

BOARD MEETING: Regular Meeting
DATE: Wednesday, March 26, 2025
TIME: 6:00 p.m.
PLACE: Naples High School Library Conference Room

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of March 26, 2025

(Board Action)

IV. Proposed Executive Session, Subject to Board Approval

V. Pledge of Allegiance

VI. Public Comments:

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

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

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

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

VII. Points of Interest

VIII. Superintendent Reports – Administrative Updates - Presentations

- Special Services 7-12 – Rebecca Slade
- Student Representative Update
- Superintendent Update
- Administrative Updates
- Naples Public Library - Jessica Winum

IX. Board Reports

- Facilities Committee

X. Minutes

XI. Capital Improvement Project – Phase 3 Contracts

(Board Action)

XII. SEQRA Resolution: 2025-2026 Capital Outlay Project

(Board Action)

XIII. Business

(Board Action)

- NASA Agreement
- CSEA Memorandum of Agreements (2)
- NTA Memorandum of Agreements (2)
- 2025-2026 School Calendar - Amended
- Treasurers Report
- Non-Resident Enrollment
- Discards

XIV. Personnel

(Board Action)

- Appointments
 - School Social Worker
 - Building Maintenance Assistant 2024-2025 Spring Coach
 - 2024-2025 Spring Coach
 - English as Secondary Language Teacher
- Resignation

XV. Consent Agenda Items

(Board Action)

- CSE Committee Recommendations
- Substitutes

XVI. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, March 26, 2025 at _____ p.m. in the Naples High School Library Conference Room.

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

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Abigail Hall, Christina Brautigam and Michele Barkley

A quorum being present, the Regular Meeting of March 26, 2025 was called to order at _____ p.m. by _____.

Motion:

2nd:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of March 26, 2025 as presented.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education approves calling an executive session at _____ p.m. for

- a) The medical and employment history of a particular person.
- b) The proposed acquisition of real property, but only when publicity would substantially affect the value of these things.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Time out of Executive Session: _____ p.m.

Pledge of Allegiance

Public Comments – Boards Response

Points of Interest

Superintendent Reports – Administrative Reports - Presentations

Board Reports - Facilities Committee

Motion:**2nd:****Resolved, that the Board of Education approves the minutes of the following meeting(s):**

- Regular Meeting of February 12, 2025

Voting Yes:**Motion Carried****Voting No:****Motion Denied****Motion:****2nd:****Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education authorizes the following 2021 Capital Improvement Project – Phase 3 Bid Awards as presented:****General Trades Contract Recommendation****Iversen Construction**Base Bid Amount: \$502,000.00**Total Contract:** \$502,000.00**Mechanical Contract Recommendation****John W. Danforth Company**Base Bid Amount: \$98,850.00**Total Contract:** \$98,850.00**Electrical Contract Recommendation****Concord Electric Corp**Base Bid Amount: \$156,900.00**Total Contract:** \$156,900.00**Plumbing Contract Recommendation****Amering & Johnston, Inc.**Base Bid Amount: \$68,200.00**Total Contract:** \$68,200.00**Voting Yes:****Motion Carried****Voting No:****Motion Denied****Motion:****2nd:****Whereas, the Naples Central School District (the “District”) has considered the impacts to the environment of the following scope of work to be completed:**

Replacement of exterior doors at the elementary school.

Whereas, the Board has reviewed the Scope of Work presented and has further consulted with its architects, with respect to the potential for environmental impacts resulting from the Proposed Action, and

Whereas, the Board has reviewed the Proposed Action with respect to the Type II criteria set forth in 6 NYCRR Part 617.5(c) and concluded that the project involves the maintenance and repair of existing facilities involving no substantial changes in an existing structure, and replacement, rehabilitation and reconstruction of structures in kind, now therefore;

Be It Resolved, by the District as follows:

1. The Proposed Action, does not exceed thresholds established under 6 NYCRR Part 617, of the state Environmental Quality Review Act, (SEQRA).
2. The Board hereby determines the Proposed Action is a Type II action in accordance with the SEQRA regulations.
3. No further review of the Proposed Action is required under SEQRA.
4. This resolution shall be effective immediately.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education authorizes the approval of the following Contractual Agreement as presented:
 - NASA Contractual Agreement beginning July 1, 2025 and ending June 30, 2029
- Resolved, that the Board of Education approves a Memorandum of Agreement between CSEA and Naples Central School District with regard to amending Appendix A of the 2023-27 CBA for entry wage range for Building Maintenance Assistants to “Minimum wage - \$17.50 hourly” as per attached agreement.
- Resolved, that the Board of Education approves a Memorandum of Agreement between CSEA and Naples Central School District with regard to a one-time wage correction for the 2025-2026 school year only of a \$1.00/hour rate increase as per attached agreement.
- Resolved, that the Board of Education approves a Memorandum of Agreement between NTA and Naples Central School District with regard to amending Article IX, Section C of the 2024-2028 CBA with regard to Athletic Duties on coaching an additional sport.
- Resolved, that the Board of Education approves a Memorandum of Agreement between NTA and Naples Central School District with regard to a Teaching Assistant performing the duties as a part-time English as Second Language Teacher while remaining in another bargaining unit during the 2024-2025 year only.
- Resolved, that the Board of Education approves to amend the 2025-2026 Naples Central School District Calendar as presented. (Calendar Attached)
- Resolved, that the Board of Education approves the Treasurer’s Monthly Report as follows: For period ending February 2025. (Attached)
- Resolved, that authorization be given as per Board of Education Policy #7132, for the son and daughter of Naples Central School District employee Shayla Boehm, Ashton Alexander and Mora Mack-Boehm, to be allowed to attend Naples Central School District on a tuition-free basis.

- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - HS Science Department Discards (see attached)

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary appointment(s), pending a successful background fingerprinting clearance report:
 - Molly Moon, to a probationary term of three (3) years beginning on May 7, 2025 expiring on May 6, 2029, as a School Social Worker, effective May 7, 2025. Eligibility for tenure at the end of the probationary period is dependent on the employee receiving APPR ratings of Highly Effective or Effective in at least three (3) of the four (4) preceding years and no Ineffective rating in the final year. The certification areas and status are School Social Worker, Permanent; NYS Licensed Master Social Worker; School District Leader, Professional. Salary for this position will be Step 17 of the 2024-2025 Distribution Schedule – Masters +30. This appointment is in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education.
 - Anthony Freeland, Building Maintenance Assistant, effective March 27, 2025 at the rate of \$17.50/hour.
- Resolved that the Board of Education approves the following Spring Coach for the 2024-2025 School Year, salary as per negotiated agreement, contingent upon student enrollment:
 - Adam Robison, Boys Modified Baseball, effective for the 2024-2025 school year.
- Resolved, that the Board of Education approves the following Resignation, with regret:
 - Elisa Gobe, Advisor, Color Guard Assistant, effective for the 2024-2025 school year.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Non-Probationary Appointment:
 - Jennifer Naramore, Part-Time English as Second Language Teacher, .25 FTE, effective March 31, 2025 and expire on June 30, 2025. Certification area and status is English to Speakers of Other Languages, Professional Certification. Salary for the 2024-2025 school year will be Step 1 of the 2024-2025 Salary Distribution Schedule – Bachelors.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):
 - Committee on Special Education actions of 03/04/25; 03/06/25; 03/11/25; 03/12/25.
 - Committee on Pre-School Special Education actions of: none
 - 504 Committee actions of 03/06/25; 03/11/25.
- b. 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>
Melissa Poland	School Monitor
Amy McCaffrey	Teacher

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of March 26, 2025 is hereby adjourned at _____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

AGREEMENT
between the
SUPERINTENDENT OF SCHOOLS
of the
NAPLES CENTRAL SCHOOL DISTRICT
and the
NAPLES ASSOCIATION OF SCHOOL ADMINISTRATORS
July 1, 2025 - June 30, 2029

ARTICLE I

Recognition

The Naples Central School District Board of Education recognizes the Naples Association of School Administrators as the exclusive negotiating agent for the Administrators in such unit and shall include Elementary Principal, Jr.-Sr. High School Principal, Director of Curriculum and Instruction, Director of Pupil Personnel, Assistant Secondary Principal/Data Coordinator. ~~and Director of Technology, Instruction, and Professional Development.~~

This recognition Agreement shall remain for the maximum period permitted by law.

ARTICLE II

Negotiations Procedures

The superintendent, or his/her designated representative, will meet with representatives designated by the association for the purpose of discussion and reaching mutually satisfactory agreements. Upon request of either the negotiating agent of the Administrators Association or the Superintendent of Schools, a meeting to negotiate a mutually acceptable meeting date, time, and place shall be set. This date shall not be more than ten (10) days following the next regularly scheduled board meeting following such request. In any given school year, such request shall be made on or before February 1st. It is agreed by and between the parties that any provision of the agreement requiring legislative action to permit its implementation of law or by providing the additional funds therefore, shall not become effective until the appropriate legislative body has given approval.

Copies of the final agreement, resulting from such negotiations, shall be printed at the expense of the district., and distributed to all unit members now employed, or hereafter employed, by the district, within one month after its ratification, or at the time of employment, if that occurs later.

