

BOARD MEETING: Regular Meeting
DATE: Wednesday, November 13, 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 November 13, 2024 (Board Action)
- IV. Proposed Executive Session, Subject to Board Approval
- V. Pledge of Allegiance
- VI. Public Comments:

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

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

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

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

- VII. Points of Interest
- VIII. Superintendent Reports – Administrative Updates - Presentations
 - Student Representative Update
 - Superintendent Update
 - Administrative Updates
 - Athletic Director – Adam Robison Presentation
- IX. Board Reports
 - Facilities Committee
- X. Minutes (Board Action)
- XI. Tax Collection and Return of Unpaid Taxes (Board Action)
- XII. Independent Audit Report & Corrective Action Plan Extra-Classroom Activity Funds (Board Action)
- XIII. Corrective Action Plan – School Lunch Fund (Board Action)
- XIV. Business (Board Action)
 - Policy Updates
 - Managerial Contract – Transportation Supervisor
 - Interim Administrator Agreement
 - Municipal Agreement – Ontario County and Naples CSD
 - Civil Service Position – Create New Building Maintenance Mechanic
 - Discards
 - Food Service
 - Elementary Library
 - Facilities
 - Treasurer's Report
- XV. Personnel (Board Action)
 - Resignation
 - Automotive Mechanic/Bus Driver
 - Director of Student Learning, Curriculum, and Assessment
 - Extra Duty Advisor - Fitness Room Monitor – Winter
 - Retirement Resignation
 - Special Education Teacher
 - Appointment – Transportation Supervisor
 - Appointment – Temporary Substitute Building Maintenance Mechanic
 - Appointment – Winter Coach – Bowling
 - Appointment – Long Term Substitute Science Teacher
- XVI. Consent Agenda Items (Board Action)
 - CSE Recommendations
 - Substitute
 - Laborer

- School Bus Monitor
- Volunteer
- Claims Auditor Report – 2024-2025 1st Quarter

XVII. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, November 13, 2024 at 6:01 p.m. in the Naples High School Library Conference Room.

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

Members Absent: Maura Sullivan, Kelley Louthan

Also Present: Kevin Swartz, Chad Hunt, Abigail Hall, Christina Brautigam, Michele Barkley, Nicole Green, Cassandra Lamphier and Katherine Piedici

Guests Present: Adam Robison, Wendy Hall

A quorum being present, the Regular Meeting of November 13, 2024 was called to order at 6:01 p.m. by Board President Jacob Hall.

Motion: Steve Mark
2nd: Gail Musnicki

Resolved, that the Board of Education approves the agenda of the Regular Meeting of November 13, 2024 as presented.

Voting Yes: 7 Motion Carried
Voting No: 0

Motion: Gail Musinicki
2nd: Steve Mark

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: 6:33 p.m.

Pledge of Allegiance

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

Points of Interest

Board Member Kelley Louthan commented on the wonderful run that the boy's soccer team has experienced, wishing them luck at the state championships. Board Member Jacob Hall talked

about the Veteran's Rally that was held on Tuesday, November 12, indicating that the assembly was well received. Superintendent Kevin Swartz introduced our Student Representative, Abigail Hall, commenting that with the busy soccer schedule, this was her first official meeting.

Superintendent Reports – Administrative Reports – Presentations

Student Representative Report

Student Representative Abigail Hall highlighted the performance of the fall sports team. The Operation Santa shopping trip will take place November 14. She also discussed Polly Bay, a senior, who attended Army National Guard training over the summer and is currently an active member. Abigail mentioned that Robert Cowell placed third in a math competition held at Alfred State College.

Superintendent Update

Superintendent Swartz mentioned that Operation Santa advisor Kelly VandeSande and part of her group will attend the next board meeting to discuss their activities. Regarding our fall sports teams, Mr. Swartz commented that we have great pride in their accomplishments. He reminded the board that his philosophy about sports as superintendent is about the journey and not the results. He asks himself, as he watches the kids, the following questions. Did our athletes exhibit selflessness and teamwork throughout the season? Did our athletes perform to the best of their abilities? Did our athletes compete in every game? Did our coaches, athletes and fans demonstrate sportsmanship? Did we handle success with humility? Did we handle defeat with a sense of growth mindset? The answer to all of those questions was a resounding yes. Mr. Swartz also mentioned that one dual sport student, Collin Kenney, qualified for XC State Championships, though he chose to attend the Soccer State Championships instead. Our fall Trap Team also competed this fall, resulting in two of our athletes ranking in the top 10. One of which, Andrew Goodwin, was ranked number one in the state.

Additional updates from Mr. Swartz included intentions from the Governor that the cell phone policy would most likely be a bell-to-bell ban, though he is unsure what they will look like at this point. The new regulations will most likely start next fall, though they may occur this spring. There is continued talk about utilizing shared services regionally to reduce costs. In addition, there was a brief update of the Portrait of a Graduate.

Administrative Updates

High School Principal Nicole Green commented on the Portrait of a Graduate, indicating that the teachers had put much work into revamping electives. She discussed the need to gather from students, using a survey, information about how they best learn, their interests and what we can do best to offer courses that meet their needs as they enter their post-graduation time. Also, they are looking at the businesses in our community and hoping to develop a list by the end of the year of ones that are willing to collaborate with a school-to-work program.

Director of Pupil Personnel, Cassie Lamphier, discussed her department just had a full department meeting, which was wonderful to have all in the same room. She commented that our new Social Worker just started and because she is a Licensed Clinical Social Worker, we are able to bill for her services. Among other things, she mentioned that our evaluation team is now able to evaluate

Pre-K students, which results in a more timely ability to make sure those students who need the help, receive the help as soon as possible.

Elementary Principal Katie Piedici commented that the elementary building was able to identify their building goals recently, which allows for some curriculum decisions to be made. She mentioned that the Veteran's Rally was fantastic, highlighted by Polly Bay's story of how she came to be in the Reserves and what that looks like for her, a current senior in the high school. Mrs. Piedici also talked about an overview of the month of October in terms of student safety. Both the ambulance and fire departments visited so the students could see the equipment. Deputy Durgan met with all students to talk about Halloween safety and night safety. High School teacher Jon Betrus came over and discussed hunting safety. Transportation Supervisor Pat Elwell talked to the students about fire safety. To finish out the month, the students had an opportunity to participate in a Halloween parade. An update regarding our TOSA position, Mrs. Montemarano continues to support and coach teachers in the elementary school. She has also provided some professional development opportunities, on the topics of student engagement and SEL.

Assistant Superintendent for Business Chad Hunt updated the board regarding two corrective actions for our School Lunch Fund and Extra-Class Fund. He also discussed the Fleet Electrification Plan that will be submitted to the state, once we have a quote from NYSEG for electrical system upgrades needed at the bus garage. The District is eligible for a voucher for the installation of a third charger, at no cost directly to the district. Also, Leonard Bus, on our behalf, has applied for a voucher for the partial cost of another EV bus. Mr. Hunt reiterated this does not hold us to make that purchase, but the voucher deadline was approaching and it would cover any excess cost of an EV bus. The business office is currently developing two different budgets for next year, one in the case of no changes and one where we lose some state aid that was indicated last year as being on the chopping block for this year.

Athletic Department Presentation

Athletic Director Adam Robison presented to the board the wrap up of our fall season sports teams and gave a preview of our winter season sports teams.

Board Reports – Facilities Committee

Board Member Gail Musnicki updated the rest of the board on the current capital improvement project, indicating that the elementary school portion of the project is nearing completion. The high school auditorium is still intended to be turned over January 20, 2025. The high school boilers will have their flue replaced over Thanksgiving break. Some of the possible small projects that may be tackled with any spend-down funds were discussed. The Building Conditions Survey was discussed and the indication that the survey will be filed with the state by the deadline of 3/1/25.

Motion: Kelly Louthan

2nd: Angela Rischpater

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

- Regular Meeting of October 9, 2024

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Joe Callaghan

2nd: Gail Musnicki

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Business resolution pertaining to the Tax Collector's Report as presented:

WHEREAS, The Education Law provides that the tax collector be relieved of responsibility for the uncollected portion of the tax list when a complete list of the delinquent taxes has been certified to the Board of Education and since the collector has affixed her affidavit to such statement and has filed a statement accounting for the handling of the tax warrant; and

WHEREAS, The Assistant Superintendent for Business has examined and verified the accuracy of the signed report of the collector,

THEREFORE, BE IT RESOLVED, That the Board accept the report of the Tax Collector, and having determined that the collector has accounted for the full amount of the tax warrant and that the lists of the delinquent tax items, with the addition of the 3% penalty, be certified to the office of the county treasurers:

AND IT IS FURTHER DIRECTED, That the tax warrant, tax roll and collector's copies of the tax receipts shall be placed on file.

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Steve Mark

2nd: Angela Rischpater

Resolved, that upon the recommendation of the Board of Education Audit Committee, the Board of Education accepts the following reports for the Extra-Classroom Activity Funds year June 30, 2024.

- Independent Auditor's Extra-Classroom Activity Funds Auditor's Report for year ending June 30, 2024.
- The Corrective Action Plan for the Independent Auditor's Extra-Classroom Activity Funds Financial Report for the year ending June 30, 2024 is hereby accepted as presented and authorization given to file the Corrective Action Plan with the State of New York, Office of the State Comptroller.

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Joseph Callaghan

2nd: Gail Musnicki

Resolved, that the Corrective Action Plan for the Independent Auditors' School Lunch Funds Financial Report for the year ending June 30, 2024 is hereby accepted as presented and authorization given to file the Corrective Action Plan with the State of New York, Office of the State Comptroller.

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Joseph Callaghan

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

- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading as per Policy #1410, approves the following policies, regulations and forms as presented:
 - Policy # 7110 Comprehensive Student Attendance Policy
 - Policy # 7120 Age of Entrance
 - Policy # 7213 Acceleration of Eighth Grade Students
 - Policy # 7220 Graduation Options/Early Graduation/Accelerated Programs
 - Policy # 7240 Student Records: Access and Challenge
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading required as per Policy #1410, approves the removal of the following policies as presented:
 - Policy # 7111 Release Time of Students
 - Policy # 7160 School Census
 - Policy # 7221 Early Graduation
 - Policy # 7241 Release of Information to the Noncustodial Parent
 - Policy # 7242 Student Directory Information
 - Policy # 7243 Student Data Breaches
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education authorizes the approval of the following Employment Agreements as presented:
 - Managerial Contract between the Patrick Elwell and the Naples Central School District regarding employment terms and conditions for the position of Transportation Supervisor effective 11/14/24 through 06/30/29. (Attached)
 - Interim Administrator Agreement between Naples Central School District and Matthew Mahoney regarding employment terms and conditions effective November 14, 2024 and terminate on June 30, 2025. (Attached)
- Resolved, that the Board of Education approves the Municipal Agreements between the County of Ontario-Public Health Department and the Naples Central School District regarding financial arrangements for services and the delivery of services concerning the Children with Special Needs Program effective November 18, 2024 and terminate December 31, 2025. (Attached)
- Resolved, that authorization is given to create one (1) additional Building Maintenance Mechanic position on the Ontario County Department of Civil Service roster for Naples Central School.
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Vegetable Washer (Naples Inventory # A00525171)

- Elementary School Library (attached)
- Facilities (attached)
- Resolved, that the Board of Education approves the Treasurer's Monthly Report as follows: For period ending July 2024. (Attached)

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Steve Mark

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 following Resignations, with regret:
 - Patrick Elwell, Automotive Mechanic/Bus Driver, effective, November 14, 2024, pending approval and appointment to Transportation Supervisor.
 - Lindsey Evershed-Pursel, Director of Student Learning, Curriculum, and Assessment, effective December 31, 2024.
 - Jonathan Betrus, Extra-Duty Advisor, Fitness Room Monitor – Winter, effective for the 2024-2025 school year.
- Resolved, that the Board of Education approves the following Retirement Resignation, with regret:
 - Brenda Boylan, Special Education Teacher, effective, January 4, 2025.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary Appointment, pending a successful background clearance report provided to the school as a result of the fingerprinting process:
 - Patrick Elwell, Transportation Supervisor, effective November 14, 2024, as per employment agreement.
- Resolved, that the Board of Education approved the following Temporary Appointment:
 - Adam Fitzgerald, as Temporary Substitute Building Maintenance Mechanic, effective November 4, 2024 and expiring June 30, 2025, at the rate of \$29.50 per hour.
- Resolved, that the Board of Education approves the following Coach for the 2024-2025 School Year, Salary as per negotiated agreement:
 - Winter Coach: Bowling: Jonathan Betrus
- Resolved, that the Board of Education approves the appointment of Rebecca Schubmehl as Long-Term Substitute Science Teacher, effective December 16, 2024, and expiring on or about May 27, 2025. The State of New York certification area is Biology, Initial Pending. Salary for the 2024-2025 school year will be step 6 of the 2024-2025 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.

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Steve Mark

2nd: Joseph Callaghan

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):
 - Committee on Special Education actions of 09/26/24; 10/16/24; 10/16/24; 10/17/24; 10/18/24; 11/04/24; 11/06/24.
 - 504 Committee actions of 10/17/23; 10/08/24; 10/09/24; 10/09/24; 10/09/24; 10/10/24; 10/16/24; 10/16/24; 10/16/24; 10/17/24; 10/24/24.
 - Pre-School actions of 09/26/24.
- b. Resolved, that the Board of Education hereby approves the following Substitute appointment, pending a successful background clearance report provided to the school as a result of the fingerprinting process:

<u>Name</u>	<u>Position</u>
Anthony Freeland	Laborer; Emergency Approval effective 10/20/24, at \$15.50/hour
Lisa Wilcox	School Bus Monitor; Emergency Approval effective 10/28/24
Joseph Phillips III	School Bus Monitor; Emergency Approval effective 10/28/24
- c. Resolved, that the Board of Education hereby approves the following Volunteers:

<u>Name</u>	<u>Position</u>
Shelly Sossong	Volunteer
- d. Resolved, that the Board of Education hereby approves the Claims Auditor Report for the 1st quarter of the 2024-2025 School Year.

Voting Yes: 8

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Kelley Louthan


There being no further business, the Regular Meeting of November 13, 2024 is hereby adjourned at 7:30 p.m.

Voting Yes: 8

Motion Carried

Voting No: 0

Dated this 13th day of November, 2024


Michele Barkley
District Clerk

Naples Central School - School Tax End of Warrant Report

FINAL REPORT 11/13/24

2024-2025 Paid and Unpaid Report Totals - End of Warrant Period

Swiss	Town	PAID	UNPAID	TOTAL	UNPAIDS	+3% Penalty Taken from Report	Total to Collect from Town	County Total
244800	Springwater	59,899.59	9,484.85	69,384.44	9,484.85	284.54	9,769.39	9,769.39
322000	Bristol	289,186.31	18,162.07	307,348.38	18,162.07	544.85	18,706.92	
322200	Canadice	36,897.07	0.00	36,897.07	0.00	0.00	0.00	
322400	Canandaigua	109,038.39	9,505.46	118,543.85	9,505.46	285.16	9,790.62	
323801	Naples Village	939,787.97	67,923.27	1,007,711.24	67,923.27	2,037.67	69,960.94	
323889	Naples Town	2,223,236.77	169,478.45	2,392,715.22	169,478.45	5,084.35	174,562.80	
324200	Richmond	54,284.32	1,614.92	55,899.24	1,614.92	48.45	1,663.37	
324600	South Bristol	7,302,731.07	288,647.88	7,591,378.95	288,647.88	8,659.41	297,307.29	571,991.94
463689	Cohocton	71,470.21	11,658.54	83,128.75	11,658.54	349.75	12,008.29	
466000	Prattsburgh	318,666.34	32,939.82	351,606.16	32,939.82	988.19	33,928.01	45,936.30
572400	Italy	906,564.39	71,688.54	978,252.93	71,688.54	2,150.65	73,839.19	
572800	Middlesex	316.43	0.00	316.43	0.00		0.00	73,839.19

TOTAL 12,312,078.86 681,103.80 12,993,182.66 681,103.80 20,433.02 701,536.82 701,536.82
check v

Beginning ATC Tax Program = 12,993,182.66 vs 12,993,182.45 = Amount to be raised less Star Reimbursement
(0.21) Due to rounding. ATC program over \$.21.

12,993,182.66
check v

Submitted by: Nichole Buckley 11/13/24
School Tax Collector Date

**NAPLES CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL REPORT**

For Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Naples Central School District, New York

Qualified and Unmodified Opinions

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Naples Central School District for the year ended June 30, 2024 and the related notes to the financial statement.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Naples Central School District for the year ended June 30, 2024, in accordance with the cash basis of accounting as described in Note 1.

Basis of Qualified

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibility of Management for the Statement of Cash Receipts and Disbursements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Rochester, New York
October 29, 2024

**NAPLES CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For Year Ended June 30, 2024**

	<u>Cash Balance</u> <u>July 01, 2023</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2024</u>
Class of 2023	\$ 230	\$ -	\$ 230	\$ -
Class of 2024	5,802	21,654	26,988	468
Class of 2025	5,477	5,946	2,874	8,549
Class of 2026	3,898	2,160	1,049	5,009
Class of 2027	3,766	4,787	2,919	5,634
Class of 2028	1,879	1,490	-	3,369
Class of 2029	-	1,299	-	1,299
5th & 6th Grade Band	(116)	5,400	5,284	-
Boys Baseball Club	88	2,850	2,817	121
Boys Golf Club	839	-	839	-
CC and More	908	-	908	-
Colorguard	1,139	-	-	1,139
Cross Country Club	2,364	778	993	2,149
Elementary Library Club	4,105	5,342	5,538	3,909
Elementary Student Council	1,328	780	1,388	720
Flying Fajitas Ski Team	1,322	-	-	1,322
French Club	788	-	788	-
Game Club	511	56	294	273
Girls Basketball Club	1,765	-	1,765	-
Girls Softball Club	2,215	-	2,215	-
High School Chorus	2,713	-	50	2,663
High School Library Club	5,646	6,543	6,395	5,794
Indoor Soccer Club	1,927	-	1,927	-
Jr. Robotics Club	1,697	-	1,697	-
Junior Student Government	35	-	35	-
Naples Corner Store	9	-	9	-
Naples Robotics	47,889	-	-	47,889
NCS Musical	8,986	14,277	9,955	13,308
National Honor Society	-	534	534	-
NCS PBL Club	200	-	-	200
NCS Varsity Swim Club	11,943	3,260	7,297	7,906
News Staff - In and Out	-	1,525	1,525	-
Operating Expenses	-	7,288	261	7,027
Operation Santa	14,548	16,139	11,990	18,697
P.L.A.N.T. Club	800	-	800	-
Popcorn Sales Club	136	-	136	-
Rotary Interact Club	97	529	530	96
Sales Tax Holding Account	238	2,154	2,170	222
Ski Club	320	-	320	-
Spanish Club	899	-	-	899
Student Council	21,755	13,498	2,139	33,114
Trap Shooting Club/Team	4,547	2,121	5,310	1,358
Triumphant in 2021 and Beyond	439	-	439	-
Winterguard	-	9,971	8,010	1,961
Yearbook	7,467	4,107	3,916	7,658
TOTAL	\$ 170,599	\$ 134,488	\$ 122,334	\$ 182,753

() Denotes red figure.

