

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, November 2, 2022  
**TIME:** 6:00 p.m.  
**PLACE:** Naples High School Cafeteria

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of November 2, 2022 (Board Action)
- IV. Executive Session (Board Action)
- 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 Recognitions & Updates
  - English Language Arts Department Report
  - Student Representative Update
  - Superintendent Update
  - Administrative Update
  - School Business Administrator Update
- IX. Board Reports
  - Policy Committee
    - Graduates of Distinction
    - Athletic Hall of Fame
  - Facilities Committee
- X. Minutes (Board Action)
  - Regular Meeting of October 5, 2022
- XI. Contractual Agreement (Board Action)  
CSEA Memorandum of Agreement (Board Action)
- XII. Business (Board Action)
  - Donation
  - Tax Correction
  - Discards
  - Treasurer's Reports
    - June 2022                      - July 2022                      - August 2022
- XIII. Personnel (Board Action)
  - Resignations
    - School Bus Driver
    - Cleaner
    - School Bus Monitor
  - Tenure Appointment
  - Appointments
    - 2022-2023 Coaches
- XIV. Consent Agenda Items (Board Action)
  - CSE and 504 Committee Recommendations
  - Volunteers
  - Substitute
- XV. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, November 2, 2022 at 6:01 p.m. in the Naples High School Cafeteria.

Members Present:     Robert Brautigam                     Steven Mark  
                                 Joseph Callaghan                     Gail Musnicki  
                                 Jacob Hall                                     Angela Rischpater: Arrived at 6:02 p.m.  
                                 Amie Levine                                     Maura Sullivan  
                                 Kelley Louthan

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Nicole J. Green, Katherine Piedici, Lindsey Evershed-Pursel, Nedelcho Neumann and Pamela Claes.

Guests: Jamie Weller

A quorum being present, the meeting was called to order at 6:01 p.m. by Board President Jacob Hall.

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

Resolved, that the Board of Education approves the agenda of the Regular Meeting of November 2, 2022 as presented.

**Voting Yes:     8                                     Motion Carried**  
**Voting No:     0**

**Motion:             Maura Sullivan**  
**2<sup>nd</sup>:                 Robert Brautigam**

Resolved, that the Board of Education approves calling an executive session at 6:01 p.m. for the purpose of discussing the employment history of a particular person or persons.

**Voting Yes:     8                                     Motion Carried**  
**Voting No:     0**

Board Member Angela Rischpater arrived at 6:02 p.m.

**Time out of Executive Session: 6:25 p.m.**

Public Comments: None

Points of Interest:

Board Member Kelley Louthan stated he had a couple of community members reach out to him about being able to use the gym one or two mornings per week around 5:15 or 5:30 a.m. to be able to run or walk inside the gym. School Business Administrator Chad Hunt stated that should be able to happen and asked if someone would be volunteering their time to supervise while they were in the building. Mr. Louthan stated it would possibly be a board member or an employee who would be participating as supervisors, set up similar to adult lap swim. Board Member Maura Sullivan stated it would be just when it gets really cold out. Board President Jacob Hall stated it would be a relatively easy process to get set up, noting the group would need to get insurance through the village as part of the process and the school would have to readjust the system to allow the supervisors to badge in before 6:00 a.m.

Board Member Maura Sullivan reported on the New York State School Boards Association (NYSSBA) Business Meeting, noting it was a very long meeting, and sharing information about the following resolutions that the board had discussed at length prior to the meeting, noting there was a lot of discussion pro and con among the delegates, emphasizing that when a resolution is passed, it is only for NYSSBA to prioritize a list of propositions to advocate for in Albany:

Resolution 2 – Resolved, that the NYSSBA support reforming the system of educator discipline to cap the length of time educators awaiting 3020-a proceedings are paid. Passed, stating there was a lot of discussion, with some delegates arguing that the resolution assumes the party involved is guilty and there are instances where the accused person is innocent.

Resolution 16 - Resolved, that the NYSSBA shall petition the New York State Education Department and the Commissioner thereof to include, as a mandatory prerequisite to being employed by a school district in the State of New York as a licensed security guard, that said individual receives as part of their training and licensure a separate and specific credential signifying training and knowledge of the laws, rules, and regulations applicable to schools. Did Not Pass as the majority of delegates felt it would put an extra cost on the districts and it leaves the control with the individual district.

Resolution 19 - Resolved, that NYSSBA work to make or add to existing law to make it a felony for a district employee to have lewd or sexual relations with a current student in the district regardless of age or consent. Passed, noting there was a lot of discussion raised as a school district employee may be as young as 16, for example substitute lifeguards, and that current student may have a girlfriend or boyfriend.

Resolution 22 - Resolved, that NYSSBA supports legislation at the state level that would allow for school board members to receive a stipend for their work as a trustee. Not Passed, however there were some serious diversity/equity issues brought up, noting a stipend may allow a parent who is economically disadvantaged to be able use that stipend to cover child care expenses while their parent was attending board meetings.

Resolution 24 - Resolved, that NYSSBA support legislation to fully fund or reimburse school districts for tax exemptions for veterans. Passed, there was a very rich conversation with a number of delegates advocating very heavily for the exemption.

Resolution 26 - Resolved, that NYSSBA support legislation at the state and/or federal level that would reform the current gun laws to strengthen background checks, implementing red flag laws, as well as laws that will restrict guns from those under the age of twenty-one. Not Passed, noting the vote was very close and it was the richest conversation of the evening and it showed how diverse our state is. Mrs. Sullivan noted the delegates brought up the same issue our board had pertaining to the Clay Target League.

Board Member Angela Rischpater noted she was at League Championships for Cross Country on Saturday, announcing it was a great showing and our Varsity B team won league championships and as they went up to receive their award, she heard discussions among the viewer wondering what our mascot was and she feels we need to work on making our mascot more prominent.

Board Member Amie Levine noted she had attended the NYSSBA convention on Friday, stating it was really interesting and she feels our District is already doing a lot of things they were learning about there, adding she is still digesting the information that was presented.

**Superintendent Recognitions & Updates:**

**English Language Arts Department Report** - Department Chairperson Jamie Weller stated who the members of the English Department are, Elisha Burger, Jamie Weller, Tom Mannella, and Claire Kenney and the courses they teach, noting Library Media Specialist Colleen Betrus is also an integral part of the English department and a frequent English co-teacher.

Mrs. Weller stated the primary focus in Middle School is Project Based Learning (PBL) and this year's PBL project is on the UN Sustainability Goals, adding the 7th graders are divided into groups of 7 or 8 students and each group will focus on 1 of the 7 UN goals and after the students do their research and collaborate, they will propose an activity, such as a community service or fundraising activity, focused on their UN goal to do together.

Mrs. Weller stated for the High School students, they wanted to emphasize how much we try to utilize technology in the best way possible and we have found some success, noting with Google Classroom we can give the student real time feedback on assignments during class, go over the assignment and give some mini lessons and address issues as the student is working, noting the students can make changes as the problems are brought up and they are seeing improved writing and final products.

Mrs. Weller stated the departments goal is Vertical Alignment in the curriculum, noting last year we were able to have a somewhat normal year after Covid and bring back the research projects at every grade level, noting Grade 7 will do PBL projects; Grade 8 will do "Top 10" Personalized Projects; Grade 9 will do Argumentative/Persuasive Research; Grade 10 will do a Research Infographic Project; Grade 11 will do a Crucible in Modern Times Research Project; and Grade 12 will do Multiple Research Projects, adding Library Media Specialist Colleen Betrus will be joining them every step of the way!

Mrs. Weller thanked the board and our community for providing so many opportunities for the students within their department, noting within our small district we are able to offer Honors classes in grades 9 and 10; two AP courses for grades 11 and 12; FLCC Gemini courses 101 and 102 for grade 12; as well as electives in Young Adult Literature & Drama throughout High School. Mrs. Weller also stated that Library Media Specialist Colleen Betrus wanted to thank the board for the addition of Teacher Assistant Jessie Olney as a full-time library assistant, adding it allows the High School to keep the library open throughout the entire day and available to students, noting Jessie is also taking on the project of organizing the book room in English Teacher Tom Mannella's room. Board discussion followed pertaining to information presented.

**Student Representative Update**

Student Representative Nedelcho Neumann stated the Boys Varsity Soccer team lost in the 1<sup>st</sup> round of sectionals against Arkport, in double overtime and then an elimination Penalty Kick (PK) shootout which tied and then into another elimination PK which the team lost, so it was a very long game.; The Girls Varsity Soccer team went into the second round and then lost in a PK shootout, noting it was a close competition for both teams.; Nedelcho stated he talked with Athletic Director Adam Robison and for winter sports there will be Varsity and Modified Swimming, Varsity Co-ed Bowling, Modified, JV and Varsity Boys Basketball, Mod-A and Varsity Girls Basketball, and Boys and Girls Varsity Skiing.; Nedelcho added he had sent out a survey to grades 7-12 asking how the 1<sup>st</sup> quarter marking period went on a scale of 1-10 and most replied with an eight; what things the students want changed, noting someone requested Snapple in the cafeteria for 7<sup>th</sup> and 8<sup>th</sup> grade, and another person requested a school garden; Nedelcho also asked what one thing they are happy about, noting overall the response was that classes were going well and students are happy to be with their friends.

1st Vice President Joseph Callaghan asked about doing a student survey regarding the school mascot, the Big Green machine. Nedelcho stated he is planning to present on a student survey at the next board meeting, noting he had been talking to Secondary Principal Green about how to phrase the questions for the survey.

### Superintendent Update

Superintendent Swartz stated it is great to see so many different kids coming out to support their peers at athletic events and also to see such great sportsmanship, adding he hopes to see that continue throughout the winter athletic events and the arts events such as the school concerts and musical as well; Parent conferences are coming up, noting it is a great time for teachers to share key information about students and for parents to ask questions about progress; We learned last week that NCS is one of four districts, out of hundreds applying throughout NYS, to receive a grant through the EPA for two electric buses as well as the infrastructure and charging stations that will go with the buses, commenting that he feels Naples will be a good test district for the viability of electric buses given the size geographically of our district, the number of hills and the climate, adding this is a wonderful way to determine if electric buses would work for us without a monetary risk.

### Administrative Updates

Secondary Principal Nicole J. Green stated she recently visited the Penn Yan School District to look at their Agriculture program adding the Ag program at Penn Yan is one of the oldest in the state. Mrs. Green noted over the past five or six years they have noticed when we lose students it tends to be in 9<sup>th</sup> and 10<sup>th</sup> grades before the district can get them enrolled in a BOCES program, adding they have been discussing ideas on what to do to help out that group of students. Mrs. Green stated in the current year 50% of the Junior class and 33% of our Senior class are attending a BOCES program, adding we have a number of electives we can offer at Naples that aren't currently being run because there is not enough interest and so we are looking at alternatives and have been discussing the idea of an Ag program, noting at this point they are in the information gathering stage. Mrs. Green stated they are in the process of creating a student survey to see if and what kind of interest students have and Student Representative Nedelcho will be the one sending out the survey. Some of the questions may be How best do you learn, do you learn best with your hands?; What are your plans after school, are you planning to go straight into the workforce or a two or four-year college?; also with Guidance Counselor Bill Murphy's help the survey will include a checklist of topics or fields that they may be interested in just to gauge where our students are at.

Mrs. Green stated one charge of the High School Shared Decision Making Committee this year is to investigate some Career and Technical Education (CTE) classes as well, adding the only career and technical education teacher preparation program that is growing right now is agriculture, noting when Technology teacher Tab Wilde retired we could not find a Technology teacher, adding students are not going into Technology, Business, or Family and Consumer Science teacher preparation and as we reach out to other districts they are having the same problem. Mrs. Green stated the job market and the way jobs are done are much more technical now but also require some soft skills such as creating a resume, interview for a job, or work at a local business, noting last year she met with representatives from Lynne Lou's, Caruso's Café, and a couple of business leaders who were concerned that students applying for work were lacking some of the basic soft skills you need to interact with the public. Mrs. Green stated an Ag program includes connecting school to work and the FFA program produces leaders and may

include agriculture business, mechanics and machinery, animal science, natural resources conservation, forestry, and biotechnology so we are collecting data so we can prep kids for the future and for what the job market really is for them right now. Director of Pupil Personnel Mrs. Piedici stated when they visited the Ag program the students in 9<sup>th</sup> and 10<sup>th</sup> grades were just as involved as the 11<sup>th</sup> and 12<sup>th</sup> grade students which would create a pathway to a diploma and to keep kids in school and graduating. Mrs. Green stated when they visited Penn Yan, they walked through some of the classes such as small engine repair and measuring the circumference of trees to determine the cost of a tree to have it logged, noting when you talked to the students, they were all leaders and feeling good about their education, taking ownership of it. Discussion followed pertaining to information presented.

Director of Student Learning, Curriculum, and Assessment Lindsey Evershed-Pursel stated the district will have twelve educators going to BOCES for a training on foundational literacy skills which they will then turnkey to the rest of our Elementary staff; they are actively working on curriculum writing with horizontal and vertical alignment; doing some professional development around using Fast Bridge; and trying out the ELA and Math components of Fast Bridge, adding so far they have gotten a lot of positive experiences. Mrs. Piedici stated the word is spreading, noting they had debated earlier in the year if they would do a complete roll-out and ultimately decided just on SEL, however, as they are trying it on ELA and Math more want to use the program.

School Business Administrator Chad Hunt stated they are starting the budgeting process, adding the Budget Committee will be meeting on November 16<sup>th</sup>; and the district is wrapping up the 2021-2022 fiscal year.

#### Board Reports

Policy Committee Report: Board President Jacob Hall stated the committee discussed having the school lawyer review our Policy Manual; the Athletic Hall of Fame criteria, noting the criteria for choosing someone for the Athletic Hall of Fame are well defined; the Graduates of Distinction Program, noting the current by-laws state a candidate does not have to attend or graduate from Naples, adding there is also a very complicated committee structure and so the Policy Committee is recommending to change the by-laws or eliminate the program. Discussion followed pertaining to information presented regarding the Graduates of Distinction Program. A suggestion was made that a better alternative may be to have community members or graduates just come in and speak to our students regarding their careers.

Facilities Committee Report: 2nd Vice President Robert Brautigam stated the committee discussed the new cost breakdowns for the capital project, noting by seeing the costs of specific items they were able to see things that may not be 100% necessary, because as the board knows, the costs are coming in much higher than the initial estimate, adding they have already identified those things that cannot be cut, so it was good to look at the cost of individual items and when we have bids we can ask for alternates and/or deductions; The Capital Outlay Project including the panels across the front of the Elementary and some doors, noting they are determining how much can be done within the \$100,000 allotted for the project; Security cameras at the Bus Garage; The electric Buses and what infrastructure will be needed, noting \$40,000 is allocated from the grant for infrastructure; The two dying pine trees near the High School will be taken down over the weekend and so they discussed replanting trees to replace tree those trees and others that have had to be taken down, a couple of sugar maples on the Academy Street side and another type of maple at the front.; Board Member Amie Levine asked if the athletic field was











Why Is the NCS English  
Department So  
Awesome?

*...and other questions that keep us up at night...*  
*2022-2023*



## Members of the NCS English Department

### Elisha Burger

- English 7, English 10 Honors, ELA Workshop

### Jaime Weller

- English 8, English 12, AP Literature & Composition, Young Adult Literature

### Tom Mannella

- English 9/9 Honors, AP Language & Composition, FLCC Gemini English 101/102

### Claire Kenney, (long-term substitute for Tess Marble)

- English 10, English 11, ELA Workshop

### Colleen Betrus

- High School Librarian / Frequent English Co-Teacher

A decorative border surrounds the central text area, featuring various autumn-themed elements: colorful leaves in shades of yellow, orange, red, and brown; clusters of small red berries; and several acorns. The background behind the border is a solid dark brown color.

1.

# Middle School Highlights

Oh, The Places They Will Go...



## **PBL Unit 2022-2023: UN Sustainability Goals**

- 7th graders will be divided into groups of 7 or 8 students that will focus on 1 of the 7 UN goals.
- After the students research and collaborate, they will propose an activity, such as a community service activity or fundraising activity, focused on their UN goal to do together.

A decorative border surrounds the central text area, featuring various autumn-themed elements: colorful leaves in shades of yellow, orange, red, and brown; clusters of small red berries; acorns; and a pinecone. The background is a solid dark brown color.

2.

# High School Highlights

Putting the Lit in Literature..



## Google Classroom:

### Using Technology to Make Connections

Individual, specific, real-time feedback

=

Active thinking, immediate improvement in  
communication of ideas.



# Vertical Alignment

- Research projects at EVERY grade level, grades 7-12.
  - PBL, grade 7
  - “Top 10” Personalized Projects, grade 8
  - Argumentative/Persuasive Research, grade 9
  - Research Infographic Project, grade 10
  - The Crucible in Modern Times Research Project, grade 11
  - Multiple Research Projects, grade 12
- Colleen Betrus joining us every step of the way!





## *So Many Opportunities:*

- *Honors classes, grades 9–10*
- *2 AP courses, grades 11–12*
- *FLCC Gemini 101/102, grade 12*
- *Electives: Young Adult Literature & Drama, throughout HS*



# Thank You!

For All of Your Continued Support  
of Our Programs & Students!

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

The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2025 Agreement (hereinafter referred to as the “CBA”) and recognize:

1. The CBA does not discuss utilizing unit members as substitute teachers;
2. Due to a substitute teacher shortage, the District is having difficulties finding qualified substitute teachers; and
3. The Parties wish to work together amicably and in the best interest of both the CSEA and the District to provide continued educational opportunities during the substitute teacher shortage.

