

BOARD MEETING: **Regular Meeting**
DATE: Wednesday, December 10, 2025
TIME: 6:00 p.m.
PLACE: Naples High School Library

- I. Roll Call
- II. Meeting Called to Order
- III. Adopt the Agenda of the Regular Meeting of December 10, 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. *The total of all comments will not exceed 15 minutes.*

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
 - Operation Santa
 - Elementary UPK-2
 - Superintendent Update
 - Student Representative Update
 - Assistant Superintendent for Business
 - Administrative Updates
- IX. Board Report – Policy Committee
- X. Authorization – Amended District Wide School Safety Plan (Board Action)
- XI. Minutes (Board Action)
- XII. Tax Collection and Return of Unpaid Taxes (Board Action)
- XIII. Agreements (Board Action)
- XIV. Business (Board Action)
 - Treasurer’s Reports
 - Discards
 - Donation
 - Incomplete Team - Skiing
- XV. Personnel (Board Action)
 - FMLA Unpaid Leave of Absence
 - Extra-Curricular Account Advisor
 - Alternate CSE/CPSE Chairperson
- XVI. Consent Agenda Items (Board Action)
 - CSE Committee Recommendations
 - Substitutes
 - Volunteers
- XVII. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, December 10, 2025 at 6:00 p.m. in the Naples High School Library.

Roll Call:	Members Present:	Robert Brautigam	Kelley Louthan
		Joseph Callaghan	Steven Mark
		Jacob Hall	Maura Sullivan
		Amie Levine	

Members Absent:

Also Present: Student Representative Alessandra Figueiredo and Lily Hirsh, Kevin Swartz, Chad Hunt, Christina Brautigam and Michele Barkley

A quorum being present, the Regular Meeting of December 10, 2025 was called to order at _____ p.m. by President Board Member Jacob Hall.

Motion:

2nd:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of December 10, 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.

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 Report – Policy

Motion:

2nd:

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the amended District Plan for the 2025-2026 school year as presented:

- District Wide School Safety Plan

Voting Yes: Motion Carried

Voting No: Motion Denied

Motion:

2nd:

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

- Regular Meeting of November 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 approves the following Business resolution pertaining to the Tax Collector’s Report as presented:

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

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

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

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

Voting Yes: Motion Carried

Voting No: Motion Denied

Motion:

2nd:

Resolved, that the Board of Education approves the following resolution to authorize the BOCES ROC (RIC One Risk Operations Center) to negotiate Data Privacy Agreements for the 2025-2026 school year:



Naples Central School District

DISTRICT-WIDE SCHOOL SAFETY AND EMERGENCY RESPONSE PLAN

Commissioner's Regulation 155.17

Introduction

Emergencies and violent incidents in school districts are critical issues that must be addressed in an expeditious and effective manner. Districts are required to develop a District-wide School Safety Plan designed to prevent or minimize the effects of serious violent incidents and emergencies and to facilitate the coordination of the district with local and county resources in the event of such incidents or emergencies.

The district-wide plan is responsive to the needs of all schools within the district and is consistent with the more detailed emergency response plans required at the school building level. Districts are at risk of a wide variety of acts of violence, natural, and technological disasters. To address these threats, the State of New York has enacted the Safe Schools Against Violence in Education (SAVE) law. This component of Project SAVE is a comprehensive planning effort that addresses risk reduction/prevention, response, and recovery with respect to a variety of emergencies in the school district and its schools.

The Naples Central School District continues to support this integral component of the SAVE Legislation through the regular review and updating of its contents. The Superintendent of Schools encourages and advocates this ongoing district-wide cooperation and support of Project SAVE.

General Considerations and Planning Guidelines

Purpose

The Naples Central School District-wide School Safety Plan was developed pursuant to Commissioner's Regulation 155.17. At the direction of the Naples Central School District Board of Education, the Superintendent of Naples Central School District appointed a District-wide School Safety Team and charged it with the development and maintenance of the District-wide School Safety Plan.

Identification of School Teams

As referenced in the previous section, the Naples Central School District has appointed a District-wide School Safety Team consisting of, but not limited to, representatives of the School Board, students,

teachers, administrators, parent organizations, school safety personnel, and, other school personnel. The members of the team and their positions or affiliations are as follows:

- Kevin Swartz (Superintendent/Safety Team Chair)
- Nicole Green (High School Principal)
- Philip Bariteau (High School Teacher)
- Sheila Brundage (Naples Ambulance)
- CJ Stephens (Fire Chief)
- Patrick Elwell (Transportation Supervisor)
- Alice DeMallie (High School Nurse)
- Laurie Fitzgerald (Elementary School Teacher)
- Matthew Green (High School Teacher)
- Carrie Grove (Elementary School Teacher)
- Shawn Mason (Director of Facilities)
- Timothy Durgan (School Resource Officer—Ontario County Deputy)
- Jason Klewicki (NYS Trooper)
- Heather Clark (Assistant Principal/Data Coordinator)
- Brian Meteyer (Elementary School Psychologist)
- William Murphy (High School Counselor)
- Cassandra Lamphier (PPS Director)
- Darlene Wolfanger (Teacher Aide)
- Katherine Piedici (Elementary School Principal)
- Melissa Andarolo (High School Psychologist)
- Kelly VandeSande (Elementary School Nurse)
- Benjamin Pursell (Director of Technology)
- Board of Education Member: Jacob Hall

Concept of Operations

General protocols reflected in the District-wide School Safety Plan guide the development and implementation of the Building Safety Plans. The District-wide Safety Plan sets forth the general procedures and protocols to be adhered to at each school and serve as the standard operating procedures.

In developing the district-wide plan, key internal and external stakeholders were involved in order to garner the best local operational knowledge and the best emergency management and safety expertise in creating and revising the plan. The Naples Central School is an integral part of the community and, as such, it is important that community stakeholders are involved and understand the role of the school district and its relationship to the safety of the community at large.

In the event of an emergency or violent incident, the initial response to all emergencies at an individual school will be by the Building Safety Teams.

Upon activation of the Building Safety Teams, the Superintendent of Schools or his/her designee will be notified and, where appropriate, local emergency officials will also be notified. Efforts may be supplemented by county and state resources through existing protocols.

Chief Emergency Officer

The Superintendent of Schools is the District's Chief Emergency Officer. The responsibilities of the Chief Emergency Officer are:

- Coordinating communication between school staff and first responders
- Ensuring understanding of the district-wide safety plan
- Ensuring completion and of building-level plans
- Ensuring the amendment of all plans as needed

Plan Review and Public Comment

Pursuant to Commissioner's Regulation, Section 155.17 (e)(3), this plan will be made available for public comment at least 30 days prior to its adoption. The district-wide plan may be adopted by the School Board only after at least one public hearing that provides for the participation of school personnel, parents, students and any other interested parties. The plan must be formally adopted by the Board of Education.

Full copies of the District-wide School Safety Plan and any amendments will be submitted to the New York State Education Department within 30 days of adoption. In addition, the Building Safety Plans will be sent to the New York State Police and the Ontario County Sheriff's Department.

This plan will be reviewed periodically during the year and will be maintained by the District-wide Safety Team. The required annual review will be completed on or before July 1 of each year after its adoption by the Board of Education. A copy of the plan will be available on the district website.

Prevention/Intervention Strategies

Initiatives that improve the culture and climate in our schools and improve communication at all levels can substantially enhance our ability to truly prevent any negative event from occurring. Prevention would always be preferred over risk reduction. However, not all such events will be prevented despite our best efforts. Therefore, we must formulate plans to intervene and reduce risk by minimizing the impact of any negative event.

This section will identify specific prevention and risk reduction strategies that have been implemented within the Naples Central School District. Many of these components serve as both prevention and risk reduction tools.

Strategies for Identifying Needs Related to Creating a Positive, Safe Learning Environment:

- Review of Academic and Behavioral Data
- Building and Grade Level Team Meetings
- Initiatives from the Character Education Committee
- Needs Assessments Conducted by the Mental Health Advisory Committee

Strategies and/or Programs Intended to Create and/or Maintain a Safe Learning Environment:

- Presentations from the School Resource Officer (SRO)
- MTSS Behavioral Supports
- Health Classroom Instruction

- Weekly Student Support Team Meetings
- Restorative Circles
- Character Education Assemblies
- Check In/Check Out Systems
- Counseling Supports
- Creation of the RISE Program
- Peer/Academic Leader Program

Efforts to Improve Communication Between and Among Students:

- Creation and Use of Grade Level List-serves
- Regular Paper and Electronic Newsletters
- District Social Media Accounts
- Restorative Circles
- Superintendent's Advisory Council
- Inclusion of Students on Certain NCS Committees

Anonymous Reporting System:

- Safe School Helpline
- Dial 1-800-4-1-VOICE, ext. 359 (418-6423) to leave information, or text 66746 then type TIPS

Training, Drills, and Exercises

The District will provide annual multi-hazard school safety training for all staff and students. For staff, the training will take place in online trainings, full-scale drills, table top exercises, and staff development programs when appropriate. For students, the trainings will involve classroom activities, full-scale drills, and assemblies. The components of this training will be consistent across the district while the means of dissemination will likely be varied due to the grade levels involved and other building specific issues. Staff training will be routinely conducted at the school level followed by age-appropriate drills with the entire school population.

The District will ensure that each building conducts drills and exercises to test the components of their respective building-level plan. The use of tabletop exercises to accomplish this task in coordination with local and county emergency response and preparedness officials may be considered when live drills are impractical or not sufficient to meet training goals. Specific drills and training will be conducted for selected response protocols including: Shelter-In-Place; Hold-In-Place, Evacuation, Lockout, and Lockdown. Additionally, fire, natural gas, bomb threat and alternate site evacuations may/will be conducted annually and may involve a staff drill or training session only or the entire school population.

In addition, Early Dismissal drills will not occur more than 15 minutes earlier than normal dismissal time. Transportation and communication procedures will be included in the test, and parents and guardians will be notified in writing at least one week prior to such drill.

The emergency back-up generators and lighting are also tested annually and all systems verified functional without electricity.

The following are mandated as of July 1st 2016:

- 8 - Evacuation Drills (fire drills) and 4 lock down Drills every School Year.
- 8 - Drills by December 31st
- 4 - Evacuation Drills using secondary means of egress
- 1 – Drill during lunch or assembly unless instruction is provided on how to do same.

