

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

I. Meeting Called to Order

II. Roll Call

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

(Board Action)

IV. Proposed Executive Session, Subject to Board Approval

V. Pledge of Allegiance

VI. Public Comments:

The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.

Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)

As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.

Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.

VII. Points of Interest

VIII. Superintendent Reports – Administrative Updates - Presentations

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

IX. Board Reports

- Budget Committee
- Board Priorities

X. Minutes

(Board Action)

XI. Business

(Board Action)

- Treasurer's Report
- Board Policy Update

XII. Personnel

(Board Action)

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

XIII. Consent Agenda Items

(Board Action)

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

XIV. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, January 22, 2025 at 6:00 p.m. in the Naples High School Library Conference Room.

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

Members Absent: Kelley Louthan and Steve Mark

Also Present: Kevin Swartz, Chad Hunt, Nicole Green, Christina Brautigam and Michele Barkley

Guests Present: Chad Ayers and Colleen Betrus

A quorum being present, the Regular Meeting of January 22, 2025 was called to order at 6:01 p.m. by Board President Jacob Hall.

Motion: Robert Brautigam

2nd: Gail Musnicki

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

Voting Yes: 7

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Joseph Callaghan

Resolved, that the Board of Education approves calling an executive session at 6:02 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: 7

Motion Carried

Voting No: 0

Board Member Kelley Louthan arrived at 6:02 p.m.

Time out of Executive Session: 6:35 p.m.

Pledge of Allegiance

Public Comments – Boards Response – There were no public comments.

Points of Interest

Angela Rischpater commented on concerns in regard to a social media post made by a homeschool student. Angela is happy that the school is a safe place for our students and appreciates the staff and the administration in addressing concerns.

Jacob Hall shared that he and Superintendent Swartz attended the Legislative breakfast at BOCES last week. The culinary kids served a great breakfast. Highlights and key points from speakers included topics on State Aid, EV Buses, staffing concerns with regard to Tier 6 Retirement, Portrait of a Graduate, phones and technology in the classroom.

Robert Brautigam commented on how Rural Schools is presenting information on the state budget and thought that it was good information in seeing the big picture.

Superintendent Reports – Administrative Reports - Presentations

High School Technology Department – Chad Ayers shared information on the current course offerings by a department of two teachers. Current courses: Technology 8, Math 7 & 8, Metal Technology, Design & Drawing for Production, Product Design & Engineering and Computer Aided Drawing, Advanced Solid Modeling, Architecture, and Advanced Architecture. Chad elaborated on the student work within those course offerings as well as the departments future goals with revising course content and offerings to reflect the increasing number of students focused on skilled trade paths along with creation of a HS Tech Elective based in skilled construction trades and continuing professional development work related to CNC/CAM technologies, further implementation into department courses and develop Automation Programming unit for Tech 8 using U-Arm Trainers.

Kevin Swartz thanked Chad Ayers and his department for the flexibility and the mindset on working with kids looking forward with incorporating the needs of the students for future endeavors with future employers.

Superintendent Updates – Superintendent Kevin Swartz spoke on the following items: Foreign Language student presentations, Regents Week, Hazlitt potential land purchase, Portrait of a Graduate, Instructional Council meeting updates and Regionalization.

-Kevin was able see that a number of NCS's Foreign Language students prepared projects where families, teachers & administrators were invited to visit and see these presentations. It was wonderful to see the connections and the professionalism as these kids put the presentations together. They eloquently made the connections displaying their knowledge of the language along with the cultural and historical components. Very well done and great to see the students present in that type of manner.

-Kevin thanked the High School staff, teachers & administrators as Regents week is always a busy week that entails a lot of planning. Thank you for a smooth regent's week thus far.