This agreement is the result of collective negotiations between the superintendent and the association, which have been conducted under the requirements and directives of the Public Employees' Fair Employment Act (Taylor Act). The provisions of the agreement supersede all conflicting policies and directives of the board and may be changed only through the mutual agreements of the superintendent and the association. It is the intention of the parties that the policies and regulations set forth in the final agreement shall govern their relations during the term of the agreement. This agreement shall constitute the full and complete commitment between both parties and may be altered, changed, added to, deleted from, or modified only through the voluntary mutual consent of the parties in a written and signed amendment to this agreement as is consistent with established law. Any individual arrangement, agreement, or contract, hereafter executed shall be expressly made subject to, and consistent with, the terms of this or subsequent agreements to be executed by the parties. If any individual arrangement, agreement, or contract contains language inconsistent with this agreement, this agreement during its duration shall be controlling, following agreement by the superintendent and the administrative unit and ratification by the administrative unit and the board of education.

ARTICLE III

Salary and Fringe Benefits

1. Each unit member covered by this collective bargaining agreement shall receive the following increases in their rate of pay:

~~Effective July 1, 2021: Each unit member will receive a \$1,000 increase to his/her previous year's salary due to the elimination of the "Technology Reimbursement" of the same value. Additionally, each unit member will receive a 3.25% increase in pay over his/her previous year's salary plus the \$1,000 increase.~~

Effective July 1, 2025: Each unit member will receive a 3.9% increase in pay over his/her previous year's salary. In addition, each member will then receive a one-time, \$2,500 increase to his/her base salary.

Effective July 1, 2026: Each unit member will receive a 3.9% increase in pay over his/her previous year's salary.

Effective July 1, 2027: Each unit member will receive a 3.75% increase in pay over his/her previous year's salary.

Effective July 1, 2028: Each unit member will receive a 3.50% increase in pay over his/her previous year's salary.

2. The district reserves the right to advertise and hire for any vacated administrative unit position at a different salary than those established for current administrators.

3. Schedules and Reimbursement of Members Required to Travel: All members who are required to travel, other than from home and to school and from school to home, in connection with their duty, will be paid mileage at the rate established by board of education policy plus the cost of necessary tolls upon approved voucher.

4. Health Insurance: Effective July 1, 2018, the district will make available to each unit member the Blue Point 2 Extended health insurance plan with a \$5-15-30 Prescription Drug Rider, as well as the following mutually agreeable alternative health plan options:

- Blue Point 2 Select \$15 co-pay with the \$10/\$25/\$40 drug rider.
- Blue Point 2 Value \$20 co-pay with a \$10/\$25/\$40 drug co-pay
- Healthy Blue \$25 co-pay with a \$5/\$25/\$50 drug rider.
- Healthy Blue \$30 co-pay with the \$5/\$35/\$70 drug rider.

Also available to all employees will be the following high deductible plan:

~~Healthy Blue \$1,500/\$3,000~~ Signature High Deductible Health Plan (HDHP)

\$5/\$35/\$70 Rx.

- The District will pay 100% of the premiums.
- At first-time enrollment in the HDHP plan, the District will make a one-time contribution of 100% of the deductible to the employee's Health Savings Account (HSA) within the first thirty (30) days of first-time enrollment.
- In all subsequent years of enrollment in the HDHP plan, the District will make an annual contribution of 75 % of the deductible to the employee's Health Savings Account (HSA) on January 1.

The administrator, if participating a non-high deductible health insurance plan, will contribute towards the total annual premium (single or family) as follows:

2025-2026	12.0%
2026-2027	13.0%
2027-2028	14.0%
2028-2029	15.0%

Any unit member who elects not to take health insurance coverage from the district shall receive a payment of \$1,500 if eligible for single coverage and \$3,000 if eligible for two person or family coverage. The payment will be made in two equal payments in January and June of each school year. In order to be eligible for the payment, the unit member must provide proof of coverage by another carrier. In the event the unit member, due to unforeseen circumstances resulting in loss of coverage, must rejoin the district's health insurance plan during the school year, the stipend will be pro-rated accordingly.

5. Dental Insurance: Effective July 1, 2006, Dental coverage will be provided through a mutually agreeable plan, to the administrator, and any dependents, upon filing a written request for the same, using yearly updated allowances based on usual, customary and reasonable charges.

6. Flexible Benefits Plan: Effective July 1, 2006, the district will provide a flexible benefits plan for the voluntary contribution by the administrator, to be used for those areas allowable by law (payment of health insurance premium, non- reimbursed medical, dental, and eye care costs, and dependent care payments).

7. Medical Reimbursement Plan: The district will make a contribution for the administrator each school year to a Medical Reimbursement Plan (Section 105) in the amounts of seven hundred dollars (\$700.00) if the administrator is enrolled in the District provided health insurance coverage. This provision is subject to all state and federal Income tax laws and regulations.

8. Health Insurance After Retirement: Any administrator employed by the Naples Central School District after July 1, 2006 must be employed by the district for a minimum of 10 years

at the time of their retirement from the district, as per TRS requirements, to be eligible for health insurance. Administrators employed by the district prior to July 1, 2006 are eligible for district health insurance upon their retirement from the district as per TRS requirements. At the time of retirement, the district will provide the retiring administrator with a statement indicating the number of unused and accumulated sick leave days in the administrator's account at the time of retirement. Such days shall have a value equal to 1/240th of the then current salary for 12-month employees and 1/220th of the current salary for 11-month employees at the time of retirement. The district will thereafter pay the full cost of the health insurance program in effect for active administrators in the district (except for the cost of dental insurance), family or individual coverage as the retiree chooses, until exhaustion of the dollar amount of the unused accumulated sick leave at the time of retirement, after which time the district will provide fifty percent (50%) of the premium for individual coverage, except for dental coverage, for the retired administrator for life. The retired administrator has the option of applying the dollar amount equivalent to 50% of individual coverage to offset family coverage at his/her option. If the retired administrator predeceases his/her spouse, the surviving spouse will be entitled to continue under the district health plan by continuing to use that administrator's accumulated sick leave account for the purpose of purchasing health insurance (including dental insurance) until exhaustion of the dollar amount of the unused accumulated sick leave at the time of retirement, after which time the surviving spouse may continue under the district health plan by paying 100% of the premium for individual coverage. The retired administrator and spouse will be eligible for the least costly of either the \$5-15-30 copay prescription drug rider or the drug rider in effect for active administrators in the district.

If the administrator becomes permanently and completely disabled (subject to verification by the district's appointed medical personnel) he/she may participate, in the then-existing health insurance plan, to the extent allowed by law and then current carrier policy and contract upon payment by the administrator of any and all costs of such participation.

9. Tuition: The District shall pay the cost of graduate coursework, for courses related to obtaining a doctoral degree in the educational field and/or school administration for one unit member at a time. For budgeting purposes, a unit member would be required to notify the district before March 1 of their interest in taking advantage of this benefit. The District agrees to pay a per credit amount not to exceed the discounted rate offered by the University of Rochester. The District will pay the college directly as opposed to reimbursing the unit member. If the unit member leaves employment of the district through his/her own volition before five years of the start of his/her coursework, 100% of the cost of tuition will be reimbursed to the district. Tuition must be reimbursed within three months of departure.

Exceptions to the one-member limit can be requested in writing by tenured administrators if district finances allow and it is recommended by the superintendent and approved by the Board of Education.

10. 403(b) Contribution. The District shall contribute ~~up to~~ \$2,500.00 per year per school year to the 403(b) account designated for this purpose by each administrator.

~~11. Longevity: In addition to the pay set forth Article III: 1, hereinafter, longevity payments will be distributed as delineated below. This money is credited for years of service as an administrator to the Naples Central School District only.~~

~~— On July 1 of the fiscal year following the appointment of tenure, completion of the 4th year of service, \$1,500 will be added to the base pay of the administrator. This is a one-time base pay addition that will carry forward into future years.~~

~~— On July 1 of the fiscal year following the completion of the 8th year of service, \$2,000 will be added to the base pay of the administrator. This is a one-time base pay addition that will carry forward into future years.~~

~~— On July 1 of the fiscal year following the completion of the 12th year of service, \$2,500 will be added to the base pay of the administrator. This is a one-time base pay addition that will carry forward into future years. Unit members with more than 12 years of service as of July 1, 2021 will receive the \$2,000 longevity payment retroactively.~~

12. Service Incentive. ~~In addition to Longevity,~~ A service incentive will be granted. Payments are delineated below:

- Upon receiving tenure, \$1,500 will be paid to the Administrator. This is a one-time payment upon tenure appointment by the Board of Education.
- Eight years from board appointment date a service incentive of \$2,500 will be paid to the Administrator. This is a one-time payment.
- Twelve years from board appointment date a service incentive of \$2,000 will be paid to the Administrator. This is a one-time payment. ~~Unit members with more than 12 years of service as of July 1, 2021 will receive the \$2,000 service incentive retroactively.~~

ARTICLE IV

Work Year and Responsibilities

Duties and Responsibilities

The administrator agrees to perform such duties at the Naples Central School District as are now or may hereafter during the course of this contract be prescribed by the Education Law of New York, the rules and regulations of the Commissioner of Education, Acts of the United States of America, Statutes of the State of New York and the district's job description for

his/her position. In addition, the administrator shall exercise such other rights and powers and shall perform such other duties as are or hereafter shall be enjoined upon the administrator by the superintendent of schools or the board of education of the Naples Central School District, including, but not limited to those outlined in the administrative regulations and board of education policy.