Personnel Acting in School Security Capacity

Routine Precautions by all staff

All staff members are expected to immediately report to their building principal any information they have received or observations they have made regarding anything that could possibly impact the safety and security of anyone within the school community.

Note: Staff should always err on the side of safety and share such information each and every time. No detail is too small or inconsequential as individual staff may not be aware of all circumstances surrounding a particular student or concern.

Limited Access

Each school district building is tasked with implementing this policy while tailoring it to the specific needs of their building. Generally, this means that the fewest exterior doors necessary to maintain normal business will remain unlocked during portions of the regular school day – most commonly to facilitate morning arrival. Those doors that may need to remain unlocked during a portion of the school/business day should be monitored in some fashion. All entrances are to be secured shortly after the start of the instructional day.

Once secured for the instructional day, the schools may utilize an audio and/or video electronic, visitor access control system at their primary entrances that provides a means for school staff to remotely screen and approve visitors prior to actually granting them access into the building.

The schools also utilize a keyless entry / electronic access control system allowing specific access (designated days/times, buildings and entrances) to authorized personnel by presenting a programmed proximity identification card to a reading device at those entrances. This system also automatically unlocks and locks specific entrances to accommodate normal arrival, dismissal and after school activity.

Staff Photo Identification Badges

All Naples Central School District employees are issued photo identification (proximity) badges that are to be displayed at all times while on school district property to assist visitors, students and staff in identifying employees as well as possible intruders.

Visitor policy

Should an unannounced visitor appear at a classroom, office or be observed in the hallways without proper identification (visitor pass or a note from the office), staff may approach and inquire as to a subject's business or contact their school's main office immediately.

Student Sign-Out Procedures

Schools are diligent in ensuring that only those persons authorized to sign-out students are allowed to do so utilizing the applicable data maintained within School Tool. Staff may also require a photo ID if the requesting party is unknown to them and may contact a parent or guardian for confirmation when deemed appropriate.

Video Surveillance

A digital video surveillance system is in service in the Naples Central School to assist in monitoring, deterring and recording activity in high use areas, as well as areas of chronic concern or perceived vulnerability.

Fire Alarm

A fire detection alarm that is linked to a central monitoring station is in service at every Naples school building. These alarms and fire response procedures are tested regularly consistent with New York State Education Department regulations.

Mass Communication System (Blackboard Connect)

The School District utilizes the Blackboard Connect mass communication system capable of making emergency notifications to all or a portion of the school community.

School Resource Officer

The District contracts with Ontario County to provide a School Resource Officer (SRO) on campus during the school day and at other district events. The SRO assumes a number of roles involving:

- Safety expert and law enforcer
- Problem solver and liaison to community partners
- Educator

** Please see a copy of the attached agreement the District has with the Ontario County Sheriff's Office regarding a SRO*

Random Drug Sniffing Canine Search

The District will occasionally conduct canine searches throughout the school year.

Vital Educational Agency Information

The District maintains general information about each educational agency located in the school district, including information on: school population, number of staff, transportation needs, and the business and home telephone numbers of key officials of each such educational agency.

Early Detection of Potentially Violent Behaviors

The District recognizes the importance of early recognition and intervention into conflicts and potentially violent or threatening behaviors. As such, the District will ensure that appropriate school violence prevention and intervention training will be incorporated into phases of staff professional

development.

Informative materials regarding the early detection of potentially violent behaviors shall be made available to the school community through various means that may include brochures, district-wide newsletters, and the district website.

Students, parents, and all staff are encouraged to share information regarding any student conflicts, threats or troubling behaviors with the appropriate school administrator so that an investigation can commence in a timely fashion if deemed necessary.

This communication may extend beyond the Naples Central School District personnel to include members of the District's Safety Team, Law Enforcement, Mental Health Professionals, etc., when deemed appropriate and within existing legal parameters.

Hazard Identification

The list of sites of potential emergency include: all school buildings, playground areas, properties adjacent to schools, on and off-site athletic fields, buses, and off-site field trips. Each individual Building Health and Safety Team has assessed their own facility for any unique hazards and has documented them on their respective Building Safety Plans.

Notification and Activation (Internal and External Communications)

Incident Commanders are authorized to and will initiate contact with the appropriate law enforcement officials in the event of a violent incident. Possible points of contact may include:

- 911
- Ontario County Sheriff's Office: 585-394-4560
- New York State Troop E: 585-398-4100

The process for informing educational agencies within a school district of a disaster or an act of violence include the following possible forms of communication: telephone, e-mail, district radio system, NOAA weather radio, district website, intercom or PA system, local media, Blackboard Connect Emergency Alert System, others as appropriate or necessary.

The system may specify that in the event of an emergency, or impending emergency, the district will notify all principals/designees within the district to take the appropriate action. The District will utilize the Blackboard Connect Emergency Alert System to contact parents, guardians or persons in parental relation to the students in the event of a violent incident or an early dismissal. The district might also use local media in some instances or post information on the district website.

Situational Responses

Multi-Hazard Response

In the event of a catastrophic emergency (fire, building collapse, etc.) the evacuation of the building and the preservation of life is the only consideration. It is anticipated that specific procedures outlined in this document, particularly as they relate to notifications, line of authority, etc., may well be violated in cases involving catastrophic emergencies.

There are many variables that could impact the manner in which the Building Safety Teams respond to a particular occurrence. These variables could include: time of day, weather, age of students, and location of students, anticipated response time of emergency responders, availability of support personnel, and availability of transportation. Specific emergency situations are identified and standard response procedures are detailed in Building-level Emergency Response Plans; however, given the aforementioned variables, it is impractical to try and map out the specific steps to take for every conceivable scenario. It is more practical to focus on just a few critical decisions that need to be made in every emergency pursuant to our primary goal of preventing injury and loss of life.

The building principal is designated as the person in charge during the initial response to any emergency at their respective school. The principal will provide leadership, organize activities and disseminate information with the assistance of the Building Safety Teams and the District Safety Team, if needed. If the principal is unavailable, or not on site, the Designated Alternate will act in their absence with the same authority and responsibility.

In most instances where this level of school response is warranted, the school will be seeking assistance from outside emergency responders in resolving the situation. As such, the immediate objective is generally to contain and manage the incident until the emergency responders arrive on scene.

Procedures for obtaining advice and assistance from local government officials including the county or city officials responsible for implementation of Article 2-B of the Executive Law. By contacting 9-1-1, the system for coordinating the delivery of assistance from both the county and local agencies will be activated.

Each Building-level Emergency Response Plan includes procedures and actions that will be implemented in the event of the occurrence of a hazardous event. Such plans are not available to the public, nor are they to be included in the District-level Safety Plan.

Responses to Acts of Violence: Implied or Direct Threats

The District's policies and procedures for responding to implied or direct threats of violence by students, teachers, other school personnel and visitors to the school will be included in the Building-level Safety Plans. The following types of procedure(s) may be used by the district:

- Use of staff trained in de-escalation or other strategies to diffuse the situation.
- Inform Building Principal of implied or direct threat.
- Determine level of threat with Superintendent/Designee.
- Contact appropriate law enforcement agency, if necessary.
- Monitor situation, adjust response as appropriate, include the possible use of the Emergency Response Team.

Acts of Violence

The District's policies and procedures for responding to acts of violence by students, teachers, other school personnel and visitors to the school will be included in the Building-level Safety Plans. The following types of procedure(s) could be used by the district:

- Determine level of threat with Superintendent/Designee.
- If the situation warrants, isolate the immediate area and evacuate if appropriate.
- Inform Building Principal/Superintendent.
- If necessary, initiate lockdown procedure, and contact appropriate law enforcement agency.
- Monitor situation; adjust response as appropriate; if necessary, initiate early dismissal, sheltering or evacuation procedures.

Response Protocols

The District's selection of appropriate responses to emergencies, including protocols for responding to bomb threats, hostage takings, intrusions and kidnappings will be included in the Building-level Safety Plans. The following possible protocols are provided as examples:

- Identification of decision-makers
- Plans to safeguard students and staff
- Procedures to provide transportation, if necessary
- Procedures to notify parents
- Procedures to notify media
- Debriefing procedures

Arrangements for Obtaining Emergency Assistance from Local Government

Arrangements for obtaining assistance during emergencies from emergency services organizations and local government agencies include contacting:

- 911 immediately
- Ontario County Sheriff's Office: 585-394-4560
- NYS Troopers: 585-398-4100
- Naples Fire Department: 585-374-2370
- Naples Ambulance: 585-374-2170

Procedures for Obtaining Advice and Assistance from Local Government Officials

In the event of an emergency where additional advice, assistance, or assets not readily available to the District are needed; the Superintendent, his/her designee or the School Resource Officer (SRO) will contact:

- Naples Town Supervisor: 585-374-2111
- Naples Village Mayor: 585-374-2435

District Resources Available for Use in an Emergency

District resources which may be available during an emergency include all of our facilities at the campus, our buses, and other vehicles trucks. We can also contact the Town Highway Department for access to heavy equipment and other resources.

Procedures to Coordinate the Use of School District Resources and Manpower during Emergencies

The Naples Central School District will use the Incident Command System to coordinate the use of school district resources and manpower during emergencies.

Protective Action Options

Plans for taking the following actions in response to an emergency where appropriate will be included in Building-level Emergency Response Plans: school cancellation, early dismissal, evacuation, and sheltering.

Recovery

District Support for Buildings

After an incident, the safety teams will work with stakeholders to provide needed supports. Necessary resources will be deployed in order to support students, staff, and community members.

Disaster Mental Health Services

Mental health services needed will be addressed by the appropriate safety team. The Naples Central School District will activate its Critical Team to address the personal and psychological needs of the students and staff following a traumatic incident. The District's Employee Assistance Program is available for staff members. The Superintendent of Schools will make the determination for the need for outside mental health resources in the event of a disaster or other traumatic event.