-Kevin provided an update regarding the potential purchase of land from Hazlitt. This past October, a discussion was held at our Board of Education meeting regarding the potential of NCS acquiring property from Hazlitt's, specifically the land between our elementary school and Lake Niagara Lane. It was agreed at that time, in the interest of safety and protecting our school borders, that the district continue conversations with Hazlitt's regarding the specifics of a potential purchase. Over the past couple months, conversations with Hazlitt's has continued and a verbal agreement was reached regarding boundaries and cost per acre as well as being the right of first refusal. At this point in time, the district is working with Hazlitt's on a formal offer with contingencies (environmental testing, NYS approval, and most importantly a community

referendum/vote that would need to be held). Should things progress smoothly through the SEQR process, we may be able to hold this referendum vote on the same date as our budget vote on May 20th. As previously shared, a successful vote would be needed to finalize this purchase and it is important to note that there would be zero tax impact for our community as the funds for purchase exist in our capital project reserve.

We recognize that our current athletic facilities are in need of significant upgrades; most all of these improvements were eliminated from our previous project due to inflationary increases across all aspects of the capital project. While we know that the Hazlitt property could support such improvements, these details would not be determined until a later date and of course we would ensure all key stakeholders have a voice in that decision. Today, our main concern continues, first and foremost, the safety of our students and ensuring that our school borders are protected from the many unknowns that might occur dependent upon who owns the property in the future. Kevin will continue to keep the community updated as we move toward the end of the school year/budget vote.

-Kevin presented a PowerPoint from the Instructional Council meeting that met a few weeks ago. Over the next few years, the Portrait of a Graduate mandate from NYSED will be the focal point for our students who will need to demonstrate proficiency in each of the components outlined in the Portrait of a Graduate to earn a high school diploma. Those components are: Critical Thinker, Innovative Problem Solver, Global Citizen, Literate Across the Content Areas, Effective Communicator, Cultural Competence and Social-Emotional Competence. There have been conversations asking questions such as: 'where are we aligned already', 'what strategic shifts/changes are needed'. NYSED's timeline for Portrait of a Graduate in the 2024-2025: Introducing components, working on rubrics and looking at the revised standards. By Spring of 2026: Learning details on credit requirements, standards and hope to learn about the rubrics. In 2026-2027: New rubrics and two electives, Financial Literacy and Climate Education in place. The Climate Education can be taught through our sciences. The Financial Literacy course may be available in the 2024-2025 school year. A couple of weeks ago, Chad Hunt was asked to present in a classroom and talk about financial literacy and investing. This generated good questions, eye opening moments and real-life connections with our students. In the year 2027: introducing the one-diploma system. In the year 2029: All proposed changes will be in effect. This is a new reality as Regents exams will not exist after 2027. Students will earn credits from various experiences, projects, and assessments that align with NYS rubrics. A shift towards "real world learning", focusing on the strengths & learning styles of students. There will be new data input requirements. One thing to stress, we are already doing so many great things that align to this. For example, Colleen Betrus has supported for many years a very collaborated project with the 7th grade team where kids are demonstrating all kinds of skill proficiencies across many different content areas and those are the types of things that can be expanded as students go right through 12th grade. Additionally, the Portrait of a Graduate is also directive based and has expectations. For example, at the UPK-3 level, we need to be using Literacy Best Practices that go back to the Science of Reading. We have already begun some of that work. We will be reviewing what we have done to bring this literacy component into our elementary school and then put a plan into place to address any gaps we have. The good news is we have built some nice foundations in UPK-2 and continue to build on that work.

-Kevin spoke also about Regionalization and that it is not the merging of schools. Two very different things. Regionalization is defined as “The effective sharing of resources across our region to ensure equitable learning experiences for students”. Kevin shared his views on this and things to consider. If districts are open to sharing resources and do a great job with it, then it could minimize the possibility of school mergers. There needs to be honest conversations on what could happen if we do not become proficient in sharing resources as well as looking at our strengths and deficiencies with resources. For instance, if we have an extra block in art, Spanish or math, perhaps a virtual course could be offered. Or other schools may need to place kids in certain special education programs and Naples might be able to bring them in and give them the programming that they need. That is the kind of thinking needed to move towards regionalization to remain a healthy district and give our kids all that they need.