Work Year

1. Unless special stipulations are made in writing at the time of initial employment or at some subsequent time, an administrator employed on an 11-month basis shall work from September 1 through June 30, exclusive of holidays designated in the calendar. In addition, each eleven-month administrator shall work the equivalent of one month during the summer. One month of summer is considered to be 20 FTE working days. It is generally expected that the eleven-month administrator will be on the job for the two calendar weeks preceding the opening of school, although the superintendent may modify this expectation when circumstances warrant. The two calendar weeks of work prior to the opening of school will not always be fully credited to the required four weeks of summer work. In some years a portion of those days may fall in the month of September, and are then part of the normal work year.
2. An administrator employed on an 11-month basis is entitled to any scheduled days of recess in the school calendar, provided the administrator is not required to perform specific duties at that time.
3. It is generally expected that an administrator employed on an 11-month basis will take unpaid vacation during the summer months when he/she is not working or during scheduled recess periods in the school calendar (subject to 2 above). However, when he/she determines that special circumstances warrant, the superintendent may give permission for an administrator to take unpaid vacation time on work days during the school year provided the administrator makes arrangements to make up the missed work time during the summer or during school vacation periods.
4. An administrator employed on a 12-month basis shall work from July 1 to June 30, exclusive of holidays in the school year.

Professional Development

With the superintendent's approval, the administrator may attend professional meetings on all levels (national, state, and local) for the purpose of keeping apprised of developments in the educational field and school administration, at the expense of the district and at the reimbursement rate allowed by the board for other personnel authorized to attend similar functions to the extent funds are available for such purposes in the district's budget and approved by the superintendent.

ARTICLE V

Vacation

Twelve-month administrators will receive twenty-five (25) days of vacation in each year of employment. Up to five (5) days unused at the end of the year may be carried over for one (1) year for a maximum of thirty (30) days in one year. Any unused vacation days may be converted to sick leave days at the end of each school year and/or any administrator may cash in a maximum of five (5) unused vacation days at his/her per diem rate. Up to five (5) of the vacation days (or up to ten (10) if five days have been carried over from the previous year) may be taken during scheduled student instructional days. The scheduling of vacations shall be made by the administrator with the superintendent's consent so as not to interfere with the operation of the Naples Central School District.

In addition to vacation days, ~~thirteen~~ fourteen paid holidays shall be designated as follows: New Year's Day, Martin Luther King Day, Presidents' Day, Good Friday, Memorial Day, July 4, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, day after Thanksgiving, and two days at Christmas (one of which will be Christmas Day), Juneteenth (if it falls on a weekday). Any unit member that elects to work on an above holiday will receive a floating holiday to be used with the Superintendent's approval within the same year.

Remote Work Days

Unit members may be allowed up to ten (10) workdays per school year to work remotely when students and teachers are not in session (i.e., December Holiday Break, February Break, Spring Recess, and Summer Break).

1. If allowed to work remotely, each unit member must perform any and all duties associated with his/her position and be available to the District at any time during the normal workday. These remote workdays are not to be treated as additional paid time off.
2. All remote workdays must be requested and receive prior approval from the Superintendent or his/her designee. The decision to grant or deny a remote day is solely at the discretion of the Superintendent or his/her designee. All decisions will be made on a case-by-case basis.
3. Following the Superintendent or his/her designee's approval, the remote day must be requested in WinCap Web to be processed.

Administrators may use vacation days when school is closed due to emergency conditions with the superintendent's approval.

In certain circumstances as determined by the superintendent, administrators will not be charged vacation days when school is closed due to emergency conditions

ARTICLE VI

Retirement

Retirement and Severance Bonus

Members of the Association shall receive a retirement or severance bonus equal to the total (not contiguous) number of years of service (teaching as well as administrative) to the Naples Central School District times 1.5% times the final year's annual contracted salary. To be eligible, the member must submit a formal letter of resignation to the Board of Education by June 30th of the year prior to the retirement or severance. The member must retire under the N.Y.S. Teachers' Retirement system or sever full-time employment in the State of New York for any entity belonging to the N.Y.S. Teachers' Retirement System.

If for any reason the member does not retire under the N.Y.S. Teachers' Retirement System or becomes full-time employed by an entity belonging to the N.Y.S. Teachers' Retirement System, the member within six (6) months of doing so must repay the District in full for any and all payments made under the provision of this clause.

The District shall make a non-elective employer contribution equal to the calculated value of the bonus to the designated 403b plan of the member. In the event that the calculated bonus of the non-elective employee contribution amount exceeds the annual limit as established by the Internal Revenue Service, such excess amount shall be distributed up to the maximum annual limit in July of the following year and years thereafter until such time as the non-elective employer contribution is fully deposited in the member's 403b account.

ARTICLE VII

Leaves of Absence

Sick Leave.

Up to fifteen (15) days per year fully paid leave shall be available for the following reasons: personal illness, physical or mental disability of the administrator or illness or death in the family, defined for this purpose as the administrator's spouse, child, stepchild if the administrator has been or is the responsible caregiver, mother, father, sister, brother, grandparents, or mother-, father-, sister, or brother-in-law. Grandchildren, step-parents, aunt or uncle shall be included in this definition in the case of death in the family. All leaves under this agreement run concurrently with leave provided by the Family and Medical Leave Act which is hereby adopted, and no reinstatement rights of that act are waived or modified by this agreement except as provided expressly by this agreement.

Sick leave days unused at the end of each school year will be added into the administrator's accumulated sick leave total for the following school year, to a maximum of 220 days. Any accumulated sick time beyond the 220 days will be reimbursed at \$40 per day.

On the first day of each school year, the administrator shall be credited with an additional fifteen (15) sick leave days, and in the case that accumulated sick leave days have reached the maximum, the additional fifteen (15) days shall also be credited to permit a maximum during that year of 235 days available.

Sick Leave Bank — The district shall establish a sick leave bank with the intent of protecting bargaining unit members from financial burden due to catastrophic, serious illness or injury. Upon ratification, each member of the bargaining unit shall have the opportunity to elect to participate in the Sick Leave Bank by filing a signed authorization statement with the business office no later than October 1st of each year or within 30 days of employment. A current administrator who elects to participate in the sick leave bank shall contribute five (5) days during his/her first year of participation. The district agrees to contribute days to the sick leave bank to match the initial and future total number of days contributed by unit members. First year administrators will contribute five (5) days which will be matched by the district. Upon retirement, a unit employee shall forfeit sick leave days previously contributed to the sick leave bank.

A committee consisting of an administrator selected by the administrative unit, the superintendent and a board member shall administer the bank. The committee shall establish procedures for applying to, and contributing days to, the sick leave bank. The participant must, upon request of the committee, submit to the committee suitable written verification of the participant's medical condition by his or her attending physician. The committee may in unusual circumstances request additional contributions by members during the school year.

Personal Leave Personal leave is for the transaction of personal business which cannot be conducted outside of the normal work day. Such leave is not available for recreational purposes. If a request is made for the use of a personal day either immediately prior to or after a vacation period, a reason must be stated on the request for personal day use. Acceptable reasons for the use of such leave are: funerals, college activities, and weddings in the immediate family, as well as educational conferences and retirement conferences/meetings. Approval of leave at these times will be limited to no more than two members of the administrative staff at one time.

The administrator will be allowed up to five (5) days personal leave per year, deductible from sick leave, upon the following conditions.

Written application for such leave must be made to the superintendent at least 48 hours in advance of the date requested, except in emergency situations. Approval of the superintendent is a prerequisite to the taking of such leave.

Bereavement Up to 3 days (4 if the funeral is over 150 miles one way) are available per year for bereavement. This leave may be used for deaths of those people as listed under Section 1 of Sick Leave, above. This leave is non- cumulative and non-reimbursable. If additional days are needed, they will be deducted from sick leave.

Jury Duty and Legal Leave If subpoenaed as a witness or juror, the administrator will be paid the difference between the fee received as such witness or juror and the per diem rate of salary. Such absences are not deductible from sick or personal leave.

Extensions Any extension of leave concerning personal illness or illness or death in the family will be determined by the board of education, in its discretion.

Conferences and Visitations The administrator is encouraged to attend conferences and visit other schools. Requests for such conference days should be made to the superintendent and must have his/her approval.

Unpaid Leave A one-year leave of absence without pay may be granted by the board of education in its discretion. Under some circumstances fringe benefits may be allowed during such leave.

Childrearing Leave

1. Unpaid childrearing leave shall be available upon the following terms:
 - (a) Written notice of a request for childrearing leave is to be delivered to the superintendent as soon as possible.
 - (b) Such request shall include the estimated or intended date of commencement of such leave, and the intended date for return to work; generally, such return is to be at the beginning of a semester.
 - (c) Childrearing leaves must have the approval of the board of education upon recommendation of the superintendent.
 - (d) While on childrearing leave, the administrator shall be entitled to such benefits, if any, as district policy and/or law, requires.