Family Counseling Service of the Finger Lakes

www.fcsfl.org Phone 315-789-2613

For incidents of a larger magnitude, the District may need to request the services of the County and State Mental Health Agencies for support services. New York State has a statewide plan for the delivery of mental health services. These services can be accessed through Ontario County Mental Health Services or directly from the State of New York at the following numbers:

<i>Ontario County Community Mental Health Services</i>	<i>(585) 396-4363</i>
<i>Yates County Community Services Department</i>	<i>(315) 536-5115</i>
<i>NYS Office of Mental Health Services - Disaster Mental Health Services</i>	<i>(518) 474-2578</i>

Once the incidents have been resolved, the *Superintendent* will hold a Post Incident de-briefing to discuss what transpired during the event and how the District and the Emergency Response Team can improve their response to bring resolution to the matter more quickly and efficiently

Chapter 168 and the Required Amendment to the School District's Emergency Plan

a. Essential Personnel:

- *Facilities and Maintenance Staff:* Needed to ensure buildings and grounds are cleaned, disinfected, etc. on a regular basis. Shifts would be staggered to follow social distancing guidelines.
 - Director of Facilities, Maintenance Mechanics, Grounds, Custodians, Cleaning Staff
- *District Office Personnel:* Would follow a rotational schedule to ensure the continuity of payroll, benefits, communications, etc.
 - Superintendent, Business Official, District Clerk, Accounts Payable Clerk
- *Technology Department Staff:* Would support the hardware/software/etc. needs of staff and students to ensure that remote learning needs are met.
 - Director of Technology, Professional Development and Instruction as well as Computer Services Assistants
- *Building and/or District Administrators and Office Staff:* Would work a limited number of days per week to ensure the continuity of learning, communications, etc.
 - Principals, Director of Pupil Personnel Services, Assistant Principal/Data Coordinator
 - Typists, Clerks, Computer Services Assistant
- *Transportation Department and Food Service Department:* Would follow a rotational schedule if required to provide students with meals or devices for remote learning.
 - *Food Service Director, Cooks, Food Service Helpers*
 - *Transportation Supervisor, Head Bus Driver, Bus Drivers, Bus Monitors*
- *Other Faculty and Staff:* Depending on guidance from New York State and/or the Department of Health, and local contractual language, other faculty and staff members would perform their work responsibilities in-person or remotely.

b. Telecommuting/Remote Work:

The District has worked to ensure that all non-essential employees have the devices, software, hot spots, network access, etc. needed to perform their job responsibilities remotely. To accomplish this, the District has used staff surveys, a Technology Committee, and an IT Helpdesk email system to identify and meet technology-related needs. Additionally, the District has used a combination of conference as well as asynchronous days to provide employees with professional development focused on supporting remote learning.

c. Work Shift Staggering:

Throughout the reopening process, the District has prioritized social distancing, face coverings, hand washing, and disinfecting. Furthermore, the District has sought to reduce exposure by moving in-person meetings and interactions to Zoom to the greatest extent practicable. If required to implement staggered work shifts to provide an extra layer of safety, buildings or departments would

design schedules in alignment with existing guidance from New York State or the Department of Health.

d. PPE Protocols:

All PPE items are currently stored in the High School basement facility storage area. Only Facilities personnel have access to this room. Staff members place a request into the Master Library System. A member of the Facilities Department will bring the requested items to the requester the same day or the following day. Once the facilities member has done this, they will mark the order complete in the Master Library System. Inventory is maintained by the Director of Facilities and reordered as necessary.

e. Documenting Work Hours and Locations:

Staff in the District Office, the Main Offices, and the Central Business Office will document work hours and locations using WinCap Web, Aesop, Google Docs, and PDF fillable forms (details might differ slightly based on the work responsibilities of the employee).

f. Emergency Housing for Essential Employees:

Due to limited housing options in the region, this section is not applicable to the Naples Central School District.

NYS Workplace Violence Prevention Law & NCS Violence Prevention Program

Statement of Purpose:

The NCS school community recognizes the importance of working collaboratively in order to be proactive when it comes to reducing the likelihood of violence in schools. The more we know, and the sooner we know it, the higher the likelihood we can prevent violence in our district. Through both building and district safety committees, priority goals and objectives include:

- Providing a forum, with a broad representation of workplace staff, where concerns, ideas, or issues related to potential violence or safety can be discussed. Regular assessment of our practices, as they relate to potential school violence or safety, is a district expectation and responsibility.
- Being responsive to issues and concerns as they arise and using available district resources to reduce or mitigate the potential for workplace violence.

Risk Evaluation:

Identified Risks

- Potential blind spots with cameras due to positioning, tree growth, or technological issues requiring attention.
- Evaluation of doors that may “stick” at times, particularly in warm weather.
- Improvement of classroom door safety through potential utilization of thumb turn locks.
- At various times of year, speed of drivers (students and others) can be an issue on the south side of the HS (entrance off of Main Street).
- Should the district reactivate a means for anonymous reporting of threats given our contract with vendor expired during Covid.

- Concern about the possible lengthy response time to NCS for police or ambulance services given our location.

Methods of Prevention

A minimum of 3 times annually, NCS school buildings will meet to discuss matters of safety as they relate to the goals/objections noted above. Additionally, the NCS District Safety Team will meet a minimum of 3 times annually to discuss the same goals/and objectives. This ensures opportunity to understand the needs and concerns (as they related to potential violence) in all district locations. Both building and district safety teams will be comprised of individuals from diverse departments and job descriptions. Standing agenda items for the NCS District Safety Team shall include:

- Update from the elementary school safety team to share concerns, risks, or incidences related to safety.
- Update from the high school safety team to share concerns, risks, or incidences related to safety.
- Update from our school resource officer to share pertinent information regarding safety, best practices, or risk mitigation based on current trends in the district/community.
- Update from our Facilities and Maintenance departments with focus on safety related matters.
- Roundtable forum where any member of the committee can share risks, concerns, or thoughts related to safety or safety prevention.

Additional levels of risk evaluation & prevention include but are not limited to:

- Regular communication with our School Resource Officer/local law enforcement regarding potential school violence/threats which lead to preventative action steps.
- Conducting risk assessments (either internally or through emergency responders) with students as warranted.
- Building teams, including teachers, administrators, and PPS providers, who regularly evaluate and discuss students who struggle emotionally. This leads to direct intervention from school personal or potentially external support from local agencies as warranted.
- Periodic connection surveys conducted with students.
- Provide mental health/counseling support contacts for staff members.
- Annual review of the district emergency response plan, including a public forum, prior to Board of Education approval.
- Review of policies, practices, and procedures with insuring agencies to identify areas of improvement.
- Improving and utilizing technology as a means to identify and reduce the potential for violence.
- Regular review of expectations regarding securing of doors and windows.

Hierarchy of Controls

Engineering Controls:

The district recently engaged in an audit of all interior and exterior security cameras to ensure adequate coverage. Adjustments were made to ensure coverage of all grounds and several obstructions (tree limbs) have been removed. Plans are in place to replace/improve classroom door

locks, beginning with the elementary school in 2025 and at the High School in the next capital improvement project.

Administrative Controls:

As of 2023, NCS employs a full-time School Resource Officer. This ensures a daily presence on our campus and this officer also serves as a member of our building PPS teams and the District Safety Team.

Personal Protective Equipment:

Regular conversations are held with individuals requiring specific PPE to engage in their job responsibilities. To date, and per conversations with union leadership, NCS employees have access to all necessary PPE at the present time.

System for Reporting Work Place Violence

Any NCS employee seeking to file a report of work place violence may complete the work place violence prevention form. This can be accessed in (add area on website) or by visiting the NCS District Office.

NCS Workplace Violence Prevention Plan:

The NCS District Emergency Response Plan, which is approved annually by the NCS Board of Education after a public hearing, will serve as the vehicle which meets the requirements of the Workplace Violence Prevention Law. All requirements of the Workplace Violence Prevention Law, including proactive efforts to prevent violence and best practices for responding to violent situations are outlined in detail within the district emergency response plan. This section of the Naples Emergency Response plan outlines the requirements of the Workplace Violence Prevention Law and includes specific examples and action steps the district takes to reduce the potential for violence in schools. However, it should be noted that further examples exist throughout the Naples Emergency Response plan and align directly to the objectives of the NYS Workplace Violence Prevention Law as written. The Naples Emergency Response Plan is updated annually and posted publicly on the Naples CSD website.

Providing Training for NCS Staff:

Training and resources for NCS staff/community that can reduce the potential for violence include but are not limited to:

- School Violence: Identifying and Addressing (Full Course). Annual certification for staff required through Vector Solutions.
- DASA (Dignity for All Students Act Training). Annual training required for staff and students, provided by the school district.
- Participation in required Lock-Down/Lock-Out/Shelter in Place drills per NYS regulation. Procedures are reviewed with students and staff annually.
- Maintain a "Safe Schools" reporting system on our website which allows for specific or anonymous reporting of potential incidences of school violence.

- Annual review and audit of district technology (phones systems, PA systems, and camera systems) to identify potential gaps or needs.
- De-escalation training for staff supporting specialized programs.

Documentation and Review of Incidences:

Any issues of violence within the Naples Central School District will be documented as follows:

- Incidences involving students will be documented in our student data management system and with law enforcement as necessary. Issues related to student violence will be documented annually, per law, within the NYSED portal.
- Incidences involving staff will be documented in the staff member's personnel file and law enforcement records as necessary.
- Incidences involving individuals not considered students/staff will be documented and housed in the NCS District Office.
- Any time an incident of violence occurs, NCS administration (with members of the building or district safety team) will review the incident, using all relevant and available data, to determine if further action steps can be taken to reduce or eliminate the potential for similar events in the future.
- The Workplace Violence Plan will be reviewed annually by the District Safety Committee, along with the NCS Safety Plan, prior to the public forum on the District Safety Plan held prior to the start of each school year.
- Incidences of workplace violence should immediately be reported to NCS school administration and law enforcement/school resource officer (as necessary).

Emergency Response Terminology and Definitions

- **Evacuate** and **evacuation** means to move students for their protection from a school building to a predetermined location in response to an emergency.
- **Shelter** and **shelter-in-place** mean keeping students in school buildings and sheltering them when it is deemed safer for students to remain inside rather than to return home or be evacuated.
- **Lockdown** means to immediately clear the hallways, lock, and/or barricade doors, hide from view, and remain silent while readying a plan of evacuation as a last resort. The lockdown will only end upon physical release from the room or secured area by law enforcement. Lockdown is initiated during incidents that pose an immediate threat of violence in or around the school.
- **Hold** and **Hold-in-place** mean the restriction of movement of students and staff within the building while dealing with short-term emergencies.
- **Secure lockout** means students and staff remain inside school buildings that are locked and secured during incidents that pose an imminent concern outside the school.