-Kevin shared information regarding the Educator’s Dilemma which exists in every school district. The balance between Autonomy (freedom from external control/influence; independence; accountable to self) and Collaboration (working with others to produce, create, or implement something; shared accountability). The key going forward, not just for Naples, but for all school districts across the state – how do we strike a balance to make sure we have alignment. As we embark on this journey of the Portrait of a Graduate, we want to avoid misalignment. We want to avoid a false start as we embark on this particular work. Quote from Michael Jordan – Talent wins games, but it is teamwork that wins championships. A Portrait of a Graduate is going to help us focus on the progression from grade to grade, making connections with learning lessons. The single most important thing to value, to do this heavy instructional lift, that is going to take us through the next 4-5 years, has got to be that commitment in collaborating and relationships with the focus on aligned outcomes for our students. In closing, in a few years out, every teacher here needs to have that absolute clarity about how are we doing these things in UPK-12. We are doing things that already tie into this. It’s just expanding this with accountability.

-Kevin shared the Instruction Councils Benchmarks for Success beginning at the elementary school with aligned instruction and approaches and exiting 6th grade having many doors open to them due to the aligned Tier 1 instruction which maximizes Tier 2 and Tier 3 supports. Entering Jr./Sr. High with content areas aligned to new standards and graduation requirements. Engaging with students to be proficient in the Portrait of a Graduate components. Building relationships and having regular conversations with students about strengths and next steps for career, college, trade or military.

Budget Workshop #1: Assistant Superintendent for Business, Chad Hunt presented information on the budget. The first state aid run was received yesterday and included in the power point. This is an evolving document. This is where it stands today, 1/22/25. A discussion on the revenue projections and if needed, the Reserve usage to balance the budget would come from the ERS and the Workers Compensation Reserves. The School Property Tax Levy is projected to increase 2.56%. This is an estimate, still waiting on information from BOCES, keeping in mind that the Tax Cap has to be submitted by March 1st. Chad explained that the tax cap is still not covering inflation. Chad shared the budget takeaway highlights noting that the budget to budget increase is estimated at 3.33%. The Budget Vote is Tuesday, May 20, 2025 in the HS Library, 7pm to 8pm.

Budget Committee Report – Jacob Hall shared that the committee met today and went through the budget line by line. The budget is tight. It was noted that the Portrait of a Graduate is changing our focus and to be mindful of that in our budget. Kudos to the construction team on the hitting the December 30, 2024 deadline. It was the difference in receiving state aid. Thank you to Chad and the office for taking care of that. Chad Hunt shared that a review of the BOCES budget was reviewed and discussed and that would also be reviewed more closely. The staffing piece was also discussed with regard to retirements and attrition. A big focus was on the tax cap and that the board will need to decide on where the district needs to be by the next board meeting. Right now, it is at 2.56% to balance. Reiterated that the tax cap is due by March 1st.

Board Priorities – Board President Jacob Hall stated that there will be a Board Retreat on February 26, 2025, with details to follow. Time will be spent on sharing a meal together, hearing from the Administration Team and focusing on board goals and priorities. Our current website has information on the boards beliefs and goals that have not been updated in a number of years. As we go through this paradigm shift, with the information Kevin shared on the Portrait of a Graduate, it was noted that the collaboration relationship is going to be critical along with maximizing our resources and looking at the critical piece of vertical alignment. The Portrait of a Graduate is now. This will be a big piece on how we help guide and move the district forward. We value our staff and our administrators. We are looking at our priorities and goals and more to follow.

Motion: Kelley Louthan

2nd: Angela Rischpater

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

- Regular Meeting of January 8, 2024

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Maura Sullivan

2nd: Gail Musnicki

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

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

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Robert Brautigam

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

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

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Angela Rischpater

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

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

<u>Name</u>	<u>Position</u>
Lena Uthe	School Monitor, effective 01/10/2025
Sadie Frederick	Teacher Aide, effective 01/21/2025
Sadie Frederick	School Monitor, effective 01/21/2025

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

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Robert Brautigam

2nd: Kelley Louthan

There being no further business, the Regular Meeting of January 22, 2025 is hereby adjourned at 7:52 p.m.