2. Unpaid adoptive leave is available, upon the same terms, and as follows:
 - (a) Written notice of a request for adoptive leave is to be delivered as soon as possible after the notification of adoption is made by the adoption agency.
 - (b) At such time, the administrator shall notify the superintendent of the date he/she wishes to commence and terminate such adoptive leave; generally, such return date is to be at the beginning of the semester.

Sabbatical Leave Program Sabbatical leave may be available to not more than one member of the administrative unit at any one time, and shall be available only to staff members who have served the district for at least six (6) years, and who have been recommended for the sabbatical leave by the superintendent and approved for such leave by the board of education. Each sabbatical leave application shall be treated on a discretionary basis by the board of education.

The purpose of the sabbatical leave must provide a benefit to the district and the students of Naples Central. It must be for a duration of up to one or two collegiate semesters to be aligned with Naples Central academic semesters. Pay during the sabbatical leave will be at a rate of one-half (1/2) the ordinary pay rate for a sabbatical leave of a full school year, or full pay for a sabbatical leave of one semester.

The recipient of a sabbatical leave must return and perform at least three (3) years of service at the Naples Central School after completion of the sabbatical. A recipient of a sabbatical leave must agree to reimburse the district in full for salary and benefits received during the terms of the sabbatical pro-rated to the extent he/she fails to continue in performance of duties at Naples Central for the three (3) years following the leave.

The deadline for submission to the superintendent of a written application for a sabbatical leave for the following school year or portion thereof is one week prior the first regular board of education meeting in December prior to the school year for which the request is made. The written application must state the purpose, institution, itinerary, course work to be taken, and the proposed benefits to the school district. The applicant will receive notice of acceptance or denial of the proposed sabbatical program within one week after the first regular board of education meeting in February.

In considering applications for sabbatical leaves, the superintendent and the board of education will take into account:

1. The best interests of the district;
2. Potential for professional growth of the recipient;

3. The strengthening of an area within the district;
4. Future personnel needs of the district;
5. Length of service of the applicant; and
6. Distribution of sabbatical awards.

Full health plan benefits and protection of seniority will occur if the reports have been satisfactory in nature, and the program has been satisfactorily completed. No individual on sabbatical leave shall be entitled to any extracurricular salary payments. These guidelines may be waived by the superintendent upon approval of the board of education.

ARTICLE VIII

Job Elimination

In the event that the district is considering the elimination of any bargaining unit position, the association will be notified in writing. Such notice will be made no later than ten (10) calendar days before the proposed elimination is presented to the board of education for decision. The board will, if requested by the association, meet to discuss the elimination with the representatives of the association. The discussion will include, but will not be limited to, possible alternatives to the elimination. The district will provide health insurance to the administrator terminated due to the job elimination for a period of 90 days after termination unless employed elsewhere and/or it is an administrative cap violation.

Voluntary Resignation

In the event the administrator wishes to terminate this contract with the Naples Central School District, notification will be made to the board of education at least sixty (60) school days prior to the anticipated resignation date unless waived by the superintendent and the board of education.

In the event the administrator resigns prior to the expiration of this contract, the district's compensatory obligation to the administrator is terminated on the effective date of the resignation.

Ethics

Both the board and the administrator agree to abide by the Code of Ethics of the New York State School Boards Association and the New York State Council of School District Administrators.

ARTICLE IX

Evaluation

The evaluation of unit members shall be conducted in accordance with the Annual Professional Performance Review (APPR) plan negotiated between the Association and the Superintendent of Schools. In the event there is a conflict between any provision of the APPR plan and this collective bargaining agreement, the terms of the APPR plan shall prevail.

ARTICLE X

Legislative Action

IT IS AGREED BY AND BETWEEN THE PARTIES THAT ANY PROVISION OF THIS AGREEMENT REQUIRING LEGISLATIVE ACTION TO PERMIT ITS IMPLEMENTATION BY AMENDMENT OR LAW OR BY PROVIDING THE ADDITIONAL FUNDS THEREFOR, SHALL NOT BECOME EFFECTIVE UNTIL THE APPROPRIATE LEGISLATIVE BODY HAS GIVEN APPROVAL.

Dated this ____ day of _____ 2025, effective July 1, 2025

NAPLES ASSOCIATION OF SCHOOL ADMINISTRATORS

Cassandra Lamphier, Director of Pupil Personnel

Nicole Green, Secondary Principal

Katherine Piedici, Elementary Principal

Heather Clark, Assistant Secondary Principal/Data Coordinator

NAPLES CENTRAL SCHOOL DISTRICT

Kevin Swartz, Superintendent of Schools

Ratified by the Board of Education by Resolution on _____

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

The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2027 Agreement (hereinafter referred to as the “CBA”) and recognize:

1. Appendix A of the CBA states that the entry range for 2023-27 Building Maintenance Assistant is between Minimum wage - \$16.20 hourly;
2. The District has been unable to hire a Building Maintenance Assistant at the current entry range; and
3. The Parties wish to resolve this matter amicably and in the best interest of the CSEA and the District.

Therefore, the Parties agree as follows:

1. To amend Appendix A of the CBA to state that the entry range for 2023-27 Building Maintenance Assistant is between “Minimum wage - \$17.50 hourly.” The parties further agree that the starting salary range for Building Maintenance Assistants may need to be revisited in the future if the District continues to have difficulty hiring this position.
2. This entry range increase shall only apply to the Building Maintenance Assistants hired after the full execution of this Agreement.
3. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
4. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

For the CSEA, Inc.

Paul Peters
Labor Relations Specialist

Date

Adam Fitzgerald
Local CSEA Unit President

Date

For the District

Kevin Swartz
Superintendent

Date

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

The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2027 Agreement (hereinafter referred to as the “CBA”) and recognize:

1. Article XXIX of the CBA titled “Salary Schedule” lists the yearly raises for employees covered by the CBA;
2. The Parties wish to solve the compression issue for certain employees due to an increase in minimum wage;
3. The Parties have met to discuss a change in salary increases in Article XXIX, Section 29.1; and
4. The Parties wish to resolve this matter amicably and in the best interest of the CSEA and the District.

Therefore, the Parties agree as follows:

1. Effective July 1, 2025, all employees covered by the CBA will receive an increase of \$1.00/hour, after their applicable rate increase takes effect for the 2025-2026 school year.
2. This is a one-time wage correction for the 2025-2026 school year only. All other wage increases will continue as stated in Article XXIX of the CBA for the remainder of the CBA.
3. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
4. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

For the CSEA, Inc.

Paul Peters
Labor Relations Specialist

Date

Adam Fitzgerald
Local CSEA Unit President

Date

For the District

Kevin Swartz
Superintendent

Date

**MEMORANDUM OF AGREEMENT
BETWEEN THE NAPLES CENTRAL SCHOOL DISTRICT
AND THE NAPLES TEACHERS' ASSOCIATION**

WHEREAS, the Naples Central School District (hereinafter referred to as, "District") and the Naples Teachers' Association (hereinafter referred to as, "Association") have agreed to a Collective Bargaining Agreement (hereinafter referred to as, "CBA") effective from July 1, 2024 through June 30, 2028; and

WHEREAS, Article IX, Section C of the CBA is titled "Athletic Director" and sets forth the job duties for the position; and

WHEREAS, the Parties have met to discuss the duties of the Athletic Director and wish to resolve this matter amicably and in the best interest of students, the community, the NTA, and the District.

THEREFORE, the parties agree to the following:

1. Article IX, Section C shall be revised as follows (language in **bold** will added and ~~crossed-out~~ language will no longer be applicable):

Job duties as per current board policy; 90 hours per diem rate for summer work; one release period per day for Athletic Director duties. The A.D. may coach one ~~non-varsity~~ sport per school year. **Coaching additional sports would require the approval of the Superintendent and NTA President.**

2. The remaining language of Article IX, Section C will remain unchanged.
3. This change will take effect immediately and will be included in the successor CBA to the 2024-2028 CBA.
4. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.
5. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
6. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.
7. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.
8. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

Naples Central School District

By:

Kevin Swartz
Kevin Swartz, Superintendent

3-24-25

Date

Naples Teachers' Association

By:

Christine Arsenault
Christine Arsenault, President

3/24/25

Date

**MEMORANDUM OF AGREEMENT
BETWEEN THE NAPLES CENTRAL SCHOOL DISTRICT
AND THE NAPLES TEACHERS' ASSOCIATION**

WHEREAS, the Naples Central School District (hereinafter referred to as, "District") and the Naples Teachers' Association (hereinafter referred to as, "Association") have agreed to a Collective Bargaining Agreement (hereinafter referred to as, "CBA") effective from July 1, 2024 through June 30, 2028; and

WHEREAS, the District requires a part-time English as Second Language Teacher, a position recognized as part of the Association, for one student for the remainder of the 2024-2025 school year; and

WHEREAS, the District has found a qualified individual for this part-time position, but the individual is currently a full-time Teaching Assistant in another bargaining unit; and

WHEREAS, the Parties have met to discuss the issue and wish to resolve this matter amicably and in the best interest of students, the community, the NTA, and the District.