Cardiac Arrest Emergency Response Plan

In the event of an emergency:

1. In the event of any emergency, immediately call 911. If more than one district employee is present in the course of an emergency situation, then one employee shall contact 911 and take the AED to the site, while the trained employee assists or stays with the victim.
2. After emergency medical service assistance has reached the location of the emergency, the District employee or employees who have been attending to the emergency situation shall remain at the scene to assist the emergency medical service personnel.
3. If the victim must be transported from the facility with the AED unit, the District's employee must determine to which hospital the victim will be taken. Inquiry should be made of the ambulance or other emergency vehicle operator. If that information is not available, then such employee shall contact the emergency medical services provider's offices to determine where that emergency vehicle or ambulance took the victim. The District's employees shall not follow the ambulance.
4. The procedures to be followed by the trained responder(s) at the location upon their response to the location of a medical emergency are written in Appendix B.

Appendix A: Instructions on how to identify an on-site cardiac emergency and procedures to be followed to notify trained responders:

1. Every time you evaluate a critically ill patient, respond to serious complaints, or approach the scene of a possible cardiopulmonary emergency, begin by going down the checklist of the ACLS approach.
 - a. Perform a primary and secondary Survey if needed (ABCD)
 - i. Airway (Is the airway open?)
 - ii. Breathing (Is the victim moving air adequately?)
 - iii. Circulation (Is there a pulse? If not, is CPR being performed effectively?)
 - iv. Defibrillation (If no pulse, has someone checked whether rhythm is VF? Is a defibrillator on the way? Is it ready to deliver a shock?)
2. Establish unresponsiveness with the traditional "shake and shout" step: tap or gently shake the victim and shout "are you ok?" In the case of a possible traumatic brain injury a touch and talk is a better approach to assess the victim's unresponsiveness. These techniques distinguish the person who is asleep or who has a depressed level of consciousness from one who is clinically comatose.
3. If the person is unresponsive, designate someone to call 911 and use the radio system or PA system to notify the closest trained responder.

Appendix B: GUIDELINES FOR EMERGENCY RESPONSE PERSONNEL

I. Be aware of building emergency procedures.

II. In conjunction with building emergency response team:

- Identify yourself as an Emergency Responder to all other employees in the building.
- Explain your role as an Emergency Responder to all.
- Emphasize
 - You are **not** a health care professional.
 - Calling 911 is essential.
 - You will manage the emergency to the best of your ability until professional help arrives.

III. ASSESS THE PATIENT (This should take less than one minute)

- Use your best assistant - *Common Sense*
 1. How does the patient look?
 2. What is the patient doing?
 3. Is the patient standing/sitting/laying flat?
 4. Is the patient having difficulty breathing?
 5. Is the patient choking?
 6. Can the patient talk?
 7. Is the patient making sense?
 8. Is the patient crying/yelling?
 9. Is the patient shaking?
 10. Do you see blood/vomit/urine?

Check the ABCs (Airway, Breathing, Circulation)

IV. ACCESS THE 911 SYSTEM

- Designate and send a *specific* person to call 911 and/or to verify that someone else did
- Tell the *designated* person calling 911 s/he **must**:
 - Give exact location (cross streets) of emergency.
 - Give specific location of yourself and patient (floor, apt #, etc.).
 - **If known** —give *probable* emergency (not responsive, not breathing, choking, bleeding, etc.)
 - Give initial patient information (approximate age, gender, known medical history, etc.) .
- **Inform operator AED is on premises.**
 - Wait for ambulance personnel.
 - Escort ambulance personnel to specific location of yourself and patient.

NOTE: DO NOT DELAY CALLING 911 IN ORDER TO OBTAIN PATIENT INFORMATION

- If patient's condition deteriorates, send another designated person to call 911 a second time. This person **must**:
 - Inform 911 this is the *second* call.
 - Inform 911 that the patient's condition is worse.
 - Indicate what that condition is.
- You should **not** leave the patient *unless* you are alone.

V. DO NOTHING WHICH MAY CAUSE HARM TO SELF OR OTHERS

- *Ensure* the *safety* of yourself and others before attempting to assist patient.
 - Survey the surroundings.
 - Be aware of live wires, wet floor, hazardous materials, smoke, etc.
 - Get assistance for crowd control.
- Remain calm.

VI. DO NOT LEAVE PATIENT

- Manage the emergency to the best of your ability.
- Stay with the patient until professional help arrives.

Once Professional Help Arrives at the Patient's Side ...

VII. PROVIDE AMBULANCE PERSONNEL WITH

- Probable cause of emergency.
- Patient information (age, medical history if known, etc.).
- Steps you took to manage the emergency.
- Medication or other substance patient may have ingested.

Integrating with Local EMS: This plan will be shared yearly with the local ambulance core and made available to the public as part of the District Safety Plan.

AED Training:

Training will be offered yearly to all staff members interested in receiving CPS/AED training. Sudden cardiac emergency training will be reviewed annually with all staff and within 30 days of new staff hiring.

Below is a list of the trained responders. CPR/AED training is performed in the District, yearly. Trained responders are located throughout the school district. They can be notified by the PA system. Sports coaches have also been trained.

Name	Position	Location in District
Seth Almekinder	Coach/Teacher	Elementary
Ryan Betrus	Coach/Teacher	Elementary
Robert Birdsall	PE/Coach/Lifeguard	Elementary
Liz Dormer	Coach/Lifeguard/Teacher	Elementary
Alinda Gangi	Lifeguard/Teacher	Elementary
Frank Gleichauf	PE/Lifeguard/Coach	Elementary
Jessica Mothersell	Lifeguard/Teacher	Elementary
Officer Durgan	Resource Officer	Elementary
Kelly VandeSande	Nurse	Elementary
Officer Dugan	Resource Officer	High School
Alice DeMallie	Nurse	High School
Brian Battle	Coach/Teacher	High School
Colleen Betrus	Running Club/Hiking Club/Teacher	High School
Jon Betrus	Coach/Hiking Club/Teacher	High School
Maggie Evans	Coach/Teacher	High School
Courtney Gursslin	PE/Coach/Lifeguard	High School
Tom Mannella	Coach/Teacher	High School
Aly Powers	Coach/PE/Lifeguard/Teacher	High School
Heather Reigelsperger	Coach/Teacher	High School
Adam Robison	Coach/Teacher/AD	High School
Tyler Vest	Coach/Teacher	High School

AED Locations: All AEDs are marked with the signage and located in the designated areas. Additional travel AEDs are located at the Community Park and units are available to be transported with teams during travel.

Updated 07.09.25;
Adopted BOE Meeting of 08/20/25
Amended 11.21.25

Naples Central School - School Tax End of Warrant Report

FINAL REPORT 11/21/25

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

Swiss	Town	PAID	UNPAID	TOTAL	UNPAIDS	+3% Penalty Taken from Report	Total to Collect from Town	County Total
244800	Springwater	66,920.69	4,561.44	71,482.13	4,561.44	136.85	4,698.29	4,698.29
322000	Bristol	302,587.40	14,333.72	316,921.12	14,333.72	430.01	14,763.73	
322200	Canadice	36,485.86	1,916.81	38,402.67	1,916.81	57.50	1,974.31	
322400	Canandaigua	113,092.61	6,062.46	119,155.07	6,062.46	181.88	6,244.34	
323801	Naples Village	901,073.99	83,220.64	984,294.63	83,220.64	2,496.63	85,717.27	
323889	Naples Town	2,131,419.01	174,029.63	2,305,448.64	174,029.63	5,220.84	179,250.47	
324200	Richmond	58,718.34	1,509.02	60,227.36	1,509.02	45.27	1,554.29	
324600	South Bristol	7,839,343.54	275,292.57	8,114,636.11	275,292.57	8,258.76	283,551.33	573,055.74
463689	Cohocton	87,651.05	1,462.09	89,113.14	1,462.09	43.86	1,505.95	
466000	Prattsburgh	304,750.91	30,862.79	335,613.70	30,862.79	925.90	31,788.69	33,294.64
572400	Italy	827,591.46	143,098.20	970,689.66	143,098.20	1,976.21	145,074.41	
572800	Middlesex	295.50	0.00	295.50	0.00		0.00	145,074.41
TOTAL		12,669,930.36	736,349.37	13,406,279.73	736,349.37	19,773.71	756,123.08	756,123.08

Beginning ATC Tax Program = 13,407,032.31 vs 13,407,030.86 = Amount to be raised less Star Reimbursement
 (1.45) Due to rounding. ATC program over \$.21.

13,407,032.31

(752.58)

13,406,279.73

Note: Yates County StateLands Check has not been received yet. \$143,098.20 includes StateLands of \$\$77,225.59 that are unpaid. The State does not incur a penalty under the law. The penalty amount of \$1,976.21 is due on unpaid taxes (excluding statelands).

Application for Corrected Tax Roll - Exemption -
 Belongs in Roll 8 184.00-1-31.000

Adjusted Warrant

Submitted by: Michele Buckley 11/21/25
 School Tax Collector Date

RESOLUTION OF BOARD OF EDUCATION

WHEREAS, four (4) BOCES (Onondaga-Cortland-Madison BOCES, Albany-Schoharie-Schenectady-Saratoga BOCES, Madison-Oneida BOCES and Broome-Tioga BOCES) have collaborated and entered into an Article 5 General Municipal Law intermunicipal arrangement for the purpose of improving vendor management and data security and privacy practices for school districts and/or BOCES statewide known as the RIC ONE Risk Operations Center (the "ROC");

WHEREAS, the Board of Education of the _____, through its affiliation with a locally based Regional Information Center, participates with the ROC and desires, for the 2025-2026 fiscal year, to authorize the ROC to enter into Data Privacy Agreements and related exhibits (DPAs) with vendors and third-party contractors that include the requirements of, and compliance with, New York State Education Law Section 2-d and Part 121 Regulations (collectively, "Ed Law 2d") related to student personally identifiable information (PII) and certain Teacher and Principal APPR data;

WHEREAS, the ROC also partners with NYSED, the Access4Learning Student Data Privacy Consortium (SDPC) and The Education Cooperative (TEC), to negotiate and approve Ed Law 2-d compliant DPAs;

WHEREAS, the DPAs are presented to school districts and/or BOCES for final execution and do not require the expenditure of funds beyond those budgeted; and

BE IT RESOLVED, Board of Education of the _____ authorizes the attorneys designated by the ROC to negotiate and approve of DPAs for software and/or technology resources; and,

BE IT FURTHER RESOLVED, the _____ Board of Education grants the ROC and its designated attorneys the authority to negotiate the terms and conditions of DPAs and take such actions so as to effectuate the purposes and intent of this resolution.