Voting Yes: 8

Motion Carried

Voting No: 0

Dated this 22nd day of January, 2025

Michele Barkley

Michele Barkley

District Clerk

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

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

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

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

January 22, 2025


Clerk of the Board of Education

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


Treasurer of School District

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

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

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

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

Naples Central School District

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,329,936.00	0.00	13,329,936.00	12,701,363.45	628,572.55	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	628,572.55		628,572.55
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	15,270.75	14,241.25	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	7,657.07		97.07
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	12,036.00		3,889.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	322,646.29		97,630.29
2450.000		Commissions	0.00	0.00	0.00	64.01		64.01
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	653.20		653.20
2701.000		Refund PY Exp-BOCES Aided	100,000.00	0.00	100,000.00	1,677.50	98,322.50	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	11,546.94		11,046.94
2703.100		E-Rate Funds	0.00	0.00	0.00	43,408.85		43,408.85
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	8,050.30		8,050.30
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	1,306,914.80	4,886,751.20	
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	370,760.64		247,176.64
3102.001		VLT Lottery Aid	123,591.00	0.00	123,591.00	107,875.12	15,715.88	
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	139,443.38		139,443.38
3103.000		BOCES Aid (Sect 3609a Ed	627,416.00	0.00	627,416.00	0.00	627,416.00	
3191.000		Building Aid	2,242,275.00	0.00	2,242,275.00	0.00	2,242,275.00	
3192.000		Excess Cost	36,250.00	0.00	36,250.00	0.00	36,250.00	
3260.000		Textbook Aid (Incl Txtbk/	30,522.00	0.00	30,522.00	8,505.00	22,017.00	
3262.000		Computer Sftwre, Hrdwre A	13,286.00	0.00	13,286.00	0.00	13,286.00	
3263.000		Library A/V Loan Program	3,770.00	0.00	3,770.00	0.00	3,770.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	8,786.63	21,213.37	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5999.000		Appropriated Fund Balance	192,123.00	150,000.00	342,123.00	0.00	342,123.00	
5999.999		Est. for Carryover Encumbrance	0.00	7,344.57	7,344.57	0.00	7,344.57	
Total GENERAL FUND			23,414,489.00	157,344.57	23,571,833.57	15,695,232.48	9,056,633.32	1,180,032.23

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-957.96	4,292.04	140.00	0.00	4,152.04
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	50.88	182.45	766.67
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	3,384.70	4,615.30	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	138.00	412.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	868.00	107.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	0.00	850.00	100.00
1240-150-00-0000	Instructional Salaries	179,182.00	0.00	179,182.00	74,260.56	101,264.44	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	25,412.08	34,515.45	1,570.47
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	8,400.00	0.00	8,400.00	1,225.82	2,744.00	4,430.18
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	11.93	138.00	1,100.07
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	45,102.42	61,503.18	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	13,709.58	17,279.04	2,298.38
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,612.50	0.00	437.50
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,650.00	-4,000.00	13,650.00	4,655.09	5,371.06	3,623.85
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	3,530.56	138.00	2,831.44
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	730.00	3,370.00	0.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	68,078.28	159,921.72	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	1,252.35	1,707.65	0.00
1320-400-00-0000	Contractual Expense	33,750.00	500.00	34,250.00	28,645.00	5,500.00	105.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	1,978.35	2,697.65	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,516.77	283.20	725.03
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,250.00	0.00	4,250.00	1,837.31	2,180.00	232.69
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	19,102.68	25,090.46	1,125.86
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	59.00	91.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	0.00	0.00	150.00
1345-490-00-0000	BOCES Services	6,100.00	0.00	6,100.00	1,836.90	4,263.10	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	768.25	8,731.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	612.83	12,747.17	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	6,606.52	24,393.48	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	1,656.90	15,343.10	0.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	8,395.21	19,004.79	11,600.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