THEREFORE, the parties agree to the following:

1. The Association will allow this Teaching Assistant to perform duties as a part-time English as Second Language Teacher while remaining in another bargaining unit during the 2024-2025 year only.
2. As a part-time teacher, the employee will receive a salary of [**PRO-RATED SALARY FOR THE REST OF THE YEAR**].
3. However, the Parties still accept and agree that the Association remains the exclusive representative for Teachers, and the Association is not waiving its exclusive representation of Teachers.
4. This Memorandum of Agreement shall sunset and be considered null and void on June 30, 2025, unless extended in writing by the parties.
5. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.
6. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
7. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.
8. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.

9. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

Naples Central School District

By:

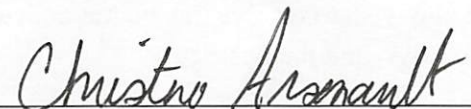

Kevin Swartz, Superintendent

3/26/25

Date

Naples Teachers' Association

By:


Christine Arsenault, President

3/26/25

Date

2025-2026 Naples Central School Calendar

July 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2025						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2025						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2025						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July	
4	Independence day

August	
27	Superintendent Conference Day - Teacher & Support Staff
28	Superintendent Conference Day - Teacher

2 Teacher Days 0 Student Days

September	
1	Labor Day - No School
2	First Day of School for Students

21 Teacher Days 21 Student Days

October	
10	Teacher Conference Day - No Students
13	Columbus Day/Indigenous People's Day - No School
31	Early Dismissal - Emergency Go Home Drill

22 Teacher Days 21 Student Days

November	
6	11:00am Dismissal UPK-6 - Parent/Teacher Conferences
7	11:00am Dismissal UPK-12 - Parent/Teacher Conferences
11	Veterans Day - No School
26-28	Thanksgiving Recess - No School

16 Teacher Days 16 Student Days

December	
22-31	Winter Break - No School

15 Teacher Days 15 Student Days

January 2026						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2026						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

January	
1-2	Winter Break - No School
19	Martin Luther King Jr. Day - No School
20-23	NYS Regents & Local Mid-Term Exams
21-23	11:00am Dismissal 7-12

19 Teacher Days 19 Student Days

February	
16-20	February Recess - No School

15 Teacher Days 15 Student Days

March	
13	Teacher Conference Day - No School
30-31	Spring Recess - No School

20 Teacher Days 19 Student Days

April	
1-3	Spring Recess - No School

19 Teacher Days 19 Student Days

May	
25	Memorial Day - No School

20 Teacher Days 20 Student Days

June	
9-10, 17-18, 22-25	Regents Exams
12-17	1:30pm Dismissal Grades UPK-6
18-24	11:00am Dismissal Grades UPK-6
19	Juneteenth - No School
20	Graduation
24	Last Day of School for Students
25	Rating Day for Teachers

18 Teacher Days 17 Student Days

NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING FEBRUARY 2025

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$18,386,848.99	\$177,151.93	\$183,818.05	\$314,754.52	\$1,530,508.14	\$249,842.83
+ CASH RECEIPTS	\$447,303.19	\$45,213.17	\$577.05	\$9,706.18	\$106.09	\$810.33
- CASH DISBURSEMENTS:	\$1,265,396.49	\$38,302.92	\$0.00	\$23,414.34	\$438,161.05	\$0.00
CLOSING BALANCE:	\$17,568,755.69	\$184,062.18	\$184,395.10	\$301,046.36	\$1,092,453.18	\$250,653.16

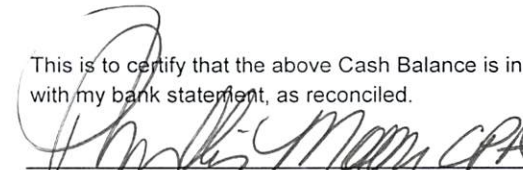
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$4,252,280.87	\$184,740.82	\$7,081.45	\$301,046.36	\$1,121,471.98	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$259.09	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$4,252,280.87	\$184,999.91	\$7,081.45	\$301,046.36	\$1,121,471.98	\$0.00
-OUTSTANDING CHECKS	\$58,143.53	\$937.73	\$1,150.00	\$0.00	\$29,018.80	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$1,906,743.86	\$0.00	\$178,463.65	\$0.00	\$0.00	\$250,653.16
+MISCELLANEOUS RESERVES	\$4,502,045.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$6,965,829.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$17,568,755.79	\$184,062.18	\$184,395.10	\$301,046.36	\$1,092,453.18	\$250,653.16

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

March 26, 2025


Clerk of the Board of Education

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


Treasurer of School District

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	598,955.70	
200.1B	5*Bank -GF Savings	8,090,976.44	
200.1C	5* Bank-Tax Collection	3,526,714.66	
200.NY	General Fund NYCLASS	5,283,642.01	
200.PA	Net Payroll - 5* Bank	618.31	
200.TA	Cash- 5* TRUST & AGENCY CK.	30,423.33	
201.00	HRA Checking	37,425.24	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	681,103.59	
380.00	Accounts Receivable	3,746.72	
380.HL	Accts Rec Retired Health		777,514.54
391.10	Due From Other Funds - Cafe	24,001.70	
391.20	Due From Other Funds -Federal	637,731.03	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,222,366.00	
521.00	Encumbrances	6,846,963.66	
522.00	Expenditures	11,380,699.71	
599.00	Appropriated Fund Balance	349,467.57	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		308,936.66
630.00	Due To Other Funds		176,509.04
630.FF	Due To Federal Funds		70,922.56
632.00	Due to State Teachers'Ret.Sys		405,608.74
637.00	Due to Employees' Ret. System	19,713.30	
687.00	Compensated Absences		33,770.73
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		6,383.41
720.05	Flex Dependent Care	2,404.98	
720.FD	Bc/Bs Flex Dental S.S.		5,562.87
720.RT	Health Ins. Bc/Bs RETIREES	757,250.61	
814.00	Workers' Compensation Reserve		299,080.15
815.00	Unemployment Insurance Reserve		316,033.84
821.00	Reserve for Encumbrances		6,846,963.66
827.00	Retirement Contrib Reserve		1,539,746.12
828.00	Retire Contr Res Acct TRS Sub-		679,309.85
861.00	Reserve For Property Loss - In		94,573.17
862.00	Reserve For Liability		22,748.59
863.00	Insurance Reserve		125,486.65
867.00	Rsrv Empl Benefits/Accr Liab		1,272,386.10
878.00	Capital Reserve - Building		4,900,000.19
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,489,117.48
914.00	Assigned Appropriated Fund Bal		192,123.00
917.00	Unassigned Fund Balance		943,925.44
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,571,833.57
980.00	Revenues		16,915,724.01
Grand Totals		61,494,304.56	61,494,304.56

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

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

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

Selection Criteria

Cycle 08
Criteria Name: Last Run
Printed by Norma Lewis

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,329,936.00	0.00	13,329,936.00	12,701,363.45	628,572.55	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	21,366.13		761.13
1085.000		STAR Reimbursement	0.00	0.00	0.00	628,572.55		628,572.55
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	15,270.75	14,241.25	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	8,331.44		771.44
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	12,036.00		3,889.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	525,677.90		300,661.90
2450.000		Commissions	0.00	0.00	0.00	83.20		83.20
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	924.10		924.10
2701.000		Refund PY Exp-BOCES Aided	100,000.00	0.00	100,000.00	256,640.31		156,640.31
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	15,398.53		14,898.53
2703.100		E-Rate Funds	0.00	0.00	0.00	43,408.85		43,408.85
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	12,277.17		12,277.17
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	1,622,948.84	4,570,717.16	
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	370,760.64		247,176.64
3102.001		VL T Lottery Aid	123,591.00	0.00	123,591.00	229,234.63		105,643.63
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	139,443.38		139,443.38
3103.000		BOCES Aid (Sect 3609a Ed	627,416.00	0.00	627,416.00	0.00	627,416.00	
3191.000		Building Aid	2,242,275.00	0.00	2,242,275.00	0.00	2,242,275.00	
3192.000		Excess Cost	36,250.00	0.00	36,250.00	242,222.25		205,972.25
3260.000		Textbook Aid (Incl Txtbk/	30,522.00	0.00	30,522.00	8,505.00	22,017.00	
3262.000		Computer Sftwre, Hrdwre A	13,286.00	0.00	13,286.00	0.00	13,286.00	
3263.000		Library A/V Loan Program	3,770.00	0.00	3,770.00	0.00	3,770.00	
3289.000		Other State Aid	0.00	0.00	0.00	34,873.00		34,873.00
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	26,385.89	3,614.11	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5999.000		Appropriated Fund Balance	192,123.00	150,000.00	342,123.00	0.00	342,123.00	
5999.999		Est. for Carryover Encumbrance	0.00	7,344.57	7,344.57	0.00	7,344.57	
Total GENERAL FUND			23,414,489.00	157,344.57	23,571,833.57	16,915,724.01	8,552,106.64	1,895,997.08