CERTIFICATION

It is hereby certified that the above motion was approved by the _____ Board of Education at its meeting, duly noticed, held on _____.

Dated _____, 2025

Board Clerk



Michele Barkley <mbarkley@naplescsd.org>

Need board signature on SDPC agreement for BOCES

1 message

Handwritten signature and date: 12-3-25

Ben Pursell <bpursell@naplescsd.org>

Mon, Dec 1, 2025 at 12:39 PM

To: Kevin Swartz <kswartz@naplescsd.org>, Christina Brautigam <cbrautigam@naplescsd.org>, Michele Barkley <MBarkley@naplescsd.org>

Hi team,

We are participating in a SDPC consortium with BOCES to leverage their assistance with vetting vendors and obtaining DPA's for apps that we acquire through them. Participation requires board signature on the attached document. Is it possible to have this worked into the Wednesday meeting for board approval?

Cheers,
Ben

 **25-26 ROC BOE RESOLUTION.docx**
21K

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$13,647,286.51	\$175,980.86	\$178,185.51	\$144,457.43	\$954,618.02	\$184,357.00
+ CASH RECEIPTS	\$10,997,058.32	\$5,641.90	\$583.15	\$40,513.58	\$1,599.61	\$615.41
- CASH DISBURSEMENTS:	\$1,487,637.54	\$45,708.90	\$1,000.00	\$61,289.26	\$121,360.61	\$0.00
CLOSING BALANCE:	\$23,156,707.29	\$135,913.86	\$177,768.66	\$123,681.75	\$834,857.02	\$184,972.41

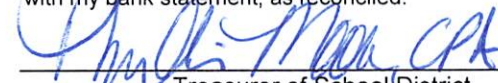
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$9,324,596.66	\$145,233.88	\$4,122.21	\$126,538.75	\$923,802.17	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$9,324,596.66	\$145,508.88	\$4,122.21	\$126,538.75	\$923,802.17	\$0.00
-OUTSTANDING CHECKS	\$292,047.28	\$9,595.02	\$1,600.00	\$2,857.00	\$88,945.15	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$127,207.50	\$0.00	\$175,246.45	\$0.00	\$0.00	\$184,972.41
+MISCELLANEOUS RESERVES	\$4,549,876.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,447,074.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$23,156,707.29	\$135,913.86	\$177,768.66	\$123,681.75	\$834,857.02	\$184,972.41

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

December 10, 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 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	161,364.56	
200.1B	5*Bank -GF Savings	6,131,336.80	
200.1C	5* Bank-Tax Collection	8,765,052.66	
200.NY	General Fund NYCLASS	5,492,821.11	
200.PA	Net Payroll - 5* Bank	618.88	
200.TA	Cash- 5* TRUST & AGENCY CK.	80,364.64	
201.00	HRA Checking	25,148.64	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,500,000.00	
250.00	Taxes Receivable, Current	3,680,059.86	
380.00	Accounts Receivable	86.72	
380.HL	Accts Rec Retired Health		922,877.76
391.10	Due From Other Funds - Cafe	4,162.38	
391.20	Due From Other Funds -Federal	454,943.93	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	590,996.14	
440.00	Due From Other Governments	285,412.54	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,572,209.00	
511.00	Appropriated Reserves	431,523.00	
521.00	Encumbrances	13,932,728.96	
522.00	Expenditures	3,383,562.11	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		298,615.50
630.00	Due To Other Funds		17,068.42
630.FF	Due To Federal Funds		72,179.05
630.SL	Due To School Lunch Fund		24,500.00
631.00	Due To Other Governments		325,753.00
632.00	Due to State Teachers'Ret.Sys		562,467.56
637.00	Due to Employees' Ret. System		149,886.11
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		6,250.59
720.05	Flex Dependent Care		1,199.87
720.FD	Bc/Bs Flex Dental S.S.		3,407.71
720.RT	Health Ins. Bc/Bs RETIREES	922,877.76	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		13,932,728.96
827.00	Retirement Contrib Reserve		1,611,117.43
828.00	Retire Contr Res Acct TRS Sub-		681,876.85
861.00	Reserve For Property Loss - In		98,956.88
862.00	Reserve For Liability		23,803.07
863.00	Insurance Reserve		131,303.29
867.00	Rsrv Empl Benefits/Accr Liab		1,331,364.56
878.00	Capital Reserve - Building		4,949,136.50
878.03	Capital Reserve- 2025 Fac Impr		2,560,434.00
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,408,741.10
914.00	Assigned Appropriated Fund Bal		337,876.00

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
917.00	Unassigned Fund Balance		1,027,244.46
	Budgetary and Revenue Accounts		
960.00	Total Appropriations-Mod.Budg.		24,395,186.61
980.00	Revenues		14,865,359.08
	Grand Totals	70,883,004.70	70,883,004.70

Naples Central School District
 Revenue Status Report As Of: 09/30/2025
 Fiscal Year: 2026
 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	13,672,274.00	0.00	13,672,274.00	13,081,277.86	590,996.14	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	590,996.14		590,996.14
1090.000		Int. & Penal. on Real Prop.Tax	15,270.00	0.00	15,270.00	0.00	15,270.00	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	658.45	6,901.55	
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	0.00	8,147.00	
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	135,235.51	89,780.49	
2450.000		Commissions	100.00	0.00	100.00	73.45	26.55	
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	326.72		326.72
2666.000		Sale of Transportation Eq	0.00	0.00	0.00	12,600.00		12,600.00
2701.000		Refund PY Exp-BOCES Aided	61,483.00	0.00	61,483.00	1,872.50	59,610.50	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	8,071.50		7,571.50
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	5,000.00	0.00	5,000.00	734.82	4,265.18	
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	443,649.67	5,806,437.33	
3102.000		Lottery Aid	125,000.00	0.00	125,000.00	342,194.72		217,194.72
3102.001		VLT Lottery Aid	119,158.00	0.00	119,158.00	28,553.82	90,604.18	
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	195,651.36		195,651.36
3103.000		BOCES Aid (Sect 3609a Ed	467,507.00	0.00	467,507.00	0.00	467,507.00	
3191.000		Building Aid	2,411,967.00	0.00	2,411,967.00	0.00	2,411,967.00	
3192.000		Excess Cost	36,805.00	0.00	36,805.00	14,665.00	22,140.00	
3260.000		Textbook Aid (Incl Txtbk/	22,500.00	0.00	22,500.00	8,370.00	14,130.00	
3262.000		Computer Sftwre, Hrdwre A	8,500.00	0.00	8,500.00	0.00	8,500.00	
3263.000		Library A/V Loan Program	8,000.00	0.00	8,000.00	0.00	8,000.00	
3289.010		Other State Aid- Distract Free	0.00	0.00	0.00	2,998.00		2,998.00
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	-2,570.44	32,570.44	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5997.000		Appropriated Reserves	431,523.00	0.00	431,523.00	0.00	431,523.00	
5999.000		Appropriated Fund Balance	337,876.00	0.00	337,876.00	0.00	337,876.00	
5999.999		Est. for Carryover Encumbrance	0.00	53,578.61	53,578.61	0.00	53,578.61	
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	14,865,359.08	10,557,165.97	1,027,338.44

* 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: 09/30/2025
Fiscal Year: 2026
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	-4,000.00	1,250.00	0.00	0.00	1,250.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	21.82	112.63	865.55
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	2,078.04	6,233.96	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	40.00	585.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	0.00	550.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	896.00	79.00
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	185,006.00	0.00	185,006.00	45,307.38	135,922.18	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	15,664.74	46,586.74	2,523.52
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	-872.00	7,528.00	1,337.00	3,344.00	2,847.00
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
1310-150-00-0000	Business Administrator	112,636.00	0.00	112,636.00	27,584.22	82,752.58	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	8,204.44	23,337.81	3,464.75
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	437.88	0.00	1,612.12
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	27,650.00	-5,080.00	22,570.00	4,638.38	5,453.54	12,478.08
1310-400-00-DENT	Contractual Expense	0.00	0.00	0.00	12,100.86	0.00	-12,100.86
1310-400-00-FLEX	Contractual Expense	0.00	0.00	0.00	4,277.29	0.00	-4,277.29
1310-400-00-HRAS	Contractual Expense	0.00	0.00	0.00	6,397.19	0.00	-6,397.19
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	229.16	930.42	5,340.42
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	150.00	3,975.00	0.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	26,328.85	213,671.15	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	768.84	2,306.60	0.56
1320-400-00-0000	Contractual Expense	34,145.00	0.00	34,145.00	10,000.00	24,145.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,859.00	0.00	4,859.00	1,214.58	3,643.78	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	4,131.70	2,900.25	493.05
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	300.00	0.00	100.00
1330-451-00-0000	Postage	6,300.00	0.00	6,300.00	2,300.00	4,000.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	47,817.00	0.00	47,817.00	11,724.20	33,857.01	2,235.79
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	0.00	0.00	150.00
1345-490-00-0000	BOCES Services	6,500.00	0.00	6,500.00	627.60	5,872.40	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	455.25	10,015.50	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	720.00	11,640.00	23,640.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	3,316.85	30,380.83	1,073.00
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	17,750.00	277.00	18,027.00	915.18	16,834.82	277.00