(See accompanying notes to financial statement)

NAPLES CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2024

(Note 1) Accounting Policy:

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Naples Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Miscellaneous Special Revenue Fund.

The accounts of the Extraclassroom Activity Funds of the Naples Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of one checking account and one NYCLASS account. The balance in these accounts is fully covered by FDIC Insurance.

NAPLES CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Naples Central School District's Extraclassroom Activity Funds for the year ended June 30, 2024. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiencies in Internal Control:

Student Participation –

Our examination revealed that although separate club ledgers were maintained, the ledgers for Operation Santa were prepared by the Faculty Advisors with no student involvement.

We recommend the Student Treasurer together with the Faculty Advisor maintain a separate set of financial records.

Raffle –

During the course of our examination, we noted that the Boys Baseball Club conducted a raffle as part of a fundraising event during the 2023-24 fiscal year.

According to Section 186 of the General Municipal Law, only a non-profit charitable organization that has been issued a games of chance identification number from the Racing and Wagering Board is eligible to conduct a raffle. We recommend the Administration review this situation and take the necessary corrective action during the 2024-25 fiscal year.

Current Year Deficiencies in Internal Control:

General Accountability –

Our interview with the Central Treasurer revealed that the statement of activities is not presented and reviewed by the Board on a quarterly basis.

Section 172.3 of the Regulations of the Commissioner of Education require that the records of receipts and expenditures be reported at least quarterly to the Board of Education.

(Current Year Deficiencies in Internal Control) (Continued)

Student Maintained Records –

Our interview with the Central Treasurer revealed that there is no process in place to reconcile the student maintained records with the Central Treasurer's records.

In an effort to conform with New York State guidelines, we recommend Student Treasurers compare their records and reconcile any differences with those maintained by the Central Treasurer on a regular basis to determine their accuracy.

Cash Payments –

During the course of our examination, we noted that the Boys Baseball Club had used cash collected during a fundraiser to pay the vendor.

We recommend all cash receipts be deposited intact and all payments be made by check.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

Inactive Clubs –

As indicated on the statement of cash receipts and disbursements the following clubs were financially inactive during the 2023-24 fiscal year:

Colorguard	Naples Robotics	NCS PBL Club
Flying Fajitas Ski Team	Spanish Club	

We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.

Prior Year Recommendations:

We are please to report that the following prior year recommendations have been implemented to our satisfaction:

1. There were no clubs with deficit balances at year end.
2. The District has implemented procedures for monitoring payments to vendors over \$600 and issuing 1099's when necessary.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Rochester, New York
October 29, 2024



To: Naples Board of Education, Kevin Swartz, Superintendent

From: Chad Hunt, Assistant Superintendent for Business

Re: Extra Classroom Audit and Corrective Action Plans

Date: 10/30/2024

During our annual extra classroom audit there were deficiencies surrounding our internal controls. Below is the deficiency and the associated corrective action plan that require Board of Education approval.

Deficiency #1: Statements of activities are not presented and reviewed with the Board of Education on a quarterly basis.

Corrective Action: The District will ensure that these statements are presented to the Board of Education on a quarterly basis.

Deficiency #2: There is no process in place to reconcile the student-maintained records with the central treasurer's records

Corrective Action: The central treasurer will reach out to clubs via email on a regular basis to reconcile records and ensure accuracy.

Deficiency #3: Cash Payments were made to a vendor during a fundraiser.

Corrective Action: Moving forward, all payments to vendors will be made via check as recommended.

With Respect,

A handwritten signature in black ink, appearing to be 'CHAD HUNT', is written over a faint, larger signature.

Chad Hunt, Assistant Superintendent for Business



To: Naples Board of Education, Kevin Swartz, Superintendent

From: Chad Hunt, Assistant Superintendent for Business

Re: Independent Audit and Corrective Action Plans

Date: 9/26/2024

During our annual audit there was a deficiency surrounding our School Lunch Fund. Below is the deficiency and the associated corrective action plan that require Board of Education approval.

Deficiency #1: Federal Regulation #7 CFR Part 210.14

As of June 30, 2024, the District's School Lunch Fund assigned fund balance totaled \$213,690 and exceeded the three months average expenditures in the amount of \$35,653.

Corrective Action: The District will monitor this fund closely and adhere to federal regulations moving forward. We will be submitting an Excess Funds Plan for NYSED approval to fall back into compliance.

With Respect,

A handwritten signature in black ink, appearing to be 'G. Hunt', written over a faint, larger signature.

Chad Hunt, Assistant Superintendent for Business

TERMS AND CONDITIONS OF EMPLOYMENT

This document shall set forth the terms and conditions of employment for Patrick Elwell (“Employee”), as provided by the Board of Education of the Naples Central School District (the “Board”).

Nothing contained herein shall be construed as a contract of employment. It lists the Employee’s salary and supplemental benefits. The terms and conditions contained herein may be changed by the Board of Education at the Board’s discretion.

Effective November 14, 2024, the Board will employ the Employee and the Employee accepts the employment as Transportation Supervisor under the following terms and conditions:

1. Employee shall be employed as the Transportation Supervisor and perform all administrative, managerial, and procedural duties connected therewith along with such other and further duties as may be assigned by the Superintendent.

The annual salary for the position of Transportation Supervisor shall be as follows;

Compensation for Year 1 beginning November 14, 2024: \$88,285

Compensation for Year 2 beginning July 1, 2025: Will Increase by 3.5%

Compensation for Year 3 beginning July 1, 2026: Will Increase by 3.5%

Compensation for Year 4 beginning July 1, 2027: Will Increase by 3.5%

Compensation for Year 5 beginning July 1, 2028: Will Increase by 3.5%

2. Such compensation shall be paid to the Transportation Supervisor on days established by the Board of Education for the payment of employee salaries.
3. The Employee has no grievance rights and any discipline will be governed by the laws of New York State. No additional discipline rights are conferred by this document. Furthermore, this Agreement and the employment of the Transportation Supervisor may be terminated in accordance with the provisions of NYS Law, if applicable.
4. The Employee shall be entitled to the fringe benefits listed below:

<u>Benefit</u>	<u>Managerial</u>
VACATION	<ul style="list-style-type: none">- 25 days granted on July 1 of each school year.- 5 unused days may be carried each year for a maximum of 30 days in one year.- Any remaining unused days will be converted to sick days at the end of each school year.

VACATION CASH IN	May cash in a maximum of (5) unused vacation days at his/her per diem rate at the end of the year.
SICK LEAVE	Fifteen (15) days are granted on July 1 of each school year. Unused sick leave days at the end of each year will be added to the accumulated sick leave total for the following year for a maximum of 220 days. Any accumulated sick time beyond 220 will be reimbursed at \$40 per day at the end of the year.
DEATH IN FAMILY	Up to three (3) days are available per year for bereavement. If additional days are needed, they will be deducted from sick leave at the discretion of the Superintendent. Family shall be defined as child, step-child, spouse, parent, sibling, grandparent, mother-in-law, father-in-law, brother-in-law, or sister-in-law.
HEALTH INSURANCE	<p>Healthy Blue High Deductible Health Plan (HDHP).</p> <p>The district will pay 100% of the premium. The district will seed the employee's HSA 100% of the deductible each year on July 1st.</p> <p>Other Offerings: Blue Point 2 Value \$20 co-pay with a \$10/\$25/\$40 drug co-pay or Healthy Blue \$30 co-pay with the \$5/\$35/\$70 drug rider. If participating in a non-high deductible health insurance plan the employee will contribute towards the total annual premium (single or family) of 12.0% each year.</p>
HEALTH INSURANCE UPON RETIREMENT	<p>Retirees will have the same health insurance benefit plan upon retirement or a similar plan as current employees of the district in similar positions, as health insurance plans may change from time to time at the District's discretion.</p> <p>District contribution towards health insurance for single coverage upon retirement will be as follows:</p> <ul style="list-style-type: none"> • 8-15 years - 70% • 16-20 years – 75% • Over 20 years – 80% <p>When retired employees reach eligibility for Medicare coverage, those retirees shall be covered by the Medicare complimentary plan offered by the carrier that is applicable to the insurance plan under which they retired, or its equivalent. A complimentary plan is a Medicare-eligible product that works in conjunction with Medicare.</p>
HEALTH INSURANCE BUY-OUT	\$1,500 Single, \$3,000 Family. Proof of alternative coverage must be provided to the District on a yearly basis to qualify.
DENTAL INSURANCE	Dental Blue Option as per the CSEA contract.
FLEX PLAN	The District will permit the Employee to participate in the Flexible Spending Plan, fully funded by the Employee.
WORK YEAR	July 1 st – June 30 th
TAX-SHELTERED RETIREMENT PLAN	Tax-Sheltered 403b Plan: The employee may participate in the District's 403b Plan that would be fully funded by the employee.
PERSONAL LEAVE	Personal: 4 non-cumulative days per year. Whenever possible, the Employee shall notify the Superintendent at least forty-eight (48) hours prior to the dates of the request for use of personal leave.
JURY DUTY	If elected to serve jury duty, the employee shall be paid the difference between any jury duty payment and their regular daily rate for time served.

HOLIDAYS	The Employee will be granted 14 paid Holidays including New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Good Friday, Memorial Day, July 4 th , Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, day after Thanksgiving, and two days at Christmas (one of which will be Christmas Day), Juneteenth
VOLUNTARY RESIGNATION	In the event that the employee wishes to terminate this contract with the Naples Central School District, notification will be made to the Board of Education at least thirty (30) days prior to the anticipated resignation date unless waived by the Superintendent and the Board of Education
PROFESSIONAL MEETINGS	The District agrees to pay all reasonable expenses for appropriate professional meetings and conferences as approved by the Superintendent of Schools.
EVALUATION	It is agreed that the Transportation Supervisor and the Business Administrator shall develop goals and specific objectives for the position of Transportation Supervisor for review on or before August 5 each year and a performance evaluation shall be completed each year.

Signed:

Jacob Hall, Board of Education President

Kevin Swartz, Superintendent of Schools

Patrick Elwell, Transportation Supervisor

Approved by the Naples Board of Education on November 13, 2024

INTERIM ADMINISTRATOR AGREEMENT

This Agreement is made as of the 13th day of November, 2024 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 (grades 7-12) to provide administrative support during the current High School Principal’s leave of absence 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 period of absence.

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 November 14, 2024 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 absence of the HS Principal. 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 current principal's leave of absence 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

Date

Kevin Swartz, Superintendent

Date

Matthew Mahoney

Approved by the Naples Board of Education: November 13, 2024

ONTARIO COUNTY PUBLIC HEALTH DEPARTMENT

CHILDREN WITH SPECIAL NEEDS PROGRAM

PRE-SCHOOL SERVICE / EARLY INTERVENTION PROGRAM

THIS AGREEMENT including the terms herein, Schedules A and B and Exhibits 1 and 2 (this "Agreement"), by and between the **COUNTY OF ONTARIO**, hereinafter referred to as the "**MUNICIPALITY**," acting by and through the Department of Public Health, Children with Special Needs Program having its office at 3019 County Complex Drive, Canandaigua, New York 14424, and **NAPLES CENTRAL SCHOOL** hereinafter referred to as the "**PROVIDER**," having its office at 136 NORTH MAIN STREET NAPLES, NY 14512.

WHEREAS, "**BOARD**" shall mean:

- (1) a board of education as defined in section two of the New York State Education Law; or
- (2) trustees of a common school district as defined in §1601 of the New York State Education Law; and

WHEREAS, "**COMMISSIONER**" shall mean the Commissioner of Education of the State of New York; and

WHEREAS, the **PROVIDER** warrants that it can meet the needs of children with disabilities placed in its approved program under §4410 of the New York State Education Law and in compliance with Part 200 of the Regulations of the Commissioner, and shall comply with all applicable federal, state and local laws; and

WHEREAS, the **PROVIDER** has been approved by the **COMMISSIONER** to provide special education services in accordance with §4410 of the New York State Education Law and Part 200 of the Regulations of the **COMMISSIONER**; and

WHEREAS, the **MUNICIPALITY** shall provide either directly or by contract for suitable transportation to and from the **PROVIDER'S** program, in accordance with §4410 of the New York State Education Law and the Part 200 of Regulations of the **COMMISSIONER**; and

WHEREAS, §4410 of the New York State Education Law requires a contract, in a form approved by the **COMMISSIONER**, between the **MUNICIPALITY** and the **PROVIDER** of the approved program selected by the **BOARD**.

NOW, THEREFORE, in order to make available those services to children with disabilities placed under §4410 of the New York State Education Law as determined by the **BOARD**, the parties hereto mutually agree as follows:

FIRST: The **PROVIDER** shall provide appropriate services for children with disabilities placed by the **BOARD** to attend the **PROVIDER'S** program, in accordance with the specifications set forth at Schedule A annexed hereto and made a part hereof. The school year is hereby defined as a July/August session from July 1 through August 31 and/or September/June session from September 1 through June 30. The **PROVIDER** shall provide such services for that part of the school year for which children are placed by the **BOARD**.

SECOND: All financial arrangements for services under this Contract shall be between the **MUNICIPALITY** and **PROVIDER** in accordance with the provisions of paragraph 3 of this Contract. The **PROVIDER** shall be responsible for the delivery of appropriate services, including the training and/or retraining of direct service staff employed by the **PROVIDER**.

THIRD: The **MUNICIPALITY**, in accordance with the provisions of this Contract, shall reimburse the **PROVIDER** for expenditures made for contracted services as follows:

A. Such payments shall be at the rates approved for tuition and, if applicable maintenance. The rate for tuition shall be the amount established for such purpose by the **COMMISSIONER** and certified by the Director of the Budget of the State of New York. The rate for maintenance shall be the amount established for such purpose by the Commissioner of Social Services of the State of New York and certified by the Director of the Budget of the State of New York. Such payments shall be made pursuant to section 3.C. of this contract and Schedule A attached hereto and made a part hereof. Where the enrollment for a child is for periods of less than the full July/August session or September/June session, the payment shall be prorated by the **COMMISSIONER** pursuant to the Regulations of the **COMMISSIONER**.

B.

1. The **PROVIDER** shall submit a voucher to the **MUNICIPALITY** for services rendered not later than thirty (30) days following the dates of service.

2. In the event of notification by the **COMMISSIONER** of an official rate change, the **PROVIDER** shall submit a voucher to the **MUNICIPALITY** for any additional payment due to a rate increase or shall notify the **MUNICIPALITY** of any refund owed due to a rate decrease. Such voucher or notice shall be submitted not more than thirty (30) days after such official notification.

C. The **MUNICIPALITY** shall reimburse the **PROVIDER** for services rendered under the terms of this Contract in the first instance and at least quarterly upon receipt of vouchers from the **PROVIDER**. **MUNICIPALITY'S** internal procedures for payment processing may be changed by **MUNICIPALITY** at any time upon 30 days' written notice to **PROVIDER**. No payment shall be required to be made by the **MUNICIPALITY** for tuition prior to receipt of New York State Education Department's Notice of Commissioner's Approval For Reimbursement ("STAC"). The **MUNICIPALITY** shall pay for tuition pursuant to such Notice commencing with the date of enrollment prescribed therein.

D. No parent or any other person shall be required or requested to make any payment for tuition, evaluations, maintenance or transportation, in addition to the payments made by the **MUNICIPALITY** pursuant to this Contract.

E. All claims for payment made to the **MUNICIPALITY** by the **PROVIDER** shall identify and allocate costs for services rendered in such a manner as shall be acceptable to the **MUNICIPALITY**.

F.

1. The **PROVIDER** shall prepare and make available such statistical, financial and other records pursuant to §4410 of the New York State Education Law, as are necessary for

reporting and accountability. All documents and records shall be consistent with New York State financial requirements for audit and rate establishment procedures. The financial records and other financial documents relevant to this Contract shall be retained by the **PROVIDER** for nine (9) years after the school year in which services have been provided.

2. These records pursuant to §4410 of the New York State Education Law shall be subject at all reasonable times to inspection, review, or audit by the **BOARD**, the municipality where the **PROVIDER** is located, the State of New York, acting through the Education Department or the Office of the State Comptroller, federal and other personnel duly authorized by such municipality. In addition, such municipality shall make available any and all copies of such documents to such other **MUNICIPALITIES** as may contract with the **PROVIDER**.

3. Copies of all records compiled by the **PROVIDER** in completing the work described in this Agreement, including but not limited to written reports, studies, drawings, charts, plans, and all similar recorded data, shall become and remain the property of the County. The **PROVIDER** must retain originals of such records for its own use.

FOURTH: The **PROVIDER** shall furnish with the voucher the following information for all Medicaid eligible children enrolled in its programs pursuant to §4410 of the Education Law.

- (a) dates the child received a health related support service and/or evaluation, e.g. physical therapy, speech therapy, occupational therapy, skilled nursing services and/or counseling and transportation, if applicable.
- (b) documentation that each service session was verified as delivered by the signature of the service provider.
- (c) copy of the child's Individualized Education Program (IEP).
- (d) copies of all Progress Reports for each service provided. (Such reports must be prepared periodically but not less than quarterly).

FIFTH: The **PROVIDER** shall furnish the municipality each month with the number of eligible Medicaid services by service type provided to each Medicaid eligible child pursuant to §4410 of the Education Law.

