.000	24REAP	Other Federal Aid (Specif	12,000.00	8,885.00	20,885.00	20,885.00		
24S611-4256.000	24S611	Indiv. w/Disab. Ed Act (I	208,990.00	0.00	208,990.00	201,430.13	7,559.87	
24S619-4256.000	24S619	Indiv. w/Disab. Ed Act (I	5,749.00	0.00	5,749.00	5,793.22		44.22
24SUMM-3289.000	24SUMM	Other State Aid	80,324.00	0.00	80,324.00	62,318.00	18,006.00	
24SUMM-5031.000	24SUMM	4408 Interfund Transfers	0.00	0.00	0.00	43,433.51		43,433.51
24TIIA-4289.000	24TIIA	Other Federal Aid TTLEIIA	19,205.00	0.00	19,205.00	16,438.31	2,766.69	
24TIVA-4129.000	24TIVA	NCLB Title IV Safe & Drug	16,837.00	0.00	16,837.00	14,285.05	2,551.95	
24TTLI-4126.000	24TTLI	NCLB Chpt 1,Basic Grant	198,387.00	0.00	198,387.00	196,288.64	2,098.36	
Total SPECIAL AID FUND			1,015,613.39	8,885.00	1,024,498.39	1,014,260.41	53,715.71	43,477.73

\* 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**  
Budget Status Report As Of: 06/30/2024  
Fiscal Year: 2024

**Fund: F SPECIAL AID FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	638.67	0.00	638.67	0.00	0.00	638.67
21CRSA-2110-160	Noninstructional Salaries	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00
21CRSA-2110-450	Materials & Supplies	59.17	0.00	59.17	0.00	0.00	59.17
22A611-2250-150	Instructional Salaries	7.71	0.00	7.71	0.00	0.00	7.71
22A611-2250-400	Contractual and Other	-0.67	0.00	-0.67	0.00	0.00	-0.67
22A619-2252-150	Instructional Salaries	1.32	0.00	1.32	0.00	0.00	1.32
22ARPA-2110-150	Instructional Salaries	295,654.98	0.00	295,654.98	295,654.98	0.00	0.00
22ARPA-2110-160	Noninstructional Salaries	108,527.57	0.00	108,527.57	108,527.57	0.00	0.00
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
23TIIA-2110-150	Instructional Salaries	253.34	0.00	253.34	0.00	0.00	253.34
23TIVA-2110-150	Instructional Salaries	145.61	0.00	145.61	0.00	0.00	145.61
23TTLI-2110-150	Instructional Salaries	1.30	0.00	1.30	0.00	0.00	1.30
23TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
24PREK-2510-150	Instructional Salaries	57,241.00	-20,035.00	37,206.00	37,206.00	0.00	0.00
24REAP-2110-150	Instructional Salaries	8,000.00	8,885.00	16,885.00	16,634.18	0.00	250.82
24REAP-2110-160	Noninstructional Salaries	4,000.00	0.00	4,000.00	4,250.82	0.00	-250.82
24S611-2250-150	611-Instructional Salary	170,558.00	0.00	170,558.00	170,553.56	0.00	4.44
24S611-2250-400	Contractual Sect 611 Idea	37,808.00	0.00	37,808.00	30,876.57	0.00	6,931.43
24S611-2250-490	BOCES SERVICES	624.00	0.00	624.00	0.00	0.00	624.00
24S619-2250-160	Non Instructional Salarie	3,423.00	0.00	3,423.00	3,423.22	0.00	-0.22
24S619-2250-400	Contractual Idea Sect 619	1,464.00	0.00	1,464.00	2,370.00	0.00	-906.00
24S619-2250-490	BOCES SERVICES	862.00	0.00	862.00	0.00	0.00	862.00
24SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	26,538.22	0.00	-4,786.22
24SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	9,064.04	0.00	-1,225.04
24SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	13,946.25	0.00	6,359.75
24SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	41,503.00	0.00	-14,313.00
24SUMM-5511-160	4408 Summer School NonIns	3,237.00	0.00	3,237.00	13,732.51	0.00	-10,495.51
24SUMM-5511-400	4408 Contractual and Othe	0.00	0.00	0.00	286.26	0.00	-286.26
24SUMM-5511-450	Materials & Supplies	0.00	0.00	0.00	681.23	0.00	-681.23
24TIIA-2110-150	Instructional Salaries	19,205.00	0.00	19,205.00	16,438.31	0.00	2,766.69
24TIVA-2110-150	Instructional Salaries	16,837.00	0.00	16,837.00	14,285.05	0.00	2,551.95
24TTLI-2110-150	Instructional Salaries	196,887.00	0.00	196,887.00	196,288.64	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
<b>Total SPECIAL AID FUND</b>		<b>1,017,522.21</b>	<b>-11,150.00</b>	<b>1,006,372.21</b>	<b>1,014,260.41</b>	<b>0.00</b>	<b>-7,888.20</b>