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1480-451-00-0000	Postage	900.00	0.00	900.00	0.00	0.00	900.00
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
1620-160-00-0000	Salaries - Inside	458,505.00	12,000.00	470,505.00	194,509.39	247,429.11	28,566.50
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	2,993.64	0.00	12,006.36
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	4,345.41	0.00	6,154.59
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	4,844.57	89,544.57	14,326.88	40,815.58	34,402.11
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	3,900.00	3,500.00
1620-462-00-0000	Water	43,200.00	0.00	43,200.00	10,624.00	32,576.00	0.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	70,126.10	124,273.90	19,600.00
1620-464-00-0000	Natural Gas	143,000.00	0.00	143,000.00	13,674.88	124,325.12	5,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	51,970.77	37,142.66	48,886.57
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	5,042.32	8,424.59	4,033.09
1621-160-00-0000	Salaries - Outside	151,054.00	0.00	151,054.00	62,889.31	86,658.15	1,506.54
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,579.14	0.00	2,420.86
1621-200-00-0000	Equipment--Maintenance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1621-450-00-0000	Materials & Supplies	22,000.00	0.00	22,000.00	2,664.04	14,389.48	4,946.48
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	5,713.43	5,681.57	24,455.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
1680-490-00-0000	BOCES Services	185,000.00	4,926.00	189,926.00	72,517.01	115,756.97	1,652.02
1910-400-00-0000	Unallocated Insurance	85,007.00	4,957.96	89,964.96	74,480.96	15,484.00	0.00
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,506.00	0.00	244.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	2,840.00	4,993.00	4,990.14	0.00	2.86
1981-490-00-0000	BOCES - Administrative	64,500.00	0.00	64,500.00	18,792.54	45,707.46	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	15,646.32	41,003.68	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	-2,840.00	1,160.00	0.00	0.00	1,160.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	48,748.00	0.00	48,748.00	20,183.30	3,669.70	24,895.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	25,736.11	22,179.12	53,457.77
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	316.04	138.00	1,045.96
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	136,782.69	186,521.81	24,936.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	33,254.66	44,835.70	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	449.88	0.00	2,176.12
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	924.51	786.49	4,789.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	5,223.00	8,723.00	1,535.81	6,623.19	564.00

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2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	958.66	4,776.00	1,265.34
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,138.00	6,638.00	746.29	4,789.77	1,101.94
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	0.00	5,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	14,370.00	0.00	60,362.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	0.00	500.00	3,500.00
2070-490-00-0000	BOCES Services	62,000.00	0.00	62,000.00	11,718.88	50,281.12	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	293.00	707.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	91.00	1,909.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	65.00	151.00	1,784.00
2110-100-02-0000	Teachers Sal Pre-K	45,178.00	0.00	45,178.00	0.00	0.00	45,178.00
2110-120-02-0000	Teachers Salaries 4-6	896,371.00	0.00	896,371.00	197,983.20	642,124.40	56,263.40
2110-120-02-1000	Teachers Sall-Kdg - 3	939,874.00	0.00	939,874.00	191,867.22	609,865.78	138,141.00
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	444,615.12	1,355,017.88	112,843.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	431.44	0.00	3,798.56
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	12,675.00	21,000.00	68,003.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	10,950.77	22,800.00	30,379.23
2110-160-00-0000	Non-Inst Salaries	393,583.00	0.00	393,583.00	110,230.91	267,812.36	15,539.73
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	4,524.42	0.00	21,061.58
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	10,545.00	0.00	27,355.00
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	54,000.00	-2,099.08	51,900.92	4,726.99	1,330.00	45,843.93
2110-400-02-0000	Contractual - Elementary	16,000.00	-9,317.40	6,682.60	1,724.77	2,622.00	2,335.83
2110-403-01-0000	Contractual - Tuition	5,000.00	-150.00	4,850.00	1,600.00	0.00	3,250.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	506.24	194.42	3,299.34
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	825.00	0.00	2,175.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	679.00	75.00	2,246.00
2110-450-01-0000	Supplies - High School	43,000.00	-522.99	42,477.01	30,866.36	4,685.45	6,925.20
2110-450-02-0000	Supplies - Elementary	35,800.00	-138.00	35,662.00	21,667.45	5,900.71	8,093.84
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,440.00	2,060.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,550.00	450.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	4,795.77	89.90	15,114.33
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	4,454.16	55.00	15,490.84
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	24,696.81	88,803.19	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	252,846.55	652,108.88	154,964.57
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	15,668.10	27,733.57	531.33

