

BOARD MEETING: Regular
DATE: Wednesday, April 18, 2018
TIME: 6:15 p.m.
PLACE: Naples High School Cafeteria

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of April 18, 2018 (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 Reponse: 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

- Claims Auditor Report
- “Talk Saves Lives” Invitation
- Update on Grades 3-8 Math and ELA Testing
- Budget Presentation and Discussion

- IX. Board Reports
- Policy Committee
- Facilities Committee

- X. Minutes (Board Action)
- Regular Meeting of March 21, 2018

- XI. 2018-2019 School Budget (Board Action)
- Adopt 2018-2019 School Budget & 2018-2019 Property Tax Report Card

- XII. Award Phase 1 Contracts (Board Action)

- XIII. Amend Naples Central School District 403(b) Retirement Plan (Board Action)

- XIV. Business
- Treasurer’s Report
- Discards
- Library: Elementary
- Library: High School
- Elementary School Building
- Vote Workers
- Naples Grape Festival
- Use of Facilities Request
- Transportation Requests

- XV. Personnel (Board Action)
- Appointment
- Computer Services Assistant
- School Bus Driver
- School Bus Monitor

- XVI. Consent Agenda Items (Board Action)
- CSE; CPSE and 504 Committee Actions
- Volunteers
- Student Teacher
- Substitutes
- Teacher
- Teacher Aide
- School Monitor
- Nurse
- Account Clerk/Typist
- Clerk

- XVII. Adjournment (Board Action)

Regular Meeting

April 18, 2018

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, April 18, 2018 at 6:21 p.m. in the Naples High School Cafeteria.

Members Present: Robert Brautigam Kelley Louthan
 Joseph Callaghan Gail Musnicki
 Brent Gerstner Maura Sullivan
 Jacob Hall Hayden Myers

Members Absent: Carter Chapman Thomas Hawks

Also Present: Matthew Frahm, Mitchell Ball, Kristina A. Saucke, E. Bridget Ashton, Katherine Piedici and Heather Clark.

Guests: Evelyn Letta, Anneke Radin-Snaith, Kara Flugel, Alex Flugel, Jennifer Miller, Denise Drake, Diann Payne, Shirley Riffle, Sue Cicotte, Zachary Smith, and John McCabe.

A quorum being present, the meeting was called to order at 6:22 p.m. by Board President Jacob Hall.

Motion: Gail Musnicki
2nd: Robert Brautigam

Resolved, that the Board of Education approves the agenda of the Regular Meeting of April 18, 2018 as presented.

Voting Yes: 7 Motion Carried
Voting No: 0

Motion: Kelley Louthan
2nd: Brent Gerstner

Resolved, that the Board of Education approves calling an executive session at 6:23 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 7 Motion Carried
Voting No: 0

Time out of Executive Session: 7:13 p.m.

Public Comment

Community member Jennifer Miller commented on student bullying and made inquiries.

Community member Kara Flugel commented on student bullying and made inquiries.

Board Response

None

Points of Interest

Board of Education Members Robert Brautigam spoke about spring sports.

Superintendent Matthew Frahm noted that there are community members that are interested in using the pickle ball courts and gave a brief update.

Superintendent Recognitions & Updates

Internal Claims Auditor Evelyn Letta presented a quarterly claims auditor report for the period of February 2018. Mrs. Letta also spoke about the Circus.

Mr. Frahm spoke about “Talk Saves Lives”, a suicide prevention program that will be coming to Naples in a few weeks.

Mr. Frahm gave an update on Grades 3-8 Math and ELA testing and spoke about computer based testing.

Assistant Superintendent for Business Mitchell Ball gave a budget presentation and a budget discussion by the Board of Education followed.

Board Reports

Board of Education and Facilities Committee Member Robert Brautigam reviewed items discussed in the Facilities Committee Meetings of April 18, 2018 including capital project discussions.

Board of Education and Policy Committee Member Brent Gerstner reviewed items as discussed in the Policy Committee Meeting on March 27, 2018 including class size guidelines, use of facilities by school groups, student use of personal technology, and diploma or credential options for students with disabilities.

Motion: Maura Sullivan

2nd: Gail Musnicki

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

- Regular Meeting of March 21, 2018

Voting Yes: 7 Motion Carried

Voting No: 0

Motion: Robert Brautigam

2nd: Brent Gerstner

Resolved, that the Board of Education adopts the 2018-2019 Naples Central School District Budget in the amount of \$20,303,849.00 and the Property Tax Report Card.

Voting Yes: 7 Motion Carried

Voting No: 0

Motion: Joseph Callaghan

2nd: Gail Musnicki

Resolved, that the Board of Education authorizes the following 2017 Capital Improvement Project, Phase 1 Contract Awards:

Site Contract #101

Pooler Enterprises, Inc.

783 County Road 42

Fishers, NY 14453

Total Base Bid: \$915,300

Electrical Work Contract #102

Concord Electric Corporation
705 Maple Street
Rochester, New York 14611

Total Base Bid: \$78,900

TOTAL ALL CONTRACTS ABOVE: \$994,200

Voting Yes: 7 Motion Carried
Voting No: 0

Motion: Brent Gerstner
2nd: Robert Brautigam

WHEREAS, the Naples Central School District (“District”) maintains the Naples Central School District 403(b) Retirement Plan (“Plan”); and

WHEREAS, the Plan was duly adopted on the 1st day of January, 2009 by the District’s Board of Education (“Board”); and

WHEREAS, the Board desires to amend the Plan to permit Roth 403(b) Contributions and the in-plan rollover of a Non-Roth Account to a Roth Account;

NOW, THEREFORE, BE IT RESOLVED that section **6.6 Roth 403(b) Contributions** of the Plan is hereby amended to read as follows;

6.6 Roth 403(b) Contributions

ROTH contributions shall be allowed under the Plan. The rules of §1.401(k)–1(f)(1) and for designated Roth contributions under a qualified cash or deferred arrangement shall apply to designated Roth contributions under the Plan. Thus, a designated Roth contribution under the Plan is a section 403(b) elective deferral that is designated irrevocably by the Employee at the time of the cash or deferred election as a designated Roth contribution being made in lieu of all or a portion of the section 403(b) elective deferrals the Employee is otherwise eligible to make under the Plan. A designated Roth contribution shall be treated by the Employer as includible in the Employee's gross income at the time the Employee would have received the amount in cash if the Employee had not made the cash or deferred election (such as by treating the contributions as wages subject to applicable withholding requirements); The Plan will allocate Roth contributions to a separate Account which shall be maintained in accordance with Treasury Regulation §1.401(k)–1(f)(2). Gains, losses, and other credits and charges shall be separately allocated on a reasonable and consistent basis to each Participant's Roth contribution Account and the Participant's other Accounts under the Plan.

A designated Roth contribution under the Plan must satisfy the requirements applicable to section 403(b) elective deferrals under the Plan and the requirements of §1.403(b)–6(d). Similarly, a designated Roth account under the Plan is subject to the rules of Code sections 401(a)(9)(A) and (B) and §1.403(b)–6(e). Notwithstanding section 6.1 [the eligible rollover provision], a direct rollover of a distribution from a Roth Account under the Plan will only be made to another qualified Roth contribution program described in Code section 402A or a Roth IRA described in Code section 408A, the Plan will only accept a rollover contribution to a Roth Account if it is a direct rollover from another qualified contribution program described in Code section 402A, and the Plan will only make or accept a rollover if the rollover is permitted under the rules of Code section 402(c).

BE IT FURTHER RESOLVED that the Plan shall include the following new section **6.7 Roth 403(b) Contributions;**

6.7 In-plan rollover from a Non-Roth Account to a Roth Account

If the Adoption Agreement so specifies-OR-If the Plan includes a qualified Roth contribution program, a Participant, Beneficiary, or Alternate Payee may, consistent with IRC § 402A(c)(4), direct an in-Plan qualified rollover contribution into a Roth Account of an amount under a Non-Roth Account that, for a transfer before January 1, 2013, the Participant, Beneficiary, or Alternate Payee otherwise was entitled to receive as an Eligible Rollover Distribution, or for a transfer after December 31, 2012 is consistent with IRC § 402A(c)(4)(E).

IN WITNESS WHEREOF, the District has caused this Resolution and Amendment to be adopted this **18th** day of **April, 2018**.

Voting Yes: 7
Voting No: 0

Motion Carried

Motion: Maura Sullivan
2nd: Joseph Callaghan

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

- Resolved, that the Board of Education approves the Treasurer’s monthly report for the period ending February 2018.
- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Elementary Library Discards:
 - Guinness World Records, 2015
 - Sponge Bob’s Secret Valentine
 - Minecraft Redstone Handbook: An Official Mojang Book
 - High School Library Discards:
 - Hope Was Here
 - Rules of the Road
 - Eon: Dragoneye Reborn
 - Elementary School Discards:

<ul style="list-style-type: none">○ 13 Ghostly Tales: 1 Copy○ 20,000 Leagues: 1 Copy○ 3 Encyclopedia Brown: 1 Copy○ A Ballad of the Civil War: 1 Copy○ A Beaver Tale: 6 Copies○ A Boy in the Doghouse: 14 Copies○ A Dog Called Kitty: 2 Copies○ A Fall From The Sky: 20 Copies○ A Gift for Mama: 9 Copies○ A Grain of Rice: 10 Copies○ A likely Place: 1 Copy○ A Lion Song: 1 Copy○ A Lion To Guard Us: 2 Copies○ A Load of Danger: 6 Copies○ A Place To Hide: 1 Copy○ A Swiftly Tilting Planet: 4 Copies○ A Taste of Blackberries: 1 Copy	<ul style="list-style-type: none">○ A Trip Down a River: 20 Copies○ A Trip On Dinosaur Airplanes: 15 Copies○ A Wise Wish: 2 Copies○ About the Ocean: 7 Copies○ Abraham’s Battle: 1 Copy○ Across Five Aprils: 1 Copy○ Albert: 7 Copies○ Aldo Applesauce: 10 Copies○ Alice In Wonderland: 1 Copy○ Aliens For Breakfast: 1 Copy○ Aliens For Lunch: 1 Copy○ Alisons Puppy: 7 Copies○ All at Sea: 1 Copy○ Alone Time, Together Time: 15 Copies○ Along Came a Black Bird: 1 Copy○ Anak the Brave: 1 Copy	<ul style="list-style-type: none">○ Andromeda Clark : 1 Copy○ Animal Petd: 1 Copy○ Animals of the Tropical Forest: 1 Copy○ Antarctica’s Challenge: 20 Copies○ Apple Cider Days: 5 Copies○ Apple Picking Time: 2 Copies○ Arctic Adventure: 36 Copies○ Around The Campfire: 15 Copies○ Artemis Fowl: 1 Copy○ Attic Treasures: 4 Copies○ Bakers Dozen: 1 Copy○ Baseball Fever: 15 Copies○ Bear Collection: 7 Copies○ Being Blind: 1 Copy○ Ben Franklin: 1 Copy○ Ben Franklin Beware: 10 Copies
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Regular Meeting

- o Best Loved Short Stories : 8 Copies
- o Beverly Cleary: 5 Copies
- o Birthday Cakes: 15 Copies
- o Blackberries in the Dark: 2 Copies
- o Blubber: 1 Copy
- o Bound for Oregon: 1 Copy
- o Brady Jean Fritz: 1 Copy
- o Brian's Hunt: 1 Copy
- o Buffalo Before Breakfast: 8 Copies
- o Bunnicula: 1 Copy
- o Burning of the Big Top: 5 Copies
- o Bush Tucker: 1 Copy
- o By The Shores of Silver Lake: 1 Copy
- o Call it Courage: 3 Copies
- o Captain Underpants: 21 Copies
- o Casebusters: 1 Copy
- o Catching Air: 8 Copies
- o Champions All: 1 Copy
- o Cherries and Cherry Pits: 2 Copies
- o Chipmunks Do What Chipmunks: 14 Copies
- o Christy's Magic Glove: 7 Copies
- o Circle of Gold: 10 Copies
- o Clever Manka: 6 Copies
- o Clifford Saves the Whales: 2 Copies
- o Cobblestone: 6 Copies
- o Come To a Pow Wow: 32 Copies
- o Cowboys: 3 Copies
- o Crash at Sea: 6 Copies
- o Crocodiles: 1 Copy
- o Crossing Bridges: 3 Copies
- o Dancing Girl: 1 Copy
- o Dark Water Rising: 5 Copies
- o Day of Glory : 1 Copy
- o Dear Baby: 9 Copies
- o Dear Baby: 9 Copies
- o Destination Everest: 3 Copies
- o Devils Bridge: 1 Copy
- o Diamond Park Dinosaur: 6 Copies
- o Did You Know: 1 Copy
- o Dishy Washy: 11 Copies
- o Dog Song: 1 Copy
- o Dogsong: 1 Copy
- o Dragon Wings: 1 Copy
- o Egypt: 2 Copies
- o Eight Days: 5 Copies
- o Elephant Painter: 22 Copies
- o Encyclopedia Brown: 1 Copy
- o Escape from the Orange Lanterns: 6 Copies
- o Exploring the Ocean: 2 Copies
- o Fair Weather: 1 Copy
- o Famous Fliers: 4 Copies
- o Farm Animals: 22 Copies
- o Feudalism: 2 Copies
- o Firelight Secrets: 7 Copies
- o Fly Ladybug, Fly: 14 Copies
- o Flyte: 1 Copy
- o Found Underground: 4 Copies
- o Four Famished Foxes: 5 Copies
- o Free Willy: 6 Copies
- o Friedrich: 1 Copy
- o From the Hillside : 1 Copy
- o From Camel Cart to Canoe: 1 Copy
- o From the mixed up files: 2 Copies
- o Galloping Ghost: 1 Copy
- o Gannets: 1 Copy
- o Gary Paulsen: 3 Copies
- o Getting to Grandpa's: 15 Copies
- o Ghost Cat: 10 Copies
- o Giant of the Desert: 15 Copies
- o Gone Away Lake: 11 Copies
- o Good-Bye Little Chicken: 3 Copies
- o Gramknits: 13 Copies
- o Grasshopper Summer: 1 Copy
- o Greece: 2 Copies
- o Greedy Cat's Breakfast: 8 Copies
- o Greetings from Nowheresville: 12 Copies
- o Guinness World Records: 6 Copies
- o Hans Brinker: 4 Copies
- o Happy Chinese New Year: 15 Copies
- o Harriet Tubman: 3 Copies
- o Hawk, I'm Your Brother: 4 Copies
- o Help!: 16 Copies
- o Helping Paws: 3 Copies
- o Henry and Mudge Under the Yellow Moon: 2 Copies
- o Henry and Ribsy: 1 Copy
- o Here's to Hats: 1 Copy
- o History Happened Here: 7 Copies
- o Holes: 1 Copy
- o Hop to it, Minty: 8 Copies
- o Horse Power: 5 Copies
- o How the Ocean Came to Be: 24 Copies
- o How to Make Grammar Fun: 1 Copy
- o Howie Merton and the Magic Dust: 1 Copy
- o Hurricane: 15 Copies
- o I Discover Columbus: 1 Copy
- o Icebergs: 1 Copy
- o In Eight More Years: 2 Copies
- o In the Days of the Comet : 1 Copy
- o In the Rainforest: 2 Copies
- o Indian Captive: 5 Copies
- o Island Boy: 6 Copies
- o Island of the Blue Dolphins: 4 Copies
- o Its like this, Cat: 1 Copy
- o Jenny's Wish: 14 Copies
- o Jill and the Giant: 13 Copies