**Naples Central School District**  
CAPITAL FUND Trial Balance for Fiscal Year 2024  
Cycle 99  
Post Dates From 07/01/2023 To 06/30/2024

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0C	Cash- Five Star Ck	7,631,159.62	
391.00	Due From Other Funds	158,124.99	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable		6,615.50
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		314.84
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
<b>Grand Totals</b>		<b>10,949,795.34</b>	<b>10,949,795.34</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

Naples Central School District  
Revenue Status Report As Of: 10/04/2024  
Fiscal Year: 2024  
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
230000-5031.000	230000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
240000-4297.000	240000	Federal Sources, Other Specify	0.00	0.00	0.00	790,000.00		790,000.00
240000-5031.000	240000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
Total CAPITAL FUND			0.00	0.00	0.00	990,000.00	0.00	990,000.00

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

## Naples Central School District

Budget Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	0.00	7,083,215.00	7,083,215.00	3,016,320.90	0.00	4,066,894.10
210000-1620-294-00	HVAC	0.00	1,497,617.92	1,497,617.92	1,020,797.09	0.00	476,820.83
210000-1620-295-00	PLUMBING	0.00	256,392.66	256,392.66	128,502.93	0.00	127,889.73
210000-1620-296-00	ELECTRICAL	0.00	2,258,778.10	2,258,778.10	771,185.20	0.00	1,487,592.90
210000-2110-201-00	Clerk of Works	400,200.00	0.00	400,200.00	258,900.00	0.00	141,300.00
210000-2110-240-00	Contractual and Other	13,861,814.80	-11,196,813.42	2,665,001.38	545,621.60	0.00	2,119,379.78
210000-2110-244-00	LEGAL SERVICES	227,980.05	0.00	227,980.05	35,523.68	0.00	192,456.37
210000-2110-245-00	Architects Commisions/Exp	138,522.50	76,704.14	215,226.64	190,525.27	0.00	24,701.37
210000-2110-245-21	Architects Commisions/Exp	4,105.60	4,105.60	8,211.20	21,889.61	0.00	-13,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	0.00	20,000.00	20,000.00	19,824.75	0.00	175.25
210000-2110-297-00	SITE CONTRACTOR	0.00	589,123.45	589,123.45	589,123.45	0.00	0.00
230000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	64,500.00	0.00	25,500.00
230000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	11,375.21	0.00	-1,375.21
240000-2110-240-00	Contractual and Other	100,000.00	0.00	100,000.00	90,302.44	0.00	9,697.56
240000-5510-210-00	Buses	0.00	0.00	0.00	750,000.00	0.00	-750,000.00
<b>Total CAPITAL FUND</b>		<b>14,832,622.95</b>	<b>589,123.45</b>	<b>15,421,746.40</b>	<b>7,514,392.13</b>	<b>0.00</b>	<b>7,907,354.27</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2024**  
**Cycle 99**  
**Post Dates From 07/01/2023 To 06/30/2024**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.NY	Debt Service NYCLASS	242,956.99	
391.01	Due From Other Funds-Capital	314.84	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		243,271.83
<b>Grand Totals</b>		<b>243,271.83</b>	<b>243,271.83</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

Naples Central School District  
Revenue Status Report As Of: 10/04/2024  
Fiscal Year: 2024  
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	21,584.86		21,584.86
2710.000		Premium on Obligations	0.00	0.00	0.00	45,750.00		45,750.00
Total DEBT SERVICE			0.00	0.00	0.00	67,334.86	0.00	67,334.86

Selection Criteria

Criteria Name: Last Run  
As Of Date: 10/04/2024  
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  
Budget Status Report As Of: 06/30/2024  
Fiscal Year: 2024  
Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-900	Other Interfund Transfers	0.00	0.00	0.00	75,000.00	0.00	-75,000.00
Total DEBT SERVICE		0.00	0.00	0.00	75,000.00	0.00	-75,000.00