SIXTH: The **PROVIDER** will obtain from the parent or person in parental relationship to the Medicaid eligible child receiving services pursuant to §4410 of the Education Law, the Client Identification Number (CIN), period of eligibility and any other relevant third party health insurance information for the purpose of establishing Medicaid as the “payer of last resort”. All Providers agree to apply and become “non-billing” Medicaid providers and abide by all Medicaid rules and regulations, see Exhibits 1 and 2, attached.

SEVENTH: The **PROVIDER** will maintain the standards set forth under section 200 of the Regulations of the **COMMISSIONER**. It is understood and agreed by the parties that failure to do so shall render this Contract void, in which case the **PROVIDER** shall be entitled to no compensation for the portion of the school year in which such approval ceases to be maintained and shall reimburse the **MUNICIPALITY** any amounts already received for that portion of such school year.

EIGHTH. The **MUNICIPALITY** and **PROVIDER** shall observe and require the observance by all subPROVIDERS and their employees of all applicable federal and New York State requirements relating to confidentiality of records and information.

NINTH: This Contract shall take effect as of November 18, 2024, and terminate on December 31, 2025; provided, however, that this agreement shall be deemed to have terminated at any time as the **COMMISSIONER** withdraws approval for the **PROVIDER** to provide services or programs for children with disabilities. The **COUNTY** or the **PROVIDER**, upon ninety (90) days notice, may terminate this Agreement in whole or in part when either party deems it to be in its best interest. In such event, the **PROVIDER** shall be compensated and the **COUNTY** shall be liable only for payment for services already rendered under this Agreement prior to the effective date of termination.

In the event the **COUNTY** determines that there has been a material breach by the **PROVIDER** of any of the terms of the Agreement and such breach remains uncured for five (5) days after service on the **PROVIDER** of written notice thereof, the **COUNTY**, in addition to any other right or remedy it might have, may terminate this agreement and the **COUNTY** shall have the right, power and authority to complete the services provided for in this Agreement, or contract for their completion, and any additional expense or cost of such completion shall be charged to and paid by the **PROVIDER**. Notice hereunder shall be effective on the date of mailing.

This contract may be renewed upon notification by the **MUNICIPALITY**, and acceptance by the **PROVIDER** at least thirty (30) days prior to the expiration of the existing term. However, should the **PROVIDER** be requesting termination of this contract based on the **PROVIDER'S** intent to cease operation, all specific close down procedures shall be followed by the **PROVIDER** in accordance with Part 200 of the Regulations of the **COMMISSIONER**. Written notice of any such termination shall be provided to the **MUNICIPALITY** and the **BOARD(S)** by the **PROVIDER** not less than ninety (90) days prior to the intended effective date of such action. In the event of such termination, the parties shall adjust the accounts due and the **PROVIDER** shall undertake no additional expenditures not already required. Upon any such termination, the parties shall endeavor in an orderly manner to close down activities hereunder.

TENTH: Failure to secure and maintain the required insurances contained in Schedule "B," which is attached hereto and made a part hereof, is a material breach of this Contract. Consultant shall reimburse County for any funds expended by County that would have been paid by Consultant's insurance carrier under any required insurance. Should Consultant's required insurance be cancelled or lapse in any way, Consultant shall submit the insurer's notice of cancellation or lapse to County within two business days of receipt.

In addition to, and not in limitation of the insurance requirements contained in Schedule "B", attached hereto and made a part hereof, the Consultant agrees to the fullest extent of the law:

- (a) that except for the amount, if any, of damage contributed to, caused by or resulting from the negligence of the County, the Consultant shall indemnify and hold harmless the County, its officers, employees and agents from and against any and all liability, damage, claims, demands, costs, judgments, fees, attorneys' fees or loss arising directly or indirectly out of the performance or failure to perform hereunder by the Consultant or third parties under the direction or control of the Consultant; and
- (b) to provide defense for and defend, at its sole expense, any and all claims, demands or causes of action directly or indirectly arising out of the performance or failure to perform referred

to in Paragraph (a) and to bear all other costs and expenses related thereto. This duty to defend shall be triggered immediately upon notice to the Consultant by the County of the County's receipt of a Notice of Claim, service of process or other demand or claim.

ELEVENTH: Any purported delegation of duties or assignment of rights under this Agreement without the prior express written consent of the **COUNTY** is void. The **PROVIDER** shall not subcontract any part of the work without the prior written consent of the County. All subcontracts shall provide that the subPROVIDERs are subject to all terms and conditions set forth in the contract documents. All work performed by a subPROVIDER shall be deemed work performed by the PROVIDER. All subcontracts entered into by the **PROVIDER** relative to the purchase of services pursuant to the Contract shall be written in accordance with all federal and state laws, regulations and guidelines and shall be as disclosed on the application to the **COMMISSIONER** for program approval. No provision of any such subcontract shall be deemed to provide for the incurrence of any financial obligation of the **MUNICIPALITY** in addition to the established maintenance, evaluation and tuition rates. Any arrangements entered into by a **PROVIDER** with a subPROVIDER shall be governed by all applicable provisions relating to conflict of interest pursuant to the Laws of New York State. The **PROVIDER** shall not be relieved of any responsibility under this Contract by any subcontract.

TWELFTH: The **PROVIDER** agrees that it has no interest and will not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of the services and duties hereunder. The **PROVIDER** further agrees that, in the performance of this Agreement, no person having any such interest shall be employed by it.

The **PROVIDER** represents and warrants that it has not employed or retained any person, other than a bona fide full time salaried employee working solely for the **PROVIDER** to solicit or secure this Agreement, and that it has not paid or agreed to pay any person (other than payments of fixed salary to a bona fide full time salaried employee working solely for the **PROVIDER**) any fee, commission, percentage, gift or other consideration, contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, without limiting any other rights or remedies to which the **COUNTY** may be entitled or any civil or criminal penalty to which any violator may be liable, the County shall have the right, in its discretion, to terminate this Agreement without liability, and to deduct the contract price, or otherwise to recover, the full amount of such fee, commission percentage, gift or consideration.

THIRTEENTH: The PROVIDER expressly understands and agrees that the PROVIDER is and shall in all respects be considered an independent PROVIDER. The PROVIDER, its employees, partners, associates, subPROVIDERs and any others employed by the PROVIDER to render services hereunder, are not and shall not hold themselves out nor claim to be an officer or employee of the County, nor make claim to any rights accruing thereto, including but not limited to Workers Compensation, Unemployment Benefits, Social Security or retirement plan membership or credit.

The PROVIDER shall comply, at its own expense, with the provisions of all federal, state and local laws, rules and regulations applicable to the **PROVIDER** as an employer of labor or otherwise. The **PROVIDER** shall further comply with all rules, regulations and licensing requirements pertaining to its professional status and that of its employees, partners, associates, subPROVIDERs and other employed to render the services hereunder.

Furthermore, the PROVIDER shall comply with all Federal, State, and local laws and regulations governing the provision of goods and services under this Contract. PROVIDER shall comply with the rules and regulations of the County. The County's Compliance Plan regarding Federal and State fraud

and abuse laws is available on the County's website at <http://www.co.ontario.ny.us/documentcenter/view/236>. The PROVIDER shall abide by the terms of this Plan when delivering services under this Contract and shall ensure that each individual that provides such services under this contract is provided with a copy of the Plan or given access to the Plan.

Furthermore, the PROVIDER represents and warrants that it has not been excluded or terminated from participation in any federal health care programs or New York Medicaid. Should such exclusion or termination occur during the term of this agreement, PROVIDER shall promptly notify County, and such exclusion or termination shall be considered a material breach of this agreement.

FOURTEENTH: The **PROVIDER** shall not assign this Contract without prior written approval of the **BOARD** and **MUNICIPALITY** which approvals shall be attached to this Contract as an amendment.

FIFTEENTH: This contract is subject to and shall comply with all applicable provisions of federal and New York State laws or regulations. This Contract shall be governed by the Laws of the State of New York.

SIXTEENTH: All notices of any nature referred to in this Agreement shall be in writing and sent by registered or certified mail postage pre-paid, to the respective addresses set forth below or to such other addresses as the respective parties hereto may designate in writing:

To the County:

Ontario County Public Health
Children with Special Needs Program
3019 County Complex Drive
Canandaigua, NY 14424

To the Provider:

NAPLES CENTRAL SCHOOL
Attn: Chad Hunt
136 NORTH MAIN STREET
NAPLES
14512

SEVENTEENTH: This Agreement and its attachments constitute the entire Agreement between the parties with respect to the subject matter hereof and shall supersede all previous negotiations, commitments and writings. It shall not be released, discharged, changed or modified except by an instrument in writing signed by a duly authorized representative of each of the parties.

EIGHTEENTH: Notwithstanding, in accordance with Section 362 of the County Law, the County shall have no liability under this Agreement to PROVIDER or to anyone else beyond funds appropriated for this Agreement.

NINETEENTH: This Agreement shall not be enforceable until signed by all Parties and approved by the County of Ontario.

TWENTIETH: This Agreement shall be construed and enforced in accordance with the laws of the State of New York.

TWENTY-FIRST: The individuals who have executed this Agreement on behalf of the respective parties expressly represent and warrant that they are authorized to sign on behalf of such entities for the purpose of duly binding such entities to this Agreement.

IN WITNESS WHEREOF, The County of Ontario and the PROVIDER have executed this Agreement.

DIGITAL SIGNATURE PAGE

Hunt Chad-District Business
Administrator and Assistant
Superintendent

Digitally signed by Hunt Chad-District Business
Administrator and Assistant Superintendent
Date: 2024.10.25 08:09:54 EDT
Reason: Review/Sign contract and upload
insurance
Location: Naples, NY 14512

SCHEDULE A

AGENCY AND CENTER BASED SERVICES

CENTER BASED TUITION RATES ARE DETERMINED BY THE NYS EDUCATION DEPARTMENT

Contract/SchACB Rates Rev 7/2018, 10/2023

SERVICES:

SERVICES TO BE PROVIDED AND REQUIREMENTS FOR PAYMENT ARE AS FOLLOWS:

1. Provider shall provide preschool services on an as needed basis as referred by the school district Committee on Preschool Special Education program (Section 4410). Provider shall provide all services indicated on a participating child's Individualized Education Plan ("IEP") and Stac1 AND SHALL PROVIDE "DIRECT SERVICES" TO THE CHILD WORKING TOWARD ACHIEVING THE GOALS AND OUTCOMES AS STATED ON THE CHILD'S IEP.
2. Provider shall furnish a complete list of all professional staff (by name, discipline, and license/certification numbers/NPI numbers) who will be providing services. A form for such list is attached hereto. Provider shall update and submit this list to the County **every January and July**. Copies of all staff licenses and/or certifications shall be submitted as well.
3. Provider shall provide updated copies of all evaluations for program participation and progress reports within ten working days of such evaluation or review.
4. Provider and/or provider's agent or employees shall abide by all Section 4410 program policies and procedures.
5. If applicable, provider and/or provider's agents shall meet the personnel requirements as set forth in section 763.13 of the New York State Code of Rules and Regulations (NYCRR) Title 10 Health Regulations.
6. Provider shall execute the agreement between the New York State Department of Social Services and Service Providers' Reassignment, attached hereto as Exhibits 1 and 2, respectively.
7. Provider shall obtain and provide County with signed physician orders for every participating child requiring physical or occupational therapy.

Said orders shall be submitted with Provider's initial billing and will be dated and updated to cover the service term under the (IEP). Provider shall obtain and update physician orders and provide them to County in September for the upcoming school year and in July if approved for summer services. Payment shall be contingent upon receipt of required physician orders and speech therapy orders provided by an "SLP" (Speech Language Pathologist).

8. Provider shall provide County with daily attendance documentation for all services provided to children within the 4410 program on a monthly basis, to be submitted with provider's regular monthly billing. Payment will be contingent upon receipt of requisite documentation.
9. Provider shall maintain progress notes per visit/session on all children participating in the early intervention and 4410 programs and shall submit said notes with the monthly billings.
10. All services billed by Provider shall be submitted on original invoices and tuition based rates will be billed at Stac3 approval rates. This pertains to initial approvals as well as all rate reconciliations. Amounts not consistent with Stac approvals will not be processed and will be returned for correction. . Provider must verify individual approved tuition amounts by accessing the State GUI web system (EFRT) at <http://www.oms.nysed.gov/stac/> and must submit a rate reconciliation within 30 days of State posting of current rates.

- UNTIL FURTHER NOTICE, _____,
NAME
_____, _____ IS
LICENSE/CERTIFICATE # DISCIPLINE

PROGRAM RESPONSIBILITY UNDER STATE REGULATION:

AS SET FORTH IN THE PROVIDER REIMBURSEMENT MANUAL REGARDING RECORDS RETENTION:

2
**PRESCHOOL (SECTION 4410)
RELATED SERVICES/TUITION RATE SHEET**

4410 (3-5 PRESCHOOL) RELATED SERVICES RATES:

As of January 1, 2024 the Ontario County Related Service rates are:

ALL RELATED SERVICES:

HOME/COMMUNITY CARE SITE: \$70/session*

OFFICE/CENTER SITE: \$70/session

GROUP** - RELATED SERVICES \$45/child

** A session is comprised of 30 minutes of direct services*

***for groups of two or more and up to five children*

COORDINATION OF SERVICES \$20.00/30minutes

1:1 AIDE (as a Related Service) \$ 7.96/30minutes

SEIT: A tuition based service: Rates are determined by the NYS Education Department and will not be reimbursed by Ontario County until the current rate has been formally documented with the County.
Group rates are calculated by NYS SED as: Rate divided by the number of children in the group.

TUITION: Center based tuition rates are determined by the NYS Education Department

NOTE: Rates are subject to change. You will be notified and billing will reflect such changes when this occurs.

**PRESCHOOL (SECTION 4410)
EVALUATION RATE SHEET**

The evaluator shall provide appropriate family-centered, comprehensive, domain-integrated, functional multidisciplinary evaluations assessing the preschool child's strengths, utilizing reports from other sources with parental consent and making recommendations for services in environments where typical peers are found.

PRESCHOOL EVALUATION RATES ARE SET BY THE NEW YORK STATE DEPARTMENT OF EDUCATION AND ARE SUBJECT TO CHANGE. AS OF JULY 2024 THE ONTARIO COUNTY RATES ARE:

		BI-LINGUAL
NON-PHYSICIAN	\$168.00	\$211.00
SOCIAL	\$146.00	\$192.00
PSYCHOLOGICAL	\$254.00	\$332.00
PHYSICIAN	\$189.00	\$232.00

CONSIDERATION:

In consideration of the services specified, the Children with Special Needs Program (CWSNP) will pay rates as set by the Commissioner of the Department of Health and/or the New York State Department of Education. This rate will include the client visit, record documentation and all required meetings. It is understood that this rate includes travel expenses.

Schedule "B"

This "Schedule B" consists of (1) proof of Workers' Compensation insurance, (2) proof of Disability insurance, (3) proof of liability insurance and (4) these Schedule "B" Instructions. Proof of insurance is usually in the form of an insurance ACORD Certificate that shall be provided **by the Vendor/Contractor/Consultant** prior to standing committee approval or issuance of a purchase order. In addition, all bids and quotes require proof of insurance with the response.

ANY change in or waiver of insurance requirements must be approved by the County Governmental Operations and Insurance Committee. A written explanation of change or waiver shall be provided if it has been granted.

Workers' Compensation and Disability Insurance:

Vendor/Contractor/Consultant shall provide to the County proof of Workers' Compensation and Disability insurance in compliance with New York State law. If the Vendor/Contractor/Consultant is not required to have these types of insurance, **the Vendor/Contractor/Consultant** must provide to the County a form CE-200, which can be filled out on the State's website at www.wcb.state.ny.us.

Liability Insurance

The type and limits of liability insurance required by a particular vendor/contractor/consultant are contained in the attached chart. On the chart, check the appropriate category for the particular vendor/contractor/consultant.

Once the category of liability insurance is chosen, the Vendor/Contractor/Consultant shall provide an ACORD Insurance Certificate that indicates compliance with the requirements and further contains ALL of the following:

- a. All insurance certificates must be on a New York approved ACORD form. ACORD Insurance Certificates must be executed by an insurance company and/or agency or broker, which is licensed by the Insurance Department of the State of New York.
- b. The proper ACORD form must contain (i) the name of the agent producing the form (ii) a policy number, (iii) policy effective date and expiration date, and (iv) the name of the Vendor/Contractor/Consultant, which must match the Vendor/Contractor/Consultant name on the Agreement.
- c. Insurance shall be written on an occurrence coverage form. Insurance shall include coverage for bodily injury and property damage liability. In addition, if the Vendor/Contractor/Consultant provides services to minors 0 to 18 years of age, insurance coverage shall include sexual abuse and molestation coverage for the participants in the program.

- d. With respect to contracts where professional liability is required, the Vendor/Contractor/Consultant shall either maintain this coverage for not less than three (3) years following expiration or termination of the Agreement, or shall provide an equivalent extended reporting endorsement (commonly known as a “tail policy”).
- c. All GENERAL AND AUTO LIABILITY insurance certificates must name Ontario County as an “additional insured” (Professional liability insurance certificates do not). Additional insured status must include products and completed operations.
- d. “Certificate Holder” shall be made out to the "County of Ontario, 20 Ontario Street St., Canandaigua, NY 14424" and coverage must comply with all specifications of the Agreement.
- e. The Description of Operations must say “Vendor/Contractor/Consultant services provided as per contract with Ontario County.”

Notice of Non-renewal, Change, or Cancellation

Vendor/Contractor/Consultant shall provide to the County of Ontario and the County Department requesting this Certificate at least thirty (30) days prior written notice of any non-renewal, change, or cancellation of the policy or policies required herein.

Proof of Insurance

All insurance forms are only good for one year and the Vendor/Contractor/Consultant must provide new certificates when they expire.

Limitation of Liability

The policy limits required by this Schedule B shall in no way operate or be considered as a limitation of Vendor's/Contractor's/Consultant's liability.

Waiver of Subrogation

Vendor/Contractor/Consultant hereby grants to the County a waiver of any right to subrogation which any insurer of said Vendor/Contractor/Consultant may acquire against the County by virtue of the payment of any loss under such insurance. Vendor/Contractor/Consultant agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

Primary Coverage

Vendor/Contractor/Consultant's insurance shall be primary and the County's self-insurance shall be excess and shall not contribute with it.