April 18, 2018

- o Jobs People Do: 2 Copies
- o John Muir and Theodore Roosevelt: 4 Copies
- o Journey to Nowhere: 1 Copy
- o Judy Blume: 10 Copies
- o Judy Blume Fudge a mania: 1 Copy
- o Julie of the Wolves: 1 Copy
- o Katie Kicks Off: 5 Copies
- o Keeping Healthy: 2 Copies
- o King of the Wind: 1 Copy
- o Lazy Lions, Lucky Lambs: 4 Copies
- o Let's Look After Our World: 1 Copy
- o Let's Go Apple Picking: 2 Copies
- o Lexis Tale: 4 Copies
- o Li Lun: 5 Copies
- o Little House in the Big Woods: 2 Copies
- o Little Red Riding Hood: 2 Copies
- o Looking for Animals: 16 Copies
- o Lost in Red Hawk Woods: 5 Copies
- o Maddie in the Middle: 24 Copies
- o Magic of the Black Mirror: 1 Copy
- o Magic School Bus in the Bat Cave: 4 Copies
- o Man From The Sky: 3 Copies
- o Marshmallow Pickles: 1 Copy
- o Martin Luther King The Peaceful Warrior: 2 Copies
- o Mary McLeod Bethune: 1 Copy
- o Master of the World: 2 Copies
- o Math Power: 1 Copy
- o Matilda: 1 Copy
- o Matt Christopher: 11 Copies
- o Medieval Villages: 1 Copy
- o Meet Jane Addams : 4 Copies
- o Mikes Gang: 1 Copy
- o Minnie the Talking Bird: 14 Copies
- o Moccasin Trail: 1 Copy
- o Monarchy: 2 Copies
- o Moppy's Ball: 1 Copy
- o Morning Girl: 1 Copy
- o Mrs. Coverlets Magicians: 1 Copy
- o Mrs. Wishy Washy: 9 Copies
- o Mystery at Bear Lake: 5 Copies
- o Neighborhood Band: 15 Copies
- o Nellie Cashman Frontier Angel : 11 Copies
- o Never Bored on the Farm: 16 Copies
- o No Big Deal : 14 Copies
- o Olympic Otis: 9 Copies
- o On My Honor: 1 Copy
- o On the Far Side of the Mirror: 1 Copy
- o On the Far Side of the Mountain: 1 Copy
- o On the Long Trail Home: 1 Copy

Regular Meeting

- o On the Wild Frontier: 16 Copies
- o One Day in the Alpine tundra: 1 Copy
- o Open Wide: 4 Copies
- o Orphans of the Wind: 1 Copy
- o Our Tree House: 6 Copies
- o Paul Revere: 1 Copy
- o Pedro's Journal: 1 Copy
- o Pee Wee Scouts Bad Bad Bunnies: 3 Copies
- o Pee Wee Scouts Fishy Wishes: 5 Copies
- o Penguin Puzzle: 1 Copy
- o Picnic in the Park A Play: 14 Copies
- o Pigs Might Fly: 1 Copy
- o Pink and Rex Just Right Pet: 2 Copies
- o Pioneer Girl: 1 Copy
- o Pocahontas: 1 Copy
- o Pound Pals: 5 Copies
- o Prehistoric People: 4 Copies
- o Presents : 1 Copy
- o Prince Caspian: 2 Copies
- o Prisoner of the Truck: 1 Copy
- o Rainforest Plants: 20 Copies
- o Rainforest Research Journal: 2 Copies
- o Rainy Day Pictures: 15 Copies
- o Ramona and Her Father: 1 Copy
- o Raptor: 1 Copy
- o Red Sails to Capri: 1 Copy
- o Renaissance: 4 Copies
- o Reptiles: 17 Copies
- o Return To Atlantis: 6 Copies
- o Ricky Ricottas Mighty Robot: 2 Copies
- o Riding Lessons: 4 Copies
- o Robinson Crusoe: 1 Copy
- o Rosa and Fredo: 1 Copy
- o Rosa Parks: 1 Copy
- o Ruffles And Drums : 1 Copy
- o Sable: 4 Copies
- o Sacajawea Guide to Lewis and Clark: 2 Copies
- o Sadako: 3 Copies
- o Sail Like A Viking: 8 Copies
- o Santiagos Silver Mine: 1 Copy
- o School of Wizardry: 1 Copy
- o Science Fair Friends: 3 Copies
- o Sea Wind: 1 Copy
- o Secrets From A Cave: 20 Copies
- o Seeing Is Believing : 1 Copy
- o Sewer Soup: 17 Copies
- o Shiloh: 1 Copy
- o Sitting Bull: 1 Copy
- o Slithery Snakes and Unicorns: 3 Copies
- o Sloppy Tiger and the Party: 8 Copies
- o Sloppy Tiger Bedtime: 11 Copies
- o Slugger Mike: 9 Copies
- o Soccer Cats: 1 Copy
- o Song of the Trees: 1 Copy
- o Soup for President: 2 Copy
- o Spaniel: 1 Copy
- o Splishy Sploshy: 8 Copies
- o Squanto : 1 Copy
- o Steal Away: 1 Copy
- o Stuart Little: 1 Copy
- o Summer Exchange: 4 Copies
- o Summer of the Sea Serpent: 1 Copy
- o Supernova: 8 Copies
- o Take A Quick Bow: 8 Copies
- o Tangerine: 1 Copy
- o The Abominable Snowman: 6 Copies
- o The African Hunting Dog: 1 Copy
- o The Armadillo: 1 Copy
- o The Art Thieves: 5 Copies
- o The Babysitters Club: 3 Copies
- o The Battle for the Castle : 1 Copy
- o The Big: 1 Copy
- o The Big Lie: 2 Copies
- o The Big Toe Robbery: 8 Copies
- o The Black Stallion: 1 Copy
- o The Book Report From the Black Lagoon: 11 Copies
- o The Bug Watch: 24 Copies
- o The Cabin Faced West: 1 Copy
- o The Case of Silk King: 6 Copies
- o The Chocolate Machine Mystery: 6 Copies
- o The Christmas Eve Mystery : 7 Copies
- o The Cookcamp: 1 Copy
- o The Dolphin Caller : 1 Copy
- o The Doom Stone: 1 Copy
- o The Double Life of Pocahontas: 1 Copy
- o The Eagle has Landed : 4 Copies
- o The Everything Guide to Children with bipolar disorder: 1 Copy
- o The Fallen Star Mystery: 5 Copies
- o The Floating Markets of Bangkok: 1 Copy
- o The Garden Party: 1 Copy
- o The Gold Coin Robbery: 5 Copies
- o The Good Old Days: 24 Copies
- o The Hope Chest: 20 Copies
- o The Horse and His Boy: 1 Copy
- o The Inca Moonstone: 5 Copies
- o The Island Boy: 18 Copies
- o The Journey of the Monarch: 15 Copies
- o The Jungle Book: 1 Copy
- o The Last Battle: 1 Copy
- o The Legend of Sleepy Hollow: 1 Copy
- o The Legend of Sleepy Hollow and Rip Van Winkle: 2 Copies

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- o The Light in the Forest: 1 Copy
- o The Little Kite: 1 Copy
- o The Littles: 5 Copies
- o The Littles and the Big Storm : 1 Copy
- o The Littles and the Trash Tinies : 6 Copies
- o The Littles Go Exploring: 1 Copy
- o The Lucky Baseball Bat: 1 Copy
- o The Magic School Bus Inside the Earth: 2 Copies
- o The Magicians Nephew: 1 Copy
- o The Man from Australia: 5 Copies
- o The Man Who Bought Himself: 1 Copy
- o The Marathon: 5 Copies
- o The Monument : 1 Copy
- o The Moon: 12 Copies
- o The Moon Cheese: 22 Copies
- o The Night the White Deer Died: 2 Copies
- o The Pickpocket Mystery: 5 Copies
- o The Pickballs: 40 Copies
- o The Return Indian: 1 Copy
- o The Return of the Indian: 1 Copy
- o The Rich Cake Mystery: 5 Copies
- o The Riddle of the Red Purse: 2 Copies
- o The School Party: 22 Copies
- o The Scrubbing Machine: 10 Copies
- o The Secret of the Indian : 1 Copy
- o The Secret Phantom Lake: 1 Copy
- o The Secret Soldier: 1 Copy
- o The Seed Surprise: 14 Copies
- o The Seven Treasure Hunts: 5 Copies
- o The Skull Man: 4 Copies
- o The Star Fisher: 1 Copy
- o The Story Of The Ice Age: 5 Copies
- o The StoryTellers: 4 Copies
- o The Summer of the Swans: 8 Copies
- o The Sunflower That Went Flop: 6 Copies
- o The Swiftly Tilting Planet: 2 Copies
- o The Talking Earth: 1 Copy
- o The Teeny Tiny Woman: 4 Copies
- o The Tower Trick: 1 Copy
- o The Tree Doctor: 1 Copy
- o The Tree House: 15 Copies
- o The Vikings: 1 Copy
- o The Voyage of the Dawn Treader: 2 Copies
- o The White Stag: 1 Copy
- o The Witches of Worm : 1 Copy
- o The Wonderhair Hair Restorer: 1 Copy

Regular Meeting

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- o The World Under the Water: 5 Copies
- o The Year of the Panda: 1 Copy
- o There Comes A Time: 5 Copies
- o They Led the Way: 1 Copy
- o They're Poets and They Know It: 19 Copies
- o Thunder At Gettysburg: 1 Copy
- o Tiddalik: 8 Copies
- o Time Enough For Drums: 1 Copy
- o To Be A Slave: 1 Copy
- o To The Other Side: 1 Copy
- o Toes: 1 Copy
- o Tracker: 1 Copy
- o Tracks in the Sand: 1 Copy
- o Travels with Dad: 1 Copy
- o Treasure Island: 4 Copies
- o Trouble River: 1 Copy
- o Troy Chimneys: 1 Copy
- o Try Try Again: 12 Copies
- o Tuck Everlasting: 2 Copies
- o Two Crazy Pigs: 2 Copies
- o Unclaimed Treasures: 3 Copies
- o Wang Yani Longing to Paint: 12 Copies
- o Weasel: 1 Copy
- o West Against the Wind: 1 Copy
- o What Do I Look Like: 21 Copies
- o What Time Is it?: 16 Copies
- o What's in a Name: 1 Copy
- o When the Balloon Went Pop: 1 Copy
- o Where The Red Fern Grows: 1 Copy
- o White Dragon: 2 Copies
- o White Fang: 1 Copy
- o Who Will Be My Mother: 4 Copies
- o Wild Wind: 6 Copies
- o Wishy Washy Day: 10 Copies
- o Woodsong: 1 Copy
- o Working at the Airport: 15 Copies
- o Young Pocahontas: 6 Copies
- o Your very own Robot: 1 Copy
- o Zeely: 4 Copies
- o Zeros Slider: 1 Copy

• **Vote workers for the 2017-2018 School Year:**

Chairman/Chief Election Inspector: Pamela Jo Claes

Assistant Election Inspectors: Christine Brautigam and Michele Barkley

Election Inspectors: Candy Chapman, Jane Gentner, Virginia Halstead,
Caroline Schutz and Dahl Schultz.

- Resolved, that authorization is given for the use of facilities for the Naples Grape Festival, from Friday, September 28, 2018 at 5:00 p.m., and continuing through Sunday, September 30, 2018 including all previous requirements and restrictions.
- Resolved, that approval be given for a transportation request from Donna Nichols-Scott for the use of one (1) bus and driver for the Naples Grape Festival for Saturday, September 29, 2018 and Sunday, September 30, 2018, at the driver's normal per diem rate of pay plus a bonus of \$100.

Voting Yes: 7

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Joseph Callaghan

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

- Resolved, that the Board of Education approves the probationary appointment of Benjamin T. Pursell, 5252 Red Fox Drive, Canandaigua, NY 14424 as Computer Services Assistant, effective May 1, 2018, at the rate of \$21.98/hour.
- Resolved, that the Board of Education approves the probationary appointment of Kevin Hunter, 42 East Avenue, Apt. A, Naples, NY 14512, as School Bus Driver, effective April 19, 2018, at the rate of \$20.69/hour.
- Resolved, that the Board of Education approves the probationary appointment of Susan Crane, 6979 South Old West Lake Road, Honeoye, NY 14471, as School Bus Monitor, effective April 19, 2018, at the rate of \$10.40/hour.

Voting Yes: 7

Motion Carried

Voting No: 0

Motion: Joseph Callaghan
 2nd: Gail Musnicki

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meetings:
 - Committee on Special Education actions of 03/14/18; 03/20/18; 03/21/18; 03/22/18; 03/27/18; 03/28/18; 03/29/18; and 04/09/18.
 - Section 504 Committee actions of 03/29/18.

- b. Resolved, that the Board of Education hereby approves the following Volunteer:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Kristen Bariteau	Chaperone	1604 Clover Trail Drive, Farmington, NY 14425
Theresa Colomaio	Classroom Volunteer	12 Lyon Street, Bath, NY 14810
Marc Pastore	Chaperone	12 Weld Street, Naples, NY 14512
Randall Altmire	Chaperone	7436 Sugarberry Drive, Naples, NY 14512

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

<u>Name</u>	<u>Placement</u>	<u>Supervising Teacher</u>
Alexis Graham	Elementary Education: 03/15/18 – 05/04/18	Diana DiGrande

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

<u>Name</u>	<u>Position</u>	<u>Address</u>
Priscilla Kreuger	Teacher	6881 Hemlock Driver, Naples, NY 14512
Naomi Griffin	Teacher Aide	5579 Horn Road, Naples, NY 14512
Naomi Griffin	School Monitor	5579 Horn Road, Naples, NY 14512
Corby Broadwell	Nurse	5323 East Lake Road, Honeoye, NY 14471
Brianna Battin	Account Clerk/Typist	8588 State Route 53, Naples, NY 14512
Brianna Battin	Clerk	8588 State Route 53, Naples, NY 14512

Voting Yes: 7
 Voting No: 0

Motion Carried

Motion: Maura Sullivan
 2nd: Robert Brautigam

There being no further business, the Regular Meeting of April 18, 2018 is hereby adjourned at 8:36 p.m.

Voting Yes: 7
 Voting No: 0

Motion Carried

Dated this 18th day of April, 2018



 Mitchell J. Ball, District Clerk



NAPLES
CENTRAL SCHOOL DISTRICT

2018-2019
School Budget
Presentation & Discussion

April 18, 2018

Mission Statement

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.

2018-2019 School Budget Update

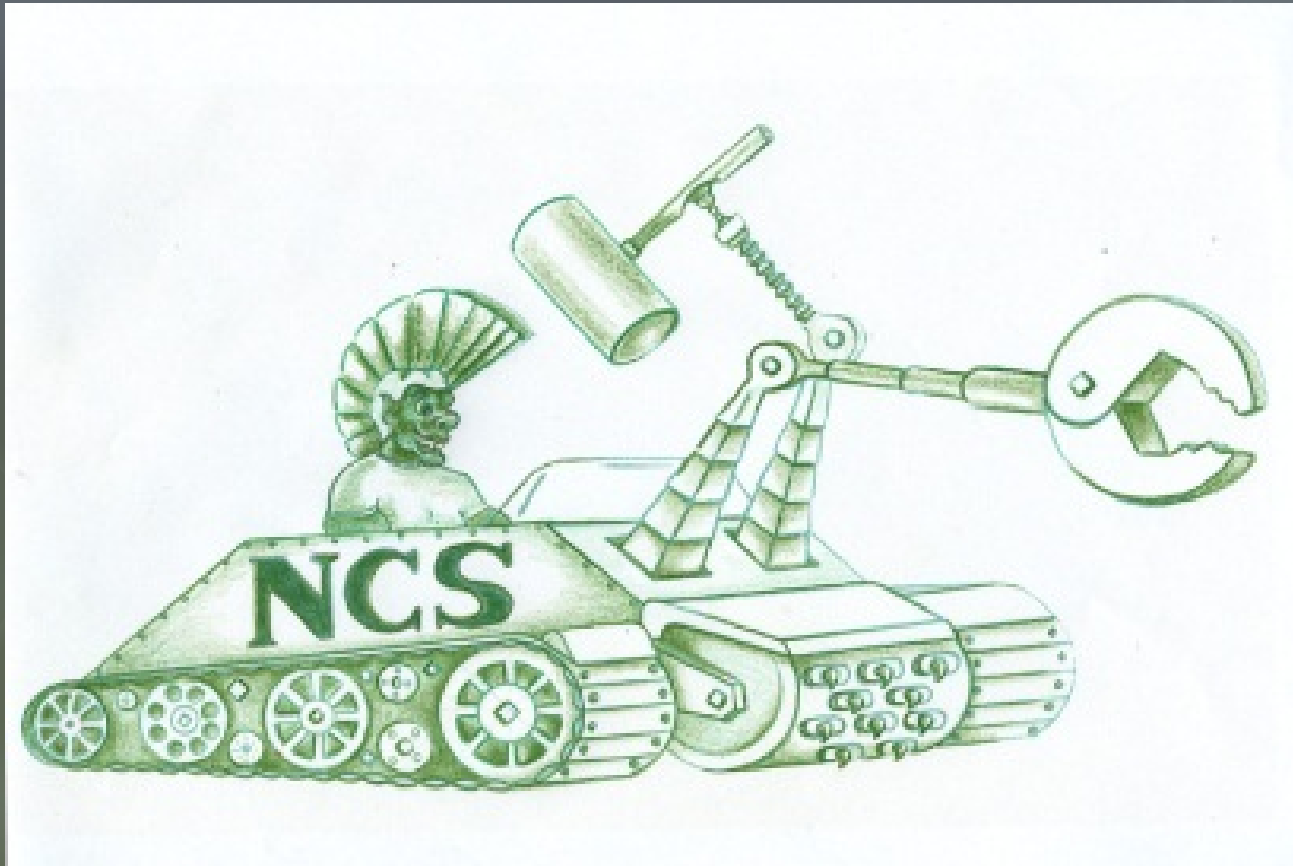
1. Budget Process
2. Revenue Projections
3. Expenditure Proposal
4. Vote Day Information
5. Budget Discussion



Guiding Questions

- Are there items from the presentation that need clarification?
- Does this budget reflect our values and priorities?
- Does this budget demonstrate the prudent use of taxpayer funds?
- Are there additional needs that have not been met in this budget?