* 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: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-957.96	4,292.04	140.00	0.00	4,152.04
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	170.16	63.17	766.67
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	5,538.60	2,461.40	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	20.00	605.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	101.50	36.50	412.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	868.00	107.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	0.00	850.00	100.00
1240-150-00-0000	Instructional Salaries	179,182.00	0.00	179,182.00	121,517.28	54,007.72	3,657.00
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	41,565.91	18,361.62	1,570.47
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	8,400.00	0.00	8,400.00	1,225.82	5,720.00	1,454.18
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	263.43	36.50	950.07
1310-150-00-0000	Business Administrator	108,827.00	0.00	108,827.00	73,803.96	32,801.64	2,221.40
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	21,911.64	9,215.53	2,159.83
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,612.50	0.00	437.50
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,650.00	-4,000.00	13,650.00	6,521.86	3,134.66	3,993.48
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	3,759.50	36.50	2,704.00
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	1,230.00	2,870.00	0.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	137,109.87	90,890.13	0.00
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	2,049.30	910.70	0.00
1320-400-00-0000	Contractual Expense	33,750.00	500.00	34,250.00	34,145.00	0.00	105.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	3,237.30	1,438.70	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,544.77	0.00	980.23
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,250.00	0.00	4,250.00	1,887.31	2,130.00	232.69
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	30,939.86	13,334.87	1,044.27
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	59.00	91.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	114.29	0.00	35.71
1345-490-00-0000	BOCES Services	6,100.00	23.00	6,123.00	3,673.80	2,449.20	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	5,115.25	4,384.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	1,000.00	37,000.00	6,709.73	6,650.27	23,640.00
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	16,516.30	14,483.70	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	3,313.80	13,686.20	0.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	10,828.63	16,571.37	11,600.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-451-00-0000	Postage	900.00	0.00	900.00	0.00	0.00	900.00
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	7.92	2,992.08	0.00
1620-160-00-0000	Salaries - Inside	458,505.00	36,000.00	494,505.00	331,568.06	162,690.82	246.12
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	4,662.00	0.00	10,338.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	5,281.68	0.00	5,218.32
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	2,580.00	0.00	2,920.00
1620-450-00-0000	Supplies-Operations	84,700.00	4,844.57	89,544.57	26,556.36	38,109.35	24,878.86
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	1,354.40	3,051.12	2,994.48
1620-462-00-0000	Water	43,200.00	0.00	43,200.00	23,754.59	19,445.41	0.00
1620-463-00-0000	Electricity	214,000.00	2,564.00	216,564.00	129,488.68	87,075.32	0.00
1620-464-00-0000	Natural Gas	143,000.00	-8,834.00	134,166.00	49,508.79	83,691.21	966.00
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	65,966.88	27,286.97	44,746.15
1620-490-00-0000	BOCES Services	17,500.00	0.00	17,500.00	9,449.02	4,017.89	4,033.09
1621-160-00-0000	Salaries - Outside	151,054.00	-9,000.00	142,054.00	101,388.84	35,972.29	4,692.87
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,734.21	0.00	2,265.79
1621-200-00-0000	Equipment--Maintenance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1621-450-00-0000	Materials & Supplies	22,000.00	7,500.00	29,500.00	7,472.85	14,650.41	7,376.74
1621-469-00-0000	Maintenance-Service Contr	35,850.00	-7,500.00	28,350.00	5,713.43	5,681.57	16,955.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
1680-490-00-0000	BOCES Services	185,000.00	8,106.00	193,106.00	112,462.99	76,701.24	3,941.77
1910-400-00-0000	Unallocated Insurance	85,007.00	5,957.96	90,964.96	86,412.57	250.00	4,302.39
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,506.00	0.00	244.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	2,840.00	4,993.00	4,990.14	0.00	2.86
1981-490-00-0000	BOCES - Administrative	64,500.00	0.00	64,500.00	37,585.06	26,914.94	0.00
1983-490-00-0000	BOCES - Capital Construct	56,650.00	0.00	56,650.00	69,537.06	25,357.36	-38,244.42
1989-400-00-0000	Unclassified Expense	4,000.00	-3,840.00	160.00	0.00	0.00	160.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	48,748.00	0.00	48,748.00	29,928.00	0.00	18,820.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	38,530.29	12,284.99	50,557.72
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	417.54	36.50	1,045.96
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	233,051.22	99,478.28	15,711.50
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	54,178.08	23,912.28	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	905.04	0.00	1,720.96
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	1,349.10	361.90	4,789.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	5,223.00	8,723.00	1,755.40	6,403.60	564.00

Naples Central School District
Budget Status Report As Of: 02/28/2025
Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	1,161.66	4,573.00	1,265.34
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,138.00	6,638.00	1,032.94	4,536.50	1,068.56
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	0.00	5,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	-17,500.00	57,232.00	14,370.00	0.00	42,862.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2070-490-00-0000	BOCES Services	62,000.00	0.00	62,000.00	16,641.15	45,358.85	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	294.56	699.00	6.44
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	130.00	99.00	1,771.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	145.00	1,041.00	814.00
2110-100-02-0000	Teachers Sal Pre-K	45,178.00	-22,500.00	22,678.00	0.00	0.00	22,678.00
2110-120-02-0000	Teachers Salaries 4-6	896,371.00	0.00	896,371.00	429,860.24	410,450.64	56,060.12
2110-120-02-1000	Teachers Sal-Kdg - 3	939,874.00	0.00	939,874.00	425,981.41	396,289.78	117,602.81
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	0.00	1,912,476.00	975,891.63	854,718.88	81,865.49
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	1,427.92	0.00	2,802.08
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	30,225.00	21,000.00	50,453.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	29,387.23	22,800.00	11,942.77
2110-160-00-0000	Non-Inst Salaries	393,583.00	22,000.00	415,583.00	258,006.31	156,533.81	1,042.88
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	7,450.18	0.00	18,135.82
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	26,799.92	0.00	11,100.08
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	2,199.00	0.00	12,801.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	54,000.00	-2,608.63	51,391.37	6,812.49	1,411.15	43,167.73
2110-400-02-0000	Contractual - Elementary	16,000.00	-10,456.40	5,543.60	2,552.77	1,748.00	1,242.83
2110-403-01-0000	Contractual - Tuition	5,000.00	-150.00	4,850.00	1,600.00	0.00	3,250.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	753.61	122.74	3,123.65
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	825.00	50.00	2,125.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	679.00	0.00	2,321.00
2110-450-01-0000	Supplies - High School	43,000.00	-522.99	42,477.01	32,459.32	8,412.20	1,605.49
2110-450-02-0000	Supplies - Elementary	35,800.00	-138.00	35,662.00	21,755.29	6,794.85	7,111.86
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	2,190.00	1,310.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,750.00	250.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	217.80	0.00	9,782.20
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	5,740.67	0.00	14,259.33
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	4,562.16	0.00	15,437.84
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	56,032.48	57,467.52	0.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	523,795.62	386,046.03	150,078.35
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	28,734.29	14,791.27	407.44

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-160-00-2002	Non-Inst Salaries El Sch	216,564.00	-15,000.00	201,564.00	89,873.25	46,231.32	65,459.43
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	1,763.69	0.00	9,736.31
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	15,000.00	15,500.00	2,149.50	0.00	13,350.50
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	78,000.00	-10,554.61	67,445.39	14,021.46	37,125.62	16,298.31
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	1,090.00	275.00	635.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	7,310.46	1,020.23	3,069.31
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	1,210.00	790.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	47,058.00	47,058.00	34,224.72	12,833.28	0.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	995,000.00	-47,081.00	947,919.00	430,058.59	399,894.21	117,966.20
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	183,281.40	241,718.60	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,820.00	5,000.00	13,820.00	11,040.90	0.00	2,779.10
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	-7,000.00	28,000.00	0.00	0.00	28,000.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	12,000.00	0.00	12,000.00	5,478.00	6,522.00	0.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	77,037.03	61,308.97	268.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	600.00	42,650.00	26,228.26	15,998.92	422.82
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	167.63	0.00	817.37
2610-400-01-2603	Contractual Expense Hs	100.00	0.00	100.00	0.00	0.00	100.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	101.02	0.00	248.98
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	449.68	0.00	500.33
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,419.02	175.89	1,405.09
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	525.02	0.00	299.98
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	4,599.32	0.00	5,500.68
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	29.95	0.00	120.05
2610-490-00-2613	BOCES Services Ed Com	31,580.00	0.00	31,580.00	17,399.91	14,180.09	0.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-11,700.00	143,289.00	76,219.20	26,344.56	40,725.24
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	10,000.00	15,000.00	8,411.28	0.00	6,588.72
2630-220-00-0000	Computer Equip-State Aid	5,000.00	1,700.00	6,700.00	1,040.99	1,819.01	3,840.00
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	2,381.64	2,685.66	9,932.70
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	1,178.40	1,888.47	11,030.12
2630-460-00-0000	Comp St Aid Software	7,000.00	7,989.62	14,989.62	7,769.73	875.92	6,343.97
2630-490-00-0000	BOCES Services	550,000.00	8,699.40	558,699.40	203,391.01	272,110.21	83,198.18
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	188,546.00	0.00	188,546.00	101,011.29	81,033.81	6,500.90
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	3,435.61	0.00	30,059.39
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	149.49	0.00	4,350.51
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	223.56	0.00	4,776.44