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2250-160-00-2002	Non-Inst Salaries EI Sch	216,564.00	-15,000.00	201,564.00	44,911.47	99,965.42	56,687.11
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	1,046.22	0.00	10,453.78
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	15,000.00	15,500.00	933.75	0.00	14,566.25
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	78,000.00	-10,122.00	67,878.00	7,938.92	44,694.66	15,244.42
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	1,289.98	0.00	710.02
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	5,083.13	1,111.68	5,205.19
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	710.00	1,290.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	47,058.00	47,058.00	20,107.32	26,950.68	0.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	995,000.00	-47,058.00	947,942.00	230,024.43	619,878.53	98,039.04
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	91,640.70	333,359.30	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,820.00	5,000.00	13,820.00	11,040.90	0.00	2,779.10
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	-7,000.00	28,000.00	0.00	0.00	28,000.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	12,000.00	0.00	12,000.00	2,739.00	9,261.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	35,587.86	102,758.14	268.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	100.00	42,150.00	11,999.22	29,998.01	152.77
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	114.98	0.00	870.02
2610-400-01-2603	Contractual Expense Hs	100.00	0.00	100.00	0.00	0.00	100.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	101.02	0.00	248.98
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	435.00	0.00	515.01
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	1,764.34	151.67	2,083.99
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	525.02	0.00	299.98
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	3,914.81	588.25	5,596.94
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	29.95	0.00	120.05
2610-490-00-2613	BOCES Services Ed Com	31,580.00	0.00	31,580.00	8,602.37	22,977.63	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-1,700.00	153,289.00	48,505.48	49,396.12	55,387.40
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	2,205.84	0.00	2,794.16
2630-220-00-0000	Computer Equip-State Aid	5,000.00	1,700.00	6,700.00	560.00	1,300.00	4,840.00
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	1,472.19	3,595.11	9,932.70
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	556.24	1,510.63	12,030.12
2630-460-00-0000	Comp St Aid Software	7,000.00	6,921.07	13,921.07	7,590.09	1,001.57	5,329.41
2630-490-00-0000	BOCES Services	550,000.00	11,199.40	561,199.40	104,431.25	396,750.49	60,017.66
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	188,546.00	0.00	188,546.00	53,228.73	128,816.37	6,500.90
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	3,435.61	0.00	30,059.39
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	149.49	0.00	4,350.51
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	223.56	0.00	4,776.44

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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	28,091.22	70,853.08	2,921.70
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	897.97	0.00	3,602.03
2815-400-00-0000	Contractual Expense	155,970.00	-1,506.49	154,463.51	15,608.59	134,287.41	4,567.51
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	1,957.50	0.00	42.50
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	639.50	0.00	360.50
2815-450-01-0000	Materials and Supplies Hs	1,000.00	253.25	1,253.25	682.18	0.00	571.07
2815-450-02-0000	Materials/Supplies Elem	1,000.00	253.24	1,253.24	410.69	0.00	842.55
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	48,699.16	167,193.20	45,457.64
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	110.00	0.00	270.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	948.50	0.00	51.50
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	3,018.00	96,906.00	35,783.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	-4,000.00	9,000.00	0.00	0.00	9,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	0.00	168,616.00	48,744.32	60,612.00	59,259.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	1,380.00	0.00	4,620.00
2855-400-01-0000	Contractual - Athletics	50,000.00	665.26	50,665.26	13,082.21	35,943.05	1,640.00
2855-450-01-0000	Supplies - Athletics	8,400.00	-665.26	7,734.74	5,878.20	60.61	1,795.93
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	27,207.00	0.00	27,207.00	11,275.55	15,375.85	555.60
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	56,000.00	56,000.00	4,227.83	51,245.25	526.92
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	9,581.68	0.00	15,418.32
5510-162-03-0000	Salaries Drivers	341,862.00	0.00	341,862.00	97,137.60	207,622.49	37,101.91
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,557.00	0.00	13,443.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	1,133.31	0.00	8,866.69
5510-165-03-0000	Salaries-Field Trips	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	6,953.71	0.00	15,196.29
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	16,103.53	35,379.33	13,955.14
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	10,542.51	0.00	19,457.49
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	1,785.00	0.00	215.00
5510-180-03-0000	Salaries Mechanics	70,858.00	-43,500.00	27,358.00	22,806.56	3,886.21	665.23
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	-12,000.00	6,000.00	3,974.43	0.00	2,025.57
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	276,955.72	0.00	8,044.28
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	33,412.64	29,492.50	1,604.86
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	23,724.91	330.00	945.09