Therefore, the Parties agree as follows:

1. Unit members that would like to substitute teach must be approved by the Board of Education to do so.
2. When the District is unable to secure substitute teachers to cover all absences, the District may, but is not required to, solicit volunteers from among those unit members that were approved by the Board of Education to substitute teach to assume instructional responsibilities as a substitute. The District has the discretion to assign volunteers where it deems most appropriate.
3. If a unit member volunteers and is utilized as a substitute teacher, the unit member will be compensated \$25 for a half day or \$50 for a full day. This stipend will be in addition to the unit member’s normal daily wage.
4. This Agreement shall apply only for the specific and limited purpose of addressing the substitute teacher shortage during the 2022-2023 school year.
5. This Agreement shall expire and be of no further force and effect on June 30, 2023, unless extended in writing by the parties.
6. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.

7. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

**For the CSEA, Inc.**

\_\_\_\_\_  
Paul Peters  
Labor Relations Specialist

\_\_\_\_\_  
Date

\_\_\_\_\_  
Midge Guerri  
Local CSEA Unit President

\_\_\_\_\_  
Date

**For the District**

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

\_\_\_\_\_  
Date

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING JUNE 2022**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$11,903,144.80	\$268,222.14	\$179,402.81	\$526,369.67	\$4,261,660.59	\$296,877.33
+ CASH RECEIPTS	\$801,574.07	\$2,216.54	\$7,656.35	\$47,289.91	\$352.07	\$5,251.73
- CASH DISBURSEMENTS:	\$4,291,003.49	\$33,483.56	\$6,840.00	\$346,386.42	\$126,126.73	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$8,413,715.38</b>	<b>\$236,955.12</b>	<b>\$180,219.16</b>	<b>\$227,273.16</b>	<b>\$4,135,885.93</b>	<b>\$302,129.06</b>

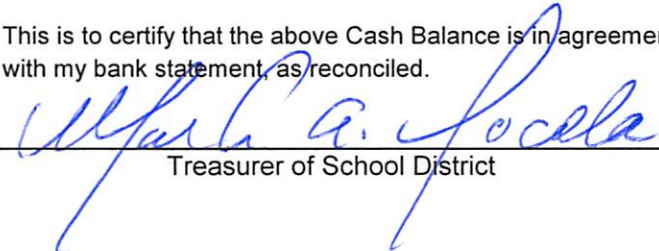
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$1,922,223.87	\$244,112.16	\$17,109.97	\$227,982.82	\$4,245,650.05	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$1,922,258.87	\$244,112.16	\$17,179.97	\$227,982.82	\$4,245,650.05	\$0.00
-OUTSTANDING CHECKS	\$71,602.91	\$7,157.04	\$6,990.00	\$709.66	\$109,764.12	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$555,093.23)	\$0.00	\$170,029.19	\$0.00	\$0.00	\$302,129.06
+MISCELLANEOUS RESERVES	\$3,751,177.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$3,366,975.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$8,413,715.38</b>	<b>\$236,955.12</b>	<b>\$180,219.16</b>	<b>\$227,273.16</b>	<b>\$4,135,885.93</b>	<b>\$302,129.06</b>

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

November 2, 2022

\_\_\_\_\_  
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 2022**  
**Cycle 99**  
**Post Dates From 07/01/2021 To 06/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	553,496.61	
200.1B	5*Bank -GF Savings	1,954,578.63	
200.1C	5* Bank-Tax Collection	958,392.14	
200.NY	General Fund NYCLASS	4,608,480.79	
200.PA	Net Payroll - 5* Bank	613.29	
200.TA	Cash- 5* TRUST & AGENCY CK.	232,298.35	
201.00	HRA Checking	105,855.57	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	20,153.94	
380.HL	Accts Rec Retired Health		631,112.80
391.10	Due From Other Funds - Cafe	162,517.30	
391.20	Due From Other Funds -Federal	638,796.23	
391.30	Due From Other Funds - Capital	20,863.25	
410.00	Due From State and Federal	227,346.65	
410.AR	Due From State and Federal	305.19	
440.00	Due From Other Governments	473,859.00	
440.AR	Due From Other Governments	109.20	
<b>Liabilities, Reserves and Fund Balance</b>			
600.99	Accounts Payable-accrued		154,597.22
601.00	Accrued Liabilities		57,944.05
601.10	HRA Medical Liability		337,266.25
630.00	Due To Other Funds		25,184.29
630.FF	Due To Federal Funds		173,517.61
632.00	Due to State Teachers'Ret.Sys		676,764.89
637.00	Due to Employees' Ret. System		58,639.80
687.00	Compensated Absences		71,764.77
695.00	Def Tax Rev - Reserve Exc Tax		1,905.37
720.04	Flex Medical	5,386.37	
720.05	Flex Dependent Care		5,960.32
720.DN	Bc/Bs Dental S S	7,257.88	
720.FD	Bc/Bs Flex Dental S.S.		13,251.51
720.RT	Health Ins. Bc/Bs RETIREES	631,112.80	
726.00	Social Security Tax		63.42
814.00	Workers' Compensation Reserve		125,000.00
815.00	Unemployment Insurance Reserve		140,503.30
827.00	Retirement Contrib Reserve		1,408,021.16
828.00	Retire Contr Res Acct TRS Sub-		498,261.44
861.00	Reserve For Property Loss - In		86,482.45
862.00	Reserve For Liability		20,802.44
863.00	Insurance Reserve		114,751.29
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsv Empl Benefits/Accr Liab		1,163,533.73
878.00	Capital Reserve - Building		2,116,975.39
878.02	Capital Reserve - Buses		750,000.00
878.04	Capital Reserve - Technology		500,000.00
914.00	Assigned Appropriated Fund Bal		256,037.00
917.00	Unassigned Fund Balance		1,019,361.24
<b>Grand Totals</b>		<b>10,601,523.19</b>	<b>10,601,523.19</b>

**Naples Central School District**  
**Revenue Status Report As Of: 10/18/2022**  
**Fiscal Year: 2022**  
**Fund: A GENERAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,259,719.00	0.00	12,259,719.00	11,482,106.39	777,612.61	
1081.000		Other Pmts in Lieu of Tax	138,257.00	0.00	138,257.00	148,932.33		10,675.33
1085.000		STAR Reimbursement	0.00	0.00	0.00	777,613.14		777,613.14
1090.000		Int. & Penal. on Real Prop. Tax	18,000.00	0.00	18,000.00	31,095.78		13,095.78
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	7,768.41	4,231.59	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	362.00	1,638.00	
2230.000		Day School Tuit-Oth Dist.	5,000.00	0.00	5,000.00	800.00	4,200.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	7,368.00		2,368.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	17,482.15	2,517.85	
2450.000		Commissions	0.00	0.00	0.00	148.11		148.11
2680.000		Insurance Recoveries	0.00	0.00	0.00	9,828.80		9,828.80
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	148,089.88		133,089.88
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	15,644.67		15,144.67
2703.100		E-Rate Funds	0.00	0.00	0.00	17,675.02		17,675.02
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	1,500.00		500.00
2770.000		Other Unclassified Rev.(S	35,446.00	0.00	35,446.00	18,478.83	16,967.17	
3101.000		Basic Formula Aid-Gen Aid	6,175,888.00	0.00	6,175,888.00	6,225,170.07		49,282.07
3102.000		Lottery Aid	0.00	0.00	0.00	394,412.52		394,412.52
3102.001		VLT Lottery Aid	0.00	0.00	0.00	236,795.50		236,795.50
3102.002		COG Lottery Aid	0.00	0.00	0.00	41,650.91		41,650.91
3103.000		BOCES Aid (Sect 3609a Ed	583,856.00	0.00	583,856.00	655,515.00		71,659.00
3191.000		Building Aid	1,736,742.00	0.00	1,736,742.00	0.00	1,736,742.00	
3192.000		Excess Cost	143,403.00	0.00	143,403.00	893,442.38		750,039.38
3260.000		Textbook Aid (Incl Txtbk/	48,224.00	0.00	48,224.00	35,300.00	12,924.00	
3262.000		Computer Sftwre, Hrdwre A	0.00	0.00	0.00	14,534.00		14,534.00
3263.000		Library A/V Loan Program	5,455.00	0.00	5,455.00	3,787.00	1,668.00	
3289.000		Other State Aid	0.00	0.00	0.00	358,270.37		358,270.37
4286.000		CARES Act	0.00	0.00	0.00	-716.00	716.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	73,755.90	1,244.10	
5050.000		Interfund Trans. for Debt	98,000.00	0.00	98,000.00	98,000.00		
<b>Total GENERAL FUND</b>			<b>21,378,490.00</b>	<b>0.00</b>	<b>21,378,490.00</b>	<b>21,714,811.16</b>	<b>2,560,461.32</b>	<b>2,896,782.48</b>

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

**Naples Central School District**

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	-525.00	6,975.00	569.25	0.00	225.00	6,180.75
1010-450-00-0000	Materials and Supplies	1,500.00	770.48	2,270.48	1,617.98	0.00	0.00	652.50
1010-490-00-0000	BOCES	2,425.00	66.00	2,491.00	2,490.00	0.00	0.00	1.00
1040-160-00-0000	Non-Instructional Salary	7,509.00	-61.28	7,447.72	7,009.42	0.00	0.00	438.30
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	0.00	700.00
1060-400-00-0000	Contractual Expense	950.00	525.00	1,475.00	139.20	0.00	0.00	1,335.80
1060-450-00-0000	Materials and Supplies	900.00	186.94	1,086.94	736.05	0.00	0.00	350.89
1240-150-00-0000	Instructional Salaries	153,485.00	-68,005.00	85,480.00	85,123.71	0.00	0.00	356.29
1240-160-00-0000	Non-Instructional Salary	31,921.00	654.73	32,575.73	32,590.82	0.00	0.00	-15.09
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	21,650.00	-12,000.00	9,650.00	3,385.54	0.00	0.00	6,264.46
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	418.94	0.00	0.00	1,281.06
1310-150-00-0000	Business Administrator	68,658.00	65,055.64	133,713.64	133,713.64	0.00	0.00	0.00
1310-160-00-0000	Non-Instructional Salary	69,350.00	4,147.16	73,497.16	73,421.88	0.00	0.00	75.28
1310-161-00-0000	Business Admin. - Extra H	1,977.00	-1,900.00	77.00	0.00	0.00	0.00	77.00
1310-200-00-0000	Equipment	2,000.00	-1,600.00	400.00	0.00	0.00	0.00	400.00
1310-400-00-0000	Contractual Expense	31,397.00	-3,200.00	28,197.00	23,737.55	0.00	0.00	4,459.45
1310-450-00-0000	Materials/Supp	7,000.00	-2,442.62	4,557.38	3,212.52	0.00	0.00	1,344.86
1310-451-00-0000	Postage	4,015.00	200.00	4,215.00	3,144.00	0.00	0.00	1,071.00
1310-490-00-0000	BOCES Services	214,000.00	19,368.56	233,368.56	201,439.82	0.00	0.00	31,928.74
1320-160-00-0000	Non-Instructional Salary	2,638.00	0.00	2,638.00	2,638.00	0.00	0.00	0.00
1320-400-00-0000	Contractual Expense	17,900.00	0.00	17,900.00	17,900.00	0.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,008.00	0.17	3,008.17	3,008.17	0.00	0.00	0.00
1330-400-00-0000	Contractual Expense	7,275.00	0.00	7,275.00	5,970.26	0.00	0.00	1,304.74
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	234.00	0.00	0.00	166.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	2,211.69	0.00	0.00	1,788.31
1345-160-00-0000	Purchasing-Non Instr Sal	49,904.00	1,259.22	51,163.22	50,944.48	0.00	0.00	218.74
1345-400-00-0000	Purchasing Contractual	400.00	-180.00	220.00	0.00	0.00	0.00	220.00
1345-450-00-0000	Purchasing Supplies / Mat	512.00	0.00	512.00	0.00	0.00	0.00	512.00
1345-490-00-0000	BOCES Services	5,372.00	180.00	5,552.00	5,547.00	0.00	0.00	5.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	175.00	0.00	1,991.00	5,834.00
1420-400-00-0000	Contractual Expense	37,000.00	0.00	37,000.00	14,930.28	0.00	1,569.72	20,500.00
1420-490-00-0000	BOCES Services	26,258.00	530.40	26,788.40	26,785.55	0.00	0.00	2.85
1430-400-00-0000	Contractual Expense	1,000.00	-1.00	999.00	0.00	0.00	0.00	999.00
1430-490-00-0000	BOCES Services	16,739.00	2,761.00	19,500.00	13,312.52	0.00	0.00	6,187.48
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	40,000.00	11,983.40	51,983.40	33,625.84	0.00	0.00	18,357.56



**Naples Central School District**  
**Budget Status Report As Of: 06/30/2022**  
**Fiscal Year: 2022**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	477.33	0.00	0.00	1,322.67
1480-490-00-0000	BOCES Services	2,500.00	0.00	2,500.00	1,064.00	0.00	0.00	1,436.00
1620-160-00-0000	Salaries - Inside	415,365.00	-45,377.67	369,987.33	369,747.41	0.00	0.00	239.92
1620-161-00-0000	Salaries - Inside - OT	10,254.00	11,877.67	22,131.67	22,131.67	0.00	0.00	0.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	15,500.00	26,000.00	25,507.94	0.00	0.00	492.06
1620-200-00-0000	Equipment--Operations	30,000.00	-22,500.00	7,500.00	5,600.00	0.00	0.00	1,900.00
1620-401-00-0000	Operations - Telephone	5,400.00	0.00	5,400.00	5,400.00	0.00	0.00	0.00
1620-407-00-0000	Pool Repair	5,500.00	-1,648.51	3,851.49	3,351.49	0.00	0.00	500.00
1620-450-00-0000	Supplies-Operations	84,700.00	14,918.75	99,618.75	76,852.02	0.00	3,079.68	19,687.05
1620-457-00-0000	Pool Supplies	7,400.00	-1,900.00	5,500.00	2,922.02	0.00	0.00	2,577.98
1620-462-00-0000	Water	32,400.00	-4,500.00	27,900.00	20,345.62	0.00	701.45	6,852.93
1620-463-00-0000	Electricity	147,805.00	27,295.00	175,100.00	171,861.28	0.00	2,237.27	1,001.45
1620-464-00-0000	Natural Gas	123,600.00	-5,800.00	117,800.00	116,974.32	0.00	0.00	825.68
1620-469-00-0000	Contracts--Operations	137,075.00	88,469.82	225,544.82	204,522.42	0.00	17,768.20	3,254.20
1620-490-00-0000	BOCES Services	18,000.00	-2,500.00	15,500.00	14,687.74	0.00	0.00	812.26
1621-160-00-0000	Salaries - Outside	75,337.00	-2,000.00	73,337.00	67,941.26	0.00	0.00	5,395.74
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	2,339.21	0.00	0.00	1,660.79
1621-200-00-0000	Equipment--Maintenance	30,000.00	51,500.00	81,500.00	80,283.08	0.00	0.00	1,216.92
1621-450-00-0000	Materials & Supplies	21,146.00	11,279.76	32,425.76	23,749.33	0.00	0.00	8,676.43
1621-469-00-0000	Maintenance-Service Contr	35,375.00	43,906.00	79,281.00	77,936.00	0.00	0.00	1,345.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	486.00	7,486.00	4,434.18	0.00	0.00	3,051.82
1680-490-00-0000	BOCES Services	139,805.00	18,048.00	157,853.00	150,143.90	0.00	0.00	7,709.10
1910-400-00-0000	Unallocated Insurance	84,250.00	-500.00	83,750.00	66,984.45	0.00	0.00	16,765.55
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	7,247.00	0.00	0.00	753.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	56,509.00	22,500.00	79,009.00	78,721.88	0.00	0.00	287.12
1983-490-00-0000	BOCES - Capital Construct	50,753.00	0.00	50,753.00	60,930.65	0.00	0.00	-10,177.65
1989-400-00-0000	Unclassified Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1989-401-00-0000	Pre-Referendum Costs	22,000.00	-22,000.00	0.00	0.00	0.00	0.00	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	1,487.00	2,700.00	4,187.00	4,170.00	0.00	0.00	17.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	74,197.00	-8,464.00	65,733.00	64,783.00	0.00	0.00	950.00
2010-450-00-0000	Materials and Supplies	500.00	0.00	500.00	96.50	0.00	0.00	403.50
2020-150-00-0000	Instructional Salaries	329,971.00	-40.00	329,931.00	315,397.17	0.00	0.00	14,533.83
2020-160-00-0000	Non-Inst Salaries	73,610.00	-1,414.48	72,195.52	68,751.24	0.00	0.00	3,444.28
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	6,414.48	9,040.48	7,395.86	0.00	0.00	1,644.62
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	1,644.88	0.00	0.00	355.12
2020-400-01-0000	Contractual Expense H.S.	16,500.00	-4,000.00	12,500.00	2,917.65	0.00	0.00	9,582.35