1. Budget Process



Budget Process

- Began in December
- Building and Department Level Budgets are complete
- Recommended programmatic changes have been accounted for at this time



2. Revenue Projections



State Aid – Current Status

- State Aid is second largest component that supports our budget at approximately 38%
- State Budget was approved on time (by April 1st)
- Budget proposes \$26 billion total state aid to public education

State Aid – By the numbers

	2017-18 Approved Budget	2018-2019 Est. Budget	Difference	Percentage (Increase/ Decrease)
Foundation Aid	\$4,747,968	\$4,838,179	\$90,211	1.90%
Excess Cost Aid	\$128,233	\$194,880	\$66,647	51.97%
BOCES Aid	\$455,680	\$473,839	\$18,159	3.99%
Textbook/Computer/Software/Library	\$61,006	\$60,444	(\$562)	-0.92%
High Tax Aid	\$258,763	\$258,763	\$0	0.00%
Transportation	\$601,849	\$672,683	\$70,834	11.77%
Building Aid	\$1,287,724	\$ 1,285,211.00	(\$2,513)	-0.20%
**TOTAL	\$7,541,223	\$7,783,999	\$242,776	3.22%

Bullet Aid Request

Approved Funding: \$35,000



Property Tax Levy Limit

- School tax represents the largest support (55%) of the District's budget

- Our wealth ratio impacts this reliance on property taxes

- Capped based on a complex formula that is tied to volatile variables

Property Tax Levy Limit Cont.

- Is not a 2% tax cap
- The District's limit for 18/19 is *estimated to be* 3.21%
- Estimated total increase allowed by the tax levy limit = \$352,839
- A 1% increase in the tax levy raises approximately \$109,947
- ESTIMATED: \$11,347,578



Reserve & Fund Balance Use

Per BOE adopted Reserve and Fund Balance Use Plan:

- Overall reduction of reserves, fund balance, and debt service use of \$200,000.
- These are exhaustible funds that should not be used to balance a budget (if at all possible) long term.

Reserve Use Per BOE Adopted Plan

	Anticipated	Estimated
	2017/18	2018/19
Appropriated Fund Balance	550,000	450,000
Reserves - Retirement	150,000	250,000
Reserves - EBALR	150,000	0

***Note:** Plan is subject to change based on final actual 2018-2019 expenditures and final state budget allocations.

Transfer from Debt Service

Anticipate Reduced Reliance on Debt Service Fund:

Reduction of \$50,000 to total
use of \$200,000

Details: Debt service funds can only be used to offset costs associated with long term borrowing. For Naples CSD, these funds will be used to offset costs for paying down debt on current and prior capital construction projects. Funds are derived from interest earned on borrowings during previous capital projects.

Summary of Revenues

Summary of Revenues & Other Sources of Funding			
	2017-2018	2018-2019	Inc (Dec)
	Budget	Proposed Budget	Over Prior Year
Revenues			
State Aid	7,541,223	7,783,999	242,776
Other Revenue	283,393	272,272	(11,121)
Estimated Tax Levy & STAR Reimbursement	10,994,739	11,347,578	352,839
TOTAL REVENUE	\$ 18,819,355	\$ 19,403,849	\$ 584,494
Other Sources			
Interfund Transfer of Debt Service	250,000	200,000	(50,000)
Appropriated Fund Balance	550,000	450,000	(100,000)
Appropriated Employee Benefit Reserve	150,000	-	(150,000)
Appropriated Retirement Reserve	150,000	250,000	100,000
TOTAL OTHER SOURCES	1,100,000	900,000	(200,000)
TOTAL REVENUE & OTHER SOURCES	\$ 19,919,355	\$ 20,303,849	\$ 384,494

3. Draft Expenditure Projections



Budgetary Program Change Recommendations

Decisions Still Being Fine-tuned, Presently Appropriate to:

- Add 1.0 FTE Special Education/Elementary Level Position (of the 1.93% budget increase, approximately 0.5% is this position).
- 1.0 FTE Bus Driver (added midway through 2017-18)
- Mental Health Supports/Other
- Additional Arts in Education Funding
- Benchmarking Tools (High School & Elementary)
- Clay Target Team
- Cross Country Team
- Other Instructional Software (Newsela/No Red Ink)

Replacement Plans

Existing replacement plans increase operational efficiency and reduce budgetary variability.

○ Existing Replacement Plans:

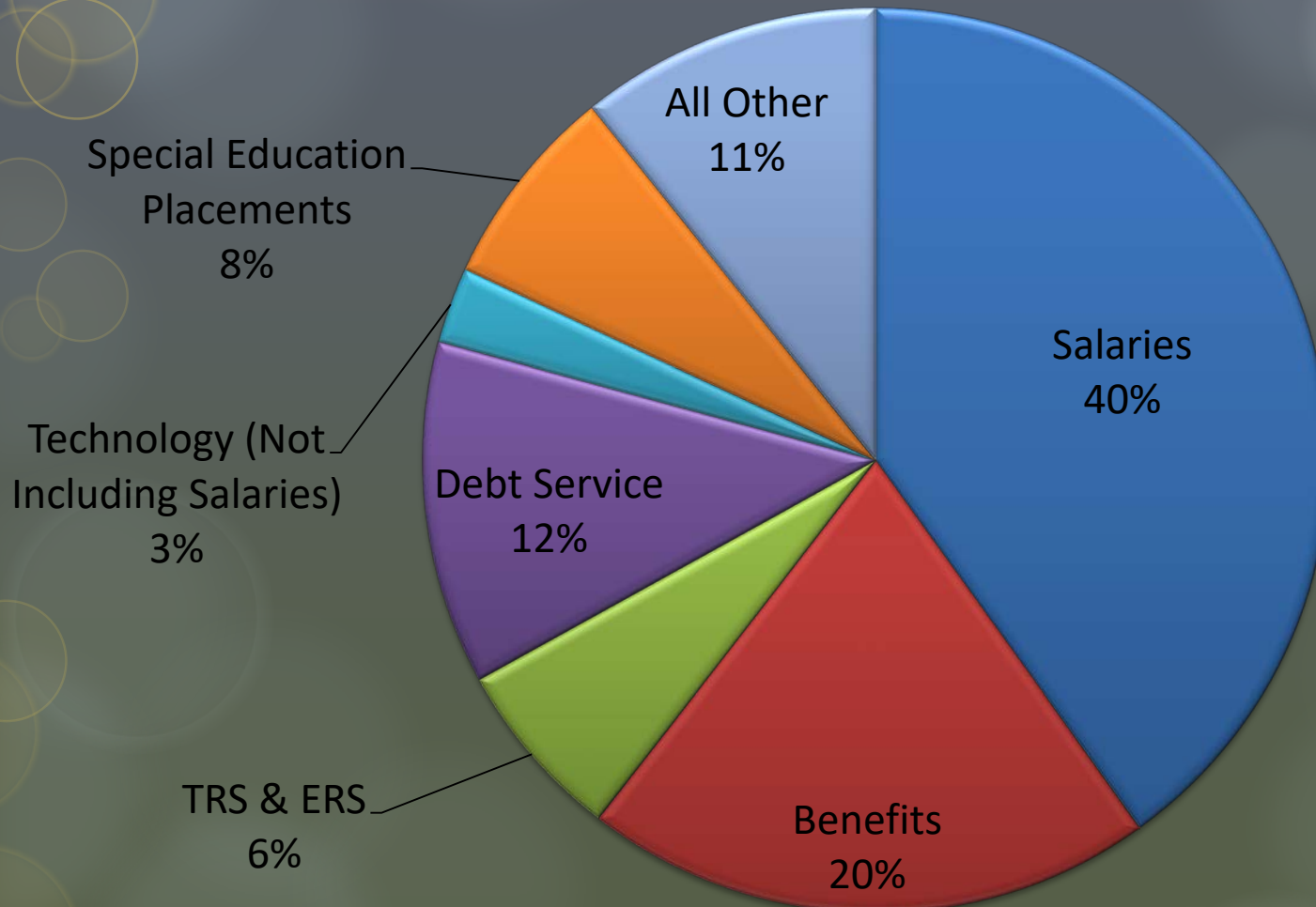
- Buses
- I-Pads/Computer Technology
- Uniforms
- Classroom Furniture
- Maintenance Equipment
- Instrument



2018-2019: Expenditure Updates

- BOCES Special and Occupational Education Cost reduced by approximately \$150,000
- 1:1 Device Plan Fully Implemented increases budget by approximately \$100,000
- Teacher Retirement System Rate increased from 9.8% to 10.6% (projected)
- Employee Retirement System Combined Rate decreased from 15.3% to 14.9% (projected)
- Health Insurance Contribution rate came in at (approximately) a 2.4% increase
- Zero based budgeting for most other areas

Major Budget Categories

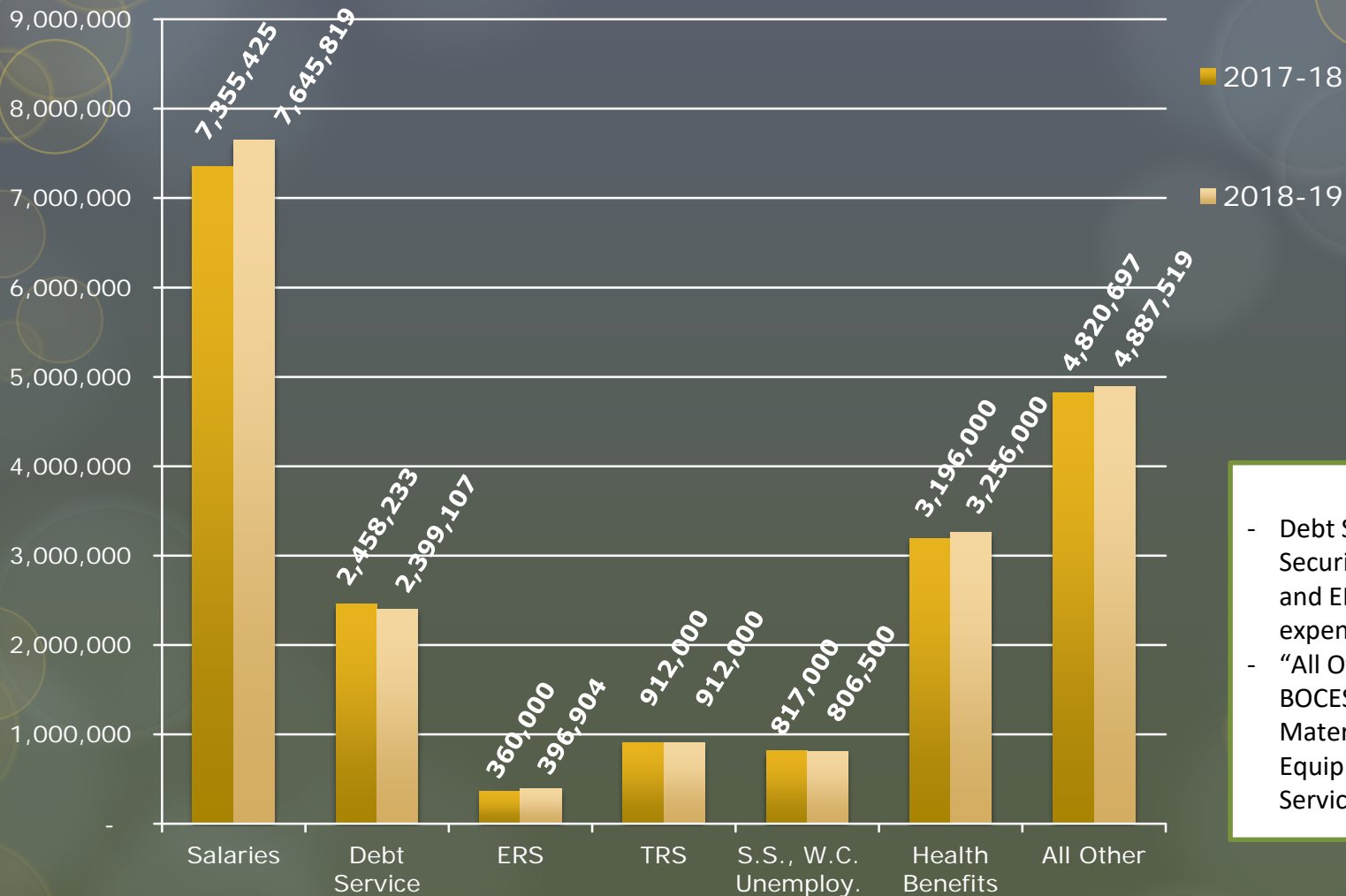


Notes:

¹Personnel costs account for approximately 70% of the budget.

² "All Other" includes heating, electric, books, supplies, contractual agreements, uniforms, etc.

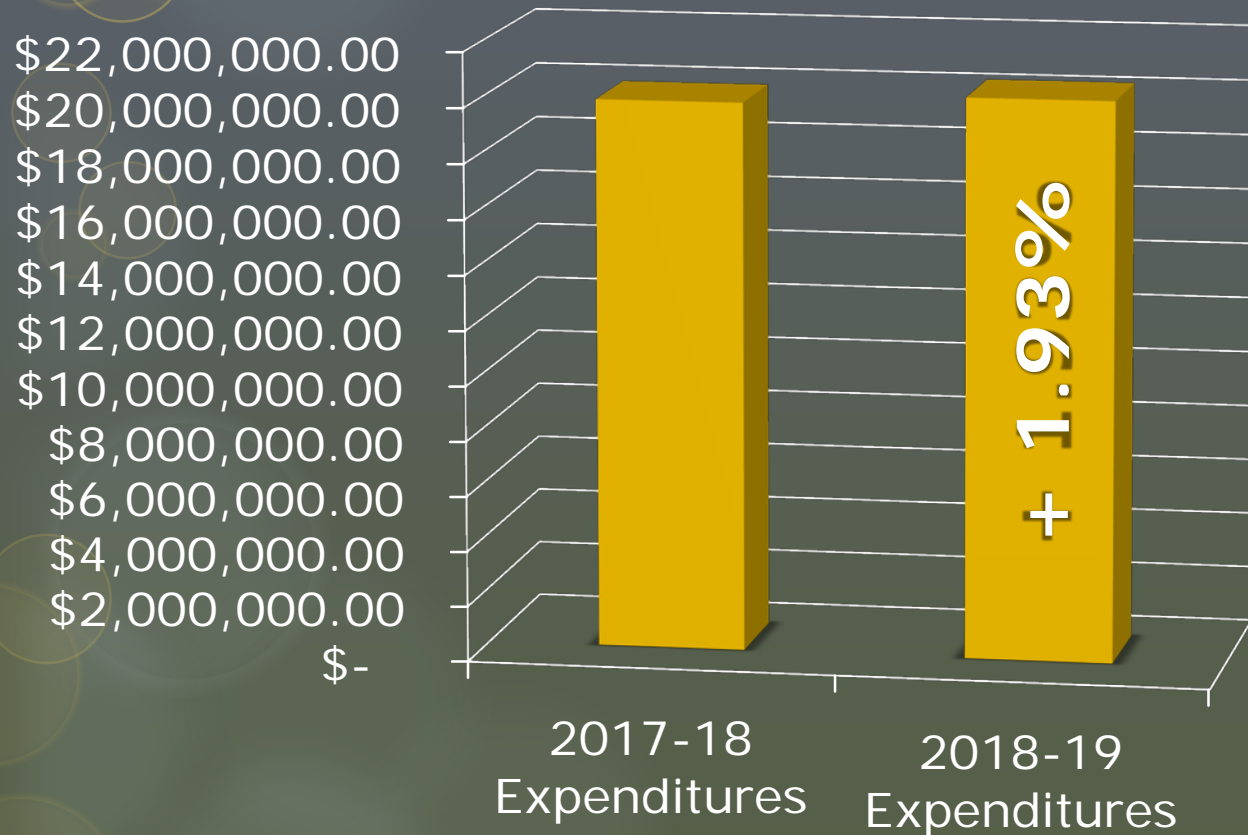
Expenditure Breakdown



Notes:

- Debt Service, Social Security, Salaries, TRS, and ERS are obligated expenditures.
- "All Other" includes BOCES Costs, Insurances, Materials, Supplies, Equipment, and Contract Services

2018-2019 Expenditure Budget



Overall Increase
of **\$384,494**

- + **\$290K** in Salaries
- + **\$0** in TRS
- + **\$37K** in ERS
- + **\$60K** in Medical Benefits
- - **\$10K** in Workers Comp.
- - **\$59K** in Debt Service
- + **\$66K** in BOCES costs, Insurances, materials and supplies

Summary of Proposed Budget

	2017-18	2018-19	\$ Change	% Change
General Support	2,181,757	2,238,683	56,926	2.61%
Instructional Support	9,044,820	9,215,760	170,940	1.89%
Transportation	829,645	958,995	129,350	15.59%
Community Service	2,900	2,900	-	0.00%
Employee Benefits	5,351,000	5,437,404	86,404	1.61%
Debt Service	2,458,233	2,399,107	(59,126)	-2.41%
Interfund Transfers	51,000	51,000	-	0.00%
Total	19,919,355	20,303,849	384,494	1.93%

Explanation of Budget Components

Administrative Component – Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and benefits for other school administrators who spend a majority of their time performing administrative duties.