Naples Central School District
Budget Status Report As Of: 11/30/2024
Fiscal Year: 2025
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	7,942.79	10,070.70	754.51
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	1,389.06	2,715.99	5,994.95
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	1,188.95	0.00	2,311.05
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	10,407.78	16,201.18	14,641.04
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	15,516.82	112,483.18	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	1,879.38	3,120.62	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	9,354.40	6,645.60	2,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,500.00	0.00	18,500.00	5,008.46	4,723.42	8,768.12
5530-401-03-0000	Telephone	480.00	0.00	480.00	0.00	0.00	480.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	0.00	100.00	1,400.00
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	945.05	14,654.95	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	997.91	6,802.09	0.00
5530-463-03-0000	Electricity	19,250.00	0.00	19,250.00	5,657.05	12,882.95	710.00
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	3,500.00	0.00	3,500.00	1,412.00	0.00	2,088.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	75.00	0.00	425.00
7140-450-00-0000	Materials and Supplies	400.00	150.00	550.00	517.50	0.00	32.50
9010-800-00-0000	State Retirement	230,696.00	42,000.00	272,696.00	105,098.66	164,565.47	3,031.87
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	184,441.81	483,141.15	66,006.04
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	199,010.21	467,594.51	58,725.28
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	23,725.21	30,081.30	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	6.03	1,993.97	3,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	964,814.80	1,007,763.00	53,367.20
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	31,769.81	0.00	73,505.19
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	402,911.98	456,075.42	18,512.60
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	4,224.79	0.00	45,775.21
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	55,391.00	75.00	4,534.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	8,652.00	50.00	9,063.00
9060-800-00-0006	HRA Benefit Card	105,000.00	-5,755.00	99,245.00	0.00	0.00	99,245.00
9060-800-00-0007	Health Ins- Retirees	374,355.00	0.00	374,355.00	173,947.83	164,181.79	36,225.38
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	130,324.60	0.00	39,175.40
9711-600-00-0000	Serial Bonds Principal	1,640,000.00	0.00	1,640,000.00	0.00	0.00	1,640,000.00
9711-700-00-0000	Serial Bonds Interest	1,419,858.00	0.00	1,419,858.00	0.00	0.00	1,419,858.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	150,000.00	250,000.00	143,959.06	0.00	106,040.94
Total GENERAL FUND		23,414,489.00	157,344.57	23,571,833.57	6,439,252.34	11,248,047.23	5,884,534.00

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2024
Fiscal Year: 2025
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	0.00	0.00	0.00	17,141.81		17,141.81
2401.000		Interest and Earnings	0.00	0.00	0.00	29.92		29.92
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	139.83		139.83
3190.000		State Reimbursement-LUNCH	0.00	0.00	0.00	27,630.00		27,630.00
3190.00B		State REIMBURSE-Breakfast	0.00	0.00	0.00	9,274.00		9,274.00
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	82,543.00		82,543.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	4,872.00		4,872.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	770.00		770.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	26,311.00		26,311.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	6,331.00		6,331.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	175,042.56	0.00	175,042.56