# Naples Central School District

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2020-400-02-0000	Contractual Expense Elem	5,500.00	-3,809.00	1,691.00	1,691.00	0.00	0.00	0.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-2.25	17,997.75	1,188.94	0.00	0.00	16,808.81
2020-450-02-0000	Mat and Supplies Elem	11,250.00	-4,573.85	6,676.15	2,455.56	0.00	0.00	4,220.59
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	3,280.00	0.00	0.00	350.00
2070-150-00-0000	Instructional Salaries	21,280.00	8,378.00	29,658.00	29,227.50	0.00	0.00	430.50
2070-400-00-0000	Contractual Expense	4,000.00	4,900.00	8,900.00	5,416.90	0.00	0.00	3,483.10
2070-450-00-0000	Materials & Supplies	0.00	115.99	115.99	86.62	0.00	0.00	29.37
2070-490-00-0000	BOCES Services	48,090.00	17,000.00	65,090.00	45,573.53	0.00	0.00	19,516.47
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	656.58	0.00	0.00	343.42
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	906.00	0.00	0.00	1,094.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	13,192.00	15,192.00	13,257.00	0.00	0.00	1,935.00
2110-100-02-0000	Teachers Sal Pre-K	25,001.00	-2,600.00	22,401.00	21,448.00	0.00	0.00	953.00
2110-120-02-0000	Teachers Salaries 4-6	806,108.00	-16,574.00	789,534.00	729,780.24	0.00	0.00	59,753.76
2110-120-02-1000	Teachers Sal-Kdg - 3	952,933.00	-41,106.00	911,827.00	862,829.03	0.00	0.00	48,997.97
2110-130-01-0000	Teachers Salaries 7-12	1,977,533.00	-59,543.69	1,917,989.31	1,804,278.48	0.00	0.00	113,710.83
2110-130-01-0010	Homework Tutoring	2,065.00	1,417.66	3,482.66	3,482.66	0.00	0.00	0.00
2110-130-01-0020	Homework Tutoring - Susp	4,130.00	-500.00	3,630.00	360.82	0.00	0.00	3,269.18
2110-140-01-0000	Teachers Substitutes Hs	98,717.00	0.00	98,717.00	68,983.40	0.00	0.00	29,733.60
2110-140-02-0000	Teacher Subs Elem	62,262.00	19,630.96	81,892.96	77,942.89	0.00	0.00	3,950.07
2110-160-00-0000	Non-Inst Salaries	404,333.00	-35,330.96	369,002.04	358,571.89	0.00	0.00	10,430.15
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	24,586.00	0.00	24,586.00	19,318.35	0.00	0.00	5,267.65
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	36,900.00	0.00	36,900.00	28,023.22	0.00	0.00	8,876.78
2110-200-01-0000	Equipment - High School	16,500.00	0.00	16,500.00	13,348.00	0.00	0.00	3,152.00
2110-200-02-0000	Equipment General Elem Ed	12,000.00	92,083.65	104,083.65	6,284.35	0.00	97,459.96	339.34
2110-400-01-0000	Contractual HS	37,624.00	68,155.00	105,779.00	97,923.43	0.00	0.00	7,855.57
2110-400-02-0000	Contractual - Elementary	22,344.00	4,187.21	26,531.21	23,601.64	0.00	0.00	2,929.57
2110-400-02-CARE	Contractual - CARES	0.00	0.00	0.00	-716.00	0.00	0.00	716.00
2110-403-01-0000	Contractual - Tuition	40,000.00	-21,210.20	18,789.80	800.00	0.00	0.00	17,989.80
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	86.92	0.00	0.00	4,913.08
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	675.00	0.00	0.00	5,325.00
2110-406-02-0000	Conferences - Elementary	6,000.00	-1,112.90	4,887.10	1,089.00	0.00	0.00	3,798.10
2110-450-01-0000	Supplies - High School	85,123.00	100.00	85,223.00	77,438.71	0.00	0.00	7,784.29
2110-450-02-0000	Supplies - Elementary	57,058.00	14,605.03	71,663.03	67,123.88	0.00	0.00	4,539.15
2110-451-01-0000	Postage-GenEd HS	8,000.00	0.00	8,000.00	2,388.00	0.00	0.00	5,612.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	1,315.00	0.00	0.00	1,685.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	2,210.32	22,210.32	20,729.61	0.00	0.00	1,480.71
2110-480-02-0000	Textbooks - Elementary	20,028.00	-2,210.32	17,817.68	10,788.99	0.00	0.00	7,028.69

**Naples Central School District**  
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2110-490-00-0000	BOCES-Instructional	159,815.00	-6,846.95	152,968.05	115,021.98	0.00	0.00	37,946.07
2250-150-00-2000	Instructional Salaries	824,091.00	-113,910.38	710,180.62	617,099.84	0.00	0.00	93,080.78
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	-23,422.00	56,371.00	39,118.29	0.00	0.00	17,252.71
2250-160-00-2002	Non-Inst Salaries El Sch	65,892.00	28,422.00	94,314.00	92,366.96	0.00	0.00	1,947.04
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,769.00	2,000.00	3,769.00	3,549.32	0.00	0.00	219.68
2250-163-00-0000	NON INSTR.Salaries-Subs	422.00	3,500.00	3,922.00	3,004.38	0.00	0.00	917.62
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	47,795.00	22,589.11	70,384.11	36,049.48	0.00	0.00	34,334.63
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	283.00	0.00	0.00	3,717.00
2250-450-00-0000	Materials and Supplies	12,200.00	16,549.49	28,749.49	21,098.87	0.00	0.00	7,650.62
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	1,371.00	0.00	0.00	1,129.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	88,501.00	0.00	88,501.00	75,771.42	0.00	0.00	12,729.58
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	-1,000.00	95,900.00	83,371.90	0.00	0.00	12,528.10
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	236.91	0.00	0.00	3,763.09
2250-490-00-0000	BOCES Tuition-Spec Ed	1,119,637.00	-215,952.00	903,685.00	762,497.25	0.00	0.00	141,187.75
2280-490-01-0000	BOCES Services	284,508.00	0.00	284,508.00	284,508.00	0.00	0.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,000.00	-7,750.00	250.00	0.00	0.00	0.00	250.00
2330-150-02-0000	Instruct. Sal Sum Schl	30,819.00	10,100.00	40,919.00	40,848.77	0.00	0.00	70.23
2330-160-02-0000	Non-Inst Sal Summer Schl	8,000.00	250.00	8,250.00	5,739.56	0.00	0.00	2,510.44
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	8,020.00	0.00	0.00	9,980.00
2610-150-00-0000	Instructional Salaries	127,572.00	0.00	127,572.00	124,575.00	0.00	0.00	2,997.00
2610-160-00-0000	Non-Inst Salaries	20,542.00	9,000.00	29,542.00	28,231.16	0.00	0.00	1,310.84
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	885.00	0.00	885.00	641.51	0.00	0.00	243.49
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	0.00	50.00
2610-450-01-2609	Hs Supplies	320.00	0.00	320.00	210.11	0.00	0.00	109.89
2610-450-02-2610	Elementary Supplies	629.00	104.97	733.97	722.16	0.00	0.00	11.81
2610-460-01-2606	High School Books	4,000.00	-50.00	3,950.00	2,245.90	0.00	10.26	1,693.84
2610-460-01-2611	Hs Periodicals	798.00	50.00	848.00	822.07	0.00	0.00	25.93
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	10,000.36	0.00	0.00	99.64
2610-460-02-2611	Elementary Periodicals	800.00	0.00	800.00	432.41	0.00	0.00	367.59
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	29,149.14	0.00	0.00	2,330.86
2630-150-00-0000	Cai - Instructional Salar	71,407.00	1,369.64	72,776.64	72,776.64	0.00	0.00	0.00
2630-160-00-0000	Cai - Non Inst Salary	73,162.00	11,388.32	84,550.32	84,550.32	0.00	0.00	0.00
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,857.00	3,400.00	9,257.00	8,748.99	0.00	0.00	508.01
2630-220-00-0000	Computer Equip-State Aid	6,420.00	0.00	6,420.00	4,554.24	0.00	0.00	1,865.76
2630-400-00-0000	Computer-Contractual	26,394.00	28,442.04	54,836.04	50,364.13	0.00	0.00	4,471.91
2630-450-00-0000	Computer Mtls/Suppl	15,650.00	14,984.01	30,634.01	28,785.90	0.00	140.00	1,708.11
2630-460-00-0000	Comp St Aid Software	10,322.00	0.00	10,322.00	5,252.40	0.00	0.00	5,069.60
2630-490-00-0000	BOCES Services	569,000.00	-56,061.00	512,939.00	405,351.98	0.00	0.00	107,587.02

### Naples Central School District

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	170,757.00	-2,636.98	168,120.02	159,061.73	0.00	0.00	9,058.29
2810-160-01-0000	Non-Inst Salary	28,773.00	1,893.00	30,666.00	30,342.54	0.00	0.00	323.46
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,161.00	343.98	2,504.98	2,504.98	0.00	0.00	0.00
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	5,476.00	0.00	0.00	7,524.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	113.89	0.00	0.00	1,386.11
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	811.00	0.00	0.00	1,189.00
2815-160-00-0000	Non-Inst Salary	88,859.00	-3,358.00	85,501.00	85,500.66	0.00	0.00	0.34
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	3,368.00	4,658.00	8,026.00	7,914.11	0.00	0.00	111.89
2815-400-00-0000	Contractual Expense	105,188.00	-12,844.47	92,343.53	66,882.92	0.00	0.00	25,460.61
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	445.00	0.00	0.00	555.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.50	0.00	0.00	262.50
2815-450-01-0000	Materials and Supplies Hs	800.00	6,912.22	7,712.22	7,370.88	0.00	0.00	341.34
2815-450-02-0000	Materials/Supplies Elem	800.00	6,904.40	7,704.40	7,704.40	0.00	0.00	0.00
2820-150-00-0000	Psychology Inst Salary	241,458.00	-1,000.00	240,458.00	234,113.94	0.00	0.00	6,344.06
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	1,000.00	1,380.00	1,350.00	0.00	0.00	30.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	433.76	0.00	0.00	1,066.24
2850-150-01-0000	Instructional Salaries	101,980.00	0.00	101,980.00	96,563.40	0.00	0.00	5,416.60
2850-400-01-0000	Contractual Expense	2,500.00	0.00	2,500.00	1,808.22	0.00	0.00	691.78
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	155,500.00	-7,000.00	148,500.00	146,812.70	0.00	0.00	1,687.30
2855-160-01-0000	Non Instructional Salarie	4,000.00	0.00	4,000.00	2,716.87	0.00	0.00	1,283.13
2855-400-01-0000	Contractual - Athletics	46,850.00	4,100.00	50,950.00	37,476.58	0.00	0.00	13,473.42
2855-450-01-0000	Supplies - Athletics	9,332.00	17,736.00	27,068.00	24,899.04	0.00	0.00	2,168.96
2855-455-01-0000	Uniforms - Athletics	7,000.00	694.00	7,694.00	7,694.00	0.00	0.00	0.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	15,872.00	0.00	15,872.00	10,973.30	0.00	0.00	4,898.70
5510-160-03-0000	Non-Inst Salary-Trans	0.00	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
5510-160-03-2800	Non-Inst Salary- Supervi	42,467.00	-5,000.00	37,467.00	21,477.06	0.00	0.00	15,989.94
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	19,713.00	23,000.00	42,713.00	39,760.24	0.00	0.00	2,952.76
5510-162-03-0000	Salaries Drivers	414,593.00	-44,500.00	370,093.00	301,591.97	0.00	0.00	68,501.03
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	8,200.00	5,000.00	13,200.00	9,129.30	0.00	0.00	4,070.70
5510-165-03-0000	Salaries-Field Trips	10,000.00	0.00	10,000.00	655.29	0.00	0.00	9,344.71
5510-166-03-0000	Sal Athletic Trips	18,200.00	0.00	18,200.00	13,672.54	0.00	0.00	4,527.46
5510-168-03-0000	Bus Monitors	73,000.00	-9,000.00	64,000.00	52,360.27	0.00	0.00	11,639.73
5510-168-03-0040	Bus Monitors	18,700.00	1,320.78	20,020.78	20,020.78	0.00	0.00	0.00
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	3,679.22	5,679.22	5,474.12	0.00	0.00	205.10

**Naples Central School District**

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-180-03-0000	Salaries Mechanics	54,200.00	9,000.00	63,200.00	62,233.40	0.00	0.00	966.60
5510-181-03-0000	Salaries Mechanics Over-T	11,500.00	2,500.00	14,000.00	13,742.35	0.00	0.00	257.65
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	240,000.00	0.00	240,000.00	200,121.10	0.00	0.00	39,878.90
5510-400-03-2900	Contractual Expense	56,213.00	9,923.50	66,136.50	51,733.90	0.00	0.00	14,402.60
5510-430-03-0000	Liability Insurance	32,500.00	-4,425.20	28,074.80	21,653.00	0.00	0.00	6,421.80
5510-431-03-0000	Workmens Compensation	17,500.00	-784.50	16,715.50	16,715.25	0.00	0.00	0.25
5510-450-03-3000	Materials & Supplies	10,000.00	-1,306.00	8,694.00	3,421.78	0.00	0.00	5,272.22
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	727.59	0.00	0.00	2,022.41
5510-455-03-0000	Supplies Parts	40,000.00	-3,300.00	36,700.00	17,398.78	0.00	1.81	19,299.41
5510-456-03-0000	Gasoline	91,450.00	7,532.00	98,982.00	98,645.36	0.00	0.00	336.64
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	4,625.14	0.00	0.00	2,374.86
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	5,612.20	0.00	0.00	10,387.80
5530-200-03-0000	Equipment	2,200.00	3,326.73	5,526.73	5,526.73	0.00	0.00	0.00
5530-400-03-0000	Contractual Expense	13,560.00	4,100.20	17,660.20	16,766.67	0.00	0.00	893.53
5530-401-03-0000	Telephone	600.00	0.00	600.00	600.00	0.00	0.00	0.00
5530-450-03-0000	Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
5530-461-03-0000	Natural Gas	14,000.00	0.00	14,000.00	8,184.36	0.00	0.00	5,815.64
5530-462-03-0000	Garage Building Water	8,000.00	-200.00	7,800.00	-1,811.71	0.00	173.99	9,437.72
5530-463-03-0000	Electricity	14,200.00	960.00	15,160.00	8,838.70	0.00	484.05	5,837.25
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	-1,000.00	3,000.00	0.00	0.00	0.00	3,000.00
7140-160-00-0000	Salaries, Non-Instr	1,500.00	0.00	1,500.00	866.20	0.00	0.00	633.80
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	372,789.00	0.00	372,789.00	217,580.48	0.00	0.00	155,208.52
9020-800-00-0000	Teacher Retirement	664,146.00	0.00	664,146.00	633,346.55	0.00	0.00	30,799.45
9030-800-00-0000	Social Security	692,410.00	0.00	692,410.00	648,312.35	0.00	0.00	44,097.65
9040-800-00-0000	Workmens Compensation	57,500.00	0.00	57,500.00	50,145.75	0.00	0.00	7,354.25
9050-800-00-0000	Unemployment Insurance	40,000.00	0.00	40,000.00	101.67	0.00	0.00	39,898.33
9060-800-00-0000	Health Insurance - Instrc	1,537,654.00	0.00	1,537,654.00	1,406,762.37	0.00	0.00	130,891.63
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	77,006.87	0.00	0.00	3,993.13
9060-800-00-0002	Health Insurance - Non In	763,302.00	0.00	763,302.00	639,123.53	0.00	0.00	124,178.47
9060-800-00-0003	Health Ins Buy-Out	40,000.00	0.00	40,000.00	38,891.25	0.00	0.00	1,108.75
9060-800-00-0004	Medical Reimb - Teachers	55,550.00	0.00	55,550.00	52,360.05	0.00	0.00	3,189.95
9060-800-00-0005	Medical Reimb - Sup Staff	20,325.00	0.00	20,325.00	19,834.30	0.00	0.00	490.70
9060-800-00-0006	HRA Benefit Card	105,000.00	0.00	105,000.00	0.00	0.00	0.00	105,000.00
9060-800-00-0007	Health Ins- Retirees	456,166.00	0.00	456,166.00	398,662.36	0.00	0.00	57,503.64
9089-800-00-0000	Other Benefits	148,500.00	-500.00	148,000.00	141,451.04	0.00	0.00	6,548.96
9711-600-00-0000	Serial Bonds Principal	2,090,000.00	20,000.00	2,110,000.00	2,110,000.00	0.00	0.00	0.00

**Naples Central School District**  
**Budget Status Report As Of: 06/30/2022**  
**Fiscal Year: 2022**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
9711-700-00-0000	Serial Bonds Interest	539,000.00	-20,000.00	519,000.00	486,050.00	0.00	0.00	32,950.00
9788-600-00-0000	Principal - Leases	0.00	0.00	0.00	5,471.96	0.00	0.00	-5,471.96
9788-700-00-0000	Interest - Leases	0.00	0.00	0.00	1,443.28	0.00	0.00	-1,443.28
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	11,516.60	0.00	0.00	38,483.40
9950-900-00-0000	Transfer To Capital	100,000.00	4,422,135.00	4,522,135.00	4,522,135.00	0.00	0.00	0.00
<b>Total GENERAL FUND</b>		<b>21,734,527.00</b>	<b>4,437,448.40</b>	<b>26,171,975.40</b>	<b>23,725,997.30</b>	<b>0.00</b>	<b>125,842.39</b>	<b>2,320,135.71</b>

**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2022**  
**Cycle 99**  
**Post Dates From 07/01/2021 To 06/30/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	236,955.12	
391.00	Due From Other Funds	15,457.00	
410.00	Due From State and Federal - L	88,399.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,415.91	
446.00	Surplus Food Inventory	5,045.53	
446.10	Purchased Food Inventory	8,767.29	
<b>Liabilities, Reserves and Fund Balance</b>			
601.00	Accrued Liabilities		929.28
601.01	Prepaid School Lunch Funds		4,325.02
630.10	Due To Gen from Cafe		162,517.30
631.00	Due To Other Governments		99.19
691.00	Deferred Revenues		17,559.00
806.00	Non Spendable FB-Inventory		16,228.73
917.00	Unassigned Fund Balance		155,381.33
	<b>Grand Totals</b>	<b>357,039.85</b>	<b>357,039.85</b>