Capital Component – Includes debt service for all facility improvements financed by bonds and notes, court awards and judgments. Includes costs for maintenance and operations of facilities as well as associated salaries and benefits, service contracts, utilities, and supplies. Includes debt service for the purchase of buses.

Instructional Component - Includes salaries and benefits of teachers and any school administrator who spends a majority of their time performing teaching duties. Includes all other expenses associated with the instructional program e.g. textbooks, student materials, technology, pupil services, athletics, and extra-curricular. Transportation of students is also incorporated into this component.

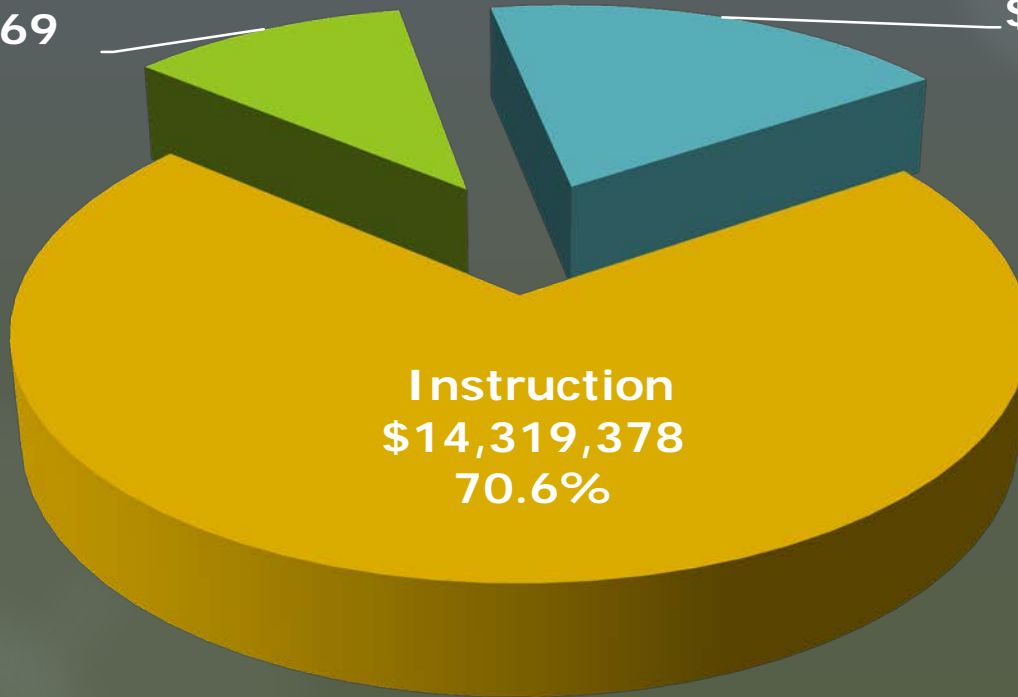
Budget Components

2018-2019 Uses of Education Funding

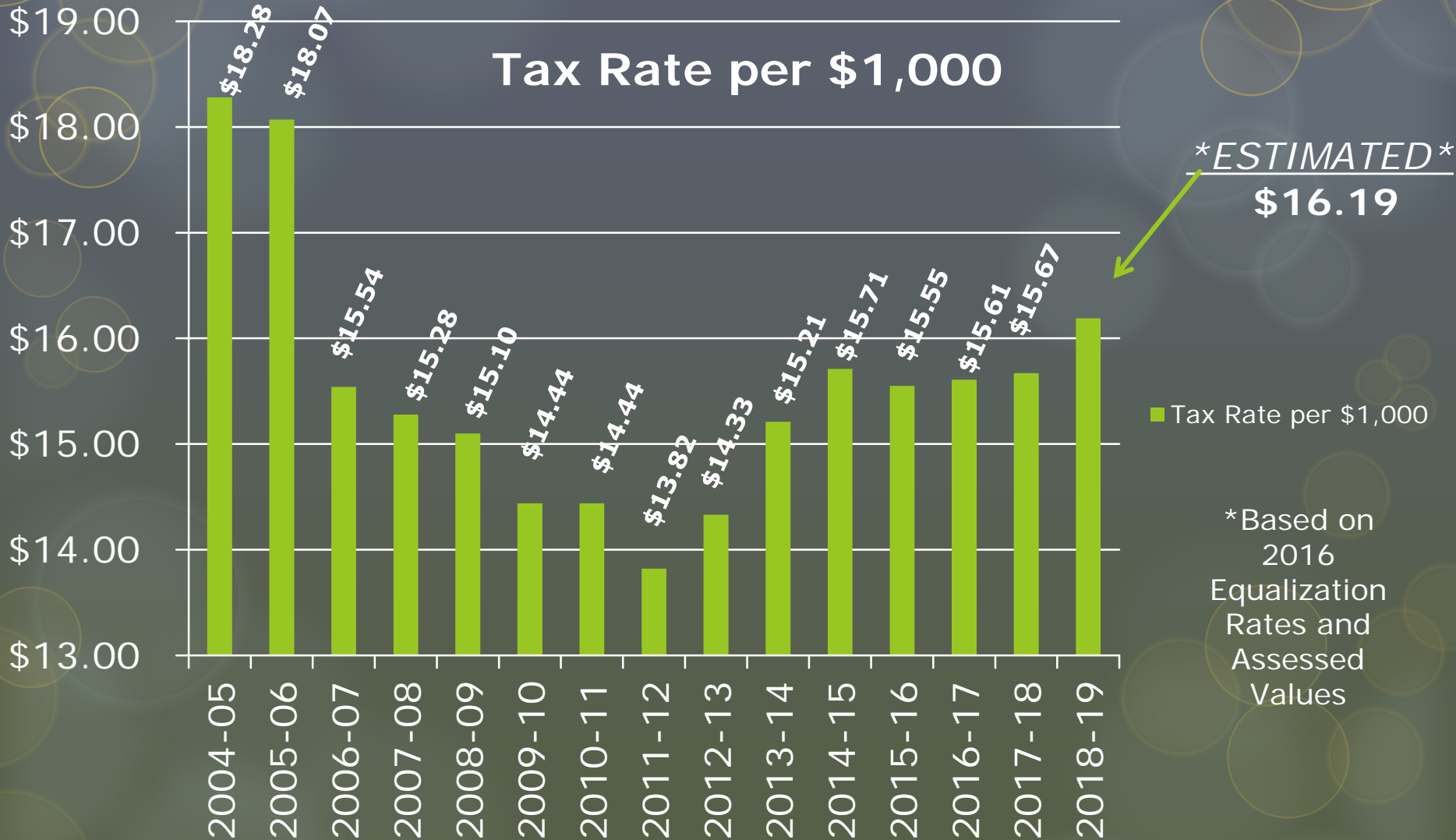
Administrative
\$2,220,069
10.9%

Capital
\$3,764,402
18.5%

Instruction
\$14,319,378
70.6%



Estimated Tax Rate Impact



Estimated Impact on Property Taxes

Estimate of School Tax Increase for Primary Residential Property

	Tax Bill Last Year	Tax Bill This Year	Increase
Full Value of Property \$70,000			
With Enhanced STAR	\$73.65	\$51.81	(\$21.84)
With Basic STAR	\$626.80	\$647.60	\$20.80
With No STAR	\$1,096.90	\$1,133.30	\$36.40
Full Value of Property \$100,000			
With Enhanced STAR	\$543.75	\$537.51	(\$6.24)
With Basic STAR	\$1,096.90	\$1,133.30	\$36.40
With No STAR	\$1,567.00	\$1,619.00	\$52.00
Full Value of Property \$150,000			
With Enhanced STAR	\$1,327.25	\$1,347.01	\$19.76
With Basic STAR	\$1,880.40	\$1,942.80	\$62.40
With No STAR	\$2,350.50	\$2,428.50	\$78.00
Full Value of Property \$200,000			
With Enhanced STAR	\$2,110.75	\$2,156.51	\$45.76
With Basic STAR	\$2,663.90	\$2,752.30	\$88.40
With No STAR	\$3,134.00	\$3,238.00	\$104.00

***Estimated tax increases are based on 2017 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2018.*

**Estimates
Only**

STAR (School Tax Property Relief)

Includes two components:

\$30,000 – Basic Exemption

\$66,800 – Enhanced Exemption (Ontario Only)

- Primary residences qualify for the Basic Exemption for homeowners with less than \$500,000 in income
- Homeowner's of primary residences with at least one person 65 years of age or older with a household income of less than \$86,000 (2017 Income Tax Return) qualify for the Enhanced Exemption
- STAR savings cannot exceed 2% of the previous year's savings
- To qualify for the exemption paperwork must be filed with the Town Assessor by March 1st (Enhanced STAR only)

4. Vote Day Information



Anticipated Propositions

1. Expenditure Budget
2. Creation: Capital Reserve – General
3. Bus Purchase/Use of Capital Reserve – Bus Purchase



School Bus Proposition

Recommendation - Budget to include the following proposed bus purchases to be acquired in accordance with our long term bus replacement plan:

Proposition to include:

- One – 65 Passenger Bus
- One – 24 Passenger Bus
- One – 20 Passenger Van

Estimated Maximum Cost: \$241,171



For every \$1 paid for the purchase of a bus approximately
\$.572 is reimbursed by NYS

School Board Member Election

Three seats are available to fill:

1. The expiring term of Joseph Callaghan (3 year term)
2. The expiring term of Gail Musnicki(3 year term)
3. The expiring term of Maura Sullivan(3 year term)
4. The expiring term of Thomas Hawks (1 year term)

*Candidates Include: All Four Incumbents



Library Board of Trustees Election

One seat is available to fill:

1. The expiring term of Gail Rumsey (5 year term)

*Candidates Include: Chris Abraham & Joseph Moore



Annual Meeting Information

Budget Vote/Board of Education Election

○ Tuesday, May 15, 2018

○ High School Library Media Center

○ 7:00 AM to 8:00 PM



Budget Discussion

Guiding Questions:

- Are there items from the presentation that need clarification?
- Does this budget reflect our values and priorities?
- Does this budget demonstrate the prudent use of taxpayer funds?
- Are there additional needs that have not been met in this budget?

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2018-19 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name: MITCHELL J. BALL
Preparer's Telephone Number: 585-374-7902

Shaded Fields Will Calculate	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	19,919,355	20,303,849	1.93 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	10,994,739	11,349,471	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		1,893	
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,994,739	11,347,578	3.21 %
F. Permissible Exclusions to the School Tax Levy Limit	819,438	876,392	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	10,175,301	10,473,079	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,175,301	10,473,079	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	680	676	-0.59 %
Consumer Price Index			2.13 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	4,336,707	4,490,153
Assigned Appropriated Fund Balance	550,000	450,000
Adjusted Unrestricted Fund Balance	796,774	812,154

Adjusted Unrestricted Fund Balance as a
Percent of the Total Budget

4.00
%

4.00
%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 School Year (Limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL BLDG - OTHER	For the cost of any object or purpose for which bonds may be issued.	<input type="text" value="0"/>	<input type="text" value="962,430"/>	None
Capital	TRANS BLDG	For the cost of any object or purpose for which bonds may be issued.	<input type="text" value="462,430"/>	<input type="text" value="0"/>	None
Capital	CAPITAL BUS	For the cost of any object or purpose for which bonds may be issued.	<input type="text" value="383,894"/>	<input type="text" value="335,894"/>	This reserve will be used to offset the cost of busing vehicles
Capital	CAPITAL BLDG	For the cost of any object or purpose for which bonds may be issued.	<input type="text" value="212,045"/>	<input type="text" value="212,045"/>	None
Repair		For the cost of repairs to capital improvements or equipment.	<input type="text"/>	<input type="text"/>	
Workers Compensation		For self-insured Workers Compensation and benefits.	<input type="text"/>	<input type="text"/>	
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	<input type="text" value="40,166"/>	<input type="text" value="40,172"/>	Unknown, Dependent on claims
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	<input type="text"/>	<input type="text"/>	
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	<input type="text" value="834,558"/>	<input type="text" value="834,558"/>	To offset debt service costs
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	<input type="text" value="64,129"/>	<input type="text" value="64,160"/>	None
Property Loss	PROPERTY	To cover property	<input type="text" value="36,042"/>	<input type="text" value="36,050"/>	None

loss.

Liability + (add)	LIABILITY	To cover incurred liability claims.	20,672	20,680	None
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	194,306	194,306	Unknown, Dependent on claims
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR RESESRVE	For accrued 'employee benefits' due to employees upon termination of service.	1,156,177	1,156,177	None
Retirement Contribution	RETIREMENT CONTRIBUTIONS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,268,239	1,468,239	To offset ERS costs
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:
<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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RESOLUTION TO AMEND
THE Naples Central School District
403(b) RETIREMENT PLAN

WHEREAS, the Naples Central School District (“District”) maintains the Naples Central School District 403(b) Retirement Plan (“Plan”); and

WHEREAS, the Plan was duly adopted on the 1st day of January, 2009 by the District’s Board of Education (“Board”); and

WHEREAS, the Board desires to amend the Plan to permit Roth 403(b) Contributions and the in-plan rollover of a Non-Roth Account to a Roth Account;

NOW, THEREFORE, BE IT RESOLVED that section **6.6 Roth 403(b) Contributions** of the Plan is hereby amended to read as follows;

6.6 Roth 403(b) Contributions

ROTH contributions shall be allowed under the Plan. The rules of §1.401(k)–1(f)(1) and for designated Roth contributions under a qualified cash or deferred arrangement shall apply to designated Roth contributions under the Plan. Thus, a designated Roth contribution under the Plan is a section 403(b) elective deferral that is designated irrevocably by the Employee at the time of the cash or deferred election as a designated Roth contribution being made in lieu of all or a portion of the section 403(b) elective deferrals the Employee is otherwise eligible to make under the Plan. A designated Roth contribution shall be treated by the Employer as includible in the Employee's gross income at the time the Employee would have received the amount in cash if the Employee had not made the cash or deferred election (such as by treating the contributions as wages subject to applicable withholding requirements); The Plan will allocate Roth contributions to a separate Account which shall be maintained in accordance with Treasury Regulation §1.401(k)–1(f)(2). Gains, losses, and other credits and charges shall be separately allocated on a reasonable and consistent basis to each Participant's Roth contribution Account and the Participant's other Accounts under the Plan.