Vendor Classification	A Construction & Maintenance	B Purchase or Lease of Merchandise or Equipment	C Consultant Services	D Professional Services	E Property Leased to Others or Use of Facilities or Grounds	F Transportation Services	G All Purposes Public Entity Contracts
Commercial General Liability							
Each Occurrence	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL
Fire Damage	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
General Aggregate	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Product Comp/Op	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Personal & Adv. Injury			\$ 1,000,000.00	\$ 1,000,000.00			
Auto Liability							
	\$1,000,000 CSL	***	***	***	\$1,000,000 CSL	\$1,000,000 CSL	\$1,000,000 CSL
Owned	\$ 1,000,000.00				\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Hired	\$ 1,000,000.00				\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Non-Owned	\$ 1,000,000.00				\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Workers Compensation & Employers Liability							
	See Below	See Below	See Below	See Below	See Below	See Below	
Disability Benefits							
	See Below	See Below	See Below	See Below	See Below	See Below	
Professional Liability				\$1,000,000			
Ontario County to be Named Add'l Insd On	GL-AL		GL	GL-AL	GL-AL	GL-AL	GL-AL

Note: Workers Compensation & Disability Benefits required by sections 57 and 220 Subd. 8 of the Workers Compensation Law must be completed and returned with the Insurance ACORD- <http://www.web.state.ny.us/content/main/forms/AllForms.jsp>

(***) If a vehicle is used in the execution of the contract, the Consultant/Professional shall provide evidence of Auto Liability Coverage of \$1,000,000 Combined Single Limit

Workers' Compensation Requirements under Workers' Compensation Law §57

To comply with coverage provisions of the Workers' Compensation Law (WCL), businesses must:

- a) be legally exempt from obtaining workers' compensation insurance coverage; or
- b) obtain such coverage from insurance carriers; or
- c) be a Board-approved self-insured employer; or
- d) participate in an authorized group self-insurance plan.

To assist State and municipal entities in enforcing WCL Section 57, businesses requesting permits or seeking to enter into contracts **MUST provide ONE** of the following forms to the government entity issuing the permit or entering into a contract:

A) Form [CE-200](#), *Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage*;

Form CE-200 can be filled out electronically on the Board's website, www.wcb.state.ny.us. Click on the last button in the lower right hand corner {WC/DB Exemptions Form CE-200 (In bright yellow letters)} Applicants filing electronically are able to print a finished Form CE-200 immediately upon completion of the electronic application. Applicants without access to a computer may obtain a paper application for the CE-200 by writing or visiting the Customer Service Center at any district office of the Workers' Compensation Board. Applicants using the manual process may wait up to four weeks before receiving a CE-200. Once the applicant receives the CE-200, the applicant can then submit that CE-200 to the government agency from which he/she is getting the permit, license or contract; or

B) Form [C-105.2](#), *Certificate of Workers' Compensation Insurance* (the business's insurance carrier will send this form to the government entity upon request). **Please Note:** The State Insurance Fund provides its own version of this form, the U-26.3; or

C) Form [SI-12](#), *Certificate of Workers' Compensation Self-Insurance* (the business calls the Board's Self-Insurance Office at 518-402-0247), or GSI-105.2, *Certificate of Participation in Worker's Compensation Group Self-Insurance* (the business's Group Self-Insurance Administrator will send this form to the government entity upon request).

Disability Benefits Requirements under Workers' Compensation Law §220(8)

To comply with coverage provisions of the WCL regarding disability benefits, businesses may:

- a) be legally exempt from obtaining disability benefits insurance coverage; or
- b) obtain such coverage from insurance carriers; or
- c) be a Board-approved self-insured employer.

Accordingly, to assist State and municipal entities in enforcing WCL Section 220(8), businesses requesting permits or seeking to enter into contracts **must** provide one of the following forms to the entity issuing the permit or entering into a contract:

A) [CE-200](#), *Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage* (see above);

B) [DB-120.1](#), *Certificate of Disability Benefits Insurance* (the business's insurance carrier will send this form to the government entity upon request); **or**

C) [DB-155](#), *Certificate of Disability Benefits Self-Insurance* (the business calls the Board's Self-Insurance Office at 518-402-0247).

NYS Agencies Acceptable Proof: Letter from the NYS Department of Civil Service indicating the applicant is a New York State government agency covered for workers' compensation under Section 88-c of the Workers' Compensation Law and exempt from NYS disability benefits.

<https://www.buinessexpress.ny.gov/> or

http://www.wcb.ny.gov/content/ebiz/wc_db_exemptions/wc_db_exemptions.jsp

EXHIBIT 2
STATEMENT OF REASSIGNMENT

Name of Services Provider

By this agreement, the above-named Provider of services agrees:

1. To permit the Municipality to retain any **Medicaid** revenues received for medical services provided to Medicaid special education students.
2. To accept as payment in full the contracted reimbursement rates for covered services.
3. To comply with all the rules and policies as described in your contract with the Municipality Agency.
4. To agree not to bill Medicaid directly for any service billed by the Municipality.

NOTE: Nothing in this agreement would prohibit a Medicaid Provider from claiming reimbursement for Medicaid eligible services rendered outside the scope of the Preschool Supportive Health Services Program.

Authorized Signature

Date

\contract\

EXHIBIT 1

AGREEMENT

BETWEEN THE NEW YORK STATE DEPARTMENT OF SOCIAL SERVICES AND SERVICE PROVIDERS IN THE NEW YORK STATE MEDICAID PROGRAM

Based upon the provision of medical services under the New York State Medicaid Program, Title XIX of the Social Security Act, and the satisfactory completion of the Medicaid provider agreement form, and statement of reassignment, _____, hereinafter called the Provider, agrees as follows to:

- A. 1) Keep any records necessary to disclose the extent of services the provider furnishes to recipients receiving assistance under the New York State Plan for Medical Assistance.
- 2) On request, furnish the New York State Department of Social Services, or its designee, and the Secretary of the United States Department of Health and Human Services, and the New York State Medicaid Fraud Control Unit any information maintained under paragraph (A) (1), and any information regarding any Medicaid claims reassigned by the Provider to the preschool county agency.
- 3) Comply with the disclosure requirements specified in 42 CFR Part 455, Subpart B.
- B. Comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Federal Rehabilitation Act of 1973 and all other State and federal statutory and constitutional non-discrimination provisions which prohibit discrimination on the basis of race, color, national origin, handicap, age, sex, religion and marital status.
- C. Abide by all applicable federal and State laws and regulations, including the Social Security Act, the New York State Social Services Law, Part 42 of the Code of Federal Regulations and Title 18 of the Codes Rules and Regulations of the State of New York.

Authorized Signature: _____

Address: _____

City: _____ State _____ Zip _____

Telephone #: _____ Date Signed: _____

\\contract\\

BUSINESS ASSOCIATE AGREEMENT

THIS BUSINESS ASSOCIATE AGREEMENT (this “BAA”), is entered into this 18th day of November 2024 between the **COUNTY OF ONTARIO**, a political subdivision of the State of New York, with offices at 20 Ontario Street, Canandaigua, New York, (“County”), and **NAPLES CENTRAL SCHOOL**, with offices at 136 NORTH MAIN STREET NAPLES, NY 14512, (“Business Associate”).

WHEREAS County and Business Associate are parties to one or more agreements pursuant to which Business Associate has agreed to provide certain services on County’s behalf (“Agreement”); and

WHEREAS County and Business Associate desire to execute this BAA to comply with the Privacy, Security, Breach Notification and Enforcement Rules at 45 Code of Federal Regulations (“C.F.R.”) Parts 160-64 including the requirements of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 (collectively “HIPAA”), that are applicable to business associates, along with any guidance and/or regulations issued to date by the Department of Health and Human Services (“DHHS”); and

WHEREAS, County and Business Associate desire to incorporate into this BAA any regulations issued with respect to HIPAA that relate to the obligations of business associates, and Business Associate recognizes and agrees that it is obligated by law to meet the applicable provisions of HIPAA.

NOW THEREFORE, in consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

1. Definitions.

- a. The terms “Covered Entity,” “Electronic Protected Health Information,” “Protected Health Information,” “Standard,” “Trading Partner Agreement,” and “Transaction” have the meanings set out in 45 C.F.R. § 160.103. The term “Standard Transaction” has the meaning set out in 45 C.F.R. § 162.103. The term “Required by Law” has the meaning set out in 45 C.F.R. § 164.103. The terms “Health Care Operations,” “Payment,” “Research,” and “Treatment” have the meanings set out in 45 C.F.R. § 164.501. The term “Limited Data Set” has the meaning set out in 45 C.F.R. § 164.514(e). The term “use” means, with respect to Protected Health Information, utilization, employment, examination, analysis or application within Business Associate. The terms “disclose” and “disclosure” mean, with respect to Protected Health Information, release, transfer, providing access to or divulging to a person or entity not within Business Associate. For purposes of this Business Associate Agreement, County’s Protected Health Information encompasses County’s Electronic Protected Health Information. Any other capitalized terms not identified here shall have the meaning as set forth in HIPAA.

2. Privacy of Protected Health Information.

- a. **Permitted Uses and Disclosures.** Business Associate is permitted to use and disclose Protected Health Information that it creates or receives on County’s behalf or receives from County (or another business associate of County) and to request Protected Health Information on County’s behalf (collectively, “County’s Protected Health Information”) only as follows:
 - i. *Functions and Activities on County’s Behalf.* To perform functions, activities, services, and operations on behalf of County, consistent with the Privacy Rule and the HITECH Act, as specified in the Agreement.
 - ii. *Business Associate’s Operations.* For Business Associate’s proper management and administration or to carry out Business Associate’s legal responsibilities, provided that, with respect to disclosure of County’s Protected Health Information, either:
 - A. The disclosure is Required by Law; or

- B. Business Associate obtains reasonable assurance, evidenced by written contract, from any person or entity to which Business Associate will disclose County's Protected Health Information that the person or entity will:
1. Hold County's Protected Health Information in confidence and use or further disclose County's Protected Health Information only for the purpose for which Business Associate disclosed County's Protected Health Information to the person or entity or as Required by Law; and
 2. Promptly notify Business Associate (who will in turn notify County in accordance with Section 4(a) of this BAA) of any instance of which the person or entity becomes aware in which the confidentiality of County's Protected Health Information was breached.
- b. **Minimum Necessary and Limited Data Set.** Business Associate's use, disclosure or request of Protected Health Information shall utilize a Limited Data Set if practicable. Otherwise, Business Associate will, in its performance of the functions, activities, services, and operations specified in Section 1(a) above, make reasonable efforts to use, to disclose, and to request of a Covered Entity only the minimum amount of County's Protected Health Information reasonably necessary to accomplish the intended purpose of the use, disclosure or request, except that Business Associate will not be obligated to comply with this minimum necessary limitation with respect to:
- i. Disclosure to or request by a health care provider for Treatment;
 - ii. Use for or disclosure to an individual who is the subject of County's Protected Health Information, or that individual's personal representative;
 - iii. Use or disclosure made pursuant to an authorization compliant with 45 C.F.R. § 164.508 that is signed by an individual who is the subject of County's Protected Health Information to be used or disclosed, or by that individual's personal representative;
 - iv. Disclosure to DHHS in accordance with Section 5(a) of this BAA;
 - v. Use or disclosure that is Required by Law; or
 - vi. Any other use or disclosure that is excepted from the minimum necessary limitation as specified in 45 C.F.R. § 164.502(b)(2).
- c. **Prohibition on Unauthorized Use or Disclosure.** Business Associate will neither use nor disclose County's Protected Health Information, except as permitted or required by this BAA or in writing by County or as Required by Law. This BAA does not authorize Business Associate to use or disclose County's Protected Health Information in a manner that will violate the 45 C.F.R. Part 164, Subpart E "Privacy of Individually Identifiable Health Information" ("Privacy Rule") if done by the County, except as set forth in Section 1 (a)(ii) of this BAA.
- d. **Information Safeguards.**
- i. *Privacy of County's Protected Health Information.* Business Associate will develop, implement, maintain, and use appropriate administrative, technical, and physical safeguards to protect the privacy of County's Protected Health Information. The safeguards must reasonably protect County's Protected Health Information from any intentional or unintentional use or disclosure in violation of the Privacy Rule, 45 C.F.R. Part 164, Subpart E and this BAA, and limit incidental uses or disclosures made pursuant to a use or disclosure otherwise permitted by this BAA.
 - ii. *Security of County's Electronic Protected Health Information.* Business Associate will develop, implement, maintain, and use administrative, technical, and physical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of Electronic Protected Health Information that Business Associate creates, receives, maintains, or transmits on County's behalf as required by the Security Rule, 45 C.F.R. Part 164, Subpart C and as required by HIPAA. Business Associate also shall develop and implement policies and procedures and meet the Security Rule documentation requirements

as required by HIPAA.

- e. **Subcontractors and Agents.** Business Associate will require any of its subcontractors and agents, to which Business Associate is permitted by this Business Associate Agreement or in writing by County to disclose County's Protected Health Information, to provide reasonable assurance, evidenced by written contract, that such subcontractor or agent will comply with the same privacy and security safeguard obligations with respect to County's Protected Health Information that are applicable to Business Associate under this BAA.

3. **Compliance with Transaction Standards.** If Business Associate conducts in whole or part electronic Transactions on behalf of County for which DHHS has established Standards, Business Associate will comply, and will require any subcontractor or agent it involves with the conduct of such Transactions to comply, with each applicable requirement of the Transaction Rule, 45 C.F.R. Part 162. Business Associate will not enter into, or permit its subcontractors or agents to enter into, any Trading Partner Agreement in connection with the conduct of Standard Transactions on behalf of Organization that:

- a. Changes the definition, data condition, or use of a data element or segment in a Standard Transaction;
- b. Adds any data element or segment to the maximum defined data set;
- c. Uses any code or data element that is marked "not used" in the Standard Transaction's implementation specification or is not in the Standard Transaction's implementation specification; or
- d. Changes the meaning or intent of the Standard Transaction's implementation specification.

4. **Individual Rights.**

- a. **Access.** Business Associate will, within 10 calendar days following County's request, make available to County or, at County's direction, to an individual (or the individual's personal representative) for inspection and obtaining copies of County's Protected Health Information about the individual that is in Business Associate's custody or control, so that County may meet its access obligations under 45 C.F.R. § 164.524 and, where applicable under HIPAA. Business Associate shall make such information available in an electronic format where directed by County.
- b. **Amendment.** Business Associate will, upon receipt of written notice from County, promptly amend or permit County access to amend any portion of County's Protected Health Information, so that County may meet its amendment obligations under 45 C.F.R. § 164.526.
- c. **Disclosure Accounting.** So that County may meet its disclosure accounting obligations under 45 C.F.R. § 164.528:
 - i. *Disclosures Subject to Accounting.* Business Associate will record the information specified in Section 3(c)(iii) below ("Disclosure Information") for each disclosure of County's Protected Health Information, not excepted from disclosure accounting as specified in Section 3(c)(ii) below, that Business Associate makes to County or to a third party.
 - ii. *Disclosures Not Subject to Accounting.* Business Associate will not be obligated to record Disclosure Information or otherwise account for the following disclosures of County's Protected Health Information:
 - A. That occurred before April 14, 2003;
 - B. For Treatment, Payment or Health Care Operations activities (except where such recording or accounting is required by HIPAA, and as of the effective dates for this provision of HIPAA);
 - C. To an individual who is the subject of County's Protected Health Information disclosed, or to that individual's personal representative;
 - D. Pursuant to an authorization compliant with 45 C.F.R. § 164.508 that is signed by an individual who is the subject of County's Protected Health Information disclosed, or

- by that individual's personal representative;
 - E. For notification of and to persons involved in the care or payment related to the health care of an individual who is the subject of County's Protected Health Information disclosed and for disaster relief;
 - F. To law enforcement officials or correctional institutions in accordance with 45 C.F.R. § 164.512(k)(5);
 - G. For national security or intelligence purposes in accordance with 45 C.F.R. § 164.512(k)(2);
 - H. In a Limited Data Set;
 - I. Incident to a use or disclosure that Business Associate is otherwise permitted to make by this Business Associate Agreement; and
 - J. Otherwise excepted from disclosure accounting as specified in 45 C.F.R. § 164.528.
- iii. *Disclosure Information.* With respect to any disclosure by Business Associate of County's Protected Health Information that is not excepted from disclosure accounting by Section 3(c)(ii) above, Business Associate will record the following Disclosure Information as applicable to the type of accountable disclosure made:
- A. *Availability of Disclosure Information.* Unless otherwise provided under HIPAA, Business Associate will maintain the Disclosure Information for at least 6 years following the date of the accountable disclosure to which the Disclosure Information relates. Business Associate will make the Disclosure Information available to County within 10 days following County's request for such Disclosure Information to comply with an individual's request for disclosure accounting. In addition, where Business Associate is contacted directly by an individual based on information provided to the individual by County and where so required by HIPAA and/or any accompanying regulations, Business Associate shall make such Disclosure Information available directly to the individual.
 - B. *Disclosure Information Generally.* Except for repetitive disclosures of County's Protected Health Information as specified in Section 3(c)(iii)(B) below and for disclosures for large Research studies as specified in Section 3(c)(iii)(C) below, the Disclosure Information that Business Associate must record for each accountable disclosure is (i) the disclosure date, (ii) the name and (if known) address of the entity to which Business Associate made the disclosure, (iii) a brief description of County's Protected Health Information disclosed, and (iv) a brief statement of the purpose of the disclosure. Business Associate further shall provide any additional information to the extent required by HIPAA and any accompanying regulations.
 - C. *Disclosure Information for Repetitive Disclosures.* For repetitive disclosures of County's Protected Health Information that Business Associate makes for a single purpose to the same person or entity (including County), the Disclosure Information that Business Associate must record is either the Disclosure Information specified in Section 3(c)(iii)(A) above for each accountable disclosure, or (i) the Disclosure Information specified in Section 3(c)(iii)(A) above for the first of the repetitive accountable disclosures, (ii) the frequency, periodicity, or number of the repetitive accountable disclosures, and (iii) the date of the last of the repetitive accountable disclosures.
 - D. *Disclosure Information for Large Research Activities.* For disclosures of County's Protected Health Information that Business Associate makes for particular Research involving 50 or more individuals and for which an Institutional Review Board or Privacy Board has waived authorization during the period covered by an individual's disclosure accounting request, the Disclosure Information that Business Associate

must record is (i) the name of the Research protocol or activity, (ii) a plain language description of the Research protocol or activity, including its purpose and criteria for selecting particular records, (iii) a brief description of the type of County's Protected Health Information disclosed for the Research, (iv) the dates or periods during which Business Associate made or may have made these disclosures, including the date of the last disclosure that Business Associate made during the period covered by an individual's disclosure accounting request, (v) the name, address, and telephone number of the Research sponsor and of the researcher to whom Business Associate made these disclosures, and (vi) a statement that County's Protected Health Information relating to an individual requesting the disclosure accounting may or may not have been disclosed for a particular Research protocol or activity.