**Naples Central School District**  
Revenue Status Report As Of: 10/18/2022  
Fiscal Year: 2022  
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	44,937.16		9,937.16
2401.000		Interest and Earnings	0.00	0.00	0.00	83.99		83.99
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	1,317.87	14,182.13	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	15,457.00	1,543.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	4,413.00	7,587.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	4,625.00		625.00
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	293,655.00		293,655.00
4190.001		Emer Oper Cost Reimb Prog	0.00	0.00	0.00	3,761.00		3,761.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	115,982.00		115,982.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	16,388.00		16,388.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	17,981.35	18.65	
4192.000		Sum Food Svs Prog for Chi	314,941.00	0.00	314,941.00	13,390.00	301,551.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>446,691.00</b>	<b>0.00</b>	<b>446,691.00</b>	<b>531,991.37</b>	<b>355,131.78</b>	<b>440,432.15</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 10/18/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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



**Naples Central School District**

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	118,945.00	0.00	118,945.00	101,825.29	0.00	0.00	17,119.71
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	7,505.04	0.00	0.00	-2,505.04
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	13,378.14	0.00	0.00	-11,178.14
2860-220-00	Equipment	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
2860-400-00	Contractual Expenses	17,413.00	0.00	17,413.00	3,643.64	0.00	0.00	13,769.36
2860-410-00	Food Purchases	150,000.00	0.00	150,000.00	175,115.26	0.00	0.00	-25,115.26
2860-411-00	Surplus Foods	23,000.00	0.00	23,000.00	22,055.80	0.00	0.00	944.20
2860-450-00	Lunch Material & Supplies	8,300.00	0.00	8,300.00	11,005.18	0.00	0.00	-2,705.18
2860-490-00	BOCES SERVICES(NUTRIKIDS)	41,948.00	0.00	41,948.00	39,359.51	0.00	0.00	2,588.49
9010-800-00	Employee Retirement	20,436.00	0.00	20,436.00	15,599.35	0.00	0.00	4,836.65
9030-800-00	Lunch Social Security	9,651.00	0.00	9,651.00	9,163.83	0.00	0.00	487.17
9060-800-00	Health Insurance	24,798.00	0.00	24,798.00	22,543.68	0.00	0.00	2,254.32
<b>Total SCHOOL LUNCH FUND</b>		<b>446,691.00</b>	<b>0.00</b>	<b>446,691.00</b>	<b>421,194.72</b>	<b>0.00</b>	<b>0.00</b>	<b>25,496.28</b>

**Naples Central School District**

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022  
Cycle 99**

**Post Dates From 07/01/2021 To 06/30/2022**

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

**Subfund: SCHOLR Scholarships**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	239.24	
200.0A	Cash- Five Star Checking	10,189.97	
200.0B	Cash- Five Star Savings	9,342.94	
200.0C	Cash- NYCLASS	150,418.89	
200.PN	Cash- NYCLASS	10,028.12	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		169,847.79
910.00	Appropriated Fund Balance		120.58
<b>Totals for Service: SCHOLR</b>		<b>180,219.16</b>	<b>180,219.16</b>

**Naples Central School District**  
**Revenue Status Report As Of: 10/18/2022**  
**Fiscal Year: 2022**  
**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	260.41		260.41
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	8,580.00		8,580.00
<b>Total MISCELLANEOUS SPECIAL REV</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,840.41</b>	<b>0.00</b>	<b>8,840.41</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 10/18/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 Printed by Norma Lewis

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

# Naples Central School District

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	13,312.80	0.00	0.00	-13,312.80
<b>Total MISCELLANEOUS SPECIAL REV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,312.80</b>	<b>0.00</b>	<b>0.00</b>	<b>-13,312.80</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2022**  
**Cycle 99**  
**Post Dates From 07/01/2021 To 06/30/2022**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	227,273.16	
391.GF	Due From GENERAL FUND	39,082.60	
410.01	Due From State and Federal	265,165.13	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	DUE TO GENERAL FUND		504,361.22
689.00	Other Liabilities (Specify)		2,279.28
691.00	Deferred Revenues		24,880.00
917.00	Unassigned Fund Balance		0.39
	<b>Grand Totals</b>	<b>531,520.89</b>	<b>531,520.89</b>

**Naples Central School District**  
Revenue Status Report As Of: 10/18/2022  
Fiscal Year: 2022  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	676,423.00	445.00	676,868.00	518,702.00	158,166.00	
21TIIA-4289.000	21TIIA	Other Federal Aid TTLEIIA	0.00	1,763.00	1,763.00	0.00	1,763.00	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	1,521,250.00	0.00	1,521,250.00	416,293.81	1,104,956.19	
22ARPH-4289.000	22ARPH	Other Federal Aid (Specif	7,113.00	0.00	7,113.00	0.00	7,113.00	
22PREK-3289.000	22PREK	Other State Aid	45,988.00	0.00	45,988.00	45,988.00		
22S611-4256.000	22S611	Indiv. w/Disab. Ed Act (I	189,386.00	0.00	189,386.00	188,013.09	1,372.91	
22S619-4256.000	22S619	Indiv. w/Disab. Ed Act (I	5,311.00	0.00	5,311.00	4,736.72	574.28	
22SUMM-3289.000	22SUMM	Other State Aid	0.00	0.00	0.00	41,040.00		41,040.00
22SUMM-5031.000	22SUMM	4408 Interfund Transfers	0.00	0.00	0.00	11,516.60		11,516.60
22TIIA-4289.000	22TIIA	Other Federal Aid TTLEIIA	28,784.00	0.00	28,784.00	28,784.71		0.71
22TIVA-4129.000	22TIVA	NCLB Title IV Safe & Drug	15,233.00	0.00	15,233.00	15,235.32		2.32
22TTLI-4126.000	22TTLI	NCLB Chpt 1,Basic Grant	203,965.00	0.00	203,965.00	201,958.95	2,006.05	
<b>Total SPECIAL AID FUND</b>			<b>2,693,453.00</b>	<b>2,208.00</b>	<b>2,695,661.00</b>	<b>1,472,269.20</b>	<b>1,275,951.43</b>	<b>52,559.63</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 10/18/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

**Naples Central School District**  
**Budget Status Report As Of: 06/30/2022**  
**Fiscal Year: 2022**  
**Fund: F SPECIAL AID FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	0.00	125,906.00	125,906.00	16,741.00	0.00	0.00	109,165.00
21CRSA-2110-160	Noninstructional Salaries	0.00	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00
21CRSA-2110-400	Contractual and Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21CRSA-2110-450	Materials & Supplies	0.00	526,962.00	526,962.00	501,961.00	0.00	0.00	25,001.00
21TIIA-2110-150	Instructional Salaries	1,762.99	0.00	1,762.99	0.00	0.00	0.00	1,762.99
22ARPA-2110-150	Instructional Salaries	1,311,250.00	120,000.00	1,431,250.00	409,499.78	0.00	0.00	1,021,750.22
22ARPA-2110-160	Noninstructional Salaries	60,000.00	0.00	60,000.00	6,794.03	0.00	0.00	53,205.97
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
22ARPA-2110-400	Contractual and Other	120,000.00	-120,000.00	0.00	0.00	0.00	0.00	0.00
22PREK-2510-150	Instructional Salaries	45,988.00	0.00	45,988.00	45,988.00	0.00	0.00	0.00
22S611-2250-150	611-Instructional Salary	180,281.00	0.00	180,281.00	180,281.06	0.00	0.00	-0.06
22S611-2250-400	Contractual Sect 611 Idea	9,105.00	0.00	9,105.00	7,732.03	0.00	0.00	1,372.97
22S619-2250-150	Instructional Salaries	2,656.00	-2,656.00	0.00	0.00	0.00	0.00	0.00
22S619-2250-160	Non Instructional Salarie	0.00	2,656.00	2,656.00	2,671.72	0.00	0.00	-15.72
22S619-2250-400	Contractual Idea Sect 619	2,655.00	0.00	2,655.00	2,065.00	0.00	0.00	590.00
22SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	17,843.88	0.00	0.00	-17,843.88
22SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	3,049.83	0.00	0.00	-3,049.83
22SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	6,306.00	0.00	0.00	-6,306.00
22SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	22,659.00	0.00	0.00	-22,659.00
22SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	2,697.89	0.00	0.00	-2,697.89
22TIIA-2110-150	Instructional Salaries	28,784.00	0.00	28,784.00	28,784.71	0.00	0.00	-0.71
22TIVA-2110-150	Instructional Salaries	15,233.00	0.00	15,233.00	15,235.32	0.00	0.00	-2.32
22TTLI-2110-150	Instructional Salaries	200,519.00	0.00	200,519.00	200,526.01	0.00	0.00	-7.01
22TTLI-2110-400	Contractual and Other	2,723.00	0.00	2,723.00	723.28	0.00	0.00	1,999.72
22TTLI-2110-450	Materials & Supplies	723.00	0.00	723.00	709.66	0.00	0.00	13.34
<b>Total SPECIAL AID FUND</b>		<b>2,011,679.99</b>	<b>676,868.00</b>	<b>2,688,547.99</b>	<b>1,472,269.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,216,278.79</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2022**  
**Cycle 99**  
**Post Dates From 07/01/2021 To 06/30/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0C	Cash- FIVE STAR CK	4,135,885.93	
391.00	Due From Other Funds	9,727.29	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	Due To Other Funds		20,863.25
630.01	DUE TO DEBT SERVICE		352.07
915.01	ASS.UNAP.FB RES FOR CAPITAL		4,124,397.90
	<b>Grand Totals</b>	<b>4,145,613.22</b>	<b>4,145,613.22</b>



**Naples Central School District**  
**Revenue Status Report As Of: 10/18/2022**  
**Fiscal Year: 2022**  
**Fund: H CAPITAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
200000-5031.000	200000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
210000-2705.000	210000	Gifts and Donations	0.00	40,000.00	40,000.00	40,000.00		
210000-5031.000	210000	Interfund Transfers	0.00	4,422,135.00	4,422,135.00	4,422,135.00		
210000-5710.000	210000	Serial Bonds	0.00	11,857,865.00	11,857,865.00	0.00	11,857,865.00	
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>16,320,000.00</b>	<b>16,320,000.00</b>	<b>4,562,135.00</b>	<b>11,857,865.00</b>	<b>100,000.00</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 10/18/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 Printed by Norma Lewis

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

**Naples Central School District**

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
200000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	90,000.00	0.00	0.00	0.00
200000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00
210000-2110-201-00	Clerk of Works	0.00	469,000.00	469,000.00	22,240.00	0.00	0.00	446,760.00
210000-2110-240-00	Contractual and Other	0.00	14,694,750.00	14,694,750.00	14,606.39	0.00	0.00	14,680,143.61
210000-2110-244-00	LEGAL SERVICES	0.00	250,000.00	250,000.00	198.00	0.00	0.00	249,802.00
210000-2110-245-00	Architects Commisions/Exp	0.00	906,250.00	906,250.00	300,340.82	0.00	0.00	605,909.18
210000-2110-245-21	Architects Commisions/Exp	0.00	0.00	0.00	351.89	0.00	0.00	-351.89
<b>Total CAPITAL FUND</b>		<b>100,000.00</b>	<b>16,320,000.00</b>	<b>16,420,000.00</b>	<b>437,737.10</b>	<b>0.00</b>	<b>0.00</b>	<b>15,982,262.90</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2022**  
**Cycle 99**  
**Post Dates From 07/01/2021 To 06/30/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
	<b>Assets</b>		
200.NY	Debt Service NYCLASS	302,129.06	
391.01	Due From Other Funds-Capital	352.07	
	<b>Liabilities, Reserves and Fund Balance</b>		
884.00	Reserve for Debt		302,481.13
	<b>Grand Totals</b>	<b>302,481.13</b>	<b>302,481.13</b>

**Naples Central School District**  
Revenue Status Report As Of: 10/18/2022  
Fiscal Year: 2022  
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	2,030.15		2,030.15
2710.000		Premium on Obligations	0.00	0.00	0.00	733,236.95		733,236.95
5791.000		Proceeds of Advd Refund.	0.00	0.00	0.00	7,525,000.00		7,525,000.00
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,260,267.10</b>	<b>0.00</b>	<b>8,260,267.10</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 10/18/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
Printed by Norma Lewis

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

**Naples Central School District**

Budget Status Report As Of: 06/30/2022

Fiscal Year: 2022

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1380-400	Contractual Expense	0.00	0.00	0.00	127,121.95	0.00	0.00	-127,121.95
9901-900	Other Interfund Transfers	0.00	0.00	0.00	98,000.00	0.00	0.00	-98,000.00
9991-400	Contractual Expense	0.00	0.00	0.00	8,131,115.00	0.00	0.00	-8,131,115.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,356,236.95</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,356,236.95</b>

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING JULY 2022**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$8,413,715.38	\$236,955.12	\$180,219.16	\$227,273.16	\$4,135,885.93	\$302,129.06
+ CASH RECEIPTS	\$219,042.12	\$90,769.01	\$164.64	\$7.42	\$353.15	\$309.64
- CASH DISBURSEMENTS:	\$1,394,209.34	\$7,160.67	\$3,750.00	\$28,900.90	\$4,760.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$7,238,548.16</b>	<b>\$320,563.46</b>	<b>\$176,633.80</b>	<b>\$198,379.68</b>	<b>\$4,131,479.08</b>	<b>\$302,438.70</b>

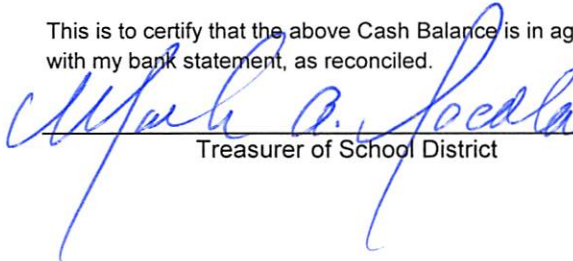
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$1,275,524.13	\$325,089.15	\$10,220.19	\$198,412.80	\$4,136,239.08	\$0.00
+ OUTSTANDING DEPOSITS	\$750,035.00	\$224.60	\$70.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$2,025,559.13	\$325,313.75	\$10,290.19	\$198,412.80	\$4,136,239.08	\$0.00
-OUTSTANDING CHECKS	\$1,370,204.79	\$4,750.29	\$3,850.00	\$33.12	\$4,760.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$544,274.43)	\$0.00	\$170,193.61	\$0.00	\$0.00	\$302,438.70
+MISCELLANEOUS RESERVES	\$3,756,890.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$3,370,577.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$7,238,548.16</b>	<b>\$320,563.46</b>	<b>\$176,633.80</b>	<b>\$198,379.68</b>	<b>\$4,131,479.08</b>	<b>\$302,438.70</b>

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

November 2, 2022

\_\_\_\_\_  
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 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	561,712.61	
200.1B	5*Bank -GF Savings	1,219,989.89	
200.1C	5* Bank-Tax Collection	618,169.16	
200.NY	General Fund NYCLASS	4,613,203.93	
200.PA	Net Payroll - 5* Bank	613.46	
200.TA	Cash- 5* TRUST & AGENCY CK.	126,620.22	
201.00	HRA Checking	98,238.89	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	20,153.94	
380.HL	Accts Rec Retired Health		559,453.32
391.10	Due From Other Funds - Cafe	162,698.96	
391.20	Due From Other Funds -Federal	638,803.65	
391.30	Due From Other Funds - Capital	20,863.25	
410.00	Due From State and Federal	222,496.03	
410.AR	Due From State and Federal	112.19	
440.00	Due From Other Governments	303,791.20	
440.AR	Due From Other Governments	109.20	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	22,082,010.00	
521.00	Encumbrances	18,595,708.93	
522.00	Expenditures	1,184,309.15	
599.00	Appropriated Fund Balance	381,879.39	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable-accrued		46.57
601.00	Accrued Liabilities		259.89
601.10	HRA Medical Liability		339,377.99
630.00	Due To Other Funds		25,184.29
630.FF	Due To Federal Funds		188,484.41
632.00	Due to State Teachers'Ret.Sys		685,906.92
637.00	Due to Employees' Ret. System		68,426.38
687.00	Compensated Absences		71,764.77
695.00	Def Tax Rev - Reserve Exc Tax		1,905.37
720.04	Flex Medical	5,764.55	
720.05	Flex Dependent Care		6,344.96
720.DN	Bc/Bs Dental S S	7,257.88	
720.FD	Bc/Bs Flex Dental S.S.		12,415.19
720.RT	Health Ins. Bc/Bs RETIREES	558,217.82	
814.00	Workers' Compensation Reserve		125,000.00
815.00	Unemployment Insurance Reserve		140,503.30
821.00	Reserve for Encumbrances		18,595,708.93
827.00	Retirement Contrib Reserve		1,408,021.16
828.00	Retire Contr Res Acct TRS Sub-		498,261.44
861.00	Reserve For Property Loss - In		86,482.45
862.00	Reserve For Liability		20,802.44
863.00	Insurance Reserve		114,751.29
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsrv Empl Benefits/Accr Liab		1,163,533.73
878.00	Capital Reserve - Building		2,116,975.39
878.02	Capital Reserve - Buses		750,000.00
878.04	Capital Reserve - Technology		500,000.00

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
914.00	Assigned Appropriated Fund Bal		256,037.00
917.00	Unassigned Fund Balance		1,019,361.24
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		22,463,889.39
980.00	Revenues		10,105.03
	<b>Grand Totals</b>	<b>51,422,824.30</b>	<b>51,422,824.30</b>