A designated Roth contribution under the Plan must satisfy the requirements applicable to section 403(b) elective deferrals under the Plan and the requirements of §1.403(b)–6(d). Similarly, a designated Roth account under the Plan is subject to the rules of Code sections 401(a)(9)(A) and (B) and §1.403(b)–6(e). Notwithstanding section 6.1 [the eligible rollover provision], a direct rollover of a distribution from a Roth Account under the Plan will only be made to another qualified Roth contribution program described in Code section 402A or a Roth IRA described in Code section 408A, the Plan will only accept a rollover contribution to a Roth Account if it is a direct rollover from another qualified contribution program described in Code section 402A, and the Plan will only make or accept a rollover if the rollover is permitted under the rules of Code section 402(c).

BE IT FURTHER RESOLVED that the Plan shall include the following new section **6.7 Roth 403(b) Contributions**;

6.7 In-plan rollover from a Non-Roth Account to a Roth Account

If the Adoption Agreement so specifies-OR-If the Plan includes a qualified Roth contribution program, a Participant, Beneficiary, or Alternate Payee may, consistent with IRC § 402A(c)(4), direct an in-Plan qualified rollover contribution into a Roth Account of an amount under a Non-Roth Account that, for a transfer before January 1, 2013, the Participant, Beneficiary, or Alternate Payee otherwise was entitled to receive as an Eligible Rollover Distribution, or for a transfer after December 31, 2012 is consistent with IRC § 402A(c)(4)(E).

IN WITNESS WHEREOF, the District has caused this Resolution and Amendment to be adopted this ____ day of _____, 2018.

Naples Central School District

By: _____

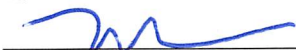
NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING FEBRUARY 2018

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	T & A / Payroll	SCHOLARSHIP FUNDS	PERMANENT FUNDS	DEBT SERVICE FUND
OPENING BALANCE:	\$9,985,915.83	\$16,235.89	\$176,796.57	\$3,493,416.97	\$159,432.52	\$176,673.49	\$10,251.31	\$1,084,295.79
+ CASH RECEIPTS	\$385,286.84	\$30,984.11	\$2,167.33	\$291.85	\$710,143.25	\$0.09	\$0.00	\$124.48
- CASH DISBURSEMENTS:	\$1,238,677.69	\$29,782.97	\$35,236.46	\$2,879.09	\$695,610.49	\$2,600.00	\$0.00	\$0.00
CLOSING BALANCE:	\$9,132,524.98	\$17,437.03	\$143,727.44	\$3,490,829.73	\$173,965.28	\$174,073.58	\$10,251.31	\$1,084,420.27

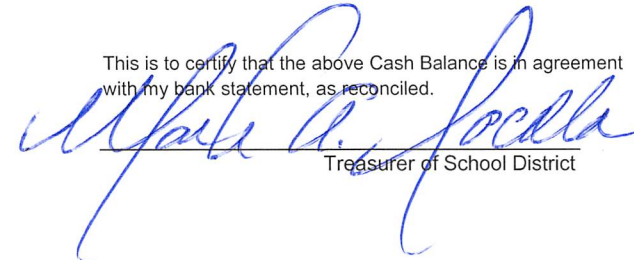
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	TRUST & AGENCY	SCHOLARSHIP FUNDS	PERMANENT FUNDS	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$896,307.62	\$26,116.76	\$127,544.21	\$950,782.39	\$501,582.16	\$10,476.22	\$10,251.31	\$1,084,420.27
+ OUTSTANDING DEPOSITS	\$308,574.67	\$4,980.29	\$16,183.23	\$0.00	\$28,757.57	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$1,204,882.29	\$31,097.05	\$143,727.44	\$950,782.39	\$530,339.73	\$10,476.22	\$10,251.31	\$1,084,420.27
-OUTSTANDING CHECKS	\$266,596.63	\$13,660.02	\$0.00	\$2,484.40	\$356,374.45	\$1,900.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$8,194,239.32	\$0.00	\$0.00	\$2,542,531.74	\$0.00	\$165,497.36	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$9,132,524.98	\$17,437.03	\$143,727.44	\$3,490,829.73	\$173,965.28	\$174,073.58	\$10,251.31	\$1,084,420.27

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

April 18, 2018


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 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0B	Cash - FIVE STAR CK.	586,537.78		+ 586,537.78
200.0C	Cash -JPMORGAN CHASE BANK	351,747.88		+ 351,747.88
200.1B	5*Bank -GF Savings	46,061.53		+ 46,061.53
201.40	JP MORGAN CHASE MONEY MARKET	8,148,177.79		+ 8,148,177.79
210.00	Petty Cash	100.00		+ 100.00
250.00	Taxes Receivable, Current	577,141.71		+ 577,141.71
380.00	Accounts Receivable	1,308.84		+ 1,308.84
391.10	Due From Other Funds - Cafe	50,002.28		+ 50,002.28
391.20	Due From Other Funds -Federal	386,843.30		+ 386,843.30
391.40	Due From Other Funds -T&A	20.50		+ 20.50
391.41	Due From Other Funds -T&A(HI)	5.00		+ 5.00
391.50	Due From Other Funds -Payroll	0.90		+ 0.90
410.00	Due From State and Federal		2,799.64	- 2,799.64
440.00	Due From Other Governments	236,321.00		+ 236,321.00
Budgetary and Expense Accounts				
510.00	Total Est. Rev.-Modified Budg.	19,069,355.00		+ 19,069,355.00
521.00	Encumbrances	6,633,013.96		+ 6,633,013.96
522.00	Expenditures	9,981,371.63		+ 9,981,371.63
599.00	Appropriated Fund Balance	868,121.70		+ 868,121.70
Liabilities and Reserves				
601.10	FLEX MEDICAL LIABILITY		101,546.83	- 101,546.83
630.TA	Due To Trust and Agency		706.16	- 706.16
632.00	Due to State Teachers'Ret.Sys		310,506.16	- 310,506.16
637.00	Due to Employees' Ret. System	53,076.73		+ 53,076.73
687.00	Compensated Absences		44,183.79	- 44,183.79
695.00	Def Tax Rev - Reserve Exc Tax		1,892.35	- 1,892.35
815.00	Unemployment Insurance Reserve		40,118.04	- 40,118.04
821.00	Reserve for Encumbrances		6,633,013.96	- 6,633,013.96
827.00	Retirement Contrib Reserve		1,416,554.09	- 1,416,554.09
861.00	Reserve For Property Loss - In		35,998.83	- 35,998.83
862.00	Reserve For Liability		20,647.04	- 20,647.04
863.00	Insurance Reserve		64,056.44	- 64,056.44
864.00	Reserve for Tax Certiorari		220,741.99	- 220,741.99
867.00	Rsrv Empl Benefits/Accr Liab		1,304,625.67	- 1,304,625.67
878.00	Capital Reserve - Building		211,793.25	- 211,793.25
878.01	Capital Reserve -Transport Bld		461,880.57	- 461,880.57
878.02	Capital Reserve - Buses		560,290.92	- 560,290.92
914.00	Assigned Appropriated Fund Bal		550,000.00	- 550,000.00
915.00	Assigned Unapprpr Fund Bal		18,121.70	- 18,121.70
917.00	Unassigned Fund Balance		796,773.87	- 796,773.87
Budgetary and Revenue Accounts				
960.00	Total Appropriations-Mod.Budg.		19,937,476.70	- 19,937,476.70
980.00	Revenues		14,255,479.53	- 14,255,479.53
Grand Totals		46,989,207.53	46,989,207.53	

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
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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.

Naples Central School District
Revenue Status Report As Of: 02/28/2018
Fiscal Year: 2018
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	10,994,739.00	10,994,739.00	10,041,287.01	0.00	953,451.99	
1081.000		Other Pmts in Lieu of Tax	104,502.00	104,502.00	106,176.73	19,599.42		1,674.73
1085.000		STAR Reimbursement	0.00	0.00	951,559.64	0.00		951,559.64
1090.000		Int. & Penal. on Real Prop.Tax	21,500.00	21,500.00	13,353.64	0.00	8,146.36	
1315.000		Continuing Ed Tuition(Individ)	500.00	500.00	0.00	0.00	500.00	
1335.000		Oth Student Fee/Charges (18,599.00	18,599.00	3,625.08	1,975.00	14,973.92	
1410.000		Admissions (from Individu	3,000.00	3,000.00	1,225.05	136.00	1,774.95	
2230.000		Day School Tuit-Oth Dist.	30,000.00	30,000.00	960.00	0.00	29,040.00	
2389.000		Other Ser for Oth Dist	3,000.00	3,000.00	0.00	0.00	3,000.00	
2401.000		Interest and Earnings	11,000.00	11,000.00	6,880.85	1,009.82	4,119.15	
2450.000		Commissions	0.00	0.00	285.67	86.49		285.67
2650.000		Sale Scrap & Excess Mater	500.00	500.00	315.80	0.00	184.20	
2680.000		Insurance Recoveries	0.00	0.00	5,697.42	0.00		5,697.42
2690.000		Other Compensation for Lo	0.00	0.00	410.00	50.00		410.00
2701.000		Refund PY Exp-BOCES Aided	20,000.00	20,000.00	141,460.90	95,995.92		121,460.90
2703.000		Refund PY Exp-Other-Not T	2,500.00	2,500.00	629.20	0.00	1,870.80	
2703.100		E-Rate Funds	0.00	0.00	325.04	0.00		325.04
2704.000		Refund Pr Yr, Appv Priv	11,500.00	11,500.00	0.00	0.00	11,500.00	
2705.000		Gifts and Donations	2,000.00	2,000.00	1,001.66	0.00	998.34	
2770.000		Other Unclassified Rev.(S	15,000.00	15,000.00	16,835.32	171.96		1,835.32
3101.000		Basic Formula Aid-Gen Aid	6,896,304.00	6,896,304.00	1,789,505.39	0.00	5,106,798.61	
3102.000		Lottery Aid	0.00	0.00	406,916.45	0.00		406,916.45
3102.001		VLT Lottery Aid	0.00	0.00	253,846.89	44,796.51		253,846.89
3103.000		BOCES Aid (Sect 3609a Ed	455,680.00	455,680.00	356,880.00	116,085.00	98,800.00	
3192.000		Excess Cost	128,233.00	128,233.00	0.00	0.00	128,233.00	
3260.000		Textbook Aid (Incl Txtbk/	40,633.00	40,633.00	10,410.00	0.00	30,223.00	
3262.000		Computer Sftwre, Hrdwre A	15,905.00	15,905.00	0.00	0.00	15,905.00	
3263.000		Library A/V Loan Program	4,468.00	4,468.00	0.00	0.00	4,468.00	
3289.000		Other State Aid	0.00	0.00	102,416.26	77,416.26		102,416.26
4601.000		Medic.Ass't-Sch Age-Sch Y	39,792.00	39,792.00	43,475.53	8,890.09		3,683.53
5050.000		Interfund Trans. for Debt	250,000.00	250,000.00	0.00	0.00	250,000.00	
Total GENERAL FUND			19,069,355.00	19,069,355.00	14,255,479.53	366,212.47	6,663,987.32	1,850,111.85

* 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: 02/28/2018
Fiscal Year: 2018
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	0.00	7,500.00	5,789.23	0.00	198.00	1,512.77
1010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	354.83	0.00	374.76	770.41
1010-490-00-0000	BOCES	2,343.00	0.00	2,343.00	1,410.00	235.00	933.00	0.00
1040-160-00-0000	Non-Instructional Salary	13,605.00	0.00	13,605.00	8,870.77	1,043.62	4,696.34	37.89
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	50.00	0.00	50.00	525.00
1040-450-00-0000	Materials and Supplies	700.00	0.00	700.00	325.00	0.00	0.00	375.00
1060-400-00-0000	Contractual Expense	625.00	450.00	1,075.00	0.00	0.00	450.00	625.00
1240-150-00-0000	Instructional Salaries	142,500.00	0.00	142,500.00	89,732.46	10,556.76	47,505.30	5,262.24
1240-160-00-0000	Non-Instructional Salary	24,549.00	0.00	24,549.00	15,675.75	1,821.90	8,129.68	743.57
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	9,000.00	4,475.00	13,475.00	7,106.13	1,228.30	6,836.73	-467.86
1240-450-00-0000	Materials and Supplies	1,400.00	0.00	1,400.00	21.67	0.00	0.00	1,378.33
1310-150-00-0000	Business Administrator	90,494.00	0.00	90,494.00	57,861.54	6,807.24	30,632.50	1,999.96
1310-160-00-0000	Non-Instructional Salary	65,485.00	0.00	65,485.00	36,337.24	4,153.51	18,479.97	10,667.79
1310-161-00-0000	Business Admin. - Extra H	3,408.00	0.00	3,408.00	911.81	0.00	0.00	2,496.19
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	37,000.00	9,300.00	46,300.00	30,105.63	123.25	17,376.62	-1,182.25
1310-450-00-0000	Materials/Supp	7,000.00	0.00	7,000.00	2,838.32	955.87	348.34	3,813.34
1310-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,579.00	297.00	1,842.00	579.00
1310-490-00-0000	BOCES Services	175,166.00	0.00	175,166.00	104,100.46	18,676.97	70,552.34	513.20
1320-160-00-0000	Non-Instructional Salary	3,081.00	0.00	3,081.00	1,481.76	185.22	833.49	765.75
1320-400-00-0000	Contractual Expense	16,850.00	0.00	16,850.00	13,850.00	0.00	0.00	3,000.00
1330-160-00-0000	Non-Instructional Salary	2,575.00	0.00	2,575.00	1,648.00	206.00	927.00	0.00
1330-400-00-0000	Contractual Expense	5,500.00	0.00	5,500.00	5,107.90	0.00	0.00	392.10
1330-450-00-0000	Materials & Supplies	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,511.26	0.00	0.00	2,488.74
1345-160-00-0000	Purchasing-Non Instr Sal	29,369.00	5,020.00	34,389.00	22,595.22	2,635.82	11,845.19	-51.41
1345-400-00-0000	Purchasing Contractual	500.00	0.00	500.00	0.00	0.00	0.00	500.00
1345-450-00-0000	Purchasing Supplies / Mat	500.00	0.00	500.00	349.82	0.00	0.00	150.18
1345-490-00-0000	BOCES Services	4,837.00	0.00	4,837.00	2,896.80	482.80	1,940.20	0.00
1380-400-00-0000	Fiscal Agent Fees	7,500.00	0.00	7,500.00	1,602.30	1,532.30	3,397.70	2,500.00
1420-400-00-0000	Contractual Expense	30,000.00	0.00	30,000.00	4,308.11	383.06	25,691.89	0.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	14,820.27	2,485.69	16,179.73	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	11,200.00	5,000.00	16,200.00	24,576.20	558.87	2,623.80	-11,000.00
1460-400-00-0000	Record Management Contr	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
1480-400-00-0000	Contractual Expense	12,000.00	1,573.50	13,573.50	16,025.85	4,372.00	7,197.65	-9,650.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 02/28/2018