- d. **Restriction Agreements and Confidential Communications.** Business Associate will comply with any agreement that County makes that either (i) restricts use or disclosure of County's Protected Health Information pursuant to 45 C.F.R. § 164.522(a), or (ii) requires confidential communication about County's Protected Health Information pursuant to 45 C.F.R. § 164.522(b), provided that County notifies Business Associate in writing of the restriction or confidential communication obligations that Business Associate must follow. County will promptly notify Business Associate in writing of the termination or alteration of any such restriction agreement or confidential communication requirement.

5. **Privacy Breach and Security Incidents.**

a. **Reporting.**

- i. *Privacy Breach.* Business Associate will report to County any use or disclosure of County's Protected Health Information not permitted by this Business Associate Agreement or in writing by County. In addition, Business Associate will report, following discovery and without unreasonable delay, but in no event later than 48 hours following discovery, any "Breach" of "Unsecured Protected Health Information" as these terms are defined by HIPAA and any implementing regulations. This obligation to report shall include any unauthorized acquisition, access, use, or disclosure, even where Business Associate has determined that such unauthorized acquisition, access, use, or disclosure does not compromise the security or privacy of such information, unless such acquisition, access, use or disclosure is excluded from the definition of breach in 45 C.F.R. 164.402(2). Business Associate shall cooperate with County in investigating the Breach and in meeting the County's obligations under HIPAA and any other security breach notification laws.
- ii. Any such report shall include the identification (if known) of each individual whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been, accessed, acquired, or disclosed during such Breach. Business Associate will make the report to County's Privacy Officer not more than 5 business days after Business Associate learns of such non-permitted use or disclosure. Business Associate's report will at least:
- A. Identify the nature of the non-permitted access, use or disclosure, including the date of the Breach and the date of discovery of the Breach;
 - B. Identify County's Protected Health Information accessed, used or disclosed as part of the Breach (e.g., full name, social security number, date of birth, etc.);
 - C. Identify who made the non-permitted access, use or disclosure and who received the non-permitted disclosure;
 - D. Identify what corrective action Business Associate took or will take to prevent further non-permitted access, uses or disclosures;
 - E. Identify what Business Associate did or will do to mitigate any deleterious effect of

the non-permitted access, use or disclosure; and

F. Provide such other information, including a written report, as County may reasonably request.

- iii. *Security Incidents.* Business Associate will report to County any attempted or successful (A) unauthorized access, use, disclosure, modification, or destruction of County's Electronic Protected Health Information or (B) interference with Business Associate's system operations in Business Associate's information systems, of which Business Associate becomes aware. If any such security incident resulted in a disclosure of County's Protected Health Information not permitted by this Business Associate Agreement, Business Associate will make the report in accordance with Section 4(a)(i) above.

b. Term and Termination of Agreement.

- i. *Term.* This BAA shall be coterminous with the Agreement.
- ii. *Right to Terminate for Breach.* County may terminate the Agreement if it determines, in its sole discretion, that Business Associate has breached any provision of this BAA and upon written notice to Business Associate of the breach, Business Associate fails to cure the breach within a reasonable period of time established at the discretion of the County not to exceed 30 days without the express, written consent of the County. County may exercise this right to terminate the Agreement by providing Business Associate written notice of termination, stating the failure to cure the breach of this BAA that provides the basis for the termination. Any such termination will be effective immediately or at such other date specified in County's notice of termination. If for any reason County determines that Business Associate has breached the terms of this BAA and such breach has not been cured, but County determines that termination of the Agreement is not feasible, County may report such breach to the U.S. Department of Health and Human Services.
- iii. Business Associate may terminate the Agreement if it determines, after reasonable consultation with County, that County has breached any material provision of this BAA and upon written notice to County of the breach, County fails to cure the breach within 30 days after receipt of the notice or such additional period of time as the parties mutually agree. Business Associate may exercise this right to terminate the Agreement by providing County written notice of termination, stating the failure to cure the breach of this BAA that provides the basis for the termination. Any such termination will be effective upon such reasonable date as the parties mutually agree. If Business Associate reasonably determines that County has breached the terms of this BAA and such breach has not been cured, but Business Associate and County mutually determine that termination of the Agreement is not feasible, Business Associate may report such breach to the U.S. Department of Health and Human Services.
- iv. *Obligations on Termination.*
 - A. Return or Destruction of County's Protected Health Information as Feasible. Upon termination or other conclusion of the Agreement, Business Associate will, if feasible, return to County or destroy all of County's Protected Health Information in whatever form or medium, including all copies thereof and all data, compilations, and other works derived therefrom that allow identification of any individual who is a subject of County's Protected Health Information. Business Associate will require any subcontractor or agent, to which Business Associate has disclosed County's Protected Health Information as permitted by Section 1(e) of this BAA, to, if feasible, return to Business Associate (so that Business Associate may return it to County) or destroy all of County's Protected Health Information in whatever form or

medium received from Business Associate, including all copies thereof and all data, compilations, and other works derived therefrom that allow identification of any individual who is a subject of County's Protected Health Information, and certify on oath to Business Associate that all such information has been returned or destroyed. Business Associate will complete these obligations as promptly as possible, but not later than 60 days following the effective date of the termination or other conclusion of the Agreement.

- B. **Procedure When Return or Destruction Is Not Feasible.** Business Associate will identify any of County's Protected Health Information, including any that Business Associate has disclosed to subcontractors or agents as permitted by Section 1(e) of this BAA, that cannot feasibly be returned to County or destroyed and explain why return or destruction is infeasible. Where County agrees that such return or destruction is infeasible, Business Associate will limit its further use or disclosure of such information to those purposes that make return or destruction of such information infeasible. If County does not agree, subparagraph A above shall apply. Business Associate will, by its written contract with any subcontractor or agent to which Business Associate discloses County's Protected Health Information as permitted by Section 1(e) of this BAA, require such subcontractor or agent to limit its further use or disclosure of County's Protected Health Information that such subcontractor or agent cannot feasibly return or destroy to those purposes that make the return or destruction of such information infeasible. Business Associate will complete these obligations as promptly as possible, but not later than 60 days following the effective date of the termination or other conclusion of the Agreement.
- C. **Continuing Privacy and Security Obligation.** Business Associate's obligation to protect the privacy and safeguard the security of County's Protected Health Information as specified in this BAA will be continuous and survive termination or other conclusion of the Agreement and this BAA.
- D. **Other Obligations and Rights.** Business Associate's other obligations and rights and County's obligations and rights upon termination or other conclusion of the Agreement will be those specified in the Agreement.
- c. **Defense and Indemnification.** Business Associate will defend, indemnify and hold harmless County and any County department, affiliate, officer, director, employee or agent from and against any claim, cause of action, liability, damage, cost or expense, including attorneys' fees and court or proceeding costs as well as notification and credit monitoring costs, arising out of or in connection with any non-permitted use or disclosure of County's Protected Health Information or other breach of this BAA by Business Associate or any subcontractor or agent under Business Associate's control.
 - i. *Right to Tender or Undertake Defense.* If County is named a party in any judicial, administrative or other proceeding arising out of or in connection with any non-permitted use or disclosure of County's Protected Health Information or other breach of this BAA by Business Associate or any subcontractor or agent under Business Associate's control, County will have the option at any time either (A) to tender its defense to Business Associate, in which case Business Associate will provide qualified attorneys, consultants, and other appropriate professionals to represent County's interests at Business Associate's expense, or (B) undertake its own defense, choosing the attorneys, consultants, and other appropriate professionals to represent its interests, in which case Business Associate will be responsible for and pay the reasonable fees and expenses of such attorneys, consultants, and other professionals.
 - ii. *Right to Control Resolution.* County will have the sole right and discretion to settle,

compromise or otherwise resolve any and all claims, causes of actions, liabilities or damages against it, notwithstanding that County may have tendered its defense to Business Associate. Any such resolution will not relieve Business Associate of its obligation to indemnify County under this Section 4(c).

- iii. *Survival*. The defense and indemnification obligations provided herein shall survive the expiration or termination of this Agreement, whether occasioned by this Agreement's expiration or earlier termination.

6. **General Provisions.**

- a. **Inspection of Internal Practices, Books, and Records.** Business Associate will make its internal practices, books, and records relating to its use and disclosure of County's Protected Health Information available to County and to DHHS to determine County's compliance with the Privacy Rule, 45 C.F.R. Part 164, Subpart E, and the Security Rule.
 - b. **Amendment to Agreement.** Upon the compliance date of any final regulation or amendment to final regulation promulgated by DHHS that affects Business Associate's use or disclosure of County's Protected Health Information or Standard Transactions, the Agreement and this BAA will automatically amend such that the obligations imposed on Business Associate remain in compliance with the final regulation or amendment to final regulation. Any other amendment or waiver of this BAA shall require a separate writing executed by the parties that expressly modifies or waives a specific provision(s) of, this BAA.
 - c. **Compliance.** To the extent that the Business Associate is to carry out a covered entity's obligation under HIPAA, the Business Associate shall comply with the requirements applicable to carrying out the obligation.
8. **Conflicts.** The terms and conditions of this BAA will override and control any conflicting term or condition of the Agreement. All non-conflicting terms and conditions of the Agreement remain in full force and effect.
9. **No Third Party Beneficiaries.** County and Business Associate agree that there are no intended third party beneficiaries under, or other parties to, this BAA.
10. **Governing Law; Jurisdiction; Venue.** This BAA will be governed by and construed in accordance with the laws of the State of New York. Any action brought under this Business Associate Agreement will be brought in a court of competent jurisdiction venued in the County of Ontario, State of New York.
11. **Miscellaneous.**
- a. **Amendment.** County and Business Associate agree to take such action as is necessary to amend this BAA from time to time as is necessary for compliance with the requirements of HIPAA and any other applicable law.
 - b. **Interpretation.** Any ambiguity in this Agreement shall be interpreted to permit compliance with HIPAA.

IN WITNESS WHEREOF, the County and Business Associate have executed this BAA.

DIGITAL SIGNATURE PAGE

Hunt Chad-District Business
Administrator and Assistant
Superintendent

Digitally signed by Hunt Chad-District Business
Administrator and Assistant Superintendent
Date: 2024.10.25 08:10:31 EDT
Reason: Review/Sign contract and upload
insurance
Location: Naples, NY 14512

Library Weeding Log

Naples Elementary School

Removed From: 10/1/2024 Removed To: 10/31/2024

10/31/2024 - Copies Removed: 3

The Bad Guys in the baddest day ever (Removed: 1)

Author: Blabey, Aaron,

ISBN: 978-1-33830584-5

Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 BLA	11004897	\$11.96	1/11/2021	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/24/2024	

Was Available -- Weeded -- Total Circulations: 14

The Bad Guys in the big bad wolf (Removed: 1)

Author: Blabey, Aaron.

ISBN: 978-1-33830581-4

Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 BLA	11004898	\$11.96	1/11/2021	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/24/2024	

Was Available -- Weeded -- Total Circulations: 15

Weird but true! 4 : 300 outrageous facts. (Removed: 1)

ISBN: 978-1-42631020-1 (pbk. :
alk. paper)

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
031 WEI	NAE9100374	\$17.95	1/25/2021	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			10/31/2024	

Was Available -- Weeded -- Total Circulations: 36

10/29/2024 - Copies Removed: 1

Spidey. #1 (Removed: 1)

Author: Thompson, Robbie.

ISBN: 978-1-61479-593-3

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
741.5 SPI	NAE3701358	\$17.96	10/10/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			10/22/2024	

Was Available -- Weeded -- Total Circulations: 34

10/28/2024 - Copies Removed: 3

A home for Mr. Emerson (Removed: 1)

Author: Kerley, Barbara.

ISBN: 0-545-35088-3

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
814 KER	NAE00160700	\$16.50	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

10/28/2024 - Copies Removed: 3**Planets in peril (Removed: 1)**

Author: Burton, Bonnie, 1972-

ISBN: 0-7566-6690-2

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
ER STA	NAE001702032	\$13.96	6/13/2017	gpulver@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/22/2024	

Was Available -- Weeded -- Total Circulations: 28

Pugs (Removed: 1)

Author: Duling, Kaitlyn.

ISBN: 978-1-62496-782-5

Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
636.76 Dul	310000866	\$17.96	1/16/2019	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/24/2024	

Was Available -- Weeded -- Total Circulations: 21

10/22/2024 - Copies Removed: 1**Chloe, the Topaz Fairy (Removed: 1)**

Author: Meadows, Daisy.

ISBN: 0-439-93531-8 (pbk.)

Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC MEA	11004325	\$9.86	11/29/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/22/2024	

Was Available -- Weeded -- Total Circulations: 23

10/17/2024 - Copies Removed: 1**Our class is a family (Removed: 1)**

Author: Olsen, Shannon.

ISBN: 978-0-578-62910-0

Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
E OLS	11005434	\$13.39	8/30/2021	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/17/2024	

Was Available -- Weeded -- Total Circulations: 15

10/8/2024 - Copies Removed: 1**Can you see what I see? On a scary, scary night (Removed: 1)**

Author: Wick, Walter.

ISBN: 978-0-439-70870-8 (trade)

Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
E WIC	NAE00160263	\$0.00	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/8/2024	

Was Available -- Weeded -- Total Circulations: 17

Library Weeding Log

Naples Elementary School

10/7/2024 - Copies Removed: 3

*Recatalogued***Frankenstein doesn't plant petunias (Removed: 1)**

Author: Dadey, Debbie.

ISBN: 978-0-590-47071-1 (pbk.)

Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 DAD	NAE00162456		9/29/2023	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Deleted -- Total Circulations: 0

Ghosts don't eat potato chips (Removed: 1)

Author: Dadey, Debbie.

ISBN: 0-590-45854-X

Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 DAD	NAE00162458		10/3/2023	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Deleted -- Total Circulations: 2

Vampires don't wear polka dots (Removed: 1)

Author: Dadey, Debbie.

ISBN: 0-590-43411-X

Published: 1990

Call Number	Barcode	Price	Acquired	Removed By
741.5 DAD	NAE00162457		10/10/2023	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Deleted -- Total Circulations: 2

Deleted: 3, Transferred: 0, Weeded: 10



Date: 11/04/2024

To: Board of Education

From: Shawn Mason, Director of Facilities

Subject: Discard Old Furniture

- Old student's Desk Filing cabinets
- Old Plywood shelving Old Nurse's Furniture
- Old rugs H.S. Office Furniture
- Old teacher's desk Old Shelving
- Projector Screens

Shawn Mason

11/04/2024

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$12,710,146.25	\$181,457.48	\$177,914.43	\$222,244.77	\$7,631,159.62	\$242,956.99
+ CASH RECEIPTS	\$279,928.97	\$28,876.41	\$2,761.79	\$83,343.24	\$908.53	\$1,069.65
- CASH DISBURSEMENTS:	\$1,556,655.02	\$9,495.71	\$2,500.00	\$20,871.12	\$46,353.48	\$0.00
CLOSING BALANCE:	\$11,433,420.20	\$200,838.18	\$178,176.22	\$284,716.89	\$7,585,714.67	\$244,026.64

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$788,107.63	\$200,948.33	\$8,680.69	\$284,716.89	\$7,610,452.42	\$0.00
+ OUTSTANDING DEPOSITS	\$4,923.74	\$23.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$793,031.37	\$200,971.33	\$8,680.69	\$284,716.89	\$7,610,452.42	\$0.00
-OUTSTANDING CHECKS	\$73,056.35	\$133.15	\$4,250.00	\$0.00	\$24,737.75	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$577,429.07)	\$0.00	\$173,745.53	\$0.00	\$0.00	\$244,026.64
+MISCELLANEOUS RESERVES	\$4,370,584.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$6,920,289.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$11,433,420.20	\$200,838.18	\$178,176.22	\$284,716.89	\$7,585,714.67	\$244,026.64

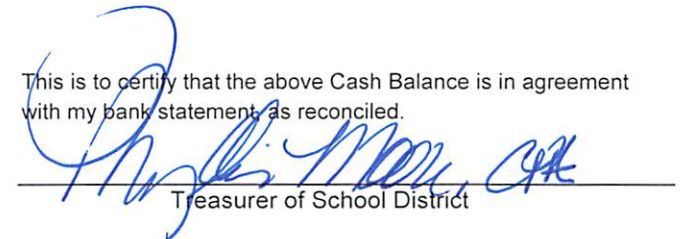
Received by the Board of Education and
entered as a part of the minutes of the
Board meeting held:

~~October 23, 2024~~ November 13, 2024



Clerk of the Board of Education

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


Treasurer of School District

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

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	544,160.84	
200.1B	5*Bank -GF Savings	5,569,486.56	
200.1C	5* Bank-Tax Collection	738.80	
200.NY	General Fund NYCLASS	5,143,958.62	
200.PA	Net Payroll - 5* Bank	2,348.68	
200.TA	Cash- 5* TRUST & AGENCY CK.	146,214.14	
201.00	HRA Checking	26,512.56	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	2,943.85	
380.HL	Accts Rec Retired Health		757,900.61
391.10	Due From Other Funds - Cafe	1,596.75	
391.20	Due From Other Funds -Federal	617,088.22	
410.00	Due From State and Federal	138,645.00	
440.00	Due From Other Governments	394,220.88	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,222,366.00	
521.00	Encumbrances	15,725,531.31	
522.00	Expenditures	1,261,286.22	
599.00	Appropriated Fund Balance	199,467.57	
Liabilities, Reserves and Fund Balance			
600.99	Accounts Payable-accrued		2,975.00
601.10	HRA Medical Liability		295,764.75
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		722,004.89
637.00	Due to Employees' Ret. System		89,307.12
687.00	Compensated Absences		33,770.73
720.00	Health Ins. Bc/Bs		2,312.35
720.04	Flex Medical		6,207.98
720.05	Flex Dependent Care		197.04
720.FD	Bc/Bs Flex Dental S.S.		4,362.52
720.RT	Health Ins. Bc/Bs RETIREES	744,448.80	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
821.00	Reserve for Encumbrances		15,725,531.31
827.00	Retirement Contrib Reserve		1,539,746.12
828.00	Retire Contr Res Acct TRS Sub-		679,309.85
861.00	Reserve For Property Loss - In		94,573.17
862.00	Reserve For Liability		22,748.59
863.00	Insurance Reserve		125,486.65
867.00	Rsrv Empl Benefits/Accr Liab		1,272,386.10
878.00	Capital Reserve - Building		4,900,000.19
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,489,117.48
914.00	Assigned Appropriated Fund Bal		192,123.00
917.00	Unassigned Fund Balance		943,925.44
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,421,833.57
980.00	Revenues		69,136.85

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

G/L Account	Description	Debits	Credits
Grand Totals		53,741,114.80	53,741,114.80

Naples Central School District
Revenue Status Report As Of: 07/31/2024
Fiscal Year: 2025
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,329,936.00	0.00	13,329,936.00	0.00	13,329,936.00	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	0.00	29,512.00	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	0.00	7,560.00	
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	0.00	8,147.00	
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	52,296.69	172,719.31	
2450.000		Commissions	0.00	0.00	0.00	11.43		11.43
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	201.00	299.00	
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	175.50		175.50
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	1,703.00	6,191,963.00	
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	0.00	123,584.00	
3102.001		VLT Lottery Aid	123,591.00	0.00	123,591.00	0.00	123,591.00	
3103.000		BOCES Aid (Sect 3609a Ed	627,416.00	0.00	627,416.00	0.00	627,416.00	
3191.000		Building Aid	2,242,275.00	0.00	2,242,275.00	0.00	2,242,275.00	
3192.000		Excess Cost	36,250.00	0.00	36,250.00	0.00	36,250.00	
3260.000		Textbook Aid (Incl Txtbk/	30,522.00	0.00	30,522.00	0.00	30,522.00	
3262.000		Computer Sftwre, Hrdwre A	13,286.00	0.00	13,286.00	0.00	13,286.00	
3263.000		Library A/V Loan Program	3,770.00	0.00	3,770.00	0.00	3,770.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	13,071.73	16,928.27	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5999.000		Appropriated Fund Balance	192,123.00	0.00	192,123.00	0.00	192,123.00	
5999.999		Est. for Carryover Encumbrance	0.00	7,344.57	7,344.57	0.00	7,344.57	
Total GENERAL FUND			23,414,489.00	7,344.57	23,421,833.57	69,136.85	23,352,883.65	186.93

* 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: 07/31/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	0.00	5,250.00	0.00	0.00	5,250.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	50.88	44.45	904.67
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	615.40	7,384.60	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	0.00	550.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	868.00	107.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	0.00	850.00	100.00
1240-150-00-0000	Instructional Salaries	179,182.00	0.00	179,182.00	13,501.92	162,023.08	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	4,590.37	55,337.16	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	0.00	3,952.00	4,448.00
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	8,200.44	98,405.16	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	2,417.96	27,796.41	3,072.63
1310-161-00-0000	Business Admin. - Extra H	1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,650.00	-2,500.00	15,150.00	3,053.89	6,954.44	5,141.67
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	2,220.96	168.80	4,110.24
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	0.00	3,600.00	500.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	0.00	228,000.00	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	227.70	2,732.30	0.00
1320-400-00-0000	Contractual Expense	33,750.00	0.00	33,750.00	10,000.00	23,750.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	359.70	4,316.30	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	0.00	7,195.75	329.25
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,250.00	0.00	4,250.00	0.00	4,250.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	3,333.75	40,152.29	1,832.96
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	0.00	0.00	150.00
1345-490-00-0000	BOCES Services	6,100.00	0.00	6,100.00	0.00	6,100.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	0.00	9,500.00	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	0.00	13,360.00	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	0.00	31,000.00	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	0.00	17,000.00	0.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	724.24	26,275.76	12,000.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

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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	36,188.82	432,472.52	1,843.66
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	360.00	0.00	10,140.00
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	4,844.57	89,544.57	619.47	50,463.16	38,461.94
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	0.00	43,200.00	0.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	5,783.62	188,616.38	19,600.00
1620-464-00-0000	Natural Gas	143,000.00	0.00	143,000.00	937.72	137,062.28	5,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	16,231.89	63,176.74	58,591.37
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	0.00	17,500.00	0.00
1621-160-00-0000	Salaries - Outside	151,054.00	0.00	151,054.00	11,434.42	138,113.04	1,506.54
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
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	0.00	15,750.00	6,250.00
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	690.00	10,030.00	25,130.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
1680-490-00-0000	BOCES Services	185,000.00	2,500.00	187,500.00	0.00	187,137.98	362.02
1910-400-00-0000	Unallocated Insurance	85,007.00	4,000.00	89,007.00	6,493.35	82,477.65	36.00
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	0.00	7,450.00	300.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	64,500.00	0.00	64,500.00	0.00	64,500.00	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	0.00	56,650.00	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	48,748.00	0.00	48,748.00	3,669.70	44,036.32	1,041.98
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	3,669.68	115,885.33	-18,182.01
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	0.00	277.12	1,222.88
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	24,869.58	298,434.92	24,936.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	5,978.12	72,112.24	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	0.00	0.00	2,626.00
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	0.00	936.00	5,564.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	7,223.00	10,723.00	0.00	8,159.00	2,564.00

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2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	0.00	5,225.77	1,774.23
2020-450-02-0000	Mat and Supplies Elem	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	5,550.00	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	0.00	0.00	74,732.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	0.00	500.00	3,500.00
2070-490-00-0000	BOCES Services	62,000.00	0.00	62,000.00	0.00	62,000.00	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	13.00	987.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	91.00	1,909.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	0.00	91.00	1,909.00
2110-100-02-0000	Teachers Sal Pre-K	45,178.00	0.00	45,178.00	0.00	0.00	45,178.00
2110-120-02-0000	Teachers Salaries 4-6	896,371.00	0.00	896,371.00	0.00	954,635.00	-58,264.00
2110-120-02-1000	Teachers Sall-Kdg - 3	939,874.00	0.00	939,874.00	0.00	876,853.00	63,021.00
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	0.00	1,790,688.00	121,788.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	0.00	0.00	101,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	0.00	0.00	64,130.00
2110-160-00-0000	Non-Inst Salaries	393,583.00	0.00	393,583.00	0.00	392,280.33	1,302.67
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	0.00	0.00	25,586.00
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	0.00	0.00	37,900.00
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	54,000.00	-2,099.08	51,900.92	1,490.00	1,525.00	48,885.92
2110-400-02-0000	Contractual - Elementary	16,000.00	-9,317.40	6,682.60	579.00	2,550.00	3,553.60
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	474.99	212.68	3,312.33
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-450-01-0000	Supplies - High School	43,000.00	-96.99	42,903.01	6,103.99	23,214.34	13,584.68
2110-450-02-0000	Supplies - Elementary	35,800.00	0.00	35,800.00	4,698.36	21,224.69	9,876.95
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	0.00	2,000.00	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	0.00	1,485.61	18,514.39
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	3,889.21	187.66	15,923.13
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	0.00	113,500.00	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	0.00	804,291.26	255,628.74
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	0.00	41,933.00	1,579.88	41,821.79	-1,468.67

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2250-160-00-2002	Non-Inst Salaries EI Sch	216,564.00	0.00	216,564.00	1,580.22	139,496.67	75,487.11
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	0.00	0.00	11,500.00
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	0.00	0.00	500.00
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	0.00	34,476.04	33,401.96
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	815.83	2,373.26	8,210.91
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	0.00	2,000.00	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	0.00	995,000.00	0.00	775,000.00	220,000.00
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	0.00	425,000.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,820.00	0.00	8,820.00	1,975.74	0.00	6,844.26
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	0.00	138,286.00	328.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	100.00	42,150.00	0.00	41,997.23	152.77
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	0.00	0.00	985.00
2610-400-01-2603	Contractual Expense Hs	100.00	0.00	100.00	0.00	0.00	100.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	47.66	56.68	245.66
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	146.58	288.42	515.01
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	70.77	763.11	3,166.12
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	0.00	295.02	529.98
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	1,016.66	380.05	8,703.29
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	0.00	29.95	120.05
2610-490-00-2613	BOCES Services Ed Com	31,580.00	0.00	31,580.00	0.00	31,580.00	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-1,700.00	153,289.00	6,586.16	79,033.84	67,669.00
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	654.48	0.00	4,345.52
2630-220-00-0000	Computer Equip-State Aid	5,000.00	1,700.00	6,700.00	560.00	1,300.00	4,840.00
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	238.65	4,788.60	9,972.75
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	254.52	1,565.40	12,277.07
2630-460-00-0000	Comp St Aid Software	7,000.00	6,921.07	13,921.07	4,529.02	3,110.09	6,281.96
2630-490-00-0000	BOCES Services	550,000.00	13,199.40	563,199.40	0.00	484,626.72	78,572.68
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	2,634.94	97,813.36	88,097.70
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	733.86	0.00	32,761.14
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	132.24	0.00	4,367.76
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	0.00	45.65	554.35

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2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	750.00	0.00
2815-160-00-0000	Non-Instr Salary	101,866.00	0.00	101,866.00	0.00	98,944.30	2,921.70
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2815-400-00-0000	Contractual Expense	155,970.00	-1,000.00	154,970.00	150.00	140,800.00	14,020.00
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	0.00	1,042.00	958.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	0.00	1,000.00	279.19	132.61	588.20
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	50.06	137.26	812.68
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	0.00	260,593.00	757.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	0.00	0.00	135,707.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	-4,000.00	9,000.00	0.00	0.00	9,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	0.00	168,616.00	0.00	0.00	168,616.00
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	1,050.00	27,478.00	21,472.00
2855-450-01-0000	Supplies - Athletics	8,400.00	0.00	8,400.00	3,333.58	2,412.96	2,653.46
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	2,050.10	24,601.30	555.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
5510-162-03-0000	Salaries Drivers	341,862.00	0.00	341,862.00	4,108.54	281,213.09	56,540.37
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
5510-165-03-0000	Salaries-Field Trips	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	0.00	0.00	22,150.00
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	0.00	64,652.65	785.35
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
5510-180-03-0000	Salaries Mechanics	70,858.00	500.00	71,358.00	4,672.30	66,417.62	268.08
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00
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	6,911.17	40,894.25	16,704.58
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	0.00	24,470.32	529.68
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	6.38	3,293.62	6,800.00

Naples Central School District

Budget Status Report As Of: 07/31/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	62.08	25,973.92	15,214.00
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	0.00	5,000.00	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	2,570.24	13,429.76	2,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,500.00	0.00	18,500.00	2,283.00	6,850.43	9,366.57
5530-401-03-0000	Telephone	480.00	0.00	480.00	0.00	0.00	480.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	0.00	100.00	1,400.00
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	0.00	15,600.00	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	0.00	7,800.00	0.00
5530-463-03-0000	Electricity	19,250.00	0.00	19,250.00	604.87	17,935.13	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	48.00	0.00	3,452.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	230,696.00	42,000.00	272,696.00	11,519.02	252,374.06	8,802.92
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	6,123.82	614,754.01	112,711.17
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	10,934.14	617,489.33	96,906.53
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	23,725.21	30,081.30	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	338,051.55	1,687,206.92	686.53
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	6,383.00	0.00	98,892.00
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	144,043.83	731,085.66	2,370.51
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	3,600.00	0.00	46,400.00
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	0.00	350.00	59,650.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	6,480.00	350.00	10,935.00
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	62,711.29	311,643.71	0.00
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	127,620.00	0.00	41,880.00
9711-600-00-0000	Serial Bonds Principal	1,640,000.00	0.00	1,640,000.00	0.00	0.00	1,640,000.00
9711-700-00-0000	Serial Bonds Interest	1,419,858.00	0.00	1,419,858.00	0.00	0.00	1,419,858.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Total GENERAL FUND		23,414,489.00	7,344.57	23,421,833.57	1,261,286.22	15,725,531.31	6,435,016.04

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	200,838.18	
380.00	Accounts Receivable	5.65	
391.GF	Due from General Fund	13,686.00	
410.00	Due From State and Federal - L	828.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,043.32	
446.00	Surplus Food Inventory	8,167.12	
446.10	Purchased Food Inventory	7,693.11	
Budgetary and Expense Accounts			
521.00	Encumbrances	224,605.74	
522.00	Expenditures	5,615.06	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		4,750.06
630.10	Due To Gen from Cafe		1,596.75
631.00	Due To Other Governments		48.36
806.00	Non Spendable FB-Inventory		17,903.55
821.00	Reserve for Encumbrances		224,605.74
917.00	Unassigned Fund Balance		213,689.05
Budgetary and Revenue Accounts			
980.00	Revenues		888.67
Grand Totals		463,482.18	463,482.18

Naples Central School District
Revenue Status Report As Of: 07/31/2024
Fiscal Year: 2025
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	6.70		6.70
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	53.97		53.97
4190.003		LSF Grant Funds	0.00	0.00	0.00	828.00		828.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	888.67	0.00	888.67

* 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: 07/31/2024

Fiscal Year: 2025

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	0.00	0.00	0.00	0.00	125,535.89	-125,535.89
2860-413-00	Fed Money	0.00	0.00	0.00	0.00	0.00	0.00
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	0.00	285.61	-285.61
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	0.00	45,000.00	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	0.00	16,105.44	-16,105.44
9030-800-00	Lunch Social Security	0.00	0.00	0.00	0.00	9,603.50	-9,603.50
9060-800-00	Health Insurance	0.00	0.00	0.00	5,615.06	28,075.30	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	5,615.06	224,605.74	-230,220.80

Naples Central School District
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025
Cycle 01
Post Dates From 07/01/2024 To 07/31/2024

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	4,430.69	
200.0C	Cash- NYCLASS	162,492.90	
200.PN	Cash- NYCLASS	11,252.63	
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		2,761.79
Totals for Service: SCHOLR		180,676.22	180,676.22

Naples Central School District
Revenue Status Report As Of: 07/31/2024
Fiscal Year: 2025
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	761.79		761.79
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,000.00		2,000.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	2,761.79	0.00	2,761.79

* 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: 07/31/2024
Fiscal Year: 2025

Fund: CM MISCELLANEOUS SPECIAL REV

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

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

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	284,716.89	
391.GF	Due From General Fund	63,468.51	
410.01	Due From State and Federal	309,803.63	
Budgetary and Expense Accounts			
522.00	Expenditures	307.58	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		637,651.76
630.TA	Due to Trust and Agency	20,563.54	
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		41,208.00
Grand Totals		678,860.15	678,860.15

Naples Central School District
Revenue Status Report As Of: 07/31/2024
Fiscal Year: 2025
Fund: F SPECIAL AID FUND

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

* 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: 07/31/2024
Fiscal Year: 2025
Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
22ARPA-2110-150	Instructional Salaries	0.00	39,821.00	39,821.00	0.00	0.00	39,821.00
22ARPA-2110-160	Noninstructional Salaries	0.00	-39,821.00	-39,821.00	0.00	0.00	-39,821.00
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
24TIIA-2110-150	Instructional Salaries	2,766.69	0.00	2,766.69	0.00	0.00	2,766.69
24TIVA-2110-150	Instructional Salaries	2,551.95	0.00	2,551.95	0.00	0.00	2,551.95
24TTLI-2110-150	Instructional Salaries	598.36	0.00	598.36	0.00	0.00	598.36
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
25PREK-2510-150	Instructional Salaries	129,026.00	0.00	129,026.00	0.00	129,026.00	0.00
25PREK-2510-160	Noninstructional Salaries	34,112.00	0.00	34,112.00	0.00	34,019.73	92.27
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	0.00	198,766.74	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	0.00	0.00	7,272.00
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	307.58	3,691.01	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	0.00	0.00	1,713.00
25SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	0.00	20,570.40	-20,570.40
25SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	0.00	17,240.70	-17,240.70
25SUMM-2253-400	4408 Summer Contractual	0.00	0.00	0.00	0.00	26,049.02	-26,049.02
25SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	0.00	45,000.00	-45,000.00
25SUMM-5511-160	4408 Summer School NonIns	0.00	0.00	0.00	0.00	15,620.25	-15,620.25
Total SPECIAL AID FUND		382,310.21	0.00	382,310.21	307.58	489,983.85	-107,981.22

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

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	7,585,714.67	
391.00	Due From Other Funds	158,124.99	
Budgetary and Expense Accounts			
522.00	Expenditures	39,737.98	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		1,223.37
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
Grand Totals		10,944,088.37	10,944,088.37

Naples Central School District

Budget Status Report As Of: 07/31/2024

Fiscal Year: 2025

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	4,066,894.10	0.00	4,066,894.10	0.00	0.00	4,066,894.10
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	0.00	0.00	476,820.83
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	0.00	0.00	127,889.73
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	0.00	0.00	1,487,592.90
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	0.00	4,594.70	5,405.30
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	21,575.00	119,725.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	410.23	1,856.00	2,107,113.55
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	3,803.93	0.00	188,652.44
210000-2110-245-00	Architects Commisions/Exp	24,701.37	0.00	24,701.37	13,948.82	83,692.98	-72,940.43
210000-2110-245-21	Architects Commisions/Exp	-13,678.41	0.00	-13,678.41	0.00	15,000.00	-28,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	0.00	0.00	175.25
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	0.00	0.00	9,697.56
240000-5510-210-00	Buses	-750,000.00	0.00	-750,000.00	0.00	0.00	-750,000.00
Total CAPITAL FUND		7,907,354.27	0.00	7,907,354.27	39,737.98	224,868.68	7,642,747.61

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

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	244,026.64	
391.01	Due From Other Funds-Capital	1,223.37	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		243,271.83
Budgetary and Revenue Accounts			
980.00	Revenues		1,978.18
Grand Totals		245,250.01	245,250.01

Naples Central School District
Revenue Status Report As Of: 07/31/2024
Fiscal Year: 2025
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	1,978.18		1,978.18
Total DEBT SERVICE			0.00	0.00	0.00	1,978.18	0.00	1,978.18

Selection Criteria

Criteria Name: Last Run
As Of Date: 07/31/2024
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

POLICY

20232024

7110
1 of 7

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY

Statement of Overall Objectives

School attendance is both a right and a responsibility. The Naples Central School District is an active partner with students and parents in the task of helping all students to meet or exceed the New York State Learning Standards. The District recognizes that consistent school attendance, academic success, and school completion have a positive correlation, and therefore has developed, and, if necessary, will revise this Comprehensive Student Attendance Policy to meet the following objectives:

- a) To increase school completion for all students;
- b) To raise student achievement and close gaps in student performance;
- c) To identify attendance patterns in order to design attendance improvement efforts;
- d) To know the whereabouts of every student for safety and other reasons;
- e) To verify that individual students are complying with education laws relating to compulsory attendance;
- f) To determine the District's average daily attendance for State aid purposes.