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

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



**Naples Central School District**  
Revenue Status Report As Of: 07/31/2022  
Fiscal Year: 2023  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,668,202.00	0.00	12,668,202.00	0.00	12,668,202.00	
1081.000		Other Pmts in Lieu of Tax	72,332.00	0.00	72,332.00	0.00	72,332.00	
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	0.00	18,000.00	
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	0.00	12,000.00	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuit-Oth Dist.	5,000.00	0.00	5,000.00	0.00	5,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	0.00	5,000.00	
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	4,969.41	15,030.59	
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	0.00	15,000.00	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	0.00	500.00	
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	200.00	800.00	
2770.000		Other Unclassified Rev.(S	154,331.00	0.00	154,331.00	85.00	154,246.00	
3101.000		Basic Formula Aid-Gen Aid	6,354,199.00	0.00	6,354,199.00	0.00	6,354,199.00	
3102.000		Lottery Aid	45,647.50	0.00	45,647.50	0.00	45,647.50	
3102.001		VLT Lottery Aid	9,735.50	0.00	9,735.50	0.00	9,735.50	
3103.000		BOCES Aid (Sect 3609a Ed	696,400.00	0.00	696,400.00	0.00	696,400.00	
3191.000		Building Aid	1,733,043.00	0.00	1,733,043.00	0.00	1,733,043.00	
3192.000		Excess Cost	64,686.00	0.00	64,686.00	0.00	64,686.00	
3260.000		Textbook Aid (Incl Txtbk/	48,976.00	0.00	48,976.00	0.00	48,976.00	
3263.000		Library A/V Loan Program	5,958.00	0.00	5,958.00	0.00	5,958.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	4,850.62	70,149.38	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
<b>Total GENERAL FUND</b>			<b>22,082,010.00</b>	<b>0.00</b>	<b>22,082,010.00</b>	<b>10,105.03</b>	<b>22,071,904.97</b>	<b>0.00</b>

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

**Naples Central School District**

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	225.00	7,725.00	0.00	0.00	425.00	7,300.00
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	160.22	160.22	600.12	739.66
1010-490-00-0000	BOCES	2,565.00	0.00	2,565.00	0.00	0.00	2,565.00	0.00
1040-160-00-0000	Non-Instructional Salary	7,410.00	0.00	7,410.00	560.22	560.22	6,785.22	64.56
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	0.00	700.00
1060-400-00-0000	Contractual Expense	1,475.00	0.00	1,475.00	0.00	0.00	1,395.20	79.80
1060-450-00-0000	Materials and Supplies	900.00	0.00	900.00	0.00	0.00	850.00	50.00
1240-150-00-0000	Instructional Salaries	147,175.00	0.00	147,175.00	11,321.16	11,321.16	135,853.84	0.00
1240-160-00-0000	Non-Instructional Salary	34,472.00	0.00	34,472.00	2,560.15	2,560.15	30,796.22	1,115.63
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	21,650.00	-1,000.00	20,650.00	1,471.75	1,471.75	5,680.75	13,497.50
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	253.20	253.20	0.00	1,446.80
1310-150-00-0000	Business Administrator	100,000.00	0.00	100,000.00	7,692.30	7,692.30	92,307.70	0.00
1310-160-00-0000	Non-Instructional Salary	73,965.00	0.00	73,965.00	5,604.58	5,604.58	67,055.79	1,304.63
1310-161-00-0000	Business Admin. - Extra H	1,977.00	0.00	1,977.00	0.00	0.00	0.00	1,977.00
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	32,849.00	0.00	32,849.00	4,102.31	4,102.31	18,810.81	9,935.88
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	173.02	173.02	3,537.44	3,289.54
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	0.00	0.00	3,579.00	475.00
1310-490-00-0000	BOCES Services	200,000.00	0.00	200,000.00	0.00	0.00	200,000.00	0.00
1320-160-00-0000	Non-Instructional Salary	2,741.00	0.00	2,741.00	210.84	210.84	2,530.04	0.12
1320-400-00-0000	Contractual Expense	18,400.00	0.00	18,400.00	0.00	0.00	18,400.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,126.00	0.00	3,126.00	240.42	240.42	2,885.07	0.51
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	0.00	0.00	7,525.00	0.00
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	270.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	0.00	0.00	2,400.00	1,600.00
1345-160-00-0000	Purchasing-Non Instr Sal	53,058.00	0.00	53,058.00	3,989.82	3,989.82	47,905.77	1,162.41
1345-400-00-0000	Purchasing Contractual	400.00	0.00	400.00	0.00	0.00	0.00	400.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1345-490-00-0000	BOCES Services	5,714.00	0.00	5,714.00	0.00	0.00	5,714.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,991.00	9,991.00	0.00	0.00	9,991.00	0.00
1420-400-00-0000	Contractual Expense	37,500.00	1,569.72	39,069.72	0.00	0.00	39,069.72	0.00
1420-490-00-0000	BOCES Services	27,047.00	0.00	27,047.00	0.00	0.00	27,047.00	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	0.00	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	0.00	200.00
1480-400-00-0000	Contractual Expense	40,250.00	1,000.00	41,250.00	0.00	0.00	41,250.00	0.00

**Naples Central School District**  
**Budget Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00	0.00
1620-160-00-0000	Salaries - Inside	407,423.00	-17,000.00	390,423.00	25,644.91	25,644.91	305,936.66	58,841.43
1620-161-00-0000	Salaries - Inside - OT	12,000.00	0.00	12,000.00	134.00	134.00	0.00	11,866.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	528.00	528.00	0.00	9,972.00
1620-200-00-0000	Equipment--Operations	30,000.00	0.00	30,000.00	0.00	0.00	3,526.58	26,473.42
1620-401-00-0000	Operations - Telephone	1,080.00	0.00	1,080.00	0.00	0.00	1,080.00	0.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	500.00	5,000.00
1620-450-00-0000	Supplies-Operations	84,700.00	3,079.68	87,779.68	0.00	0.00	80,412.98	7,366.70
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	0.00	7,400.00	0.00
1620-462-00-0000	Water	33,000.00	701.45	33,701.45	0.00	0.00	33,701.45	0.00
1620-463-00-0000	Electricity	152,200.00	2,237.27	154,437.27	5,447.06	5,447.06	147,090.21	1,900.00
1620-464-00-0000	Natural Gas	127,300.00	0.00	127,300.00	835.27	835.27	121,954.73	4,510.00
1620-469-00-0000	Contracts--Operations	138,000.00	59,652.20	197,652.20	13,454.50	13,454.50	135,307.20	48,890.50
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00
1621-160-00-0000	Salaries - Outside	78,000.00	17,000.00	95,000.00	7,265.72	7,265.72	88,264.97	-530.69
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	156.00	156.00	0.00	3,844.00
1621-200-00-0000	Equipment--Maintenance	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
1621-450-00-0000	Materials & Supplies	21,800.00	0.00	21,800.00	905.31	905.31	20,533.21	361.48
1621-469-00-0000	Maintenance-Service Contr	35,400.00	0.00	35,400.00	200.00	200.00	5,700.00	29,500.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00
1680-490-00-0000	BOCES Services	161,060.00	1,545.85	162,605.85	0.00	0.00	162,452.85	153.00
1910-400-00-0000	Unallocated Insurance	84,250.00	-992.50	83,257.50	0.00	0.00	58,030.80	25,226.70
1920-400-00-0000	School Assn Dues	8,150.00	0.00	8,150.00	860.00	860.00	7,250.00	40.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	58,204.00	0.00	58,204.00	0.00	0.00	58,204.00	0.00
1983-490-00-0000	BOCES - Capital Construct	52,276.00	0.00	52,276.00	0.00	0.00	52,276.00	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	23,853.00	0.00	23,853.00	2,242.33	2,242.33	12,507.67	9,103.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	96,563.00	0.00	96,563.00	2,894.82	2,894.82	70,315.53	23,352.65
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2010-450-00-0000	Materials and Supplies	500.00	1,590.20	2,090.20	751.28	751.28	374.70	964.22
2010-490-00-0000	BOCES	0.00	273.52	273.52	0.00	0.00	273.52	0.00
2020-150-00-0000	Instructional Salaries	330,132.00	0.00	330,132.00	24,499.70	24,499.70	296,996.27	8,636.03
2020-160-00-0000	Non-Inst Salaries	75,610.00	0.00	75,610.00	5,523.56	5,523.56	66,657.76	3,428.68
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	0.00	0.00	0.00	2,626.00
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00

# Naples Central School District

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-400-01-0000	Contractual Expense H.S.	16,500.00	0.00	16,500.00	0.00	0.00	4,754.00	11,746.00
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	0.00	0.00	2,754.00	2,746.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	0.00	18,000.00	0.00	0.00	730.67	17,269.33
2020-450-02-0000	Mat and Supplies Elem	11,250.00	0.00	11,250.00	88.00	88.00	942.54	10,219.46
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	0.00	0.00	3,630.00	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	3,176.68	3,176.68	0.00	71,555.32
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	500.00	500.00	1,000.00	2,500.00
2070-490-00-0000	BOCES Services	48,090.00	0.00	48,090.00	0.00	0.00	48,090.00	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	0.00	65.00	935.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	0.00	130.00	1,870.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	0.00	0.00	65.00	1,935.00
2110-100-02-0000	Teachers Sal Pre-K	25,500.00	0.00	25,500.00	0.00	0.00	0.00	25,500.00
2110-120-02-0000	Teachers Salaries 4-6	893,871.00	0.00	893,871.00	0.00	0.00	814,360.30	79,510.70
2110-120-02-1000	Teachers Sal-Kdg - 3	951,277.00	0.00	951,277.00	0.00	0.00	826,093.20	125,183.80
2110-130-01-0000	Teachers Salaries 7-12	1,927,533.00	0.00	1,927,533.00	0.00	0.00	1,807,480.00	120,053.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	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	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	0.00	0.00	0.00	101,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	120.00	120.00	23,880.00	40,130.00
2110-160-00-0000	Non-Inst Salaries	405,333.00	0.00	405,333.00	0.00	0.00	356,221.07	49,111.93
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	84.70	84.70	0.00	25,501.30
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	52.80	52.80	0.00	37,847.20
2110-200-01-0000	Equipment - High School	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
2110-200-02-0000	Equipment General Elem Ed	12,000.00	97,459.96	109,459.96	0.00	0.00	97,459.96	12,000.00
2110-400-01-0000	Contractual HS	37,624.00	0.00	37,624.00	785.00	785.00	26,285.80	10,553.20
2110-400-02-0000	Contractual - Elementary	22,344.00	0.00	22,344.00	5,112.00	5,112.00	12,332.00	4,900.00
2110-403-01-0000	Contractual - Tuition	40,000.00	0.00	40,000.00	0.00	0.00	1,440.00	38,560.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	15.38	15.38	793.83	4,190.79
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2110-450-01-0000	Supplies - High School	85,123.00	0.00	85,123.00	3,312.00	3,312.00	55,467.28	26,343.72
2110-450-02-0000	Supplies - Elementary	56,068.00	0.00	56,068.00	4,114.54	4,114.54	39,286.03	12,667.43
2110-451-01-0000	Postage-GenEd HS	7,900.00	0.00	7,900.00	0.00	0.00	5,500.00	2,400.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	0.00	0.00	2,500.00	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	0.00	0.00	1,850.00	18,150.00
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	1,737.75	1,737.75	1,128.20	17,134.05
2110-490-00-0000	BOCES-Instructional	161,356.00	0.00	161,356.00	0.00	0.00	161,356.00	0.00

**Naples Central School District**

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-150-00-2000	Instructional Salaries	824,091.00	0.00	824,091.00	8,022.52	8,022.52	612,285.18	203,783.30
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	0.00	79,793.00	1,676.02	1,676.02	41,213.56	36,903.42
2250-160-00-2002	Non-Inst Salaries EI Sch	82,977.00	0.00	82,977.00	1,676.02	1,676.02	81,113.31	187.67
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	0.00	1,869.00	84.60	84.60	0.00	1,784.40
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	0.00	0.00	0.00	500.00
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	60,205.00	999.04	61,204.04	0.00	0.00	84,804.04	-23,600.00
2250-406-00-0000	Conferences- Spec. Ed.	4,178.00	0.00	4,178.00	0.00	0.00	178.00	4,000.00
2250-450-00-0000	Materials and Supplies	14,923.00	-999.04	13,923.96	742.97	742.97	8,169.31	5,011.68
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	108,234.00	0.00	108,234.00	0.00	0.00	108,234.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	0.00	96,900.00	0.00	0.00	87,000.00	9,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,180,650.00	0.00	1,180,650.00	0.00	0.00	1,155,650.00	25,000.00
2280-490-01-0000	BOCES Services	294,669.00	0.00	294,669.00	0.00	0.00	294,669.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	0.00	8,320.00	1,577.52	1,577.52	0.00	6,742.48
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	0.00	32,052.00	7,728.72	7,728.72	0.00	24,323.28
2330-160-02-0000	Non-Inst Sal Summer Schl	8,320.00	0.00	8,320.00	616.00	616.00	0.00	7,704.00
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00
2610-150-00-0000	Instructional Salaries	128,797.00	0.00	128,797.00	0.00	0.00	127,797.00	1,000.00
2610-160-00-0000	Non-Inst Salaries	22,038.00	0.00	22,038.00	0.00	0.00	0.00	22,038.00
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	0.00	0.00	0.00	985.00
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00	0.00
2610-450-01-2609	Hs Supplies	354.00	0.00	354.00	30.89	30.89	323.01	0.10
2610-450-02-2610	Elementary Supplies	1,876.00	0.00	1,876.00	402.52	402.52	915.72	557.76
2610-460-01-2606	High School Books	4,000.00	10.26	4,010.26	0.00	0.00	791.12	3,219.14
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	0.00	0.00	732.98	107.02
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	738.72	738.72	2,553.92	6,807.36
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	0.00	0.00	91.90	331.10
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	0.00	0.00	31,480.00	0.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	0.00	71,407.00	0.00	0.00	70,275.00	1,132.00
2630-160-00-0000	Cai - Non Inst Salary	95,000.00	0.00	95,000.00	5,961.54	5,961.54	71,538.46	17,500.00
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	330.00	330.00	0.00	4,670.00
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	0.00	0.00	1,000.00	4,000.00
2630-400-00-0000	Computer-Contractual	17,940.00	15,000.00	32,940.00	841.67	841.67	25,698.37	6,399.96
2630-450-00-0000	Computer Mtls/Suppl	14,450.00	140.00	14,590.00	190.00	190.00	11,475.52	2,924.48
2630-460-00-0000	Comp St Aid Software	8,704.00	-2,000.00	6,704.00	1,135.44	1,135.44	3,934.30	1,634.26
2630-490-00-0000	BOCES Services	518,185.00	454.15	518,639.15	0.00	0.00	518,481.04	158.11
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	0.00	250.00

**Naples Central School District**  
**Budget Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-01-0000	Instructional Salary	170,757.00	0.00	170,757.00	3,809.92	3,809.92	168,966.28	-2,019.20
2810-160-01-0000	Non-Inst Salary	32,939.00	0.00	32,939.00	0.00	0.00	32,272.28	666.72
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,000.00	0.00	2,000.00	405.56	405.56	0.00	1,594.44
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	0.00	0.00	9,550.00	3,450.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	0.00	0.00	104.07	1,395.93
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
2815-160-00-0000	Non-Inst Salary	88,859.00	935.69	89,794.69	0.00	0.00	89,794.69	0.00
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	3,368.00	0.00	3,368.00	0.00	0.00	0.00	3,368.00
2815-400-00-0000	Contractual Expense	69,921.00	0.00	69,921.00	0.00	0.00	69,920.47	0.53
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-450-01-0000	Materials and Supplies Hs	800.00	0.00	800.00	94.08	94.08	146.89	559.03
2815-450-02-0000	Materials/Supplies Elem	800.00	0.00	800.00	513.18	513.18	166.62	120.20
2820-150-00-0000	Psychology Inst Salary	243,262.00	0.00	243,262.00	0.00	0.00	242,262.00	1,000.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	0.00	0.00	360.00	1,140.00
2850-150-01-0000	Instructional Salaries	106,060.00	0.00	106,060.00	0.00	0.00	0.00	106,060.00
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	1,898.63	1,898.63	0.00	101.37
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	155,500.00	0.00	155,500.00	195.40	195.40	17,220.00	138,084.60
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,015.00	0.00	50,015.00	832.36	832.36	48,750.00	432.64
2855-450-01-0000	Supplies - Athletics	9,396.00	0.00	9,396.00	456.15	456.15	6,884.35	2,055.50
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	25,000.00	0.00	25,000.00	1,923.08	1,923.08	23,076.92	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
5510-162-03-0000	Salaries Drivers	414,593.00	0.00	414,593.00	4,568.51	4,568.51	283,065.29	126,959.20
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	0.00	0.00	0.00	9,020.00
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	0.00	0.00	0.00	20,020.00
5510-168-03-0000	Bus Monitors	73,000.00	0.00	73,000.00	110.83	110.83	52,869.40	20,019.77
5510-168-03-0040	Bus Monitors	18,200.00	0.00	18,200.00	0.00	0.00	0.00	18,200.00
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
5510-180-03-0000	Salaries Mechanics	70,000.00	0.00	70,000.00	4,328.58	4,328.58	62,293.02	3,378.40
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	124.65	124.65	0.00	12,375.35
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00