Fiscal Year: 2018

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
1620-160-01-0000	Salaries-High School-O	144,349.00	20,000.00	164,349.00	116,949.81	13,812.60	60,523.20	-13,124.01
1620-160-02-0000	Salaries-Elementary-O	114,724.00	-20,000.00	94,724.00	47,408.03	4,650.90	18,409.03	28,906.94
1620-161-01-0000	High School-Overtime-O	7,000.00	0.00	7,000.00	1,624.86	505.15	0.00	5,375.14
1620-161-02-0000	Elementary Overtime-O	8,000.00	0.00	8,000.00	389.53	203.99	0.00	7,610.47
1620-163-00-0000	Salaries-Substitutes	17,000.00	0.00	17,000.00	4,816.08	765.18	0.00	12,183.92
1620-200-00-0000	Equipment--Operations	30,000.00	0.00	30,000.00	634.67	0.00	0.00	29,365.33
1620-401-01-0000	Operations - Telephone -	2,575.00	0.00	2,575.00	1,094.16	154.17	1,065.84	415.00
1620-401-02-0000	Operations - Telephone -	2,600.00	0.00	2,600.00	1,094.16	154.17	1,065.84	440.00
1620-450-00-0000	Supplies-Operations	27,000.00	5,022.90	32,022.90	24,785.83	2,089.66	3,110.10	4,126.97
1620-462-01-0000	Water-High School	0.00	9,229.62	9,229.62	4,019.40	1,484.44	5,154.25	55.97
1620-462-02-0000	Water-Elementary	0.00	14,141.45	14,141.45	10,827.76	1,451.92	3,235.57	78.12
1620-463-01-0000	Electricity-High School	88,000.00	0.00	88,000.00	54,276.42	9,234.55	31,703.58	2,020.00
1620-463-02-0000	Electricity-Elementary	50,000.00	-4,000.00	46,000.00	21,502.85	4,125.16	11,649.64	12,847.51
1620-464-01-0000	Gas-High School	64,000.00	-5,000.00	59,000.00	27,718.50	8,339.91	15,781.50	15,500.00
1620-464-02-0000	Gas-Elementary	42,000.00	-2,800.00	39,200.00	13,724.21	3,423.72	15,795.79	9,680.00
1620-468-00-0000	Water--Operations	16,000.00	-16,000.00	0.00	0.00	0.00	0.00	0.00
1620-469-00-0000	Contracts--Operations	54,000.00	800.00	54,800.00	39,904.60	6,980.06	15,281.71	-386.31
1620-490-00-0000	BOCES Services	26,410.00	0.00	26,410.00	10,691.81	2,047.01	15,718.19	0.00
1621-160-01-0000	Salaries-High School-M	71,281.00	-11,520.00	59,761.00	31,887.08	5,248.60	21,636.90	6,237.02
1621-160-02-0000	Salaries Es	56,317.00	6,500.00	62,817.00	40,752.47	4,895.40	22,011.30	53.23
1621-161-01-0000	High School-Overtime-M	6,000.00	0.00	6,000.00	471.23	48.17	0.00	5,528.77
1621-161-02-0000	Overtime Es	6,000.00	0.00	6,000.00	1,315.69	318.44	0.00	4,684.31
1621-200-00-0000	Equipment--Maintenance	46,000.00	0.00	46,000.00	2,872.29	0.00	0.00	43,127.71
1621-450-00-0000	Materials & Supplies	65,000.00	9,000.00	74,000.00	47,370.39	6,041.35	23,550.13	3,079.48
1621-467-00-0000	Building Repairs -mainten	20,000.00	0.00	20,000.00	2,060.28	0.00	919.00	17,020.72
1621-468-00-0000	Grounds Upkeep -Maintenan	5,000.00	535.00	5,535.00	5,098.00	0.00	0.00	437.00
1621-469-00-0000	Maintenance-Service Contr	38,000.00	-5,000.00	33,000.00	14,932.97	2,770.00	3,847.05	14,219.98
1621-471-00-0000	Maintenance-Equip Repair	30,000.00	0.00	30,000.00	4,669.26	3,593.26	1,482.74	23,848.00
1621-478-00-0000	Equip Repair - Pool	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
1621-479-00-0000	Pool Supplies	7,550.00	0.00	7,550.00	1,500.12	0.00	6,014.64	35.24
1670-490-00-0000	BOCES Srv-Printing	0.00	5,000.00	5,000.00	3,326.42	789.00	1,594.00	79.58
1680-150-00-0000	Instructional Salaries	34,678.00	0.00	34,678.00	0.00	0.00	0.00	34,678.00
1680-490-00-0000	BOCES Services	150,797.00	0.00	150,797.00	114,534.73	12,269.07	36,262.27	0.00
1910-400-00-0000	Unallocated Insurance	73,544.00	-8,475.00	65,069.00	60,957.00	0.00	0.00	4,112.00
1920-400-00-0000	School Assn Dues	8,000.00	0.00	8,000.00	6,917.00	0.00	0.00	1,083.00
1964-400-00-0000	Refund of Real Prop Tax	2,000.00	20,000.00	22,000.00	28,365.24	0.00	0.00	-6,365.24
1981-490-00-0000	BOCES - Administrative	58,517.00	0.00	58,517.00	35,110.20	5,851.70	23,406.80	0.00

Naples Central School District

Budget Status Report As Of: 02/28/2018

Fiscal Year: 2018

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1983-490-00-0000	BOCES - Capital Construct	48,603.00	4,475.00	53,078.00	33,636.40	4,860.40	19,440.60	1.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	449.62	449.62	0.00	0.00	449.62	0.00
2010-150-00-0000	Instructional Salaries	44,080.00	0.00	44,080.00	6,900.00	0.00	0.00	37,180.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	900.00	0.00	900.00	0.00	0.00	0.00	900.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	9,400.00	0.00	9,400.00	202.50	0.00	0.00	9,197.50
2010-450-00-0000	Materials and Supplies	0.00	387.00	387.00	386.57	0.00	0.00	0.43
2020-150-00-0000	Instructional Salaries	241,303.00	16,309.00	257,612.00	163,201.51	22,095.53	96,795.52	-2,385.03
2020-160-00-0000	Non-Inst Salaries	64,746.00	-1,584.00	63,162.00	40,003.78	4,838.40	21,772.80	1,385.42
2020-161-00-0000	NON-INSTR EXTRA HOURS	0.00	1,584.00	1,584.00	2,135.96	169.00	0.00	-551.96
2020-200-01-0000	Equipment H.S.	4,000.00	0.00	4,000.00	1,876.20	1,876.20	0.00	2,123.80
2020-200-02-0000	Equipment Elem	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
2020-400-01-0000	Contractual Expense H.S.	16,500.00	-1,000.00	15,500.00	1,764.07	137.50	1,291.00	12,444.93
2020-400-02-0000	Contractual Expense Elem	5,500.00	0.00	5,500.00	481.78	48.50	1,291.00	3,727.22
2020-450-01-0000	Materials and Supplies Hs	18,000.00	-4,677.23	13,322.77	568.02	29.95	389.33	12,365.42
2020-450-02-0000	Mat and Supplies Elem	11,250.00	-1,514.60	9,735.40	1,197.78	74.17	42.19	8,495.43
2020-490-00-0000	BOCES	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00	0.00
2070-150-00-0000	Instructional Salaries	20,000.00	24,000.00	44,000.00	43,615.57	3,366.76	24,096.05	-23,711.62
2070-400-00-0000	Contractual Expense	4,000.00	1,000.00	5,000.00	4,999.42	0.00	0.00	0.58
2070-450-00-0000	Materials & Supplies	0.00	840.00	840.00	315.06	14.95	521.26	3.68
2070-490-00-0000	BOCES Services	53,200.00	0.00	53,200.00	18,584.37	3,164.15	34,615.63	0.00
2110-100-02-0000	Teachers Sal Pre-K	14,231.00	0.00	14,231.00	28,820.28	4,803.38	33,623.72	-48,213.00
2110-120-02-0000	Teachers Salaries 4-6	698,580.00	0.00	698,580.00	285,427.64	47,452.13	343,723.62	69,428.74
2110-120-02-1000	Teachers Sall-Kdg - 3	743,752.00	0.00	743,752.00	336,617.19	58,487.52	366,241.25	40,893.56
2110-130-01-0000	Teachers Salaries 7-12	1,820,789.00	0.00	1,820,789.00	861,425.68	142,556.68	902,517.09	56,846.23
2110-130-01-0010	Homework Tutoring	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-130-01-0020	Homework Tutoring - Susp	8,000.00	0.00	8,000.00	11,258.15	433.66	0.00	-3,258.15
2110-140-01-0000	Teachers Substitutes Hs	50,460.00	0.00	50,460.00	27,560.58	4,438.45	0.00	22,899.42
2110-140-02-0000	Teacher Subs Elem	40,575.00	0.00	40,575.00	57,428.52	11,863.80	0.00	-16,853.52
2110-150-00-9999	Faculty Attend -Elem-k-3	17,389.00	0.00	17,389.00	2,735.39	0.00	0.00	14,653.61
2110-160-00-0000	Non-Inst Salaries	328,601.00	0.00	328,601.00	175,021.79	29,185.69	125,619.74	27,959.47
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	9,000.00	0.00	9,000.00	5,424.57	1,118.22	0.00	3,575.43
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	8,000.00	0.00	8,000.00	8,571.44	1,458.60	0.00	-571.44
2110-200-01-1100	Equipment-HS Technology	2,750.00	0.00	2,750.00	0.00	0.00	0.00	2,750.00
2110-200-01-1300	Equipment Inst Music	11,000.00	4,630.18	15,630.18	15,630.18	0.00	0.00	0.00
2110-200-01-1700	Equipment Hs Furniture	7,500.00	0.00	7,500.00	735.22	735.22	5,406.96	1,357.82
2110-200-01-1800	Equipment General Hs Educ	3,250.00	-2,380.18	869.82	0.00	0.00	0.00	869.82
2110-200-02-1400	Equipment Elem Music	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00

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2110-200-02-1700	Equipment Elem Furniture	7,500.00	0.00	7,500.00	724.08	0.00	3,543.93	3,231.99
2110-200-02-1800	Equipment Elem General	3,250.00	-3,250.00	0.00	0.00	0.00	0.00	0.00
2110-400-01-0000	Contractual HS	10,000.00	448.50	10,448.50	6,094.30	109.00	2,074.00	2,280.20
2110-400-01-1100	Contractual Technology	1,200.00	550.00	1,750.00	159.17	159.17	1,140.83	450.00
2110-400-01-1300	Contractual Inst Music	3,605.00	0.00	3,605.00	1,380.10	23.95	2,042.65	182.25
2110-400-01-1302	Marching Band Contractual	1,236.00	0.00	1,236.00	951.00	0.00	250.00	35.00
2110-400-01-1400	Contractual Vocal Music	3,090.00	0.00	3,090.00	875.25	0.00	2,015.50	199.25
2110-400-01-1500	Contractual Science	618.00	0.00	618.00	0.00	0.00	600.00	18.00
2110-400-01-1600	Contractual Soc Studies	505.00	0.00	505.00	247.00	0.00	0.00	258.00
2110-400-01-3000	Contractual Art HS	0.00	700.00	700.00	695.50	0.00	0.00	4.50
2110-400-01-8000	Contractual Expense PE HS	260.00	0.00	260.00	0.00	0.00	250.00	10.00
2110-400-01-9000	Contractual Home&Career	2,266.00	0.00	2,266.00	0.00	0.00	0.00	2,266.00
2110-400-02-0000	Contractual - Elementary	3,000.00	698.50	3,698.50	3,897.76	198.00	1,235.00	-1,434.26
2110-400-02-1300	Contractual- Inst. Music	3,507.00	885.00	4,392.00	455.75	38.00	3,801.00	135.25
2110-400-02-1400	Contractual Vocal Music	0.00	1,115.00	1,115.00	152.75	0.00	950.00	12.25
2110-400-02-3000	Contractual Art Elem	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2110-403-01-0000	Contractual - Tuition	40,000.00	0.00	40,000.00	13,938.00	0.00	26,022.00	40.00
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000.00	87.00	5,087.00	280.62	25.97	650.00	4,156.38
2110-450-00-0000	Supplies -District	10,000.00	0.00	10,000.00	4,656.93	874.80	874.80	4,468.27
2110-450-01-1100	Supplies HS-Technology	4,852.00	3,114.92	7,966.92	7,510.17	12.96	452.39	4.36
2110-450-01-1200	Supplies Mathematics	2,442.00	81.50	2,523.50	2,191.54	54.50	331.65	0.31
2110-450-01-1300	Supplies Inst Music	946.00	0.00	946.00	933.66	0.00	0.00	12.34
2110-450-01-1400	Supplies Vocal Music	700.00	0.00	700.00	662.19	0.00	0.00	37.81
2110-450-01-1500	Supplies Science	2,649.00	2,747.98	5,396.98	4,954.51	0.00	442.27	0.20
2110-450-01-1502	Supplies Health	280.00	0.00	280.00	257.72	0.00	0.00	22.28
2110-450-01-1599	Supplies Science - Roboti	0.00	5,000.00	5,000.00	10,000.00	0.00	0.00	-5,000.00
2110-450-01-1600	Supplies Social Studies	155.00	351.00	506.00	270.53	104.48	339.83	-104.36
2110-450-01-1800	Supplies - HS- Spec Ed	1,600.00	0.00	1,600.00	0.00	0.00	0.00	1,600.00
2110-450-01-2300	Supplies General Hs Ed	12,100.00	0.00	12,100.00	4,059.96	144.63	1,824.25	6,215.79
2110-450-01-3000	Supplies High School Art	16,913.00	0.00	16,913.00	16,409.71	0.00	27.24	476.05
2110-450-01-5000	Supplies English	817.00	278.00	1,095.00	1,082.57	0.00	12.00	0.43
2110-450-01-6000	Supplies Language	1,054.00	0.00	1,054.00	872.82	0.00	0.00	181.18
2110-450-01-8000	Supplies Phys Ed Hs	4,041.00	0.00	4,041.00	3,341.64	830.00	0.00	699.36
2110-450-01-9000	Supplies Home & Career	1,236.00	0.00	1,236.00	796.63	0.00	403.39	35.98
2110-450-02-1300	Supplies Inst Music	1,963.00	0.00	1,963.00	1,683.93	0.00	5.15	273.92
2110-450-02-1400	Supplies Elem Music	948.00	127.60	1,075.60	968.28	0.00	0.00	107.32
2110-450-02-2400	Supplies UPK-2	8,034.00	-1,213.00	6,821.00	5,728.04	42.23	397.33	695.63
2110-450-02-2401	Supplies 3-4	5,506.00	0.00	5,506.00	5,235.92	480.71	249.76	20.32
2110-450-02-2402	Supplies 5 Thru 6	3,646.00	660.00	4,306.00	4,305.73	0.00	0.00	0.27

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2110-450-02-2403	Special Program Supplies	0.00	417.00	417.00	416.80	0.00	0.00	0.20
2110-450-02-2610	Supplies General Elem Ed	2,302.00	2,430.69	4,732.69	3,279.00	882.18	1,687.50	-233.81
2110-450-02-3000	Supplies Elementary Art	6,086.00	0.00	6,086.00	5,680.08	0.00	0.00	405.92
2110-450-02-8000	Supplies Phys Ed Elem	3,328.00	0.00	3,328.00	2,974.67	0.00	0.00	353.33
2110-451-01-0000	Postage-GenEd HS	8,000.00	0.00	8,000.00	1,353.00	393.00	3,647.00	3,000.00
2110-451-02-0000	Postage-GenEd Elem	3,000.00	0.00	3,000.00	887.00	80.00	1,113.00	1,000.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
2110-480-00-0000	Textbooks-DISTRICT WIDE	43,000.00	0.00	43,000.00	26,065.03	433.25	6,101.67	10,833.30
2110-490-00-0000	BOCES-Instructional	25,475.00	0.00	25,475.00	16,083.30	2,760.42	9,391.70	0.00
2250-150-00-2001	Instructional Salaries Hs	421,339.00	0.00	421,339.00	226,021.56	36,178.94	193,784.87	1,532.57
2250-150-00-2002	Instructional Salaries El	286,207.00	0.00	286,207.00	149,009.06	21,540.12	159,180.03	-21,982.09
2250-150-00-2010	Instructional Salaries-Tu	24,000.00	-2,844.00	21,156.00	16,866.65	1,305.00	0.00	4,289.35
2250-160-00-2001	Non-Inst Salaries Hs	48,201.00	310.00	48,511.00	30,909.78	4,467.69	19,307.96	-1,706.74
2250-160-00-2002	Non-Inst Salaries El Sch	76,803.00	922.00	77,725.00	48,559.91	7,433.33	30,571.97	-1,406.88
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	512.00	512.00	1,363.65	352.34	0.00	-851.65
2250-163-00-0000	NON INSTR.Salaries-Subs	0.00	1,100.00	1,100.00	5,348.45	1,718.60	0.00	-4,248.45
2250-200-00-0000	Equipment	500.00	1,057.74	1,557.74	1,057.74	0.00	0.00	500.00
2250-400-00-0000	Contractual Expense	45,000.00	-2,930.00	42,070.00	8,292.81	2,568.77	6,982.64	26,794.55
2250-406-00-0000	Conferences- Spec. Ed.	3,500.00	0.00	3,500.00	1,405.00	555.00	348.99	1,746.01
2250-450-00-0000	Materials and Supplies	8,577.00	3,511.18	12,088.18	11,894.72	613.89	807.20	-613.74
2250-451-00-0000	Special Ed. Postage	2,500.00	0.00	2,500.00	918.00	120.00	1,582.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	80,000.00	-21,400.00	58,600.00	0.00	0.00	74,000.00	-15,400.00
2250-472-00-0000	Prog/HandiTuition-Other	92,500.00	21,400.00	113,900.00	67,879.60	32,514.90	45,983.40	37.00
2250-480-00-0000	Textbooks	3,296.00	0.00	3,296.00	1,503.40	0.00	0.00	1,792.60
2250-490-00-0000	BOCES Tuition-Spec Ed	1,421,411.00	0.00	1,421,411.00	695,178.20	107,837.52	723,309.60	2,923.20
2280-490-01-0000	BOCES Services	309,768.00	0.00	309,768.00	164,718.66	24,727.33	145,049.34	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	13,000.00	0.00	13,000.00	12,211.11	0.00	0.00	788.89
2330-150-02-0000	Instruct. Sal Sum Schl	46,073.00	0.00	46,073.00	28,987.63	0.00	13,866.85	3,218.52
2330-160-02-0000	Non-Inst Sal Summer Schl	21,597.00	0.00	21,597.00	4,409.87	0.00	2,051.89	15,135.24
2330-490-00-0000	BOCES-Summer School	8,000.00	0.00	8,000.00	4,764.00	764.00	3,236.00	0.00
2610-150-00-0000	Instructional Salaries	110,252.00	9,050.00	119,302.00	51,489.20	8,481.00	67,811.80	1.00
2610-160-00-0000	Non-Inst Salaries	17,957.00	-5.00	17,952.00	10,239.99	1,734.78	7,378.68	333.33
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	5.00	5.00	103.96	0.00	0.00	-98.96
2610-400-01-2603	Contractual Expense Hs	103.00	0.00	103.00	0.00	0.00	0.00	103.00
2610-450-01-2607	Hs Av Software	121.00	0.00	121.00	42.90	0.00	0.00	78.10
2610-450-01-2609	Hs Supplies	204.00	35.34	239.34	239.34	0.00	0.00	0.00
2610-450-02-2608	Elementary Av Software	205.00	0.00	205.00	0.00	0.00	0.00	205.00
2610-450-02-2610	Elementary Supplies	700.00	0.00	700.00	576.55	0.00	0.00	123.45