Description of Strategies to Meet Objectives

The School District will:

- a) Create and maintain a positive school building culture by fostering a positive physical and psychological environment where the presence of strong adult role models encourages respectful and nurturing interactions between adults and students. This positive school culture is aimed at encouraging a high level of student bonding to the school, which in turn should lead to increased attendance.
- b) Develop a Comprehensive Student Attendance Policy based upon the recommendations of a multifaceted District Policy Development Team that includes representation from the Board of Education, administrators, teachers, students, parents and the community. The District will hold at least one public hearing prior to the adoption of this collaboratively developed Comprehensive Student Attendance Policy.
- c) Maintain accurate recordkeeping via a Register of Attendance to record attendance, absence, tardiness or early departure of each student.
- d) Utilize data analysis systems for tracking individual student attendance and individual and group trends in student attendance problems.
- e) Develop early intervention strategies to improve school attendance for all students.

(Continued)

POLICY

20232024

7110
2 of 7

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

Determination of Excused and Unexcused Absences, Tardiness and Early Departures

Based upon our District's education and community needs, values and priorities, the School District has determined that absences, tardiness and early departures will be considered excused or unexcused according to the following standards.

- a) **Excused:** An absence, tardiness or early departure may be excused if due to personal illness, illness or death in the family, impassable roads due to inclement weather, religious observance, quarantine, required court appearances, attendance at health clinics, approved college visits, approved cooperative work programs, military obligations or other such reasons as may be approved by the Board of Education.
- b) **Unexcused:** An absence, tardiness or early departure is considered unexcused if the reason for the lack of attendance does not fall into the above categories (e.g., family vacation, hunting, babysitting, haircut, ~~obtaining learner's permit, road test,~~ oversleeping).

Student Attendance Recordkeeping/Data Collection

The record of each student's presence, absence, tardiness and early departure shall be kept in a register of attendance in a manner consistent with Commissioner's Regulations. An absence, tardiness or early departure will be entered as "excused" or "unexcused" along with the District code for the reason.

Attendance shall be taken and recorded in accordance with the following:

- a) For students in non-departmentalized kindergarten through grade eight (i.e., self-contained classrooms and supervised group movement to other scheduled school activities such as physical education in the gym, assembly, etc.), such student's presence or absence shall be recorded after the taking of attendance once per school day, provided that students are not dismissed from school grounds during a lunch period. Where students are dismissed for lunch, their presence or absence shall also be recorded after the taking of attendance a second time upon the student's return from lunch. For purposes of APPR and Teacher-Student Data Linkages (TSDL), classroom attendance for all students K-12 must be recorded on a subject by subject basis for Teacher of Record Determinations.
- b) For students in grades 9 through 12 or in departmentalized schools at any grade level (i.e., students pass individually to different classes throughout the day), each student's presence or absence shall be recorded after the taking of attendance in each period of scheduled instruction.

(Continued)

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Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

- c) Any absence for a school day or portion thereof shall be recorded as excused or unexcused in accordance with the standards articulated in this policy.
- d) In the event that a student at any instructional level from grades K through 12 arrives late for or departs early from scheduled instruction, such tardiness or early departure shall be recorded as excused or unexcused in accordance with the standards articulated in this policy.

A record shall be kept of each scheduled day of instruction during which the school is closed for all or part of the day because of extraordinary circumstances including adverse weather conditions, impairment of heating facilities, insufficiency of water supply, shortage of fuel, destruction of or damage to a school building, or such other cause as may be found satisfactory to the Commissioner of Education.

Attendance records shall also indicate the date when a student withdraws from enrollment or is dropped from enrollment in accordance with Education Law Section 3202(1-a).

At the conclusion of each class period or school day, all attendance information shall be compiled and provided to the designated school personnel who are responsible for attendance. The nature of the absence, tardiness or early departure shall be coded on a student's record in accordance with the established District/building procedures.

Student Attendance/Course Credit

The District believes that classroom participation is related to and affects a student's performance and grasp of the subject matter and, as such, is properly reflected in a student's final grade. For purposes of this policy, classroom participation means that a student is in class and prepared to work.

Consequently, for each marking period a certain percentage of a student's final grade will be based on classroom participation as well as the student's performance on homework, tests, papers, projects, etc. as determined by the building administrator and/or classroom teacher.

Students are expected to attend all scheduled classes. Consistent with the importance of classroom participation, unexcused student absences, tardiness, and early departures will affect a student's grade, including credit for classroom participation, for the marking period.

At the middle school/senior high school level, any student with an excessive number of absences will be identified, counseled and possibly fail to receive credit for the course. Each student will be looked at on an individual basis with the intent on making the student academically successful. It is District policy that students with properly excused absences, tardiness and early departures for which the student has performed any assigned make-up work, assignments and/or tests shall not be counted

(Continued)

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Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

as an absence for the purpose of determining the student's eligibility for course credit. District procedures will specify how student tardiness and early departures will be calculated and factored into the District's minimum attendance standard.

However, where a student earns a passing grade, credit will not be denied for the course(s).

For summer school and courses meeting 1/2 year or 1/4 year, the same policy will apply and a calculation of the absences will be prorated accordingly.

Transfer students and students re-enrolling after having dropped out will be expected to attend a prorated minimum number of the scheduled class meetings during their time of enrollment.

Students will be considered in attendance if the student is:

- a) Physically present in the classroom or working under the direction of the classroom teacher during the class scheduled meeting time; or
- b) Working pursuant to an approved independent study program; or
- c) Receiving approved alternative instruction.

Students who are absent from class due to their participation in a school sponsored activity are to arrange with their teachers to make up any work missed in a timely manner as determined by the student's teacher. Attendance at school sponsored events where instruction is substantially equivalent to the instruction which was missed shall be counted as the equivalent of regular attendance in class.

Upon returning to school following a properly excused absence, tardiness or early departure, it shall be the responsibility of the student to consult with his/her teacher(s) regarding arrangements to make up missed work, assignments and/or tests in accordance with the time schedule specified by the teacher.

Notice of Minimum Attendance Standard/Intervention Strategies Prior to the Denial of Course Credit

In order to inform parents/persons in parental relation and students of the District's policy regarding minimum attendance and course credit, and the implementation of specific intervention strategies to be employed **prior to the denial of course credit to the student for insufficient attendance**, the following guidelines shall be followed:

- a) Copies of the District's Comprehensive Student Attendance Policy will be mailed to parents/persons in parental relation and provided to students at the beginning of each school year or at the time of enrollment in the District.
- b) School newsletters and publications will include periodic reminders of the components of the District's Comprehensive Student Attendance Policy. Copies of the Attendance Policy will also be included in parent/student handbooks.

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Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

- a) At periodic intervals, a designated staff member(s) will notify, by telephone, the parent/person in parental relation of the student's absence, tardiness, or early departure and explain the relationship of the student's attendance to his/her ability to receive course credit. If the parent/person in parental relation cannot be reached by telephone, a letter shall be sent detailing this information.
- b) A designated staff member will review the District's Attendance Policy with students who have excessive and/or unexcused absences, tardiness or early departures. Further, appropriate student support services/personnel within the District, as well as the possible collaboration/referral to community support services and agencies, will be implemented prior to the denial of course credit for insufficient attendance by the student.

Notice of Students who are Absent, Tardy or Depart Early Without Proper Excuse

A designated staff member shall notify by telephone the parent/person in parental relation to a student who is absent, tardy or departs early without proper excuse. The staff member shall explain the District's Comprehensive Student Attendance Policy, the District's/building level intervention procedures, and, if appropriate, the relationship between student attendance and course credit. If the parent/person in parental relation cannot be reached by telephone, the staff member will provide such notification by mail. Further, the District's Attendance Policy will be mailed to the parent/person in parental relation to promote awareness and compliance with the policy.

If deemed necessary by appropriate school officials, or if requested by the parent/person in parental relation, a school conference shall be scheduled between the parent/person in parental relation and appropriate staff members in order to address the student's attendance. The student may also be requested to attend this conference in order to address appropriate intervention strategies that best meet the needs of the student.

Attendance Incentives

In order to encourage student attendance, the District will develop and implement grade-appropriate/building-level strategies and programs including, but not limited to:

- a) Attendance honor rolls to be posted in prominent places in District buildings and included in District newsletters and, with parent/person in parental relation consent, in community publications;
- b) Monthly drawings for prizes at each grade level to reward perfect attendance;
- c) Special events (e.g., assemblies, guest speakers, field days) scheduled on days that historically have high absenteeism (e.g., Mondays, Fridays, day before vacation);
- d) Grade-level rewards at each building for best attendance;

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Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

- e) Classroom acknowledgment of the importance of good attendance (e.g., individual certificates, recognition chart, bulletin boards);
- f) Annual poster/essay contest on importance of good attendance;
- g) Assemblies collaboratively developed and promoted by student council, administration, PTA/PTO and other community groups to promote good attendance.

Disciplinary Consequences

Unexcused absences, tardiness and early departures will result in disciplinary sanctions as described in the District's Code of Conduct. Consequences may include, but are not limited to, in-school suspension, detention and denial of participation in interscholastic and extracurricular activities. Parents/persons in parental relation will be notified by designated District personnel at periodic intervals to discuss their child's absences, tardiness or early departures and the importance of class attendance and appropriate interventions. Individual buildings/grade levels will address procedures to implement the notification process to the parent/person in parental relation.

Intervention Strategy Process

In order to effectively intervene when an identified pattern of unexcused absences, tardiness or early departures occur, designated District personnel will pursue the following:

- a) Identify specific element(s) of the pattern (e.g., grade level, building, time frame, type of unexcused absences, tardiness or early departures);
- b) Contact the District staff most closely associated with the element. In specific cases where the pattern involves an individual student, the student and parent/person in parental relation will be contacted;
- c) Discuss strategies to directly intervene with specific element;
- d) Recommend intervention to Superintendent or his/her designee if it relates to change in District policy or procedure;
- e) Implement changes, as approved by appropriate administration;
- f) Utilize appropriate District and/or community resources to address and help remediate student unexcused absences, tardiness or early departures;
- g) Monitor and report short and long term effects of intervention.

(Continued)

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Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE POLICY (Cont'd.)

Appeal Process

A parent/person in parental relation may request a building level review of their child's attendance record.

Building Review of Attendance Records

The Building Principal will work in conjunction with the building attendance clerk and other designated staff in reviewing attendance records at the end of each term. This review is conducted to identify individual and group attendance patterns and to initiate appropriate action to address the problem of unexcused absences, tardiness and early departures.

Annual Review by the Board of Education

The Board of Education shall annually review the building level student attendance records and if such records show a decline in student attendance, the Board shall make any revisions to the Policy and plan deemed necessary to improve student attendance.

Community Awareness

The Naples Central School Board of Education shall promote necessary community awareness of the District's Comprehensive Student Attendance Policy by:

- a) Providing a plain language summary of the policy to parents or persons in parental relation to students at the beginning of each school year and promoting the understanding of such a policy to students and their parents/persons in parental relation;
- b) Providing each teacher, at the beginning of the school year or upon employment, with a copy of the policy; and
- c) Providing copies of the policy to any other member of the community upon request.

Education Law Sections 3024, 3025, 3202, 3205, 3206, 3210, 3211 and 3213
8 New York Code of Rules and Regulations (NYCRR) Sections 104.1, 109.2 and 175.6

Adopted: 06/27/07
Revised: 07/15/13
Revised: 10/16/13
Revised: 03/22/23

Naples Central School District

Information on the Comprehensive Student Attendance Policy

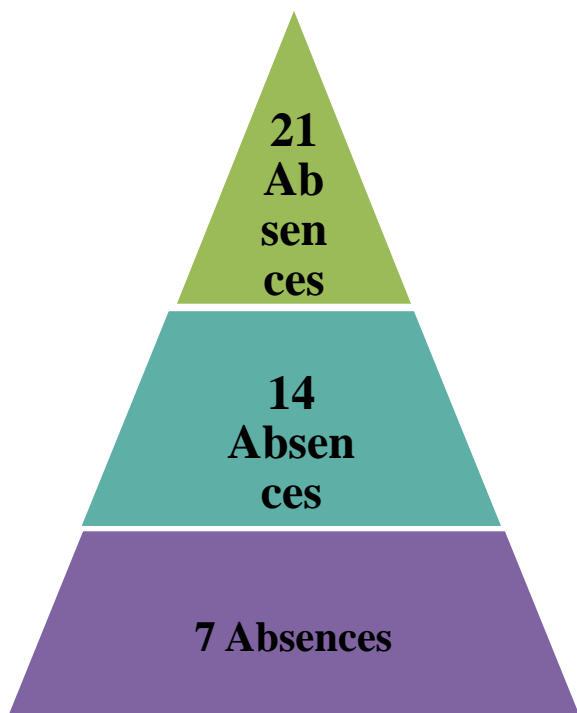
Policy # 7110 (<http://www.naples.k12.ny.us/district.cfm?subpage=1532492>)

Why does the Naples Central School District have an Attendance Policy?

Research shows that in order for students to achieve academic success, consistent attendance is essential. Because school attendance is both a right as well as a responsibility, the Naples Central School District has adopted a Comprehensive Student Attendance Policy to meet the following objectives:

- a) To increase school completion for all students;
- b) To raise student achievement and close gaps in student performance;
- c) To identify attendance patterns in order to design attendance improvement efforts;
- d) To know the whereabouts of every student for safety and other reasons;
- e) To verify that individual students are complying with education laws relating to compulsory attendance;
- f) To determine the District's average daily attendance for State aid purposes.

What interventions will be used to ensure consistent student attendance?



- Written notification to parents
 - Possible denial of course credit
 - Involvement of social service organizations for educational neglect
-
- Written notification to parents
 - Meeting with student, parent, and building principal
 - Student case manager is assigned to develop specific goals
 - Detention or Mandatory 9th Periods assigned
-
- Written notification to parents
 - Meeting with student to discuss Naples Attendance Policy

How do I know if an absence is “excused” or “unexcused”?

a) **Excused:** An absence, tardiness or early departure may be excused if due to personal illness, illness or death in the family, impassable roads due to inclement weather, religious observance, quarantine, required court appearances, attendance at health clinics, approved college visits, approved cooperative work programs, military obligations or other such reasons as may be approved by the Board of Education.

b) **Unexcused:** An absence, tardiness or early departure is considered unexcused if the reason for the lack of attendance does not fall into the above categories (e.g., family vacation, hunting, babysitting, hair cut, ~~obtaining learner's permit, road test,~~ oversleeping).

How will I know how many days of school my student has missed?

Letters indicating a student's total number of absences will be sent to parents at 7, 14, and 21 days. Attendance and tardiness will be reported as part of a student's quarterly report cards and can always be accessed through the Parental Access Support System (PASS), found under “Quick Links” on the Naples website. If you have lost your student's PASS ID or PIN, please contact the High School Main Office at 585-374-7905.

How do I report a student absence?

A student is expected to be in attendance each day school is in session. When a student returns from an absence, they must provide the attendance clerk a written parental or guardian note explaining why the absence occurred. In some cases, a parent or legal guardian may be notified to validate the excuse. A high number of absences due to severe medical conditions should be reported directly to the principal. Please feel free to use the form below to report a student absence.

NAPLES CENTRAL SCHOOL ATTENDANCE ABSENCE EXCUSE FORM

Date: _____

Student: _____

From: _____
(Print Parent/Guardian's Name)

-is returning to school after an absence on _____
(Date)

Due to: _____

SIGNATURE _____

POLICY

DELETE

2007

7111

Students

SUBJECT: RELEASED TIME OF STUDENTS

Written requests from the parent/guardian for the release of students generally will be honored. The appropriate time and reason for absence shall be recorded on the attendance record, using the procedures mandated by the state.

The Building Principal shall assume this responsibility or shall designate an individual to review and approve all requests.

8 New York Code of Rules and Regulations (NYCRR) Section 109.2

Adopted: 6/27/07

POLICY

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7120

Students

SUBJECT: AGE OF ENTRANCE

Pre-Kindergarten

Students who are legal residents of the Naples Central School District and who reside with parents or guardians within the District at the time of the opening day of school must be four (4) years of age or more on December 1 in order to register for Pre-Kindergarten.

Kindergarten

Students who are legal residents of the Naples Central School District and who reside with parents or guardians within the District at the time of the opening day of school must be five (5) years of age or more on December 1 in order to register for Kindergarten.

A child who transfers into the School District at any time during the school year may be considered for admission to Kindergarten by the Superintendent provided:

- a) The parents were not legal residents of the School District on the opening day of school, and
- b) The child has been registered and enrolled in kindergarten in the District in which his/her parents were legal residents.

Other Grades

Admission of children to other grades shall involve a consideration of both chronological age and the readiness of the children to do the work of those grades.

Proof of Age

A student's birth certificate or other satisfactory evidence of age shall be presented at the time of initial registration. The child shall be entered under his/her legal name.

Education Law Sections 1712, 3202 and 3212

NOTE: Refer also to Policy #7131 -- Education of Homeless Children and Youth

Adopted: 6/27/07

POLICY

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7160

Students

SUBJECT: SCHOOL CENSUS

The Naples Central School District is authorized, rather than obligated, to take a census of all children from birth to eighteen (18) years of age.