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	45.65	175.99	378.36
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	750.00	0.00
2815-160-00-0000	Non-Instr Salary	101,866.00	0.00	101,866.00	62,012.29	37,454.99	2,398.72
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	2,167.06	0.00	2,332.94
2815-400-00-0000	Contractual Expense	155,970.00	-2,006.49	153,963.51	58,323.49	92,630.62	3,009.40
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	1,957.50	0.00	42.50
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	639.50	0.00	360.50
2815-450-01-0000	Materials and Supplies Hs	1,000.00	753.25	1,753.25	1,017.76	278.57	456.92
2815-450-02-0000	Materials/Supplies Elem	1,000.00	253.24	1,253.24	746.26	278.41	228.57
2820-150-00-0000	Psychology Inst Salary	261,350.00	0.00	261,350.00	109,405.03	69,206.08	82,738.89
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	-270.00	110.00	110.00	0.00	0.00
2820-450-00-0000	Materials and Supplies	1,000.00	602.61	1,602.61	1,602.61	0.00	0.00
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	38,160.00	62,452.00	35,095.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	-4,000.00	9,000.00	0.00	0.00	9,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	0.00	168,616.00	111,752.32	40,536.00	16,327.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	3,815.81	0.00	2,184.19
2855-400-01-0000	Contractual - Athletics	50,000.00	1,415.26	51,415.26	30,468.49	17,432.90	3,513.87
2855-450-01-0000	Supplies - Athletics	8,400.00	-1,415.26	6,984.74	5,878.20	15.76	1,090.78
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	27,207.00	0.00	27,207.00	18,450.90	8,200.50	555.60
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	56,000.00	56,000.00	28,142.28	27,330.80	526.92
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	19,836.38	0.00	5,163.62
5510-162-03-0000	Salaries Drivers	341,862.00	-5,000.00	336,862.00	191,650.83	104,548.40	40,662.77
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	3,118.50	0.00	11,881.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	2,568.88	0.00	7,431.12
5510-165-03-0000	Salaries-Field Trips	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	15,133.91	0.00	7,016.09
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	33,367.77	21,695.73	10,374.50
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	20,493.83	0.00	9,506.17
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	5,000.00	7,000.00	5,233.16	0.00	1,766.84
5510-180-03-0000	Salaries Mechanics	70,858.00	-43,500.00	27,358.00	26,692.77	0.00	665.23
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	-12,000.00	6,000.00	4,090.79	0.00	1,909.21
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	276,955.72	0.00	8,044.28
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	37,298.11	26,336.03	875.86
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	23,780.91	274.00	945.09

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	15,885.58	0.00	2,882.42
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	2,861.09	1,471.89	5,767.02
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	1,188.95	0.00	2,311.05
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	12,846.37	13,905.27	14,498.36
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	31,679.27	96,320.73	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	2,313.88	2,686.12	2,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	9,354.40	6,645.60	2,500.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,500.00	0.00	18,500.00	6,845.57	2,886.31	8,768.12
5530-401-03-0000	Telephone	480.00	0.00	480.00	0.00	0.00	480.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	0.00	100.00	1,400.00
5530-461-03-0000	Natural Gas	17,000.00	-1,000.00	16,000.00	4,802.20	10,797.80	400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	2,196.88	5,603.12	0.00
5530-463-03-0000	Electricity	19,250.00	7,270.00	26,520.00	14,758.42	11,761.58	0.00
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	3,500.00	0.00	3,500.00	2,274.63	0.00	1,225.37
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	75.00	0.00	425.00
7140-450-00-0000	Materials and Supplies	400.00	150.00	550.00	517.50	0.00	32.50
9010-800-00-0000	State Retirement	230,696.00	44,500.00	275,196.00	187,761.65	90,456.27	-3,021.92
9020-800-00-0000	Teacher Retirement	775,589.00	-42,000.00	733,589.00	375,857.24	295,918.29	61,813.47
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	394,504.62	280,812.27	50,013.11
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	47,450.42	0.00	8,612.58
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	6.03	1,993.97	3,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	1,382,923.85	531,045.04	111,976.11
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	52,428.82	0.00	52,846.18
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	592,157.20	249,186.40	36,156.40
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	26,235.16	0.00	23,764.84
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	56,766.00	75.00	3,159.00
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	9,099.42	7.58	8,658.00
9060-800-00-0006	HRA Benefit Card	105,000.00	-5,755.00	99,245.00	0.00	0.00	99,245.00
9060-800-00-0007	Health Ins- Retirees	374,355.00	0.00	374,355.00	272,301.37	55,519.99	46,533.64
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	171,878.19	0.00	-2,378.19
9711-600-00-0000	Serial Bonds Principal	1,640,000.00	0.00	1,640,000.00	0.00	0.00	1,640,000.00
9711-700-00-0000	Serial Bonds Interest	1,419,858.00	0.00	1,419,858.00	211,075.00	0.00	1,208,783.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	150,000.00	250,000.00	143,959.06	0.00	106,040.94
Total GENERAL FUND		23,414,489.00	157,344.57	23,571,833.57	11,380,699.71	6,846,963.66	5,344,170.20

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	184,062.18	
391.GF	Due from General Fund	13,686.00	
410.00	Due From State and Federal - L	37,220.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,043.32	
446.00	Surplus Food Inventory	8,167.12	
446.10	Purchased Food Inventory	7,693.11	
Budgetary and Expense Accounts			
521.00	Encumbrances	209,734.96	
522.00	Expenditures	316,277.40	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		6,151.86
630.10	Due To Gen from Cafe		24,001.70
631.00	Due To Other Governments		190.60
806.00	Non Spendable FB-Inventory		17,903.55
821.00	Reserve for Encumbrances		209,734.96
917.00	Unassigned Fund Balance		213,689.05
Budgetary and Revenue Accounts			
980.00	Revenues		307,212.37
Grand Totals		778,884.09	778,884.09

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

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

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

Selection Criteria	
Cycle 08	
Criteria Name: Last Run	
Printed by Norma Lewis	

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	0.00	0.00	0.00	27,411.94		27,411.94
2401.000		Interest and Earnings	0.00	0.00	0.00	48.71		48.71
2770.000		UNCLASSIFIED REVENUES	0.00	0.00	0.00	193.72		193.72
3190.000		State Reimbursement-LUNCH	0.00	0.00	0.00	49,503.00		49,503.00
3190.00B		State REIMBURSE-Breakfast	0.00	0.00	0.00	16,420.00		16,420.00
4190.000		Fed Reimbursement lunch	0.00	0.00	0.00	147,881.00		147,881.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	4,872.00		4,872.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	2,283.00		2,283.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	46,589.00		46,589.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	12,010.00		12,010.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	307,212.37	0.00	307,212.37

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	0.00	0.00	0.00	80,966.88	50,679.11	-131,645.99
2860-161-00	Extra and OT Hours	0.00	0.00	0.00	3,488.38	0.00	-3,488.38
2860-220-00	Equipment	0.00	0.00	0.00	0.00	10,218.91	-10,218.91
2860-400-00	Contractual Expenses	0.00	0.00	0.00	1,509.83	4,740.17	-6,250.00
2860-410-00	Food Purchases	0.00	0.00	0.00	146,736.71	103,584.61	-250,321.32
2860-413-00	Fed Money	0.00	0.00	0.00	4,872.00	0.00	-4,872.00
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	2,326.00	283.52	-2,609.52
2860-450-00	Lunch Material & Supplies	0.00	0.00	0.00	7,716.89	3,464.27	-11,181.16
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	0.00	0.00	26,564.90	18,435.10	-45,000.00
9010-800-00	Employee Retirement	0.00	0.00	0.00	10,577.95	6,029.72	-16,607.67
9030-800-00	Lunch Social Security	0.00	0.00	0.00	6,250.09	3,876.96	-10,127.05
9060-800-00	Health Insurance	0.00	0.00	0.00	25,267.77	8,422.59	-33,690.36
Total SCHOOL LUNCH FUND		0.00	0.00	0.00	316,277.40	209,734.96	-526,012.36

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 08

Post Dates From 07/01/2024 To 02/28/2025

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	5,931.45	
200.0C	Cash- NYCLASS	166,905.41	
200.PN	Cash- NYCLASS	11,558.24	
Budgetary and Expense Accounts			
522.00	Expenditures	2,500.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		167,543.06
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		8,980.67
Totals for Service: SCHOLR		186,895.10	186,895.10

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 08

Post Dates From 07/01/2024 To 02/28/2025

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

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

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

Selection Criteria

Cycle 08

Criteria Name: Last Run

Project: SCHOLR

Printed by Norma Lewis

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	5,480.67		5,480.67
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	3,500.00		3,500.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	8,980.67	0.00	8,980.67

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District
Budget Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: CM MISCELLANEOUS SPECIAL REV

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

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	301,046.36	
391.GF	Due From General Fund	70,922.56	
410.01	Due From State and Federal	44.22	
Budgetary and Expense Accounts			
522.00	Expenditures	478,512.28	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		637,731.03
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		212,794.00
Grand Totals		850,525.42	850,525.42