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2610-460-01-2606	High School Books	3,809.00	0.00	3,809.00	2,437.69	143.31	486.55	884.76
2610-460-01-2611	Hs Periodicals	1,344.00	19.00	1,363.00	1,159.89	67.60	38.00	165.11
2610-460-02-2606	Elementary Books	10,036.00	0.00	10,036.00	7,690.76	6.96	1,345.38	999.86
2610-460-02-2611	Elementary Periodicals	757.00	0.00	757.00	680.75	67.60	0.00	76.25
2610-490-00-2613	BOCES Services Ed Com	34,338.00	0.00	34,338.00	17,697.64	2,917.83	16,640.36	0.00
2630-150-00-0000	Cai - Instructional Salar	38,223.00	11,471.00	49,694.00	27,530.16	3,166.18	22,163.33	0.51
2630-160-00-0000	Cai - Non Inst Salary	93,870.00	-475.00	93,395.00	56,963.16	7,205.81	31,990.89	4,440.95
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	0.00	475.00	475.00	516.01	0.00	0.00	-41.01
2630-220-00-0000	Computer Equip-State Aid	35,000.00	0.00	35,000.00	5,523.09	1,813.28	267.12	29,209.79
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	351.09	106.22	11,805.63	2,843.28
2630-450-00-0000	Computer Mtls/Suppl	36,000.00	0.00	36,000.00	4,647.71	655.48	853.03	30,499.26
2630-460-00-0000	Comp St Aid Software	5,000.00	0.00	5,000.00	1,486.73	149.90	417.00	3,096.27
2630-490-00-0000	BOCES Services	332,648.00	0.00	332,648.00	176,466.62	15,899.38	155,401.38	780.00
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	138,901.00	20,000.00	158,901.00	76,795.43	10,879.50	87,090.77	-4,985.20
2810-160-01-0000	Non-Inst Salary	42,012.00	-10.00	42,002.00	23,281.07	2,796.20	12,582.90	6,138.03
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	0.00	10.00	10.00	9.02	0.00	0.00	0.98
2810-400-01-0000	Contractual Expense	1,200.00	0.00	1,200.00	1,148.00	0.00	0.00	52.00
2810-450-01-0000	Materials and Supplies	6,500.00	0.00	6,500.00	2,826.67	0.00	825.00	2,848.33
2810-451-01-0000	Guidance - Postage	1,500.00	0.00	1,500.00	1,363.00	210.00	137.00	0.00
2810-490-00-0000	BOCES	4,197.00	0.00	4,197.00	0.00	0.00	4,197.00	0.00
2815-160-00-0000	Non-Inst Salary	77,545.00	-200.00	77,345.00	45,874.42	7,396.54	31,914.36	-443.78
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	0.00	200.00	200.00	424.60	0.00	0.00	-224.60
2815-400-00-0000	Contractual Expense	57,552.00	-2,000.00	55,552.00	19,393.02	1,043.36	32,392.98	3,766.00
2815-400-01-0000	Contractual HS	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-400-02-0000	Contractual Elem	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	0.00	1,000.00	496.14	0.00	14.99	488.87
2815-450-02-0000	Materials/Supplies Elem	700.00	0.00	700.00	356.15	0.00	0.00	343.85
2820-150-00-0000	Psychology Inst Salary	206,208.00	0.00	206,208.00	104,068.56	17,344.76	102,139.44	0.00
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	400.00	0.00	400.00	338.00	0.00	0.00	62.00
2820-450-00-0000	Materials and Supplies	1,752.00	0.00	1,752.00	0.00	0.00	0.00	1,752.00
2850-150-01-0000	Instructional Salaries	87,036.00	0.00	87,036.00	21,960.24	1,498.96	22,435.76	42,640.00
2850-400-01-0000	Contractual Expense	2,000.00	0.00	2,000.00	1,486.80	0.00	0.00	513.20
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	149,108.00	0.00	149,108.00	99,028.80	24,125.00	14,448.60	35,630.60
2855-160-01-0000	Non Instructional Salarie	0.00	0.00	0.00	1,695.00	519.00	0.00	-1,695.00
2855-400-01-2706	Contractual Expense Boys	19,055.00	0.00	19,055.00	11,404.56	1,668.76	3,029.17	4,621.27
2855-400-01-2707	Contractual Expense Girls	19,562.00	0.00	19,562.00	9,856.54	1,026.62	2,689.68	7,015.78

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2855-400-01-2712	Contractual Exp Other Sport	17,460.00	0.00	17,460.00	5,796.77	914.62	2,175.18	9,488.05
2855-450-01-2711	Supplies Boys Sports	5,802.00	0.00	5,802.00	4,466.61	247.86	0.00	1,335.39
2855-450-01-2712	Supplies Girls Sports	3,480.00	75.00	3,555.00	3,571.40	0.00	0.00	-16.40
2855-450-01-2713	Supplies Other	3,549.00	-75.00	3,474.00	2,480.25	0.00	0.00	993.75
2855-450-01-2714	Boys Uniforms	2,522.00	0.00	2,522.00	2,486.01	0.00	0.00	35.99
2855-450-01-2715	Girls Uniforms	4,874.00	0.00	4,874.00	4,340.19	0.00	0.00	533.81
2855-450-01-2716	Other Uniforms	2,150.00	0.00	2,150.00	2,047.80	0.00	0.00	102.20
5510-150-03-2800	Salaries Trans Supv	36,530.00	0.00	36,530.00	3,530.80	692.30	3,115.35	29,883.85
5510-150-03-2808	SALARIES - BUSINESS ADMIN	22,124.00	0.00	22,124.00	14,465.30	1,701.80	7,658.16	0.54
5510-160-03-0000	Non-Instruct Salary-Trans	32,228.00	-2,760.00	29,468.00	442.31	0.00	500.00	28,525.69
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	20,000.00	20,000.00	21,845.00	2,570.00	11,565.00	-13,410.00
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	2,500.00	2,760.00	5,260.00	14,029.53	4,191.28	0.00	-8,769.53
5510-162-03-0000	Salaries Drivers	273,258.00	3,360.00	276,618.00	182,768.54	28,546.00	113,040.74	-19,191.28
5510-163-03-0000	Salaries Driver Substitut	35,369.00	0.00	35,369.00	10,651.50	2,028.00	0.00	24,717.50
5510-164-03-0000	Salaries Special Trips	2,500.00	0.00	2,500.00	2,718.91	165.84	0.00	-218.91
5510-165-03-0000	Salaries-Field Trips	10,000.00	0.00	10,000.00	725.57	176.21	0.00	9,274.43
5510-166-03-0000	Sal Athletic Trips	15,000.00	0.00	15,000.00	7,849.96	1,420.06	0.00	7,150.04
5510-168-03-0000	Bus Monitors	36,128.00	16,186.00	52,314.00	29,450.98	4,376.45	20,262.44	2,600.58
5510-168-03-0040	Bus Monitors	0.00	3,813.00	3,813.00	9,530.92	2,087.39	0.00	-5,717.92
5510-169-03-0000	Bus Monitor Substitutes	500.00	1,236.00	1,736.00	5,420.57	1,118.00	0.00	-3,684.57
5510-180-03-0000	Salaries Mechanics	70,317.00	-5,049.00	65,268.00	33,627.70	4,697.60	22,166.80	9,473.50
5510-181-03-0000	Salaries Mechanics Over-T	7,220.00	0.00	7,220.00	2,651.41	1,054.33	0.00	4,568.59
5510-200-03-0000	Equipment	5,000.00	1,000.00	6,000.00	7,195.72	7,195.72	804.28	-2,000.00
5510-210-03-0000	Bus Purchasing	2,226.00	0.00	2,226.00	0.00	0.00	0.00	2,226.00
5510-400-03-2900	Contractual Expense	47,697.00	33,008.00	80,705.00	30,285.97	1,223.56	50,149.56	269.47
5510-430-03-0000	Liability Insurance	25,634.00	0.00	25,634.00	21,864.00	456.00	544.00	3,226.00
5510-431-03-0000	Workmens Compensation	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
5510-450-03-3000	Materials & Supplies	7,803.00	0.00	7,803.00	1,323.96	147.79	1,994.79	4,484.25
5510-452-03-0000	Tools	1,500.00	0.00	1,500.00	806.86	0.00	593.14	100.00
5510-455-03-0000	Supplies Parts	36,225.00	0.00	36,225.00	15,992.73	1,064.77	20,197.27	35.00
5510-456-03-0000	Gasoline	100,000.00	-33,500.00	66,500.00	32,444.94	1,054.71	34,005.06	50.00
5510-457-03-0000	Oil	5,000.00	0.00	5,000.00	204.90	78.90	4,795.10	0.00
5510-458-03-0000	Tires	13,000.00	0.00	13,000.00	9,879.38	0.00	3,120.62	0.00
5510-490-03-0000	Transportation-BOCES	6,000.00	500.00	6,500.00	6,270.00	0.00	230.00	0.00
5530-200-03-0000	Equipment	2,200.00	-1,000.00	1,200.00	1,099.26	0.00	0.00	100.74
5530-400-03-0000	Contractual Expense	772.00	4,930.00	5,702.00	3,064.04	106.64	2,173.96	464.00
5530-401-03-0000	Telephone	2,800.00	-730.00	2,070.00	243.14	34.26	236.86	1,590.00
5530-450-03-0000	Supplies	750.00	0.00	750.00	114.92	0.00	0.00	635.08

Naples Central School District

Budget Status Report As Of: 02/28/2018

Fiscal Year: 2018

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
5530-461-03-0000	Natural Gas	9,364.00	-2,000.00	7,364.00	2,578.82	575.31	3,841.18	944.00
5530-462-03-0000	Garage Building Water	0.00	2,000.00	2,000.00	815.25	494.81	1,184.75	0.00
5530-463-03-0000	Electricity	5,000.00	-1,700.00	3,300.00	1,968.90	327.41	1,211.10	120.00
5540-400-00-0000	CONTRACT TRANSPORTATION	12,000.00	0.00	12,000.00	396.90	200.29	803.10	10,800.00
7140-160-00-0000	Salaries, Non-Instr	2,000.00	0.00	2,000.00	1,206.00	144.00	0.00	794.00
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	360,000.00	0.00	360,000.00	142,747.88	20,157.67	81,673.28	135,578.84
9020-800-00-0000	Teacher Retirement	912,000.00	-140,376.00	771,624.00	289,229.38	44,599.16	268,186.85	214,207.77
9030-800-00-0000	Social Security	725,000.00	0.00	725,000.00	310,511.06	47,194.16	256,249.01	158,239.93
9040-800-00-0000	Workmens Compensation	92,000.00	0.00	92,000.00	85,816.00	0.00	0.00	6,184.00
9050-800-00-0000	Unemployment Insurance	66,000.00	-39,300.00	26,700.00	5,373.92	0.00	0.00	21,326.08
9060-800-00-0000	Health Insurance	2,850,000.00	20,000.00	2,870,000.00	2,168,205.98	218,354.69	901,485.83	-199,691.81
9060-800-00-0001	Dental Insurance	75,000.00	0.00	75,000.00	58,576.14	5,764.12	16,423.86	0.00
9060-800-00-0002	Vision Insurance	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
9060-800-00-0003	Health Ins Buy-Out	40,000.00	-486.00	39,514.00	16,511.26	169.24	0.00	23,002.74
9060-800-00-0004	Medical Reimb - Teachers	70,000.00	308.00	70,308.00	44,504.39	4,800.15	27,072.53	-1,268.92
9060-800-00-0005	Medical Reimb - Sup Staff	70,000.00	178.00	70,178.00	21,157.84	2,816.87	49,020.10	0.06
9089-800-00-0000	Other Benefits	90,000.00	-8,471.51	81,528.49	34,724.16	0.00	0.00	46,804.33
9711-600-00-0000	Serial Bonds Principal	1,630,000.00	0.00	1,630,000.00	0.00	0.00	0.00	1,630,000.00
9711-700-00-0000	Serial Bonds Interest	585,901.00	0.00	585,901.00	292,950.00	0.00	0.00	292,951.00
9722-600-00-0000	Statutory Bonds-Buses	232,088.00	0.00	232,088.00	0.00	0.00	0.00	232,088.00
9722-700-00-0000	Stat Bond-Int Buses	10,244.00	0.00	10,244.00	5,121.92	0.00	0.00	5,122.08
9901-931-00-0000	Inter fund to School Lunc	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	26,000.00	0.00	26,000.00	0.00	0.00	0.00	26,000.00
9950-900-00-0000	Transfer To Capital	0.00	0.00	0.00	176,854.28	0.00	0.00	-176,854.28
Total GENERAL FUND		19,919,355.00	18,121.70	19,937,476.70	9,981,371.63	1,277,414.30	6,633,013.96	3,323,091.11

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.00	Cash-Five Star Bank	17,437.03		+ 17,437.03
380.00	Accounts Receivable	177.00		+ 177.00
410.00	Due From State and Federal - L	15,132.00		+ 15,132.00
445.00	Inv. of Mat. & Supplies (Opt)	1,781.61		+ 1,781.61
446.00	Surplus Food Inventory	7,519.41		+ 7,519.41
446.10	Purchased Food Inventory	4,315.57		+ 4,315.57
Budgetary and Expense Accounts				
522.00	Expenditures	227,518.34		+ 227,518.34
Liabilities and Reserves				
601.01	PRE PAID SCHOOL LUNCH FUNDS		7,293.83	- 7,293.83
630.10	Due To Gen from Cafe		50,002.28	- 50,002.28
631.00	Due To Other Governments		313.78	- 313.78
806.00	Non Spendable FB-INVENTORY		13,616.59	- 13,616.59
917.00	Unassigned Fund Balance		14,561.74	- 14,561.74
Budgetary and Revenue Accounts				
980.00	Revenues		188,092.74	- 188,092.74
Grand Totals		273,880.96	273,880.96	

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.