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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	-2,000.00	37,000.00	1,518.62	25,481.38	10,000.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00
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	2,976.24	5,976.24	0.00	3,000.00	2,976.24
1620-160-00-0000	Salaries - Inside	575,286.00	0.00	575,286.00	135,662.45	393,978.66	45,644.89
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	1,275.80	0.00	13,724.20
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	6,851.00	0.00	3,649.00
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	5,000.00	5,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	0.00	84,700.00	19,178.56	48,674.89	16,846.55
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	471.60	3,428.40	3,500.00
1620-462-00-0000	Water	47,250.00	0.00	47,250.00	4,479.36	38,720.64	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	57,052.47	178,880.05	17,024.47
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	4,881.12	136,718.88	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	49,638.50	42,130.61	46,230.89
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	3,037.18	16,461.31	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	0.00	130,872.00	25,779.88	34,265.65	70,826.47
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	194.20	0.00	3,805.80
1621-200-00-0000	Equipment--Maintenance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1621-450-00-0000	Materials & Supplies	22,000.00	0.00	22,000.00	1,711.41	13,085.38	7,203.21
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	15,595.00	6,963.00	13,292.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	1,813.49	6,813.49	2,632.10	4,150.00	31.39
1680-490-00-0000	BOCES Services	201,000.00	7,108.03	208,108.03	12,440.38	189,586.35	6,081.30
1910-400-00-0000	Unallocated Insurance	107,704.00	0.00	107,704.00	86,326.24	18,156.93	3,220.83
1920-400-00-0000	School Assn Dues	7,875.00	0.00	7,875.00	850.00	7,000.00	25.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	67,100.00	0.00	67,100.00	6,457.26	60,642.74	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	5,230.57	53,685.43	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	8,000.00	8,000.00	5,957.25	2,042.75	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	0.00	50,649.00	10,755.00	0.00	39,894.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	15,425.84	73,159.16	36,757.00
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	82.77	0.00	1,417.23
2020-150-00-0000	Instructional Salaries	350,568.00	0.00	350,568.00	88,353.34	260,060.04	2,154.62
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	21,859.96	63,704.88	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	0.00	0.00	2,800.00

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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	144.84	856.16	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	144.84	856.16	2,499.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	933.02	4,986.53	1,080.45
2020-450-02-0000	Mat and Supplies Elem	4,500.00	1,000.00	5,500.00	536.91	4,755.90	207.19
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	20,212.50	0.00	54,519.50
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	63,200.00	2,923.92	66,123.92	10,876.06	54,636.44	611.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	65.00	20.00	915.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	138.00	205.00	1,657.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	138.00	20.00	1,842.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	1,230.24	13,534.76	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	65,978.42	698,771.79	94,624.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-2,500.00	877,935.00	71,804.70	763,874.80	42,255.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	169,278.00	1,748,875.00	1,380.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	2,330.00	0.00	99,348.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	789.33	0.00	63,340.67
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	39,376.55	360,599.81	99,934.64
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	2,084.19	0.00	23,501.81
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	534.75	0.00	37,365.25
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	16,000.00	77,900.00	93,900.00	2,405.80	3,194.38	88,299.82
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	586.00	3,607.87	11,224.63
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	0.00	1,120.00	3,880.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	892.45	531.19	2,576.36
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	0.00	25.00	2,975.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	26,118.99	10,473.27	6,541.18
2110-450-02-0000	Supplies - Elementary	35,800.00	-956.18	34,843.82	15,801.93	10,462.25	8,579.64
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	950.00	2,550.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	650.00	1,350.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	12,559.59	368.16	7,072.25
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,038.14	243.50	17,718.36

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2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	7,384.00	112,962.24	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-100,000.00	954,389.00	92,566.44	663,975.03	197,847.53
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	7,666.49	38,347.74	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	20,000.00	184,029.00	21,756.47	155,154.18	7,118.35
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	607.07	0.00	10,892.93
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	0.00	500.00	38.75	0.00	461.25
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	78,000.00	-3,700.00	74,300.00	1,941.42	33,398.58	38,960.00
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	1,414.60	554.57	9,430.83
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	250.00	1,750.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	0.00	37,721.00	37,721.00	0.00	37,721.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	3,700.00	56,080.00	5,344.10	50,596.90	139.00
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	1,020,000.00	-32,662.30	987,337.70	71,485.05	913,514.95	2,337.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	30,311.50	294,688.50	31.00
2330-150-01-0000	Instructional Sal-Summ Sc	15,000.00	0.00	15,000.00	8,956.39	0.00	6,043.61
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	12,000.00	20.00	12,020.00	913.00	11,087.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	6,289.76	69,187.24	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	4,643.68	41,793.09	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	321.44	0.00	678.56
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	225.42	0.00	124.58
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	247.77	0.00	752.23
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	1,007.29	334.93	2,657.78
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	312.42	222.18	290.40
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	0.00	0.00	10,100.00
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	99.85	0.00	50.15
2610-490-00-2613	BOCES Services Ed Com	33,000.00	0.01	33,000.01	2,627.20	30,372.80	0.01
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	30,748.08	66,462.54	65,569.38
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	2,443.97	1,500.00	1,056.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	1,529.00	4,099.20	10,243.80
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	64.00	4,200.00	9,736.00
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	7,041.90	1,287.27	4,690.83
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	54,350.27	459,970.89	76,597.75
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00

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2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	30,924.70	165,655.30	3,316.00
2810-160-01-0000	Non-Inst Salary	35,602.00	-5,000.00	30,602.00	0.00	0.00	30,602.00
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	4,500.00	0.00	4,500.00	587.92	0.00	3,912.08
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	0.00	465.00	4,535.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	246.49	0.00	353.51
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	750.00	0.00
2815-160-00-0000	Non-Inst Salary	105,153.00	0.00	105,153.00	9,813.60	88,947.40	6,392.00
2815-161-00-0000	Non-Inst SaI-EXTRA HOURS	4,500.00	0.00	4,500.00	1,438.59	0.00	3,061.41
2815-400-00-0000	Contractual Expense	165,329.00	0.00	165,329.00	417.50	153,131.00	11,780.50
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	0.00	1,000.00	763.55	225.00	11.45
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	145.32	225.00	629.68
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	21,751.98	218,012.02	107.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	399.65	0.00	600.35
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	258.00	0.00	135,449.00
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	0.00	13,000.00	0.00	0.00	13,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	-2,500.00	166,116.00	7,228.40	13,608.00	145,279.60
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	5,617.10	26,914.10	17,468.80
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	6,311.86	3,941.00	647.14
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	28,159.00	0.00	28,159.00	6,896.04	20,688.16	574.80
5510-160-03-2800	Non-Inst Salary- Supervi	93,133.00	0.00	93,133.00	22,843.74	68,531.24	1,758.02
5510-161-03-0000	Non-Inst SaI-Trans-EXTRA	30,000.00	0.00	30,000.00	2,524.59	0.00	27,475.41
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	41,994.15	235,306.08	97,366.77
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	454.50	0.00	14,545.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	138.00	0.00	9,862.00
5510-165-03-0000	Salaries-Field Trips	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	1,934.61	0.00	20,215.39
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	5,473.08	49,632.72	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	1,911.23	0.00	28,088.77
5510-169-03-0000	Bus Monitor Substitutes	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	295,000.00	0.00	295,000.00	108,622.02	0.00	186,377.98

Naples Central School District

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	18,329.78	32,843.09	13,337.13
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,363.06	2,820.02	25.92
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	6,762.71	11,250.78	754.51
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	192.97	4,462.78	5,444.25
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	467.97	2,532.03	500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	9,399.03	17,171.03	14,679.94
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	977.08	5,022.92	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	4,409.59	12,090.41	2,000.00
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	18,641.00	0.00	18,641.00	4,453.50	7,788.90	6,398.60
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	771.44	100.00	628.56
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	240.51	15,359.49	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	200.74	7,599.26	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	3,569.80	25,230.20	1,720.00
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	684.75	0.00	2,815.25
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	245.63	754.37
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	62,394.07	232,969.23	61,328.70
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	70,670.64	532,416.52	246,280.84
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	88,864.97	549,848.49	159,149.54
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	20,200.29	33,606.22	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	0.00	2,000.00	3,000.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	655,014.88	1,348,561.18	22,368.94
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	7,168.09	0.00	98,106.91
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	291,675.49	636,905.63	8,189.88
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	138.70	0.00	49,861.30
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	575.49	0.00	59,424.51
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	8,246.96	0.00	9,518.04
9060-800-00-0006	HRA Benefit Card	105,000.00	0.00	105,000.00	0.00	0.00	105,000.00
9060-800-00-0007	Health Ins- Retirees	398,204.00	0.00	398,204.00	122,953.27	250,095.00	25,155.73
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	114,024.82	0.00	80,975.18
9711-600-00-0000	Serial Bonds Principal	2,055,000.00	0.00	2,055,000.00	0.00	0.00	2,055,000.00
9711-700-00-0000	Serial Bonds Interest	1,176,651.00	0.00	1,176,651.00	0.00	0.00	1,176,651.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00

Naples Central School District

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Total GENERAL FUND		24,341,608.00	53,578.61	24,395,186.61	3,383,562.11	13,932,728.96	7,078,895.54

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	135,913.86	
391.GF	Due from General Fund	35,899.00	
410.00	Due From State and Federal - L	56,140.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,414.15	
446.00	Surplus Food Inventory	6,086.92	
446.10	Purchased Food Inventory	5,698.18	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	595,472.00	
521.00	Encumbrances	492,359.19	
522.00	Expenditures	79,369.46	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		5,536.54
630.10	Due To Gen from Cafe		4,162.38
631.00	Due To Other Governments		75.35
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		492,359.19
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		60,820.08
Grand Totals		1,409,352.76	1,409,352.76

Naples Central School District
Revenue Status Report As Of: 09/30/2025
Fiscal Year: 2026
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	40,000.00	0.00	40,000.00	4,608.14	35,391.86	
2401.000		Interest and Earnings	70.00	0.00	70.00	18.84	51.16	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	53.10	14,748.90	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	10,259.00	84,741.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	3,283.00	26,717.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	30,891.00	229,109.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	9,341.00	75,659.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	2,366.00	17,634.00	
4190.SUR		Federal Surplus Food	20,600.00	0.00	20,600.00	0.00	20,600.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			595,472.00	0.00	595,472.00	60,820.08	534,651.92	0.00

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

Naples Central School District

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

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	150,514.00	0.00	150,514.00	15,089.16	130,758.24	4,666.60
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	2,185.92	0.00	2,964.08
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	310.00	0.00	1,956.00
2860-220-00	Equipment	10,300.00	0.00	10,300.00	0.00	0.00	10,300.00
2860-400-00	Contractual Expenses	13,905.00	0.00	13,905.00	3,600.00	12,396.00	-2,091.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	32,440.93	239,556.69	-14,497.62
2860-411-00	Surplus Foods	20,600.00	0.00	20,600.00	0.00	0.00	20,600.00
2860-450-00	Lunch Material & Supllies	13,390.00	0.00	13,390.00	3,723.25	7,402.68	2,264.07
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	5,450.00	49,050.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	2,420.78	17,516.12	542.10
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	1,311.18	10,002.98	2,903.84
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	12,838.24	25,676.48	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	79,369.46	492,359.19	23,743.35