The census must indicate the names of all children between birth and eighteen (18) years of age, and of children with disabilities between birth and twenty-one (21) years of age; their respective residences by street and number; the day of the month and the year of their birth; the names of the parents/persons in parental relation to them; such information relating to physical or mental disabilities, to illiteracy, to employment and to the enforcement of the law relating to child labor and compulsory education as the State Education Department and the Board of Education shall require; and also such further information as the Board shall require.

On written request and in such form as prescribed by the Commissioner of Education, the Board shall provide to the Commissioner a report containing the names, ages and addresses of those children who are blind or deaf, and those children having serious physical or mental disabilities. Additionally, such report shall further indicate whether such children are being educated within the public schools of the District or, if they are not, where such education is being furnished to them.

Parents/persons in parental relation to those children within the prescribed census age ranges are to make such reports as the Board of Education shall require, including, but not limited to, providing two (2) weeks before the child reaches compulsory school age, the name of the child; the child's residence; the name of the person or persons in parental relation to the child; the name and location of the school to which the child shall have been or shall be sent as a student; and such other information as required by law or as the Board may require.

A parent, guardian or other person having under his/her control or charge a child between birth and eighteen (18) years of age who withholds or refuses to give information in his/her possession relating to such census data as required by law pertaining to the child; or, in the alternative, gives false information in relation to such census data, shall be liable to and punished by a fine or imprisonment as established by law.

Census data shall be reported as required by law.

Education Law Sections 3240-3243 and 4402(1)(a)
8 New York Code of Rules and Regulations (NYCRR) Section 200.2(a)

NOTE: Refer also to Policy #7650 -- Identification and Register of Children With Disabilities

Adopted: 6/27/07

POLICY

~~2007~~2024

7213

Students

SUBJECT: ACCELERATION OF EIGHTH GRADE STUDENTS

Pursuant to Part 100 of the Regulations of the Commissioner of Education of New York State, the Naples Central School District has designated the following curricular areas where eighth grade students may accelerate: Regents mathematics, music, art, second language, and other areas as designated by the Board of Education.

The Superintendent has designated that selection for acceleration in the above noted curricular areas will be accomplished in accordance with Commissioner's Regulations and in the following manner:

- a) The student will be recommended by his/her classroom teacher's;
- b) The student's parents or guardian concurs in the selection;
- c) The Secondary School Principal approves of the selection.

The initial recommendation by the teacher~~s~~ will be based upon the ability level of the student as assessed by means of class performance in that particular subject area and, where available, standardized testing relating to the subject area.

The eighth grade students so chosen for acceleration will be granted high school diploma credit if they successfully complete the program of study including all related state testing at a high school level.

8 New York Code of Rules and Regulations (NYCRR) Section 100.4(d)

Adopted: 6/27/07

POLICY

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Students

SUBJECT: GRADUATION OPTIONS/ EARLY GRADUATION/ ACCELERATED PROGRAMS

To graduate from the District, a student must meet or exceed the requirements set forth in Part 100 of the Commissioner's regulations. The Board may establish graduation requirements that exceed the minimum standards set by the Board of Regents. The District will award the appropriate diploma, credential, or both to students.

Pathways to Graduation

Students must pass the required number of Regents examinations or approved alternative exams and meet any further graduation requirements; these requirements may include passing an approved pathways assessment, other assessment, or an additional exam that measure an equivalent level of knowledge and skill. Students who fail certain Regents examinations may appeal the result in accordance with Commissioner's regulations.

Early Graduation

A student may be eligible for early graduation (fewer than eight semesters) if the student completes all requirements for graduation, excluding physical education. The District will consult with appropriate personnel, the student, and persons in parental relation, and consider factors such as the student's grades, performance in school, future plans, and benefits to graduation early in making its decision. The District, upon request from the student's parent/guardian, shall grant the student a high school diploma prior to his/her completion of the eighth (8th) semester in accordance with Commissioner's Regulations.

- A formal petition with the Building Principal is required by August 15th of the student's Junior year.
- If extenuating circumstances do not allow for the submission of a petition by August 15th, a formal request and detailed written plan would need to be submitted to the Superintendent.

Accelerated Programs

Eighth Grade Acceleration for Diploma Credits

Eighth grade students may take appropriate high school courses. The Superintendent or designee will determine whether an eighth-grade student is eligible to take high school courses using criteria that examines each student's readiness. By the end of seventh grade, accelerated students must receive instruction designed to facilitate their attainment of the State intermediate learning standards in each subject area in which they are accelerated.

(Continued)

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Students

SUBJECT: GRADUATION OPTIONS/ EARLY GRADUATION/ ACCELERATED PROGRAMS (Cont'd.)

Advanced Placement

Advanced Placement examinations afford students the opportunity to earn credit or advanced standing in many colleges and universities. The College Board administers a variety of AP examinations in May of each year. The District will determine a student's readiness for enrollment in any AP class.

(Continued)

2016

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Students

SUBJECT: GRADUATION OPTIONS/ EARLY GRADUATION/ ACCELERATED PROGRAMS (Cont'd.)

Dual Credit for College Courses

Students who have demonstrated intellectual and social maturity may choose to matriculate at any one of the colleges that have a cooperative agreement with the District. Students who wish to enroll in college-level coursework must meet all academic, grade level, and coursework requirements. These opportunities may include early admission to college, collegiate-level work offered in the High School, or other means of providing advanced work. The administration will review and approve college courses before they are taken during the school day. The Board will not pay tuition and other related costs for those High School students enrolled in college courses.

Online Coursework

The District may offer students the ability to complete general education and diploma requirements for a specific subject through online instruction or blended coursework that combines online and classroom-based instruction.

To receive credit for this online coursework, students must successfully complete an online or blended course and demonstrate mastery of the learning outcomes for the subject by passing the Regents exam and/or other assessment in the subject area.

8 N.Y. Code of Rules and Regulations (NYCRR) Sections 100.1(i), 100.2(f), 100.4(d), 100.5, [100.5\(a\)](#), [100.5\(e\)](#), 100.6 and 200.5

NOTE: Refer also to: Policy #7222 – Diploma and/or Credential Options for Students with Disabilities

Adopted:	06/27/07
Revised:	11/03/10
Revised:	05/02/12
Revised:	12/18/13
Revised:	11/04/15
Revised:	08/18/16
Revised:	10/17/16

POLICY

DELETE

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7221

Students

SUBJECT: EARLY GRADUATION

A student shall be eligible for early graduation in fewer than eight (8) semesters upon completion of all requirements for graduation, as mandated by Commissioner's Regulations. The District, upon request from the student's parent/guardian, shall grant the student a high school diploma prior to his/her completion of the eighth (8th) semester in accordance with Commissioner's Regulations.

- A formal petition with the Building Principal is required by August 15th of the student's Junior year.
- If extenuating circumstances do not allow for the submission of a petition by August 15th, a formal request and detailed written plan would need to be submitted to the Superintendent.

8 New York Code of Rules and Regulations (NYCRR) Sections 100.5(a) and 100.5(e)

Adopted: 06/27/07

Revised: 11/03/10

Revised: 02/16/11

Revised: 12/18/13

Revised: 11/04/15

POLICY

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Students

SUBJECT: STUDENT RECORDS: ACCESS AND CHALLENGE

Student Records

The District will comply with the provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA). Under its provisions, parents or guardians and noncustodial parent(s) whose rights are not limited by court order or formal agreement, of a student under eighteen (18), or a student who is eighteen (18) years of age or older or who is attending an institution of post-secondary education, have a right to inspect and review any and all education records maintained by the District.

FERPA affords parents and students over 18 years of age certain rights with respect to the student's education records. These rights are:

1. The right to inspect and review the student's education records within 45 days of a request for access. This includes all official records, files and data that are incorporated into the student's cumulative record.
2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate or misleading.
3. The right to consent to disclosures of personally identifiable information contained in the student's educational records except to the extent that FERPA allows.
4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the School to comply with the requirements of FERPA.

In the case of divorced or separated parents, the parent with custody of the student will receive the official school report card. The building principal may release information on student progress to the other parent upon request and determination of legality.

Furthermore, pursuant to applicable law, the District will execute agreements with third-party contractors who collect, process, store, organize, manage or analyze student personally identifiable information (PII) to require that the contractors comply with the law in using appropriate means to safeguard the data.

Annual Notification

At the beginning of each school year, the District will publish a notification that informs parents, guardians and students currently in attendance of their rights regarding Education Records under FERPA and New York State Law and the procedures for exercising those rights. A 'Parents' Bill of Rights for Data Privacy and Security' will be posted on the district website and included in any agreements with third-party contractors. The notice and 'Bill of Rights' may be published in a newspaper, handbook or other school bulletin or publication. The notice and 'Bills of Rights will also be provided to parents, guardians, and students who enroll during the school year.

(Continued)

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Students

SUBJECT: STUDENT RECORDS: ACCESS AND CHALLENGE (Cont'd.)

The notice and Parents' Bill of Rights will include a statement that the parent/guardian or eligible student has a right to:

1. inspect and review the student's education records;
2. request that records be amended to so that they are accurate and do not otherwise violate the student's privacy rights;
3. consent to disclosure of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent; and
4. file a complaint with the United States Department of Education alleging failure of the district to comply with FERPA and its regulations; and/or file a complaint regarding a possible data breach by a third-party contractor with the district and/or the New York State Education Department's Chief Privacy Officer for failure to comply with state law.

The annual notice and Parents' Bill of Rights will inform parents/guardians and students:

1. that it is the district's policy to disclose personally identifiable information from student records, without consent, to other school officials within the district whom the district has determined to have legitimate educational interests. The notice will define 'school official' and 'legitimate educational interest.'
2. that, upon request, the district will disclose education records without consent to officials of another school district in which a student seeks to or intends to enroll or is actually enrolled.
3. that personally identifiable information will be released to third party authorized representatives for the purposes of educational program audit, evaluation, enforcement or compliance purposes.
4. that the district, at its discretion, releases directory information (see definition below) without prior consent, unless the parent/guardian or eligible student has exercised their right to prohibit release of the information without prior written consent. The district will not sell directory information.
5. that, upon request, the district will disclose a high school student's name, address and telephone number to military recruiters and institutions of higher learning unless the parent or secondary school student exercises their right to prohibit release of the information without prior written consent.
6. of the procedure for exercising the right to inspect, review and request amendment of student records.
7. that the district will provide information as a supplement to the 'Parents' Bill of Rights' about third parties with which the district contracts that use or have access to personally identifiable student data.

(Continued)

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3 of 4

Students

SUBJECT: STUDENT RECORDS: ACCESS AND CHALLENGE (Cont'd.)

The District may also release student education records, or the personally identifiable information contained within, without consent, where permitted under federal law and regulation. A complete list of exceptions to FERPA's prior consent requirements will be included in the Administrative Regulations prepared to implement this policy.

The district shall effectively notify parents, guardians and students who have a primary or home language other than English.

In the absence of the parent or secondary school student exercising their right to opt out of the release of information to the military, the district is required to, under federal law, release the information indicated in number five (5) above.

Regulations Related to Student Records

Administrative regulations and procedures will be developed to comply with the provisions of federal law relating to the availability of student records. The purpose of these regulations and procedures is to make available to the parents or guardians of students and noncustodial parent(s) whose rights are not limited by court order or formal agreement, or students who are eighteen (18) years of age or older, or who are attending an institution of post-secondary education, student records, and files on students, and to protect the confidentiality of these records with respect to third parties.

Challenge to Student Records

Parents or guardians of a student under the age of eighteen (18), or a student who is eighteen (18) years of age or older or who is attending an institution of post-secondary education, will have an opportunity for a hearing to challenge the content of the school records and to ensure that the records are not inaccurate, misleading, or otherwise in violation of the privacy of students, and to provide an opportunity for the correction or deletion of any such inaccurate, misleading, or otherwise inappropriate data.

Disclosures to Parents of Eligible Students

Even after a student has become an "eligible student" under FERPA (which is defined as a student who is eighteen (18) years of age an educational agency or institution may disclose education records to an eligible student's parents, without the student's consent:

- a) If the student is claimed as a dependent for Federal income tax purposes by either parent;
- b) In connection with a health or safety emergency;

(Continued)

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SUBJECT: STUDENT RECORDS: ACCESS AND CHALLENGE (Cont'd.)

- c) If the student is under twenty-one (21) years of age and has violated an institutional rule or policy governing the use of alcohol or a controlled substance; or
- d) If the disclosure falls within any other exception to the consent requirements under FERPA or its Regulations, such as the disclosure of directory information or in compliance with a court order or lawfully issued subpoena.

Release of Information to the Noncustodial Parent

~~The District may presume that the noncustodial parent has the authority to request information concerning his or her child and release such information upon request. If the custodial parent wishes to limit the noncustodial parent's access to the records, it is his or her responsibility to obtain and present to the school a legally binding instrument that prevents the release of information related to the child.~~

The District may presume that the noncustodial parent has the authority to request information concerning his/her child and release such information upon request. If the custodial parent wishes to limit the noncustodial parent's access to the records, it would be his/her responsibility to obtain and present to the school a legally binding instrument that prevents the release of said information.

Family Educational Rights and Privacy Act of 1974, 20 United States Code (USC) 1232(g)(b)(4)(A)
34 Code of Federal Regulations (CFR) Part 99

~~Family Educational Rights and Privacy Act of 1974, 20 United States Code (USC) Section 1232(g)
34 Code of Federal Regulations (CFR) Part 99~~

Education Law § 2-d

NOTE: Refer also to Policies

~~#7241: Student Directory Information~~

~~#7242: Military Recruiters' Access to Secondary School~~

~~#7243: Student Data Breaches~~

#7643: Transfer Students with Disabilities

Adopted: 06/27/07
Revised: 06/13/12
Revised: 10/16/13
Revised: 10/04/17
Revised: 03/22/23

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SUBJECT: RELEASE OF INFORMATION TO THE NONCUSTODIAL PARENT

The District may presume that the noncustodial parent has the authority to request information concerning his/her child and release such information upon request. If the custodial parent wishes to limit the noncustodial parent's access to the records, it would be his/her responsibility to obtain and present to the school a legally binding instrument that prevents the release of said information.

Family Educational Rights and Privacy Act of 1974, 20 United States Code (USC) 1232(g)(b)(4)(A)
34 Code of Federal Regulations (CFR) Part 99

Adopted: 6/27/07

SUBJECT: STUDENT DIRECTORY INFORMATION

Directory information is information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed.

The District shall publish an annual public notice in the school calendar informing parents or eligible students (i.e., a student eighteen (18) years of age or older or who is attending an institution of post-secondary education) of the District's definition of directory information, the parent/eligible student's right to refuse the release of student directory information and indication of the time period for their response. Following such public notice and a reasonable response period, the District may release such information to an outside group without individual consent.

The Family Educational Rights and Privacy Act (FERPA) defines student directory information as any of the items indicated in the following list. The Naples Central School District will release the following defined directory information as checked below:

- ☐ name
- ☐ address
- ☐ major field of study
- ☐ grade level
- ☐ participation in sports and activities
- ☐ dates of attendance
- ☐ honors, degrees and awards
- ☐ name of educational institution previously attended

Directory information **does not** include:

- a) A student's social security number; or
- b) A student's identification (ID) number, except as provided below.

Directory information includes a student ID number, user ID, or other unique personal identifier used by the student for purposes of accessing or communicating in electronic systems, or that is displayed on a student ID card or badge, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user. Parents and eligible students may not, by opting out of disclosure of directory information, prevent a school from requiring a student to wear or present a student identification card or a badge that displays information that may be directory information.

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SUBJECT: STUDENT DIRECTORY INFORMATION (Cont'd)

Limited Directory Information Disclosure

Limited Directory Information Disclosure means that that the District may limit disclosure of its designated directory information to specific parties, for specific purposes, or both. Allowing limited directory information disclosure may permit the District to use student directory information for such limited purposes as school yearbooks, honor roll lists, graduation programs, playbills and other similar uses, without obtaining individual consent. Limiting the disclosure of such information may be beneficial when the District perceives such disclosure as putting students at risk of becoming targets of marketing campaigns, news media or possible victims of criminal acts. The District shall limit its disclosure of its designated directory information as specified in its public notice to parents and eligible students.

Military Recruiter Access

The release of student directory information is not to be confused with the release of secondary school students' names, addresses and telephone listings to Military Recruiters (Policy #7243). In compliance with the Elementary and Secondary Education Act of 1965 as amended by the No Child Left Behind Act of 2001 (NCLB), the National Defense Authorization Act and in accordance with FERPA, the School District shall comply with the request by a military recruiter for this information unless a parent has "opted out" of providing such information. This opt out process will be detailed in a mailing to eligible students prior to the start of the school year.

Family Educational Rights and Privacy Act of 1974, 20 United States Code (USC) 1232(g)
34 Code of Federal Regulations (CFR) Part 99

NOTE: Refer also to Policies #7240 -- Student Records: Access and Challenge
#7243 -- Student Data Breaches

Adopted: 06/27/07
Revised: 06/13/12

SUBJECT: STUDENT DATA BREACHES

A student data breach is defined as any instance in which there is an unauthorized release of or access to personally identifiable information (PII) or other protected information of students not suitable for public release.

School districts have a legal responsibility to protect the privacy of education data, including personally identifiable information (PII) of its students. The Family Education Rights and Privacy Act of 1974, commonly known as FERPA, protects the privacy of student education records. Although FERPA does not include specific data breach notification requirements, it does protect the confidentiality of education records and requires districts to record each incident of data disclosure in accordance with 34 CFR 99.32 (a)(1). In addition, under state law, direct notification of parents and/or affected students may be warranted depending on the type of data compromised, such as student social security numbers and/or other identifying information that could lead to identity theft.

The District has implemented privacy and security measures designed to protect student data stored in its student data management systems. These measures include reviewing information systems and data to identify where personally identifiable information is stored and used; monitoring data systems to detect potential breaches; and conducting privacy and security awareness training for appropriate staff. In the event of an alleged breach, the District will promptly take steps to validate the breach, mitigate any loss or damage, and notify law enforcement if necessary.

The Superintendent will develop and implement regulations for prevention, response and notification regarding student data breaches.

34 CFR 99.32 (a)(1)
Technology Law Sections 202 and 208

NOTE: Refer also to Policies #5672 – Information Security Breach and Notification
#7240 – Student Records: Access and Challenge

Adopted: 05/22/13