Naples Central School District
Revenue Status Report As Of: 02/28/2018
Fiscal Year: 2018
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -	65,000.00	65,000.00	39,914.70	5,293.40	25,085.30	
1445.000		OTHER CAFETERIA SALES	60,000.00	60,000.00	31,054.31	3,963.58	28,945.69	
1445.00C		OTHER CAFE SALES-CATERING	0.00	0.00	230.90	0.00		230.90
2401.000		Interest and Earnings	10.00	10.00	3.86	0.29	6.14	
2770.000		UNCLASSIFIED REVENUES	1,000.00	1,000.00	240.97	29.27	759.03	
3103.000		BOCES Aid (Sect 3609a Ed	16,450.00	16,450.00	0.00	0.00	16,450.00	
3190.000		State Reimbursement-LUNCH	4,700.00	4,700.00	2,725.00	361.00	1,975.00	
3190.00B		State REIMBURSE-Breakfast	2,300.00	2,300.00	1,396.00	173.00	904.00	
4190.000		Fed Reimbursement lunch	130,000.00	130,000.00	85,255.00	11,227.00	44,745.00	
4190.00B		Federal Reimbursement Bre	41,000.00	41,000.00	27,272.00	3,368.00	13,728.00	
4190.SUR		Federal Surplus Food	25,000.00	25,000.00	0.00	0.00	25,000.00	
5031.000		Transfer from Gen Fund	25,000.00	25,000.00	0.00	0.00	25,000.00	
Total SCHOOL LUNCH FUND			370,460.00	370,460.00	188,092.74	24,415.54	182,598.16	230.90

* 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: 02/28/2018

Fiscal Year: 2018

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	108,360.00	0.00	108,360.00	49,619.74	8,173.70	34,713.43	24,026.83
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	3,277.02	208.14	0.00	-3,277.02
2860-163-00	Salaries Substitutes	500.00	0.00	500.00	1,187.67	306.80	0.00	-687.67
2860-220-00	Equipment	0.00	0.00	0.00	8,134.67	0.00	0.00	-8,134.67
2860-400-00	Contractual Expenses	51,000.00	0.00	51,000.00	38,876.07	4,420.62	18,994.73	-6,870.80
2860-410-00	Food Purchases	121,000.00	0.00	121,000.00	71,345.71	11,099.30	52,011.07	-2,356.78
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	1,100.00	0.00	1,100.00	6,425.01	772.63	2,729.72	-8,054.73
9010-800-00	Employee Retirement	12,000.00	0.00	12,000.00	7,134.56	1,139.21	4,735.68	129.76
9030-800-00	Lunch Social Security	7,500.00	0.00	7,500.00	3,846.50	616.07	2,655.61	997.89
9060-800-00	Health Insurance	44,000.00	0.00	44,000.00	37,671.39	4,185.71	12,728.61	-6,400.00
Total SCHOOL LUNCH FUND		370,460.00	0.00	370,460.00	227,518.34	30,922.18	128,568.85	14,372.81

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

Summary - All Services

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	5* Bank Sp Aide Ck.	143,727.44		+ 143,727.44
410.01	Due From State and Federal	2,823.71		+ 2,823.71
Budgetary and Expense Accounts				
522.00	Expenditures	351,516.09		+ 351,516.09
Liabilities and Reserves				
630.00	DUE TO GENERAL FUND		386,843.30	- 386,843.30
630.TA	Due to Trust and Agency		645.88	- 645.88
689.00	Other Liabilities (Specify)		2,279.28	- 2,279.28
917.00	Unassigned Fund Balance		0.39	- 0.39
Budgetary and Revenue Accounts				
980.00	Revenues		108,298.39	- 108,298.39
Grand Totals		498,067.24	498,067.24	

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.

Naples Central School District
Revenue Status Report As Of: 02/28/2018
Fiscal Year: 2018
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
17TTLI-4126.000	17TTLI	NCLB Chpt 1,Basic Grant	0.00	0.00	2,735.39	0.00		2,735.39
18PREK-3289.000	18PREK	Other State Aid	0.00	0.00	22,994.00	0.00		22,994.00
18S611-4256.000	18S611	Indiv. w/Disab. Ed Act (I	189,046.00	189,046.00	37,809.00	0.00	151,237.00	
18S619-4256.000	18S619	Indiv. w/Disab. Ed Act (I	4,915.00	4,915.00	983.00	0.00	3,932.00	
18TIIA-4289.000	18TIIA	Other Federal Aid TTLEIIA	32,192.00	32,192.00	6,438.00	0.00	25,754.00	
18TTLI-4126.000	18TTLI	NCLB Chpt 1,Basic Grant	189,734.00	189,734.00	37,339.00	0.00	152,395.00	
Total SPECIAL AID FUND			415,887.00	415,887.00	108,298.39	0.00	333,318.00	25,729.39

* 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: 02/28/2018

Fiscal Year: 2018

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
17TTLI-2110-150	Instructional Salaries	-199.39	0.00	-199.39	0.00	0.00	0.00	-199.39
17TTLI-2110-400	Contractual and Other	500.00	0.00	500.00	0.00	0.00	0.00	500.00
18S611-2250-150	611-Instructional Salary	183,214.00	0.00	183,214.00	84,560.15	14,093.36	78,839.70	19,814.15
18S611-2250-400	Contractual Sect 611 Idea	5,832.00	0.00	5,832.00	7,991.59	0.00	0.00	-2,159.59
18S619-2250-150	Instructional Salaries	3,899.00	-3,899.00	0.00	0.00	0.00	0.00	0.00
18S619-2250-160	Non Instructional Salarie	3,899.00	0.00	3,899.00	2,225.64	370.84	1,668.70	4.66
18S619-2250-400	Contractual Idea Sect 619	1,016.00	0.00	1,016.00	2,032.00	0.00	0.00	-1,016.00
18SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	0.00	0.00	0.00	26,040.67	0.00	1,174.79	-27,215.46
18SUMM-2253-160	4408 SUMMER SCH SUPPORT S	0.00	0.00	0.00	8,219.24	0.00	559.56	-8,778.80
18SUMM-2253-400	4408 summer Contractual	0.00	0.00	0.00	15,696.60	2,870.00	0.00	-15,696.60
18SUMM-2253-490	4408 BOCES SERVICES	0.00	0.00	0.00	76,991.00	0.00	0.00	-76,991.00
18SUMM-5511-160	4408 Summer School Nonins	0.00	0.00	0.00	20,081.23	0.00	0.00	-20,081.23
18TIIA-2110-150	Instructional Salaries	32,192.00	0.00	32,192.00	14,997.05	2,455.44	16,659.34	535.61
18TTLI-2110-150	Instructional Salaries	186,394.00	0.00	186,394.00	92,680.92	15,446.82	93,709.98	3.10
18TTLI-2110-400	Contractual and Other	3,340.00	0.00	3,340.00	0.00	0.00	0.00	3,340.00
Total SPECIAL AID FUND		420,086.61	-3,899.00	416,187.61	351,516.09	35,236.46	192,612.07	-127,940.55

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	JP Chase Cap. Checking	948,297.99		+ 948,297.99
200.0B	JPChase Cap.Sav.	2,542,531.74		+ 2,542,531.74
Budgetary and Expense Accounts				
522.00	Expenditures	384,302.01		+ 384,302.01
Liabilities and Reserves				
630.01	DUE TO DEBT SERVICE		2,531.74	- 2,531.74
915.01	ASS.UNAP.FB RES FOR CAPITAL		3,695,745.72	- 3,695,745.72
Budgetary and Revenue Accounts				
980.00	Revenues		176,854.28	- 176,854.28
Grand Totals		3,875,131.74	3,875,131.74	

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.

Naples Central School District
Revenue Status Report As Of: 02/28/2018
Fiscal Year: 2018
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
180000-3297.000	180000	State Sources Other SSBA	378,100.00	378,100.00	0.00	0.00	378,100.00	
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	0.00	176,854.28	0.00		176,854.28
Total CAPITAL FUND			378,100.00	378,100.00	176,854.28	0.00	378,100.00	176,854.28

* 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: 02/28/2018

Fiscal Year: 2018

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
170000-2110-201-00	Clerk of Works	0.00	0.00	0.00	7,725.00	0.00	177,675.00	-185,400.00
170000-2110-240-00	Contractual and Other	7,716,846.40	0.00	7,716,846.40	15,038.14	2,838.09	17,161.91	7,684,646.35
170000-2110-244-00	LEGAL SERVICES	-6,130.30	0.00	-6,130.30	6,304.35	41.00	5,636.71	-18,071.36
170000-2110-245-00	Architects Commisions/Exp	-17,720.38	0.00	-17,720.38	0.00	0.00	0.00	-17,720.38
170000-2110-246-00	SURVEYING AND ENGINEERING	-2,250.00	0.00	-2,250.00	0.00	0.00	19,950.00	-22,200.00
170000-2110-291-00	Site Aquisition Costs	0.00	0.00	0.00	58,301.00	0.00	0.00	-58,301.00
180000-1620-200-00	Technology Equipment	7,100.00	0.00	7,100.00	3,999.95	0.00	0.00	3,100.05
180000-1620-293-00	Frontrunner	279,500.00	0.00	279,500.00	68,741.84	0.00	0.00	210,758.16
180000-1620-294-00	Day Automation	84,500.00	0.00	84,500.00	0.00	0.00	279,500.00	-195,000.00
180000-1620-450-00	Supplies	7,000.00	0.00	7,000.00	7,493.88	0.00	0.00	-493.88
DWB08X-5510-210-00	Buses	0.00	0.00	0.00	216,697.85	0.00	0.00	-216,697.85
Total CAPITAL FUND		8,068,845.72	0.00	8,068,845.72	384,302.01	2,879.09	499,923.62	7,184,620.09

Naples Central School District
PERMANENT FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.00	Cash- Five Star Bank	10,251.31		+ 10,251.31
Liabilities and Reserves				
688.00	DUE TO TE		0.52	- 0.52
807.01	C. Misel Mem. -Non Spendable		10,250.79	- 10,250.79
Grand Totals		10,251.31	10,251.31	

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.

Naples Central School District
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	Cash- 5* TRUST & AGENCY CK.	145,730.98		+ 145,730.98
200.30	RESTRICTED CASH-EXTRA CURRICUL	104,951.85		+ 104,951.85
200.PA	Net Payroll - 5* Bank	2,149.08		+ 2,149.08
201.00	HRA CHECKING	26,085.22		+ 26,085.22
380.00	Accounts Receivable	157.03		+ 157.03
380.AR	ACCTS REC HEALTH INS		5.02	- 5.02
380.HL	ACCTS REC RETIRED HEALTH		1,091,138.89	- 1,091,138.89
391.GF	Due from General Fund	706.16		+ 706.16
391.SF	Due from Special Aid Fund	645.88		+ 645.88
Liabilities and Reserves				
020.00	Health Ins. Bc/Bs		1,898.98	- 1,898.98
020.10	HRA Bancard		26,080.22	- 26,080.22
020.DN	Bc/Bs Dental S S		2,195.54	- 2,195.54
020.FD	Bc/Bs Flex Dental S.S.		383.65	- 383.65
020.RT	Health Ins. Bc/Bs RETIREES	947,859.35		+ 947,859.35
085.00	EXTRA CURRICULAR BALANCES		104,951.85	- 104,951.85
085.SG	SECTIONAL GAMES		1,605.00	- 1,605.00
630.00	Due To General fund		8.12	- 8.12
630.PR	Due To GEN FUND -PAYROLL		1.65	- 1.65
630.TA	Due To GEN FUND - TRUST AND A		16.63	- 16.63
Grand Totals		1,228,285.55	1,228,285.55	

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.

Naples Central School District
TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	Cash- FIVE STAR CK	8,576.22		+ 8,576.22
200.0B	5*Bank Exp. Tr. Sav.	165,497.36		+ 165,497.36
489.TN	DUE FROM PN	0.52		+ 0.52
Budgetary and Expense Accounts				
522.00	Expenditures	8,550.00		+ 8,550.00
Liabilities and Reserves				
910.00	Appropriated Fund Balance		170.58	- 170.58
924.01	GIFT FUND		5.51	- 5.51
924.02	WM Borden		658.60	- 658.60
924.03	Charles Dubler		4,260.56	- 4,260.56
924.04	Jos. Borden		7,765.14	- 7,765.14
924.05	Mina Guile		95,938.38	- 95,938.38
924.06	Ethel Gray		811.17	- 811.17
924.09	Henry Miller		110.13	- 110.13
924.11	Anthony Parlave		840.32	- 840.32
924.12	Betty Widmer		179.64	- 179.64
924.14	Ira Randall		352.43	- 352.43
924.15	Karen Potter		6,460.69	- 6,460.69
924.16	Douglas Potter		6,563.66	- 6,563.66
924.20	Miller / Shannon		1,257.94	- 1,257.94
924.23	Sansocie		29,425.55	- 29,425.55
924.24	Class of 1960		1,341.88	- 1,341.88
924.38	Misel Memorial		61.33	- 61.33
924.39	Cheryl Crum Memorial		9.91	- 9.91
924.40	Clair Elliott Memorial		23.93	- 23.93
924.41	Al Wordingham Scholarship		1,268.42	- 1,268.42
924.42	Doc & Katy Abraham Memorial		40.96	- 40.96
924.43	OLYMPICS OF THE MIND		2,817.64	- 2,817.64
924.44	STAFF SENIOR SCOLARSHIP		253.86	- 253.86
924.46	Robert Miller		436.03	- 436.03
924.47	Grange		54.13	- 54.13
924.48	James Meehan		77.28	- 77.28
924.49	ROGER COYE		53.24	- 53.24
924.50	FFA-SCHULTZ MEM. FUND		1,294.57	- 1,294.57
924.51	HOWSE MEMORIAL FUND		2,506.73	- 2,506.73
924.52	CAROL HOLCOM SCOTT MEMORIAL		5,102.77	- 5,102.77
924.53	ROBERT WAGGERHAUSER		1,705.21	- 1,705.21
924.54	JOSHUA CALLAGHAN		5.29	- 5.29
924.55	NAPLES ROTARY EMERGENCY FUND		31.25	- 31.25
924.57	STEWART FLEISCHMAN		2,009.02	- 2,009.02
924.58	GRANT HUDSON PEARCE		753.65	- 753.65
924.59	NAPLES HISTORICAL SOCIETY		1,001.39	- 1,001.39
924.61	COACH G. SCHENK MEMORIAL		2,355.87	- 2,355.87
924.62	Miscellaneous Scholarship		1,051.07	- 1,051.07
924.69	Cathy Ringer Mem Scholarship		1,000.21	- 1,000.21
924.70	FLACE-Harriet Goodsell		2,000.16	- 2,000.16
924.71	Joseph Family Scholarship	700.03		+ 700.03
924.72	Madeline Jean Barton Memorial		750.03	- 750.03

Naples Central School District
TRUST FUNDS-EXPENDABLE Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
	Budgetary and Revenue Accounts			
980.00	Revenues		518.00	- 518.00
	Grand Totals	183,324.13	183,324.13	

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.

Naples Central School District
 Revenue Status Report As Of: 02/28/2018
 Fiscal Year: 2018
 Fund: TE TRUST FUNDS-EXPENDABLE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	18.00	0.09		18.00
SCHOLR-2705.067	SCHOLR	COACH G. SCHENK MEMORIAL	0.00	0.00	500.00	0.00		500.00
Total TRUST FUNDS-EXPENDABLE			0.00	0.00	518.00	0.09	0.00	518.00

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

Naples Central School District

Budget Status Report As Of: 02/28/2018

Fiscal Year: 2018

Fund: TE TRUST FUNDS-EXPENDABLE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2999-405	MINA GUILLE EXPENSES	0.00	0.00	0.00	3,800.00	2,600.00	0.00	-3,800.00
SCHOLR-2999-459	NAPLES HISTORICAL SOCIETY	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
SCHOLR-2999-469	Cathy Ringer Memorial Sch	0.00	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
SCHOLR-2999-470	FLACE-Harriet Goodsell	0.00	0.00	0.00	2,000.00	0.00	0.00	-2,000.00
SCHOLR-2999-472	Madeline Jean Barton Memo	0.00	0.00	0.00	750.00	0.00	0.00	-750.00
Total TRUST FUNDS-EXPENDABLE		0.00	0.00	0.00	8,550.00	2,600.00	0.00	-8,550.00

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2018
Cycle 08
Post Dates From 07/01/2017 To 02/28/2018

G/L Account	Description	Debits	Credits	Balance
Assets				
200.0A	JP Chase Debt Ser. Sav.	1,084,420.27		+ 1,084,420.27
391.01	Due From Other Funds-Capital	2,531.74		+ 2,531.74
Liabilities and Reserves				
884.00	Reserve for Debt		1,083,308.71	- 1,083,308.71
Budgetary and Revenue Accounts				
980.00	Revenues		3,643.30	- 3,643.30
Grand Totals		1,086,952.01	1,086,952.01	

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.

Naples Central School District
Revenue Status Report As Of: 02/28/2018
Fiscal Year: 2018
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	3,643.30	416.33		3,643.30
Total DEBT SERVICE			0.00	0.00	3,643.30	416.33	0.00	3,643.30

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2018
Suppress revenue accounts with no activity
Show Actual revenue in 'As Of' cycle
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