**Naples Central School District**  
**Budget Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-210-03-0000	Bus Purchasing	250,000.00	0.00	250,000.00	242,636.86	242,636.86	0.00	7,363.14
5510-400-03-2900	Contractual Expense	64,510.00	-1,997.50	62,512.50	4,787.48	4,787.48	51,677.43	6,047.59
5510-430-03-0000	Liability Insurance	32,500.00	0.00	32,500.00	0.00	0.00	26,500.00	6,000.00
5510-431-03-0000	Workmens Compensation	17,500.00	1,997.50	19,497.50	8,727.25	8,727.25	10,770.25	0.00
5510-450-03-3000	Materials & Supplies	10,000.00	0.00	10,000.00	0.00	0.00	4,839.53	5,160.47
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	164.99	164.99	2,585.01	0.00
5510-455-03-0000	Supplies Parts	40,000.00	1.81	40,001.81	1,951.34	1,951.34	28,948.66	9,101.81
5510-456-03-0000	Gasoline	93,000.00	0.00	93,000.00	0.00	0.00	77,000.00	16,000.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	0.00	0.00	5,000.00	2,000.00
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	0.00	0.00	14,500.00	1,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	13,560.00	0.00	13,560.00	475.00	475.00	13,083.00	2.00
5530-401-03-0000	Telephone	480.00	0.00	480.00	0.00	0.00	480.00	0.00
5530-450-03-0000	Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
5530-461-03-0000	Natural Gas	14,840.00	0.00	14,840.00	0.00	0.00	14,840.00	0.00
5530-462-03-0000	Garage Building Water	5,748.00	173.99	5,921.99	0.00	0.00	5,921.99	0.00
5530-463-03-0000	Electricity	15,030.00	484.05	15,514.05	234.90	234.90	15,279.15	0.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
7140-160-00-0000	Salaries, Non-Instr	1,500.00	0.00	1,500.00	127.80	127.80	0.00	1,372.20
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	385,837.00	0.00	385,837.00	8,256.51	8,256.51	173,118.05	204,462.44
9020-800-00-0000	Teacher Retirement	676,000.00	0.00	676,000.00	8,186.10	8,186.10	643,761.06	24,052.84
9030-800-00-0000	Social Security	702,410.00	0.00	702,410.00	12,110.67	12,110.67	616,294.92	74,004.41
9040-800-00-0000	Workmens Compensation	57,500.00	992.50	58,492.50	26,181.75	26,181.75	32,310.75	0.00
9050-800-00-0000	Unemployment Insurance	40,000.00	0.00	40,000.00	0.00	0.00	35,000.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	1,758,000.00	0.00	1,758,000.00	318,986.69	318,986.69	1,437,841.33	1,171.98
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	12,685.75	12,685.75	76,500.00	-8,185.75
9060-800-00-0002	Health Insurance - Non In	820,966.00	0.00	820,966.00	120,321.63	120,321.63	699,207.32	1,437.05
9060-800-00-0003	Health Ins Buy-Out	50,000.00	-935.69	49,064.31	0.00	0.00	40,000.00	9,064.31
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	3,511.10	3,511.10	55,275.00	-2,786.10
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	9,909.75	9,909.75	17,415.00	-9,559.75
9060-800-00-0006	HRA Benefit Card	105,000.00	-58,747.72	46,252.28	0.00	0.00	0.00	46,252.28
9060-800-00-0007	Health Ins- Retirees	491,988.00	0.00	491,988.00	101,986.20	101,986.20	390,001.80	0.00
9089-800-00-0000	Other Benefits	148,500.00	0.00	148,500.00	103,000.00	103,000.00	0.00	45,500.00
9711-600-00-0000	Serial Bonds Principal	2,140,000.00	0.00	2,140,000.00	0.00	0.00	2,140,000.00	0.00
9711-700-00-0000	Serial Bonds Interest	485,850.00	0.00	485,850.00	0.00	0.00	485,850.00	0.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	25,000.00	25,000.00

**Naples Central School District**  
**Budget Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

<b>Budget Account</b>	<b>Description</b>	<b>Initial Appropriation</b>	<b>Adjustments</b>	<b>Current Appropriation</b>	<b>Year-to-Date Expenditures</b>	<b>Cycle Expenditures</b>	<b>Encumbrance Outstanding</b>	<b>Unencumbered Balance</b>
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00
<b>Total GENERAL FUND</b>		<b>22,338,047.00</b>	<b>125,842.39</b>	<b>22,463,889.39</b>	<b>1,184,309.15</b>	<b>1,184,309.15</b>	<b>18,595,708.93</b>	<b>2,683,871.31</b>



**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	320,563.46	
391.00	Due From Other Funds	15,457.00	
410.00	Due From State and Federal - L	9,739.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,415.91	
446.00	Surplus Food Inventory	5,045.53	
446.10	Purchased Food Inventory	8,767.29	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	465,245.00	
521.00	Encumbrances	181,820.96	
522.00	Expenditures	6,413.05	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		4,281.16
630.10	Due To Gen from Cafe		162,698.96
631.00	Due To Other Governments		125.61
691.00	Deferred Revenues		17,559.00
806.00	Non Spendable FB-Inventory		16,228.73
821.00	Reserve for Encumbrances		181,820.96
917.00	Unassigned Fund Balance		155,381.33
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		465,245.00
980.00	Revenues		12,126.45
<b>Grand Totals</b>		<b>1,015,467.20</b>	<b>1,015,467.20</b>

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

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

**Naples Central School District**  
**Revenue Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: C SCHOOL LUNCH FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	616.63	34,383.37	
2401.000		Interest and Earnings	0.00	0.00	0.00	11.82		11.82
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	0.00	15,500.00	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	314.00	11,686.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	0.00	4,000.00	
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	1,176.00		1,176.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	583.00		583.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	0.00	18,000.00	
4192.000		Sum Food Svs Prog for Chi	333,495.00	0.00	333,495.00	9,425.00	324,070.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>12,126.45</b>	<b>454,889.37</b>	<b>1,770.82</b>

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

**Naples Central School District**

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	118,945.00	0.00	118,945.00	0.00	0.00	95,327.92	23,617.08
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	969.45	969.45	0.00	4,030.55
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
2860-220-00	Equipment	35,000.00	0.00	35,000.00	0.00	0.00	34,093.53	906.47
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	0.00	0.00	800.00	16,700.00
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	0.00	0.00	8,300.00	166,700.00
2860-411-00	Surplus Foods	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	664.00	664.00	1,177.59	11,158.41
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	0.00	0.00	0.00	45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	127.00	127.00	10,873.83	-11,000.83
9030-800-00	Lunch Social Security	0.00	0.00	0.00	74.16	74.16	7,292.57	-7,366.73
9060-800-00	Health Insurance	28,600.00	0.00	28,600.00	4,578.44	4,578.44	23,955.52	66.04
<b>Total SCHOOL LUNCH FUND</b>		<b>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>6,413.05</b>	<b>6,413.05</b>	<b>181,820.96</b>	<b>277,010.99</b>

**Naples Central School District**

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023**

**Cycle 01**

**Post Dates From 07/01/2022 To 07/31/2022**

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

**Subfund: SCHOLR Scholarships**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	239.24	
200.0A	Cash- Five Star Checking	6,440.19	
200.0B	Cash- Five Star Savings	9,342.94	
200.0C	Cash- NYCLASS	150,573.03	
200.PN	Cash- NYCLASS	10,038.40	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,750.00	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		169,847.79
910.00	Appropriated Fund Balance		120.58
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		164.64
<b>Totals for Service: SCHOLR</b>		<b>180,383.80</b>	<b>180,383.80</b>

**Naples Central School District**  
Revenue Status Report As Of: 07/31/2022  
Fiscal Year: 2023  
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	164.64		164.64
<b>Total MISCELLANEOUS SPECIAL REV</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>164.64</b>	<b>0.00</b>	<b>164.64</b>

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

### Naples Central School District

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	3,750.00	3,750.00	7,250.00	-11,000.00
<b>Total MISCELLANEOUS SPECIAL REV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>3,750.00</b>	<b>7,250.00</b>	<b>-11,000.00</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	198,379.68	
391.GF	Due From GENERAL FUND	54,049.40	
410.01	Due From State and Federal	250,198.33	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	28,900.90	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	DUE TO GENERAL FUND		504,368.64
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		24,880.00
<b>Grand Totals</b>		<b>531,528.31</b>	<b>531,528.31</b>

**Naples Central School District**  
**Revenue Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: F SPECIAL AID FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	0.00	0.00	0.00	23,458.00		23,458.00
22ARPH-4289.000	22ARPH	Other Federal Aid (Specif	0.00	0.00	0.00	1,422.00		1,422.00
<b>Total SPECIAL AID FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,880.00</b>	<b>0.00</b>	<b>24,880.00</b>

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

These are estimates to balance the budget



**Naples Central School District**

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	109,165.00	0.00	109,165.00	0.00	0.00	17,324.80	91,840.20
21CRSA-2110-160	Noninstructional Salaries	24,000.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
21CRSA-2110-450	Materials & Supplies	25,001.00	0.00	25,001.00	15,050.37	15,050.37	9,921.74	28.89
21CRSA-2110-800	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,108.07	-3,108.07
22ARPA-2110-150	Instructional Salaries	1,021,750.22	0.00	1,021,750.22	2,399.97	2,399.97	411,501.36	607,848.89
22ARPA-2110-160	Noninstructional Salaries	53,205.97	0.00	53,205.97	8,047.75	8,047.75	129,478.78	-84,320.56
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
22TIIA-2110-150	Instructional Salaries	-0.71	0.00	-0.71	0.00	0.00	11,735.85	-11,736.56
22TIVA-2110-150	Instructional Salaries	-2.32	0.00	-2.32	0.00	0.00	5,738.80	-5,741.12
22TTLI-2110-150	Instructional Salaries	-7.01	0.00	-7.01	0.00	0.00	207,862.63	-207,869.64
22TTLI-2110-400	Contractual and Other	1,999.72	0.00	1,999.72	0.00	0.00	0.00	1,999.72
22TTLI-2110-450	Materials & Supplies	13.34	0.00	13.34	0.00	0.00	0.00	13.34
23PREK-2510-150	Instructional Salaries	0.00	0.00	0.00	0.00	0.00	69,740.00	-69,740.00
23S611-2250-150	611-Instructional Salary	0.00	0.00	0.00	0.00	0.00	187,135.74	-187,135.74
23SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	1,531.12	1,531.12	0.00	-1,531.12
23SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	1,001.79	1,001.79	0.00	-1,001.79
23SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	0.00	0.00	7,278.10	-7,278.10
23SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	869.90	869.90	2,072.70	-2,942.60
<b>Total SPECIAL AID FUND</b>		<b>1,265,125.21</b>	<b>0.00</b>	<b>1,265,125.21</b>	<b>28,900.90</b>	<b>28,900.90</b>	<b>1,062,898.57</b>	<b>173,325.74</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0C	Cash- FIVE STAR CK	4,131,479.08	
391.00	Due From Other Funds	9,727.29	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	4,760.00	
<b>Liabilities, Reserves and Fund Balance</b>			
630.00	Due To Other Funds		20,863.25
630.01	DUE TO DEBT SERVICE		705.22
915.01	ASS.UNAP.FB RES FOR CAPITAL		4,124,397.90
	<b>Grand Totals</b>	<b>4,145,966.37</b>	<b>4,145,966.37</b>

**Naples Central School District**  
**Budget Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**Fund: H CAPITAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-2110-201-00	Clerk of Works	446,760.00	0.00	446,760.00	0.00	0.00	446,760.00	0.00
210000-2110-240-00	Contractual and Other	14,680,143.61	-25,351.89	14,654,791.72	0.00	0.00	0.00	14,654,791.72
210000-2110-244-00	LEGAL SERVICES	249,802.00	0.00	249,802.00	0.00	0.00	216,850.00	32,952.00
210000-2110-245-00	Architects Commisions/Exp	605,909.18	0.00	605,909.18	0.00	0.00	575,000.00	30,909.18
210000-2110-245-21	Architects Commisions/Exp	-351.89	25,351.89	25,000.00	0.00	0.00	25,000.00	0.00
220000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	0.00	0.00	90,000.00
220000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	4,760.00	4,760.00	3,740.00	1,500.00
<b>Total CAPITAL FUND</b>		<b>16,082,262.90</b>	<b>0.00</b>	<b>16,082,262.90</b>	<b>4,760.00</b>	<b>4,760.00</b>	<b>1,267,350.00</b>	<b>14,810,152.90</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2023**  
**Cycle 01**  
**Post Dates From 07/01/2022 To 07/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.NY	Debt Service NYCLASS	302,438.70	
391.01	Due From Other Funds-Capital	705.22	
<b>Liabilities, Reserves and Fund Balance</b>			
884.00	Reserve for Debt		302,481.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		662.79
	<b>Grand Totals</b>	<b>303,143.92</b>	<b>303,143.92</b>

**Naples Central School District**  
**Revenue Status Report As Of: 07/31/2022**  
**Fiscal Year: 2023**  
**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	662.79		662.79
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>662.79</b>	<b>0.00</b>	<b>662.79</b>

<b>Selection Criteria</b>
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Criteria Name: Last Run  
 As Of Date: 07/31/2022  
 Suppress revenue accounts with no activity  
 Sort by: Fund  
 Printed by Norma Lewis

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

**NAPLES CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING AUGUST 2022**

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$7,238,548.16	\$320,563.46	\$176,633.80	\$198,379.68	\$4,131,479.08	\$302,438.70
+ CASH RECEIPTS	\$280,623.22	\$13,046.24	\$1,507.33	\$18,735.13	\$348.49	\$484.31
- CASH DISBURSEMENTS:	\$897,909.86	\$8,457.96	\$0.00	\$84,671.72	\$167,220.21	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$6,621,261.52</b>	<b>\$325,151.74</b>	<b>\$178,141.13</b>	<b>\$132,443.09</b>	<b>\$3,964,607.36</b>	<b>\$302,923.01</b>

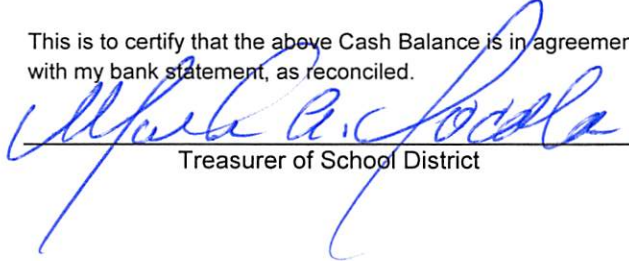
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>MISC SPECIAL REVENUE FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$992,190.78	\$325,323.59	\$9,970.34	\$139,303.09	\$4,036,870.29	\$0.00
+ OUTSTANDING DEPOSITS	\$1,025.54	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$993,216.32	\$325,323.59	\$10,040.34	\$139,303.09	\$4,036,870.29	\$0.00
-OUTSTANDING CHECKS	\$47,771.46	\$171.85	\$2,350.00	\$6,860.00	\$72,262.93	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$1,463,241.42)	\$0.00	\$170,450.79	\$0.00	\$0.00	\$302,923.01
+MISCELLANEOUS RESERVES	\$3,762,846.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$3,376,211.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$6,621,261.52</b>	<b>\$325,151.74</b>	<b>\$178,141.13</b>	<b>\$132,443.09</b>	<b>\$3,964,607.36</b>	<b>\$302,923.01</b>

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

November 2, 2022

\_\_\_\_\_  
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 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0B	Cash - FIVE STAR CK.	605,819.66	
200.1B	5*Bank -GF Savings	1,055,225.58	
200.1C	5* Bank-Tax Collection	19,145.42	
200.NY	General Fund NYCLASS	4,620,591.08	
200.PA	Net Payroll - 5* Bank	2,106.14	
200.TA	Cash- 5* TRUST & AGENCY CK.	224,579.87	
201.00	HRA Checking	93,793.77	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	8,282.00	
380.HL	Accts Rec Retired Health		597,520.85
391.10	Due From Other Funds - Cafe	162,659.15	
391.20	Due From Other Funds -Federal	624,300.40	
410.00	Due From State and Federal	86,039.00	
410.AR	Due From State and Federal	112.19	
440.00	Due From Other Governments	303,791.20	
440.AR	Due From Other Governments	109.20	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	22,082,010.00	
521.00	Encumbrances	17,727,561.45	
522.00	Expenditures	2,042,261.15	
599.00	Appropriated Fund Balance	381,879.39	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable-accrued		46.57
601.10	HRA Medical Liability		336,098.39
630.00	Due To Other Funds		29,904.01
630.FF	Due To Federal Funds		173,517.61
632.00	Due to State Teachers'Ret.Sys		701,189.62
637.00	Due to Employees' Ret. System		79,485.44
687.00	Compensated Absences		71,764.77
695.00	Def Tax Rev - Reserve Exc Tax		1,905.37
720.04	Flex Medical	7,558.74	
720.05	Flex Dependent Care		6,729.60
720.DN	Bc/Bs Dental S S	7,257.88	
720.FD	Bc/Bs Flex Dental S.S.		10,534.27
720.RT	Health Ins. Bc/Bs RETIREES	558,217.82	
814.00	Workers' Compensation Reserve		125,000.00
815.00	Unemployment Insurance Reserve		140,503.30
821.00	Reserve for Encumbrances		17,727,561.45
827.00	Retirement Contrib Reserve		1,408,021.16
828.00	Retire Contr Res Acct TRS Sub-		498,261.44
861.00	Reserve For Property Loss - In		86,482.45
862.00	Reserve For Liability		20,802.44
863.00	Insurance Reserve		114,751.29
864.00	Reserve for Tax Certiorari		193,821.45
867.00	Rsv Empl Benefits/Accr Liab		1,163,533.73
878.00	Capital Reserve - Building		2,116,975.39
878.02	Capital Reserve - Buses		750,000.00
878.04	Capital Reserve - Technology		500,000.00
914.00	Assigned Appropriated Fund Bal		256,037.00
917.00	Unassigned Fund Balance		1,019,361.24