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 03

Post Dates From 07/01/2025 To 09/30/2025

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	2,522.21	
200.0C	Cash- NYCLASS	163,404.32	
200.PN	Cash- NYCLASS	11,842.13	
Budgetary and Expense Accounts			
522.00	Expenditures	1,000.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		166,591.55
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		1,805.74
Totals for Service: SCHOLR		178,768.66	178,768.66

Naples Central School District
Revenue Status Report As Of: 09/30/2025
Fiscal Year: 2026
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	1,805.74		1,805.74
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	1,805.74	0.00	1,805.74

* 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: 09/30/2025

Fiscal Year: 2026

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	1,000.00	5,600.00	-6,600.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	1,000.00	5,600.00	-6,600.00

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	123,681.75	
391.GF	Due From General Fund	72,179.05	
410.01	Due From State and Federal	209,547.82	
Budgetary and Expense Accounts			
522.00	Expenditures	90,114.20	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,943.93
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		40,509.00
	Grand Totals	495,522.82	495,522.82

Naples Central School District

Revenue Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
26S611-4256.000	26S611	Indiv. w/Disab. Ed Act (I	0.00	0.00	0.00	39,372.00		39,372.00
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	0.00	0.00	0.00	1,137.00		1,137.00
Total SPECIAL AID FUND			0.00	0.00	0.00	40,509.00	0.00	40,509.00

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
25TIIA-2110-150	Instructional Salaries	158.10	0.00	158.10	0.00	0.00	158.10
25TIVA-2110-150	Instructional Salaries	75.60	0.00	75.60	0.00	0.00	75.60
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
26PREK-2510-150	Instructional Salaries	120,206.00	0.00	120,206.00	10,017.34	110,188.66	0.00
26REAP-2110-450	Materials & Supplies	31,591.00	0.00	31,591.00	0.00	0.00	31,591.00
26S611-2250-150	611-Instructional Salary	194,556.00	0.00	194,556.00	17,159.30	177,396.70	0.00
26S611-2250-400	Contractual Sect 611 Idea	2,307.00	0.00	2,307.00	2,307.00	0.00	0.00
26S619-2250-160	Non Instructional Salarie	5,135.00	0.00	5,135.00	1,283.24	3,849.74	2.02
26S619-2250-400	Contractual Idea Sect 619	550.00	0.00	550.00	550.00	0.00	0.00
26SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	7,745.97	5,478.99	14,925.04
26SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	10,603.80	1,409.40	-2,174.20
26SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	9,472.19	0.00	10,833.81
26SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	0.00	41,503.00	0.00
26SUMM-5511-160	4408 Summer School NonIns	17,297.00	0.00	17,297.00	8,723.98	3,707.24	4,865.78
26TTLI-2110-150	Instructional Salaries	267,014.00	0.00	267,014.00	22,251.38	244,764.91	-2.29
26TTLI-2110-400	Contractual and Other	892.00	0.00	892.00	0.00	0.00	892.00
Total SPECIAL AID FUND		741,279.70	0.00	741,279.70	90,114.20	588,298.64	62,866.86

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	834,857.02	
Budgetary and Expense Accounts			
522.00	Expenditures	281,552.56	
Liabilities, Reserves and Fund Balance			
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		6,667.89
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,116,409.58	1,116,409.58

Naples Central School District
Budget Status Report As Of: 09/30/2025
Fiscal Year: 2026

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	-388,545.38	0.00	-388,545.38	99,989.59	390,800.41	-879,335.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	0.00	93,933.75	-224,310.09
210000-1620-295-00	PLUMBING	-80,000.30	0.00	-80,000.30	48,070.18	16,709.82	-144,780.30
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	63,301.35	92,173.65	-270,293.90
210000-1620-299-00	NON-CONTRACTUAL	-1,205.51	0.00	-1,205.51	0.00	0.00	-1,205.51
210000-1620-450-00	Supplies	-2,671.40	0.00	-2,671.40	0.00	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	5,334.00	0.00	5,334.00	31,289.00	43,711.00	-69,666.00
210000-2110-240-00	Contractual and Other	1,775,431.26	0.00	1,775,431.26	21,707.82	19,324.82	1,734,398.62
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	4,905.00	5,095.00	123,055.95
210000-2110-245-00	Architects Commisions/Exp	-130,748.63	3,499.63	-127,249.00	12,150.88	64,769.12	-204,169.00
210000-2110-245-21	Architects Commisions/Exp	-19,178.41	6.32	-19,172.09	138.74	4,861.26	-24,172.09
210000-2110-246-00	SURVEYING AND ENGINEERING	-16,221.00	0.00	-16,221.00	0.00	0.00	-16,221.00
260000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
260000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	0.00	4,000.00	6,000.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	281,552.56	735,378.83	116,629.90

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 03
Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	184,972.41	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	6,667.89	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		191,932.67
Budgetary and Revenue Accounts			
980.00	Revenues		5,377.05
Grand Totals		197,309.72	197,309.72

Naples Central School District
Revenue Status Report As Of: 09/30/2025
Fiscal Year: 2026
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	5,377.05		5,377.05
Total DEBT SERVICE			0.00	0.00	0.00	5,377.05	0.00	5,377.05

Selection Criteria

Criteria Name: Last Run
As Of Date: 09/30/2025
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
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING OCTOBER 2025**

CASH BALANCE ON HAND:	GENERAL FUND		SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
	OPENING BALANCE:	\$23,156,707.29	\$135,913.86	\$177,768.66	\$123,681.75	\$834,857.02	\$184,972.41
+ CASH RECEIPTS	\$2,960,627.51	\$20,700.29	\$2,109.84	\$3.02	\$1,089.32	\$617.20	
- CASH DISBURSEMENTS:	\$1,576,206.99	\$53,289.09	\$0.00	\$49,855.76	\$556,719.52	\$0.00	
CLOSING BALANCE:	\$24,541,127.81	\$103,325.06	\$179,878.50	\$73,829.01	\$279,226.82	\$185,589.61	

BANK RECONCILIATION:	GENERAL FUND		SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
	CHECKING BANK STATEMENT BALANCE	\$10,356,195.00	\$104,802.16	\$365.00	\$4,647.27	\$73,829.01	\$367,872.43
+ OUTSTANDING DEPOSITS	\$0.00	\$365.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$10,356,195.00	\$105,167.16	\$4,647.27	\$73,829.01	\$367,872.43	\$0.00	
-OUTSTANDING CHECKS	\$61,838.37	\$1,842.10	\$600.00	\$0.00	\$0.00	\$88,645.61	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$205,026.53	\$0.00	\$175,831.23	\$0.00	\$0.00	\$0.00	\$185,589.61
+MISCELLANEOUS RESERVES	\$4,574,775.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,466,969.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$24,541,127.81	\$103,325.06	\$179,878.50	\$73,829.01	\$279,226.82	\$185,589.61	

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

December 10, 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 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	209,294.33	
200.1B	5*Bank -GF Savings	6,235,621.58	
200.1C	5* Bank-Tax Collection	9,989,603.02	
200.NY	General Fund NYCLASS	5,511,149.60	
200.PA	Net Payroll - 5* Bank	618.97	
200.TA	Cash- 5* TRUST & AGENCY CK.	17,339.81	
201.00	HRA Checking	77,500.50	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,500,000.00	
250.00	Taxes Receivable, Current	1,020,176.22	
380.00	Accounts Receivable	11,366.72	
380.HL	Accts Rec Retired Health		940,578.00
391.10	Due From Other Funds - Cafe	6,138.61	
391.20	Due From Other Funds -Federal	454,946.95	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	590,996.14	
440.00	Due From Other Governments	285,412.54	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	23,572,209.00	
511.00	Appropriated Reserves	431,523.00	
521.00	Encumbrances	12,628,769.81	
522.00	Expenditures	4,994,490.80	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		349,407.73
630.00	Due To Other Funds		20,021.12
630.FF	Due To Federal Funds		72,179.05
630.SL	Due To School Lunch Fund		24,500.00
631.00	Due To Other Governments		325,753.00
632.00	Due to State Teachers'Ret.Sys		381,057.63
637.00	Due to Employees' Ret. System		180,688.92
718.SR	Support Retirement		854.33
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		7,332.35
720.05	Flex Dependent Care		1,676.83
720.FD	Bc/Bs Flex Dental S.S.		3,484.63
720.RT	Health Ins. Bc/Bs RETIREES	920,644.62	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		12,628,769.81
827.00	Retirement Contrib Reserve		1,611,117.43
828.00	Retire Contr Res Acct TRS Sub-		681,876.85
861.00	Reserve For Property Loss - In		98,956.88
862.00	Reserve For Liability		23,803.07
863.00	Insurance Reserve		131,303.29
867.00	Rsrv Empl Benefits/Accr Liab		1,331,364.56
878.00	Capital Reserve - Building		4,949,136.50
878.03	Capital Reserve- 2025 Fac Impr		2,560,434.00
878.04	Capital Reserve - Technology		500,000.00
878.05	2024 Transp Capital Reserve Fu		1,408,741.10

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

G/L Account	Description	Debits	Credits
914.00	Assigned Appropriated Fund Bal		337,876.00
917.00	Unassigned Fund Balance		1,027,244.46
	Budgetary and Revenue Accounts		
960.00	Total Appropriations-Mod Budg.		24,395,186.61
980.00	Revenues		15,288,522.74
	Grand Totals	69,925,537.23	69,925,537.23