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

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

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

Selection Criteria

Cycle 08
Criteria Name: Last Run
Printed by Norma Lewis

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25PREK-3289.000	25PREK	Other State Aid	163,138.00	0.00	163,138.00	81,569.00	81,569.00	
25REAP-4289.000	25REAP	Other Federal Aid (Specif	0.00	0.00	0.00	21,203.00		21,203.00
25S611-4256.000	25S611	Indiv. w/Disab. Ed Act (I	206,043.00	0.00	206,043.00	41,208.00	164,835.00	
25S619-4256.000	25S619	Indiv. w/Disab. Ed Act (I	5,712.00	0.00	5,712.00	1,142.00	4,570.00	
25SUMM-3289.000	25SUMM	Other State Aid	94,324.00	0.00	94,324.00	0.00	94,324.00	
25SUMM-5031.000	25SUMM	4408 Interfund Transfers	23,581.00	0.00	23,581.00	0.00	23,581.00	
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	0.00	0.00	0.00	6,572.00		6,572.00
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	0.00	0.00	0.00	2,987.00		2,987.00
25TTLI-4126.000	25TTLI	NCLB Chpt 1,Basic Grant	0.00	0.00	0.00	58,113.00		58,113.00
Total SPECIAL AID FUND			492,798.00	0.00	492,798.00	212,794.00	368,879.00	88,875.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
22ARPA-2110-150	Instructional Salaries	0.00	39,821.00	39,821.00	39,821.00	0.00	0.00
22ARPA-2110-160	Noninstructional Salaries	0.00	-39,821.00	-39,821.00	-39,821.00	0.00	0.00
22ARPA ARP-ESSER - Subfund Subtotal		0.00	0.00	0.00	0.00	0.00	0.00
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
22ARPH ARP Homeless II - Subfund Subtotal		0.21	0.00	0.21	0.00	0.00	0.21
24TIIA-2110-150	Instructional Salaries	2,766.69	0.00	2,766.69	0.00	0.00	2,766.69
24TIIA TITLE IIA - Subfund Subtotal		2,766.69	0.00	2,766.69	0.00	0.00	2,766.69
24TIVA-2110-150	Instructional Salaries	2,551.95	0.00	2,551.95	0.00	0.00	2,551.95
24TIVA TITLE IV A - Subfund Subtotal		2,551.95	0.00	2,551.95	0.00	0.00	2,551.95
24TTLI-2110-150	Instructional Salaries	598.36	0.00	598.36	0.00	0.00	598.36
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
24TTLI TITLE I - Subfund Subtotal		2,098.36	0.00	2,098.36	0.00	0.00	2,098.36
25PREK-2510-150	Instructional Salaries	129,026.00	0.00	129,026.00	54,243.92	54,243.89	20,538.19
25PREK-2510-160	Noninstructional Salaries	34,112.00	0.00	34,112.00	0.00	0.00	34,112.00
25PREK Universal Pre-K - Subfund Subtotal		163,138.00	0.00	163,138.00	54,243.92	54,243.89	54,650.19
25REAP-2110-450	Materials & Supplies	21,203.00	0.00	21,203.00	0.00	0.00	21,203.00
25REAP Rural Educ Achievement Pr - Subfund Subtotal		21,203.00	0.00	21,203.00	0.00	0.00	21,203.00
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	100,043.58	98,723.16	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	4,848.00	0.00	2,424.00
25S611 IDEA Section 611 - Subfund Subtotal		206,043.00	0.00	206,043.00	104,891.58	98,723.16	2,428.26
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	2,768.22	1,230.37	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	1,142.00	0.00	571.00
25S619 IDEA-SECTION 619 - Subfund Subtotal		5,712.00	0.00	5,712.00	3,910.22	1,230.37	571.41
25SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	29,300.88	1,999.40	-3,150.28
25SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	15,496.06	11,098.20	-16,755.26
25SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	22,749.27	0.00	-2,443.27
25SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	62,205.00	0.00	-20,702.00
25SUMM-5511-160	4408 Summer School NonIns	17,297.00	0.00	17,297.00	17,500.22	3,397.45	-3,600.67
25SUMM 4408 SUMMER SCHOOL - Subfund Subtotal		117,095.00	0.00	117,095.00	147,251.43	16,495.05	-46,651.48
25TIIA-2110-150	Instructional Salaries	32,861.00	0.00	32,861.00	7,430.19	7,430.21	18,000.60
25TIIA TITLE IIA - Subfund Subtotal		32,861.00	0.00	32,861.00	7,430.19	7,430.21	18,000.60
25TIVA-2110-150	Instructional Salaries	14,936.00	0.00	14,936.00	16,351.43	16,351.46	-17,766.89
25TIVA TITLE IV A - Subfund Subtotal		14,936.00	0.00	14,936.00	16,351.43	16,351.46	-17,766.89
25TTLI-2110-150	Instructional Salaries	288,865.00	0.00	288,865.00	144,433.51	144,431.49	0.00
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
25TTLI TITLE I - Subfund Subtotal		290,565.00	0.00	290,565.00	144,433.51	144,431.49	1,700.00

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Total SPECIAL AID FUND		858,970.21	0.00	858,970.21	478,512.28	338,905.63	41,552.30

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	1,092,453.18	
391.00	Due From Other Funds	158,124.99	
Budgetary and Expense Accounts			
522.00	Expenditures	6,679,517.82	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		10,942,865.00
630.01	Due To Debt Service		3,782.66
915.01	Ass. Unap. FB Res For Capital	3,160,510.73	
Budgetary and Revenue Accounts			
980.00	Revenues		143,959.06
Grand Totals		11,090,606.72	11,090,606.72

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

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

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

Selection Criteria

Cycle 08
Criteria Name: Last Run
Printed by Norma Lewis

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: H CAPITAL FUND

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

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	4,066,894.10	0.00	4,066,894.10	3,864,959.16	233,044.94	-31,110.00
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	569,752.83	12,520.27	-105,452.27
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	176,407.78	10,241.06	-58,759.11
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	1,427,841.31	158,652.59	-98,901.00
210000-1620-299-00	NON-CONTRACTUAL	0.00	0.00	0.00	1,205.51	0.00	-1,205.51
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	12,671.40	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	86,300.00	55,000.00	0.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	173,948.52	19,237.50	1,916,193.76
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	46,100.67	124,281.98	22,073.72
210000-2110-245-00	Architects Commisions/Exp	24,701.37	0.00	24,701.37	117,744.10	27,407.65	-120,450.38
210000-2110-245-21	Architects Commisions/Exp	-13,678.41	0.00	-13,678.41	2,738.63	12,261.37	-28,678.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	13,278.75	6,721.25	-19,824.75
230000-1620-450-00	Supplies	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
230000-2110-240-00	Contractual and Other	-1,375.21	0.00	-1,375.21	0.00	0.00	-1,375.21
240000-2110-240-00	Contractual and Other	9,697.56	0.00	9,697.56	561.25	438.75	8,697.56
240000-5510-210-00	Buses	-750,000.00	0.00	-750,000.00	0.00	0.00	-750,000.00
250000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	31,068.80	48,331.20	10,600.00
250000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	10,980.05	1,294.95	-2,275.00
DWB08X-5510-210-00	Buses	0.00	150,000.00	150,000.00	143,959.06	0.00	6,040.94
Total CAPITAL FUND		8,007,354.27	150,000.00	8,157,354.27	6,679,517.82	709,433.51	768,402.94

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	250,653.16	
391.00	Due From Other Funds	4,698.05	
391.01	Due From Other Funds-Capital	3,782.66	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		243,271.83
Budgetary and Revenue Accounts			
980.00	Revenues		15,862.04
Grand Totals		259,133.87	259,133.87

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2025
Cycle 08
Post Dates From 07/01/2024 To 02/28/2025

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

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

Selection Criteria	
Cycle 08	
Criteria Name: Last Run	
Printed by Norma Lewis	

Naples Central School District
Revenue Status Report As Of: 02/28/2025
Fiscal Year: 2025
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	15,862.04		15,862.04
Total DEBT SERVICE			0.00	0.00	0.00	15,862.04	0.00	15,862.04

Selection Criteria

Criteria Name: Last Run
As Of Date: 02/28/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Tuesday, March 18, 2025

JS
3-18-25

Dear Superintendent Swartz,

As an employee of the Naples Central School District for the past two years, I am asking for permission from the Board of Education to allow my son, Ashton Alexander (6th grade) and my daughter, Mora Mack-Boehm (8th grade) to continue to attend NCS despite our recent move to 4863 Arrowhead Drive Rushville NY 14544. Per district policy #7132, as an employee of the district it is my understanding that we are allowed to have our children attend the district when we are living outside of the district. Thank you for your attention to this matter, if you have questions or need further information please let me know.

Sincerely,

Shayla Boehm

Shayla Boehm



Date: March 26, 2025

To: Superintendent Swartz

From: Nicole Green
Jr/Sr High School Principal

Subject: Discard of books

KS
3-26-25

I have received a request from the Science Department to discard the following titles:

- (1) Physical Setting Earth Science Review Book
- (1) Holt Science and Technology Concept Mapping Book of Transparencies
- (1) Prentice Hall Computer Test Bank
- (3) Prentice Hall Chemistry the Study of Matter Textbook
- (1) Prentice Hall Exploring Physical Science Teacher Edition
- (1) Prentice Hall Physical Science Computer Test Bank book w/cd rom
- (1) Prentice Hall Physical Science Chapter and Unit Test levels A and B

I recommend that the Naples Board of Education approve the discard.

Sincerely,

A handwritten signature in cursive script that reads 'Nicole Green'.

Nicole Green
Jr/Sr High School Principal