**Naples Central School District**  
**GENERAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		22,463,889.39
980.00	Revenues		19,702.86
	<b>Grand Totals</b>	<b>50,613,401.09</b>	<b>50,613,401.09</b>

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

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



**Naples Central School District**  
Revenue Status Report As Of: 08/31/2022  
Fiscal Year: 2023  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,668,202.00	0.00	12,668,202.00	0.00	12,668,202.00	
1081.000		Other Pmts in Lieu of Tax	72,332.00	0.00	72,332.00	0.00	72,332.00	
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	0.00	18,000.00	
1335.000		Oth Student Fee/Charges (	12,000.00	0.00	12,000.00	242.50	11,757.50	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuit-Oth Dist.	5,000.00	0.00	5,000.00	0.00	5,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	0.00	5,000.00	
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	12,524.96	7,475.04	
2450.000		Commissions	0.00	0.00	0.00	11.16		11.16
2665.000		Sale of Equipment	0.00	0.00	0.00	3,150.00		3,150.00
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	0.00	15,000.00	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	0.00	500.00	
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	200.00	800.00	
2770.000		Other Unclassified Rev.(S	154,331.00	0.00	154,331.00	85.00	154,246.00	
3101.000		Basic Formula Aid-Gen Aid	6,354,199.00	0.00	6,354,199.00	0.00	6,354,199.00	
3102.000		Lottery Aid	45,647.50	0.00	45,647.50	0.00	45,647.50	
3102.001		VLT Lottery Aid	9,735.50	0.00	9,735.50	0.00	9,735.50	
3103.000		BOCES Aid (Sect 3609a Ed	696,400.00	0.00	696,400.00	0.00	696,400.00	
3191.000		Building Aid	1,733,043.00	0.00	1,733,043.00	0.00	1,733,043.00	
3192.000		Excess Cost	64,686.00	0.00	64,686.00	4,850.62	59,835.38	
3260.000		Textbook Aid (Incl Txtbk/	48,976.00	0.00	48,976.00	0.00	48,976.00	
3263.000		Library A/V Loan Program	5,958.00	0.00	5,958.00	0.00	5,958.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	-1,361.38	76,361.38	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
<b>Total GENERAL FUND</b>			<b>22,082,010.00</b>	<b>0.00</b>	<b>22,082,010.00</b>	<b>19,702.86</b>	<b>22,065,468.30</b>	<b>3,161.16</b>

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

**Naples Central School District**

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	7,500.00	225.00	7,725.00	225.00	225.00	200.00	7,300.00
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	160.22	0.00	697.12	642.66
1010-490-00-0000	BOCES	2,565.00	0.00	2,565.00	0.00	0.00	2,565.00	0.00
1040-160-00-0000	Non-Instructional Salary	7,410.00	0.00	7,410.00	1,120.44	560.22	6,225.00	64.56
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	0.00	625.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	0.00	0.00	97.00	603.00
1060-400-00-0000	Contractual Expense	1,475.00	0.00	1,475.00	0.00	0.00	1,395.20	79.80
1060-450-00-0000	Materials and Supplies	900.00	0.00	900.00	0.00	0.00	850.00	50.00
1240-150-00-0000	Instructional Salaries	147,175.00	0.00	147,175.00	22,642.32	11,321.16	124,532.68	0.00
1240-160-00-0000	Non-Instructional Salary	34,472.00	0.00	34,472.00	5,258.19	2,698.04	28,174.56	1,039.25
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	21,650.00	-1,000.00	20,650.00	1,471.75	0.00	5,680.75	13,497.50
1240-450-00-0000	Materials and Supplies	1,700.00	0.00	1,700.00	268.20	15.00	97.00	1,334.80
1310-150-00-0000	Business Administrator	100,000.00	0.00	100,000.00	15,384.60	7,692.30	84,615.40	0.00
1310-160-00-0000	Non-Instructional Salary	73,965.00	0.00	73,965.00	11,552.12	5,947.54	61,435.25	977.63
1310-161-00-0000	Business Admin. - Extra H	1,977.00	0.00	1,977.00	636.90	636.90	0.00	1,340.10
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	32,849.00	0.00	32,849.00	8,515.93	4,413.62	14,123.19	10,209.88
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	534.97	361.95	3,290.33	3,174.70
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	430.00	430.00	3,149.00	475.00
1310-490-00-0000	BOCES Services	200,000.00	0.00	200,000.00	0.00	0.00	200,000.00	0.00
1320-160-00-0000	Non-Instructional Salary	2,741.00	0.00	2,741.00	421.68	210.84	2,319.20	0.12
1320-400-00-0000	Contractual Expense	18,400.00	0.00	18,400.00	10,000.00	10,000.00	8,400.00	0.00
1330-160-00-0000	Non-Instructional Salary	3,126.00	0.00	3,126.00	480.84	240.42	2,644.65	0.51
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	1,866.00	1,866.00	5,650.00	9.00
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	0.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,665.00	1,665.00	735.00	1,600.00
1345-160-00-0000	Purchasing-Non Instr Sal	53,058.00	0.00	53,058.00	8,095.17	4,105.35	43,887.95	1,074.88
1345-400-00-0000	Purchasing Contractual	400.00	0.00	400.00	0.00	0.00	0.00	400.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1345-490-00-0000	BOCES Services	5,714.00	0.00	5,714.00	0.00	0.00	5,714.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,991.00	9,991.00	1,991.00	1,991.00	8,000.00	0.00
1420-400-00-0000	Contractual Expense	37,500.00	1,569.72	39,069.72	360.00	360.00	38,709.72	0.00
1420-490-00-0000	BOCES Services	27,047.00	0.00	27,047.00	0.00	0.00	27,047.00	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	0.00	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	0.00	200.00
1480-400-00-0000	Contractual Expense	40,250.00	1,000.00	41,250.00	10,179.37	10,179.37	31,070.63	0.00

**Naples Central School District**  
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Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00
1480-451-00-0000	Postage	1,800.00	0.00	1,800.00	0.00	0.00	0.00	1,800.00
1480-490-00-0000	BOCES Services	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00	0.00
1620-160-00-0000	Salaries - Inside	407,423.00	53,000.00	460,423.00	51,320.99	25,676.08	280,260.58	128,841.43
1620-161-00-0000	Salaries - Inside - OT	12,000.00	-600.00	11,400.00	492.58	358.58	0.00	10,907.42
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	3,498.00	2,970.00	0.00	7,002.00
1620-200-00-0000	Equipment--Operations	30,000.00	0.00	30,000.00	3,526.58	3,526.58	0.00	26,473.42
1620-401-00-0000	Operations - Telephone	1,080.00	0.00	1,080.00	68.00	68.00	1,012.00	0.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	500.00	5,000.00
1620-450-00-0000	Supplies-Operations	84,700.00	3,079.68	87,779.68	11,400.91	11,400.91	69,849.72	6,529.05
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	0.00	7,400.00	0.00
1620-462-00-0000	Water	33,000.00	701.45	33,701.45	2,335.59	2,335.59	31,365.86	0.00
1620-463-00-0000	Electricity	152,200.00	2,237.27	154,437.27	22,894.20	17,447.14	129,643.07	1,900.00
1620-464-00-0000	Natural Gas	127,300.00	0.00	127,300.00	3,428.70	2,593.43	119,361.30	4,510.00
1620-469-00-0000	Contracts--Operations	138,000.00	59,652.20	197,652.20	79,877.70	66,423.20	69,374.79	48,399.71
1620-490-00-0000	BOCES Services	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00
1621-160-00-0000	Salaries - Outside	78,000.00	92,600.00	170,600.00	14,562.34	7,296.62	80,968.35	75,069.31
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	560.00	404.00	0.00	3,440.00
1621-200-00-0000	Equipment--Maintenance	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
1621-450-00-0000	Materials & Supplies	21,800.00	5,500.00	27,300.00	4,135.36	3,230.05	19,592.16	3,572.48
1621-469-00-0000	Maintenance-Service Contr	35,400.00	-5,500.00	29,900.00	1,075.00	875.00	18,740.00	10,085.00
1670-490-00-0000	BOCES Srv-Printing	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00
1680-490-00-0000	BOCES Services	161,060.00	2,061.85	163,121.85	0.00	0.00	162,451.96	669.89
1910-400-00-0000	Unallocated Insurance	84,250.00	-992.50	83,257.50	57,615.80	57,615.80	415.00	25,226.70
1920-400-00-0000	School Assn Dues	8,150.00	0.00	8,150.00	860.00	0.00	7,250.00	40.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	58,204.00	0.00	58,204.00	0.00	0.00	58,204.00	0.00
1983-490-00-0000	BOCES - Capital Construct	52,276.00	0.00	52,276.00	0.00	0.00	52,276.00	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	23,853.00	45,000.00	68,853.00	3,284.67	1,042.34	11,465.33	54,103.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	96,563.00	45,000.00	141,563.00	7,657.16	4,762.34	68,845.84	65,060.00
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2010-450-00-0000	Materials and Supplies	500.00	1,590.20	2,090.20	1,162.59	411.31	97.00	830.61
2010-490-00-0000	BOCES	0.00	273.52	273.52	0.00	0.00	273.52	0.00
2020-150-00-0000	Instructional Salaries	330,132.00	0.00	330,132.00	50,730.16	26,230.46	270,765.81	8,636.03
2020-160-00-0000	Non-Inst Salaries	75,610.00	0.00	75,610.00	11,047.12	5,523.56	61,134.20	3,428.68
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	37.04	37.04	0.00	2,588.96
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00

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2020-400-01-0000	Contractual Expense H.S.	16,500.00	0.00	16,500.00	308.81	308.81	5,804.19	10,387.00
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	58.82	58.82	2,695.18	2,746.00
2020-450-01-0000	Materials and Supplies Hs	18,000.00	0.00	18,000.00	181.50	181.50	821.39	16,997.11
2020-450-02-0000	Mat and Supplies Elem	11,250.00	0.00	11,250.00	497.38	409.38	630.00	10,122.62
2020-490-00-0000	BOCES	3,630.00	0.00	3,630.00	0.00	0.00	3,630.00	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	8,757.82	5,581.14	0.00	65,974.18
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	500.00	0.00	1,000.00	2,500.00
2070-490-00-0000	BOCES Services	48,090.00	0.00	48,090.00	0.00	0.00	48,090.00	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	0.00	65.00	935.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	0.00	130.00	1,870.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	0.00	0.00	65.00	1,935.00
2110-100-02-0000	Teachers Sal Pre-K	25,500.00	0.00	25,500.00	0.00	0.00	0.00	25,500.00
2110-120-02-0000	Teachers Salaries 4-6	893,871.00	-4,516.00	889,355.00	0.00	0.00	814,360.30	74,994.70
2110-120-02-1000	Teachers Sall-Kdg - 3	951,277.00	-82,332.00	868,945.00	0.00	0.00	826,093.20	42,851.80
2110-130-01-0000	Teachers Salaries 7-12	1,927,533.00	-45,000.00	1,882,533.00	0.00	0.00	1,755,854.71	126,678.29
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	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	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	0.00	0.00	0.00	101,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	3,511.98	3,391.98	22,560.00	38,058.02
2110-160-00-0000	Non-Inst Salaries	405,333.00	0.00	405,333.00	1.63	1.63	365,437.21	39,894.16
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	498.61	413.91	0.00	25,087.39
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	52.80	0.00	18,037.50	19,809.70
2110-200-01-0000	Equipment - High School	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
2110-200-02-0000	Equipment General Elem Ed	12,000.00	97,459.96	109,459.96	1,329.99	1,329.99	96,129.97	12,000.00
2110-400-01-0000	Contractual HS	37,624.00	0.00	37,624.00	1,438.64	653.64	25,632.16	10,553.20
2110-400-02-0000	Contractual - Elementary	22,344.00	2,332.00	24,676.00	7,512.64	2,400.64	12,163.36	5,000.00
2110-403-01-0000	Contractual - Tuition	40,000.00	0.00	40,000.00	0.00	0.00	1,440.00	38,560.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	0.00	5,000.00	15.38	0.00	817.27	4,167.35
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2110-450-01-0000	Supplies - High School	85,123.00	0.00	85,123.00	22,612.52	19,300.52	36,140.76	26,369.72
2110-450-02-0000	Supplies - Elementary	56,068.00	0.00	56,068.00	22,290.19	18,175.65	21,451.66	12,326.15
2110-451-01-0000	Postage-GenEd HS	7,900.00	0.00	7,900.00	705.00	705.00	4,795.00	2,400.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	410.00	410.00	2,090.00	500.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	0.00	0.00	2,202.00	17,798.00
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	1,768.89	31.14	1,090.07	17,141.04
2110-490-00-0000	BOCES-Instructional	161,356.00	0.00	161,356.00	0.00	0.00	161,356.00	0.00

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2250-150-00-2000	Instructional Salaries	824,091.00	-120,000.00	704,091.00	17,775.80	9,753.28	603,231.90	83,083.30
2250-150-00-2002	Instructional Salaries EI	0.00	0.00	0.00	262.50	262.50	0.00	-262.50
2250-160-00-2001	Non-Inst Salaries Hs	79,793.00	0.00	79,793.00	3,352.04	1,676.02	39,537.54	36,903.42
2250-160-00-2002	Non-Inst Salaries EI Sch	82,977.00	0.00	82,977.00	3,425.46	1,749.44	113,487.04	-33,935.50
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	0.00	1,869.00	338.41	253.81	0.00	1,530.59
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	0.00	0.00	0.00	500.00
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	60,205.00	5,081.54	65,286.54	517.23	517.23	59,769.31	5,000.00
2250-406-00-0000	Conferences- Spec. Ed.	4,178.00	0.00	4,178.00	0.00	0.00	178.00	4,000.00
2250-450-00-0000	Materials and Supplies	14,923.00	-1,081.54	13,841.46	3,284.97	2,542.00	6,137.16	4,419.33
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	285.00	285.00	2,215.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	108,234.00	0.00	108,234.00	0.00	0.00	67,582.00	40,652.00
2250-472-00-0000	Prog/HandiTuition-Other	96,900.00	0.00	96,900.00	0.00	0.00	47,000.00	49,900.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,180,650.00	-23,600.00	1,157,050.00	0.00	0.00	1,155,650.00	1,400.00
2280-490-01-0000	BOCES Services	294,669.00	0.00	294,669.00	0.00	0.00	294,669.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	0.00	8,320.00	9,577.80	8,000.28	0.00	-1,257.80
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	0.00	32,052.00	48,092.34	40,363.62	0.00	-16,040.34
2330-160-02-0000	Non-Inst Sal Summer Schl	8,320.00	0.00	8,320.00	4,391.75	3,775.75	0.00	3,928.25
2330-490-00-0000	BOCES-Summer School	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00
2610-150-00-0000	Instructional Salaries	128,797.00	0.00	128,797.00	0.00	0.00	127,797.00	1,000.00
2610-160-00-0000	Non-Inst Salaries	22,038.00	0.00	22,038.00	875.00	875.00	18,037.50	3,125.50
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	0.00	0.00	0.00	985.00
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00	0.00
2610-450-01-2609	Hs Supplies	354.00	0.00	354.00	187.92	157.03	70.00	96.08
2610-450-02-2610	Elementary Supplies	1,876.00	0.00	1,876.00	656.06	253.54	662.18	557.76
2610-460-01-2606	High School Books	4,000.00	10.26	4,010.26	10.26	10.26	780.86	3,219.14
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	373.98	373.98	359.00	107.02
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	738.72	0.00	2,553.92	6,807.36
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	91.90	91.90	0.00	331.10
2610-490-00-2613	BOCES Services Ed Com	31,480.00	0.00	31,480.00	0.00	0.00	31,480.00	0.00
2630-150-00-0000	Cai - Instructional Salar	71,407.00	0.00	71,407.00	0.00	0.00	0.00	71,407.00
2630-160-00-0000	Cai - Non Inst Salary	95,000.00	0.00	95,000.00	12,666.99	6,705.45	65,576.92	16,756.09
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	1,395.00	1,065.00	0.00	3,605.00
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	112.85	112.85	1,000.00	3,887.15
2630-400-00-0000	Computer-Contractual	17,940.00	15,000.00	32,940.00	7,092.87	6,251.20	19,843.08	6,004.05
2630-450-00-0000	Computer Mtls/Suppl	14,450.00	140.00	14,590.00	2,710.81	2,520.81	9,726.89	2,152.30
2630-460-00-0000	Comp St Aid Software	8,704.00	-2,000.00	6,704.00	2,948.31	1,812.87	2,387.43	1,368.26
2630-490-00-0000	BOCES Services	518,185.00	4,454.15	522,639.15	0.00	0.00	520,898.52	1,740.63