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	0.00	0.00	0.00	36,159.57	89,886.37	-126,045.94
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	2,440.87	0.00	-2,440.87
2860-400-00	Contractual Expenses	0.00	0.00	0.00	1,031.09	5,218.91	-6,250.00
2860-410-00	Food Purchases	0.00	0.00	0.00	80,857.39	167,463.93	-248,321.32
2860-413-00	Fed Money	0.00	0.00	0.00	4,474.93	397.07	-4,872.00
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	1,770.26	1,229.74	-3,000.00
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	5,148.67	6,014.33	-11,163.00
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	13,086.56	31,913.44	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	4,990.27	11,471.28	-16,461.55
9030-800-00	Lunch Social Security	0.00	0.00	0.00	2,856.85	6,876.30	-9,733.15
9060-800-00	Health Insurance	0.00	0.00	0.00	16,845.18	16,845.18	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	169,661.64	337,316.55	-506,978.19

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 05

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

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	5,931.10	
200.0C	Cash- NYCLASS	165,147.66	
200.PN	Cash- NYCLASS	11,436.51	
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		167,543.06
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		7,100.84
Totals for Service: SCHOLR		185,015.27	185,015.27

Naples Central School District
Revenue Status Report As Of: 11/30/2024
Fiscal Year: 2025
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	3,600.84		3,600.84
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	3,500.00		3,500.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	7,100.84	0.00	7,100.84

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

Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: CM MISCELLANEOUS SPECIAL REV

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

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

Summary - All Services

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

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

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

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

January 10, 2025
02:26:03 pm

Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

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

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

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

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

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

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

Naples Central School District

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	4,066,894.10	0.00	4,066,894.10	2,110,860.10	1,987,144.00	-31,110.00
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	360,324.90	126,640.63	-10,144.70
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	135,296.98	26,965.73	-34,372.98
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	1,021,285.40	556,871.50	-90,564.00
210000-1620-299-00	NON-CONTRACTUAL	0.00	0.00	0.00	1,205.51	0.00	-1,205.51
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	12,671.40	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	86,300.00	55,000.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	123,280.58	46,876.44	1,939,222.76
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	29,197.37	141,185.28	22,073.72
210000-2110-245-00	Architects Commisions/Exp	24,701.37	0.00	24,701.37	100,595.28	44,556.47	-120,450.38
210000-2110-245-21	Architects Commisions/Exp	-13,678.41	0.00	-13,678.41	2,709.95	12,290.05	-28,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	9,567.50	10,432.50	-19,824.75
230000-1620-450-00	Supplies	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
230000-2110-240-00	Contractual and Other	-1,375.21	0.00	-1,375.21	0.00	0.00	-1,375.21
240000-2110-240-00	Contractual and Other	9,697.56	0.00	9,697.56	509.50	490.50	8,697.56
240000-5510-210-00	Buses	-750,000.00	0.00	-750,000.00	0.00	0.00	-750,000.00
250000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	79,400.00	10,600.00
250000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	9,280.05	1,219.95	-500.00
DWB08X-5510-210-00	Buses	0.00	150,000.00	150,000.00	143,959.06	0.00	6,040.94
Total CAPITAL FUND		8,007,354.27	150,000.00	8,157,354.27	4,147,043.58	3,089,073.05	921,237.64

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2024
Fiscal Year: 2025
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	12,704.32		12,704.32
Total DEBT SERVICE			0.00	0.00	0.00	12,704.32	0.00	12,704.32

Selection Criteria

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

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

POLICY

~~2007~~2025

7312

Students

SUBJECT: STUDENT DRESS CODE

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

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

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

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

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

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

INTERIM ADMINISTRATOR AGREEMENT

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

RECITALS

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

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

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

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

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

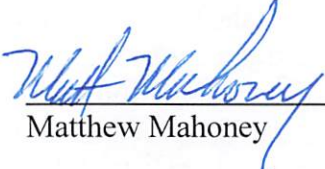
IN WITNESS WHEREOF, the parties have set their hand and seals as of the day and year first above written.

Naples Central School District

1-9-25
Date


Kevin Swartz, Superintendent

1/14/25
Date


Matthew Mahoney

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

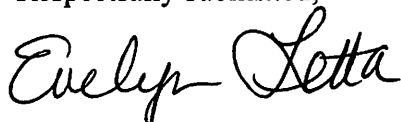
Board of Education Auditor Report – January 2025 Board Meeting

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

Total of 576 transactions.

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

Respectfully submitted,

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

Evelyn Letta