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Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	170,757.00	0.00	170,757.00	9,998.30	6,188.38	165,886.01	-5,127.31
2810-160-01-0000	Non-Inst Salary	32,939.00	0.00	32,939.00	0.00	0.00	32,272.28	666.72
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,000.00	0.00	2,000.00	1,081.50	675.94	0.00	918.50
2810-400-01-0000	Contractual Expense	13,000.00	0.00	13,000.00	0.00	0.00	9,550.00	3,450.00
2810-450-01-0000	Materials and Supplies	1,500.00	0.00	1,500.00	104.06	104.06	0.00	1,395.94
2810-451-01-0000	Guidance - Postage	2,000.00	0.00	2,000.00	170.00	170.00	1,830.00	0.00
2815-160-00-0000	Non-Inst Salary	88,859.00	935.69	89,794.69	0.00	0.00	89,794.69	0.00
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	3,368.00	0.00	3,368.00	0.00	0.00	0.00	3,368.00
2815-400-00-0000	Contractual Expense	69,921.00	29,600.00	99,521.00	2,324.10	2,324.10	92,378.90	4,818.00
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-450-01-0000	Materials and Supplies Hs	800.00	0.00	800.00	199.61	105.53	25.46	574.93
2815-450-02-0000	Materials/Supplies Elem	800.00	0.00	800.00	679.80	166.62	0.00	120.20
2820-150-00-0000	Psychology Inst Salary	243,262.00	0.00	243,262.00	0.00	0.00	242,262.00	1,000.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	0.00	0.00	360.00	1,140.00
2850-150-01-0000	Instructional Salaries	106,060.00	0.00	106,060.00	0.00	0.00	0.00	106,060.00
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	1,898.63	0.00	0.00	101.37
2850-450-01-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2855-150-01-0000	Instructional Salaries	155,500.00	0.00	155,500.00	1,328.72	1,133.32	2,238.60	151,932.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,015.00	0.00	50,015.00	832.36	0.00	49,166.32	16.32
2855-450-01-0000	Supplies - Athletics	9,396.00	0.00	9,396.00	3,920.69	3,464.54	3,666.49	1,808.82
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	0.00	0.00	1,125.00	5,875.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	25,000.00	0.00	25,000.00	3,846.16	1,923.08	21,153.84	0.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	3,000.00	20,000.00	23,000.00	41.49	41.49	0.00	22,958.51
5510-162-03-0000	Salaries Drivers	414,593.00	-20,000.00	394,593.00	16,987.55	12,419.04	281,267.80	96,337.65
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	0.00	0.00	0.00	9,020.00
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	93.18	93.18	0.00	10,906.82
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	0.00	0.00	0.00	20,020.00
5510-168-03-0000	Bus Monitors	73,000.00	0.00	73,000.00	816.04	705.21	51,702.32	20,481.64
5510-168-03-0040	Bus Monitors	18,200.00	0.00	18,200.00	0.00	0.00	0.00	18,200.00
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
5510-180-03-0000	Salaries Mechanics	70,000.00	0.00	70,000.00	8,657.16	4,328.58	57,964.44	3,378.40
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	158.34	33.69	0.00	12,341.66

**Naples Central School District**

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	250,000.00	0.00	250,000.00	242,636.86	0.00	0.00	7,363.14
5510-400-03-2900	Contractual Expense	64,510.00	-1,997.50	62,512.50	13,749.43	8,961.95	42,715.48	6,047.59
5510-430-03-0000	Liability Insurance	32,500.00	0.00	32,500.00	21,639.00	21,639.00	4,861.00	6,000.00
5510-431-03-0000	Workmens Compensation	17,500.00	1,997.50	19,497.50	8,727.25	0.00	10,770.25	0.00
5510-450-03-3000	Materials & Supplies	10,000.00	0.00	10,000.00	277.97	277.97	4,076.56	5,645.47
5510-452-03-0000	Tools	2,750.00	0.00	2,750.00	164.99	0.00	2,585.01	0.00
5510-455-03-0000	Supplies Parts	40,000.00	1.81	40,001.81	3,788.40	1,837.06	27,611.60	8,601.81
5510-456-03-0000	Gasoline	93,000.00	0.00	93,000.00	0.00	0.00	77,000.00	16,000.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	412.25	412.25	4,587.75	2,000.00
5510-458-03-0000	Tires	16,000.00	0.00	16,000.00	4,810.00	4,810.00	9,690.00	1,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	13,560.00	0.00	13,560.00	7,929.13	7,454.13	5,628.87	2.00
5530-401-03-0000	Telephone	480.00	0.00	480.00	37.99	37.99	442.01	0.00
5530-450-03-0000	Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
5530-461-03-0000	Natural Gas	14,840.00	0.00	14,840.00	39.66	39.66	14,800.34	0.00
5530-462-03-0000	Garage Building Water	5,748.00	173.99	5,921.99	74.60	74.60	5,847.39	0.00
5530-463-03-0000	Electricity	15,030.00	484.05	15,514.05	867.72	632.82	14,646.33	0.00
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
7140-160-00-0000	Salaries, Non-Instr	1,500.00	0.00	1,500.00	617.70	489.90	0.00	882.30
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	385,837.00	0.00	385,837.00	18,811.40	10,554.89	162,369.47	204,656.13
9020-800-00-0000	Teacher Retirement	676,000.00	0.00	676,000.00	22,755.59	14,569.49	625,151.71	28,092.70
9030-800-00-0000	Social Security	702,410.00	0.00	702,410.00	31,453.83	19,343.16	600,787.78	70,168.39
9040-800-00-0000	Workmens Compensation	57,500.00	992.50	58,492.50	26,181.75	0.00	32,310.75	0.00
9050-800-00-0000	Unemployment Insurance	40,000.00	0.00	40,000.00	0.00	0.00	35,000.00	5,000.00
9060-800-00-0000	Health Insurance - Instrc	1,758,000.00	0.00	1,758,000.00	480,801.43	161,814.74	1,275,389.12	1,809.45
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	24,927.18	12,241.43	76,500.00	-20,427.18
9060-800-00-0002	Health Insurance - Non In	820,966.00	0.00	820,966.00	177,701.76	57,380.13	639,493.04	3,771.20
9060-800-00-0003	Health Ins Buy-Out	50,000.00	-935.69	49,064.31	0.00	0.00	40,000.00	9,064.31
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	4,104.60	593.50	55,275.00	-3,379.60
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,106.75	197.00	17,415.00	-9,756.75
9060-800-00-0006	HRA Benefit Card	105,000.00	-58,747.72	46,252.28	0.00	0.00	0.00	46,252.28
9060-800-00-0007	Health Ins- Retirees	491,988.00	0.00	491,988.00	153,439.46	51,453.26	338,548.54	0.00
9089-800-00-0000	Other Benefits	148,500.00	0.00	148,500.00	104,350.00	1,350.00	0.00	44,150.00
9711-600-00-0000	Serial Bonds Principal	2,140,000.00	0.00	2,140,000.00	0.00	0.00	2,140,000.00	0.00
9711-700-00-0000	Serial Bonds Interest	485,850.00	0.00	485,850.00	0.00	0.00	485,850.00	0.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00

### Naples Central School District

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	25,000.00	25,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00
<b>Total GENERAL FUND</b>		<b>22,338,047.00</b>	<b>125,842.39</b>	<b>22,463,889.39</b>	<b>2,042,261.15</b>	<b>857,952.00</b>	<b>17,727,561.45</b>	<b>2,694,066.79</b>



**Naples Central School District**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash-Five Star Bank	325,151.74	
391.00	Due From Other Funds	15,457.00	
410.00	Due From State and Federal - L	12,762.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,415.91	
446.00	Surplus Food Inventory	5,045.53	
446.10	Purchased Food Inventory	8,767.29	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	465,245.00	
521.00	Encumbrances	413,369.74	
522.00	Expenditures	14,831.20	
<b>Liabilities and Reserves</b>			
601.01	Prepaid School Lunch Funds		4,569.50
630.10	Due To Gen from Cafe		163,203.13
630.TA	Due To Trust and Agency	543.98	
631.00	Due To Other Governments		134.23
691.00	Deferred Revenues		17,559.00
806.00	Non Spendable FB-Inventory		16,228.73
821.00	Reserve for Encumbrances		413,369.74
917.00	Unassigned Fund Balance		155,381.33
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		465,245.00
980.00	Revenues		27,898.73
<b>Grand Totals</b>		<b>1,263,589.39</b>	<b>1,263,589.39</b>

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

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

**Naples Central School District**  
**Revenue Status Report As Of: 08/31/2022**  
**Fiscal Year: 2023**  
**Fund: C SCHOOL LUNCH FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	820.47	34,179.53	
2401.000		Interest and Earnings	0.00	0.00	0.00	25.38		25.38
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	180.88	15,319.12	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	411.00	11,589.00	
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	0.00	4,000.00	
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	1,176.00		1,176.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	583.00		583.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	0.00	18,000.00	
4192.000		Sum Food Svs Prog for Chi	333,495.00	0.00	333,495.00	24,702.00	308,793.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>27,898.73</b>	<b>439,130.65</b>	<b>1,784.38</b>

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

These are estimates to balance the budget

**Naples Central School District**

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	118,945.00	0.00	118,945.00	0.00	0.00	113,840.92	5,104.08
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	4,818.15	3,848.70	0.00	181.85
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
2860-220-00	Equipment	35,000.00	0.00	35,000.00	0.00	0.00	34,093.53	906.47
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	0.00	0.00	4,050.00	13,450.00
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	954.05	954.05	152,016.95	22,029.00
2860-411-00	Surplus Foods	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
2860-413-00	Fed Money	0.00	0.00	0.00	0.00	0.00	17,000.00	-17,000.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	1,191.59	527.59	8,150.00	3,658.41
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	0.00	0.00	43,000.00	2,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	631.17	504.17	10,873.83	-11,505.00
9030-800-00	Lunch Social Security	0.00	0.00	0.00	368.58	294.42	8,678.21	-9,046.79
9060-800-00	Health Insurance	28,600.00	0.00	28,600.00	6,867.66	2,289.22	21,666.30	66.04
<b>Total SCHOOL LUNCH FUND</b>		<b>465,245.00</b>	<b>0.00</b>	<b>465,245.00</b>	<b>14,831.20</b>	<b>8,418.15</b>	<b>413,369.74</b>	<b>37,044.06</b>

**Naples Central School District**

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023**

**Cycle 02**

**Post Dates From 07/01/2022 To 08/31/2022**

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

**Subfund: SCHOLR Scholarships**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	239.24	
200.0A	Cash- Five Star Checking	7,690.34	
200.0B	Cash- Five Star Savings	9,342.94	
200.0C	Cash- NYCLASS	150,814.13	
200.PN	Cash- NYCLASS	10,054.48	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,750.00	
<b>Liabilities, Reserves and Fund Balance</b>			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		169,847.79
910.00	Appropriated Fund Balance		120.58
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,671.97
<b>Totals for Service: SCHOLR</b>		<b>181,891.13</b>	<b>181,891.13</b>

**Naples Central School District**  
**Revenue Status Report As Of: 08/31/2022**  
**Fiscal Year: 2023**  
**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	421.97		421.97
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,250.00		1,250.00
<b>Total MISCELLANEOUS SPECIAL REV</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,671.97</b>	<b>0.00</b>	<b>1,671.97</b>

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

**Naples Central School District**

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	3,750.00	0.00	7,250.00	-11,000.00
<b>Total MISCELLANEOUS SPECIAL REV</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>0.00</b>	<b>7,250.00</b>	<b>-11,000.00</b>

**Naples Central School District**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0A	5* Bank Sp Aide Ck.	132,443.09	
391.GF	Due From GENERAL FUND	39,082.60	
410.01	Due From State and Federal	246,435.94	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	99,063.43	
<b>Liabilities and Reserves</b>			
630.00	DUE TO GENERAL FUND		504,374.58
630.TA	Due to Trust and Agency	14,509.19	
689.00	Other Liabilities (Specify)		2,279.28
917.00	Unassigned Fund Balance		0.39
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		24,880.00
<b>Grand Totals</b>		<b>531,534.25</b>	<b>531,534.25</b>

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

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

**Naples Central School District**  
Revenue Status Report As Of: 08/31/2022  
Fiscal Year: 2023  
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	0.00	0.00	0.00	23,458.00		23,458.00
22ARPH-4289.000	22ARPH	Other Federal Aid (Specif	0.00	0.00	0.00	1,422.00		1,422.00
<b>Total SPECIAL AID FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,880.00</b>	<b>0.00</b>	<b>24,880.00</b>

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



**Naples Central School District**  
**Budget Status Report As Of: 08/31/2022**  
**Fiscal Year: 2023**  
**Fund: F SPECIAL AID FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	109,165.00	0.00	109,165.00	0.00	0.00	87,411.00	21,754.00
21CRSA-2110-160	Noninstructional Salaries	24,000.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
21CRSA-2110-450	Materials & Supplies	25,001.00	0.00	25,001.00	24,308.39	9,258.02	663.72	28.89
21CRSA-2110-800	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,681.53	-15,681.53
22ARPA-2110-150	Instructional Salaries	1,021,750.22	0.00	1,021,750.22	7,199.91	4,799.94	406,059.04	608,491.27
22ARPA-2110-160	Noninstructional Salaries	53,205.97	0.00	53,205.97	18,791.97	10,744.22	118,734.56	-84,320.56
22ARPA-2110-200	Equipment	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
22TIIA-2110-150	Instructional Salaries	-0.71	0.00	-0.71	0.00	0.00	0.00	-0.71
22TIVA-2110-150	Instructional Salaries	-2.32	0.00	-2.32	0.00	0.00	0.00	-2.32
22TTLI-2110-150	Instructional Salaries	-7.01	0.00	-7.01	0.00	0.00	0.00	-7.01
22TTLI-2110-400	Contractual and Other	1,999.72	0.00	1,999.72	0.00	0.00	0.00	1,999.72
22TTLI-2110-450	Materials & Supplies	13.34	0.00	13.34	0.00	0.00	0.00	13.34
23PREK-2510-150	Instructional Salaries	0.00	0.00	0.00	0.00	0.00	69,740.00	-69,740.00
23S611-2250-150	611-Instructional Salary	159,967.00	0.00	159,967.00	0.00	0.00	187,135.74	-27,168.74
23S611-2250-400	Contractual Sect 611 Idea	16,000.00	0.00	16,000.00	1,509.60	1,509.60	2,490.40	12,000.00
23S611-2250-450	Materials and Supplies	9,641.00	0.00	9,641.00	0.00	0.00	0.00	9,641.00
23S611-2250-460	611-TRAVEL EXPENSES	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
23S611-2250-490	BOCES SERVICES	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
23SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	10,723.33	9,192.21	0.00	11,028.67
23SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	5,961.25	4,959.46	0.00	1,877.75
23SUMM-2253-400	4408 summer Contractual	20,306.00	0.00	20,306.00	22,510.96	22,510.96	8,930.00	-11,134.96
23SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	0.00	0.00	0.00	27,190.00
23SUMM-5511-160	4408 Summer School Nonins	3,237.00	0.00	3,237.00	8,058.02	7,188.12	1,080.45	-5,901.47
23TIIA-2110-150	Instructional Salaries	0.00	0.00	0.00	0.00	0.00	11,478.00	-11,478.00
23TIVA-2110-150	Instructional Salaries	0.00	0.00	0.00	0.00	0.00	5,854.00	-5,854.00
23TTLI-2110-150	Instructional Salaries	0.00	0.00	0.00	0.00	0.00	211,523.00	-211,523.00
<b>Total SPECIAL AID FUND</b>		<b>1,543,057.21</b>	<b>0.00</b>	<b>1,543,057.21</b>	<b>99,063.43</b>	<b>70,162.53</b>	<b>1,126,781.44</b>	<b>317,212.34</b>

**Naples Central School District**  
**CAPITAL FUND Trial Balance for Fiscal Year 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.0C	Cash- FIVE STAR CK	3,964,607.36	
391.00	Due From Other Funds	9,727.29	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	151,116.96	
<b>Liabilities and Reserves</b>			
630.01	DUE TO DEBT SERVICE		1,053.71
915.01	ASS.UNAP.FB RES FOR CAPITAL		4,124,397.90
<b>Grand Totals</b>		<b>4,125,451.61</b>	<b>4,125,451.61</b>

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

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

**Naples Central School District**  
**Budget Status Report As Of: 08/31/2022**  
**Fiscal Year: 2023**  
**Fund: H CAPITAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-2110-201-00	Clerk of Works	446,760.00	0.00	446,760.00	0.00	0.00	446,760.00	0.00
210000-2110-240-00	Contractual and Other	14,680,143.61	-25,351.89	14,654,791.72	0.00	0.00	203,420.00	14,451,371.72
210000-2110-244-00	LEGAL SERVICES	249,802.00	0.00	249,802.00	4,170.70	4,170.70	212,679.30	32,952.00
210000-2110-245-00	Architects Commisions/Exp	605,909.18	0.00	605,909.18	137,466.68	137,466.68	437,533.32	30,909.18
210000-2110-245-21	Architects Commisions/Exp	-351.89	25,351.89	25,000.00	0.00	0.00	25,000.00	0.00
220000-1620-450-00	Supplies	90,000.00	-2,500.00	87,500.00	0.00	0.00	0.00	87,500.00
220000-2110-240-00	Contractual and Other	10,000.00	2,500.00	12,500.00	9,479.58	4,719.58	3,020.42	0.00
<b>Total CAPITAL FUND</b>		<b>16,082,262.90</b>	<b>0.00</b>	<b>16,082,262.90</b>	<b>151,116.96</b>	<b>146,356.96</b>	<b>1,328,413.04</b>	<b>14,602,732.90</b>

**Naples Central School District**  
**DEBT SERVICE Trial Balance for Fiscal Year 2023**  
**Cycle 02**  
**Post Dates From 07/01/2022 To 08/31/2022**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.NY	Debt Service NYCLASS	302,923.01	
391.00	Due From Other Funds	4,719.72	
391.01	Due From Other Funds-Capital	1,053.71	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		302,481.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		6,215.31
<b>Grand Totals</b>		<b>308,696.44</b>	<b>308,696.44</b>

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

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

**Naples Central School District**  
Revenue Status Report As Of: 08/31/2022  
Fiscal Year: 2023  
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	6,215.31		6,215.31
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,215.31</b>	<b>0.00</b>	<b>6,215.31</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 08/31/2022  
Suppress revenue accounts with no activity  
Sort by: Fund  
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\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.  
These are estimates to balance the budget