Naples Central School District
Revenue Status Report As Of: 10/31/2025
Fiscal Year: 2026
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	13,672,274.00	0.00	13,672,274.00	13,081,277.86	590,996.14	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	590,996.14		590,996.14
1090.000		Int. & Penal. on Real Prop. Tax	15,270.00	0.00	15,270.00	7,244.55	8,025.45	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	2,345.29	5,214.71	
2230.000		Day School Tuik-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	11,280.00		3,133.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	239,279.43		14,263.43
2450.000		Commissions	100.00	0.00	100.00	82.92	17.08	
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	343.62		343.62
2665.000		Sale of Equipment	0.00	0.00	0.00	8,000.00		8,000.00
2666.000		Sale of Transportation Eq	0.00	0.00	0.00	12,600.00		12,600.00
2701.000		Refund PY Exp-BOCES Aided	61,483.00	0.00	61,483.00	1,872.50	59,610.50	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	8,071.50		7,571.50
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	5,000.00	0.00	5,000.00	1,292.12	3,707.88	
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	686,335.34	5,563,751.66	
3102.000		Lottery Aid	125,000.00	0.00	125,000.00	342,194.72		217,194.72
3102.001		VLT Lottery Aid	119,158.00	0.00	119,158.00	71,384.55	47,773.45	
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	195,651.36		195,651.36
3103.000		BOCES Aid (Sect 3609a Ed	467,507.00	0.00	467,507.00	0.00	467,507.00	
3191.000		Building Aid	2,411,967.00	0.00	2,411,967.00	0.00	2,411,967.00	
3192.000		Excess Cost	36,805.00	0.00	36,805.00	14,665.00	22,140.00	
3260.000		Textbook Aid (Incl Txtbk/	22,500.00	0.00	22,500.00	8,370.00	14,130.00	
3262.000		Computer Sftwre, Hrdwre A	8,500.00	0.00	8,500.00	0.00	8,500.00	
3263.000		Library AVV Loan Program	8,000.00	0.00	8,000.00	0.00	8,000.00	
3289.010		Other State Aid- Distract Free	0.00	0.00	0.00	2,998.00		2,998.00
4601.000		Medic Asst-Sch Age-Sch Y	30,000.00	0.00	30,000.00	2,237.84	27,762.16	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5997.000		Appropriated Reserves	431,523.00	0.00	431,523.00	0.00	431,523.00	
5999.000		Appropriated Fund Balance	337,876.00	0.00	337,876.00	0.00	337,876.00	
5999.999		Est. for Carryover Encumbrance	0.00	0.00	53,578.61	0.00	53,578.61	
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	15,288,522.74	10,159,415.64	1,052,751.77

* 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: 10/31/2025

Fiscal Year: 2026
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	-4,000.00	1,250.00	0.00	0.00	1,250.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	21.82	112.63	865.55
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	2,770.72	5,541.28	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	115.00	510.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	0.00	550.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	896.00	79.00
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	185,006.00	0.00	185,006.00	60,409.84	120,819.72	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	20,831.32	41,420.16	2,523.52
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	-872.00	7,528.00	1,759.00	2,745.00	3,024.00
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
1310-150-00-0000	Business Administrator	112,636.00	0.00	112,636.00	36,778.96	73,557.84	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	10,810.22	20,744.70	3,452.08
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	437.88	0.00	1,612.12
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	27,650.00	-5,080.00	22,570.00	4,775.84	5,350.28	12,443.88
1310-400-00-DENT	Contractual Expense	0.00	0.00	0.00	40,809.63	0.00	-40,809.63
1310-400-00-FLEX	Contractual Expense	0.00	0.00	0.00	4,789.29	0.00	-4,789.29
1310-400-00-HRAS	Contractual Expense	0.00	0.00	0.00	6,804.57	0.00	-6,804.57
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	606.00	757.58	5,136.42
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	500.00	3,625.00	0.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	52,657.69	187,342.31	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	1,025.12	2,050.32	0.56
1320-400-00-0000	Contractual Expense	34,145.00	0.00	34,145.00	10,000.00	22,555.00	1,590.00
1330-160-00-0000	Non-Instructional Salary	4,859.00	0.00	4,859.00	1,619.44	3,238.92	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,123.18	799.35	602.47
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	300.00	0.00	100.00
1330-451-00-0000	Postage	6,300.00	0.00	6,300.00	3,348.41	2,950.00	1.59
1345-160-00-0000	Purchasing-Non Instr Sal	47,817.00	8,000.00	55,817.00	21,033.39	35,104.86	-321.25
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	0.00	0.00	150.00
1345-490-00-0000	BOCES Services	6,500.00	0.00	6,500.00	1,255.20	5,244.80	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	615.00	9,855.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	10,594.00	1,766.00	23,640.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	6,436.02	27,261.66	1,073.00
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	17,750.00	277.00	18,027.00	1,830.36	15,919.64	277.00

Naples Central School District

Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	-6,000.00	33,000.00	1,518.62	25,666.38	5,815.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00
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	2,976.24	5,976.24	0.00	3,000.00	2,976.24
1620-160-00-0000	Salaries - Inside	575,286.00	0.00	575,286.00	179,214.31	351,190.80	44,880.89
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	1,406.79	0.00	13,593.21
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	6,851.00	0.00	3,649.00
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	5,000.00	5,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	0.00	84,700.00	22,838.05	47,202.25	14,659.70
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	471.60	3,428.40	3,500.00
1620-462-00-0000	Water	47,250.00	0.00	47,250.00	7,447.94	35,752.06	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	71,788.65	164,143.87	17,024.47
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	8,289.61	133,310.39	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	55,987.55	38,530.56	43,481.89
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	3,791.16	15,707.33	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	31,885.56	54,239.30	28,747.14
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	260.88	0.00	3,739.12
1621-200-00-0000	Equipment--Maintenance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1621-450-00-0000	Materials & Supplies	22,000.00	0.00	22,000.00	1,805.32	14,152.21	6,042.47
1621-469-00-0000	Maintenance-Service Contr	35,850.00	16,000.00	51,850.00	16,490.00	23,123.00	12,237.00
1670-490-00-0000	BOCES Sv-Printing	5,000.00	1,813.49	6,813.49	2,632.10	4,150.00	31.39
1680-490-00-0000	BOCES Services	201,000.00	7,108.03	208,108.03	36,157.43	169,111.28	2,839.32
1910-400-00-0000	Unallocated Insurance	107,704.00	0.00	107,704.00	87,044.42	17,438.75	3,220.83
1920-400-00-0000	School Assn Dues	7,875.00	0.00	7,875.00	850.00	7,000.00	25.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	67,100.00	0.00	67,100.00	12,914.52	54,185.48	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	10,461.14	48,454.86	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	12,000.00	12,000.00	10,004.25	1,995.75	0.00
2010-150-01-0000	Instrucrtial Sal-HIGH SCH	50,649.00	-8,000.00	42,649.00	12,555.00	0.00	30,094.00
2010-150-02-0000	Instrucrtial Sal-ELEM SCH	125,342.00	0.00	125,342.00	23,876.68	66,508.32	34,957.00
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	82.77	0.00	1,417.23
2020-150-00-0000	Instructional Salaries	350,568.00	0.00	350,568.00	116,971.12	231,442.26	2,154.62
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	28,938.28	56,626.56	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	51.35	0.00	2,748.65

Naples Central School District
Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	217.26	783.74	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	217.26	783.74	2,499.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	1,386.34	4,533.21	1,080.45
2020-450-02-0000	Mat and Supplies Elem	4,500.00	1,000.00	5,500.00	768.67	4,626.10	105.23
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	20,212.50	0.00	54,519.50
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	63,200.00	2,923.92	66,123.92	14,551.86	50,960.64	611.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	65.00	1,188.00	-253.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	138.00	205.00	1,657.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,400.00	3,400.00	138.00	2,527.00	735.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	2,460.48	12,304.52	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	131,956.84	632,793.37	94,624.79
2110-120-02-1000	Teachers Sal-Kdg - 3	880,435.00	-2,500.00	877,935.00	143,609.40	692,070.10	42,255.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	338,556.00	1,579,597.00	1,380.00
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	7,180.00	0.00	94,498.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	5,534.33	0.00	58,595.67
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	99,022.96	392,535.41	8,352.63
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	3,787.39	0.00	21,798.61
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	2,677.64	0.00	35,222.36
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	16,000.00	77,900.00	93,900.00	69,173.87	1,524.40	23,201.73
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	1,556.49	3,090.90	10,771.11
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	640.00	480.00	3,880.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	892.45	531.19	2,576.36
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-406-02-0000	Conferences - Elementary	3,000.00	-1,400.00	1,600.00	0.00	25.00	1,575.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	29,586.02	7,828.18	5,719.24
2110-450-02-0000	Supplies - Elementary	35,800.00	-956.18	34,843.82	19,048.51	8,062.67	7,732.64
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,225.00	2,275.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	975.00	1,025.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	12,927.75	50.97	7,021.28
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,425.39	0.00	17,574.61

Naples Central School District

Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	11,159.06	109,187.18	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-100,000.00	954,389.00	164,248.68	594,514.39	195,625.93
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	11,857.91	34,156.32	3,489.77
2250-160-00-2002	Non-Inst Salaries EI Sch	164,029.00	10,000.00	174,029.00	19,954.97	65,548.66	88,525.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	866.51	0.00	10,633.49
2250-163-00-0000	NON INSTR. Salaries-Subs	500.00	10,000.00	10,500.00	1,220.63	0.00	9,279.37
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	-3,700.00	74,300.00	3,643.63	31,753.37	38,903.00
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	0.00	757.00	1,243.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	2,070.77	688.78	8,640.45
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	475.00	1,525.00	0.00
2250-471-00-0000	Prog/Handl Tuit - NYS Pub	0.00	37,721.00	37,721.00	0.00	37,721.00	0.00
2250-472-00-0000	Prog/Handl Tuit-Other	52,380.00	3,700.00	56,080.00	5,344.10	50,596.90	139.00
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	1,020,000.00	-32,662.30	987,337.70	142,970.10	842,029.90	2,337.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	60,623.00	264,377.00	31.00
2330-150-01-0000	Instructional Sal-Summ Sc	15,000.00	0.00	15,000.00	8,956.39	0.00	6,043.61
2330-150-02-0000	Instruct. Sal Summ Schl	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
2330-160-02-0000	Non-Inst 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	20.00	12,020.00	1,826.00	10,174.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	12,579.52	62,897.48	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	9,287.36	37,149.41	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	321.44	0.00	678.56
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	225.42	0.00	124.58
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	247.77	49.38	702.85
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	1,591.23	262.02	2,146.75
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	312.42	222.18	290.40
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	622.31	579.05	8,898.64
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	99.85	0.00	50.15
2610-490-00-2613	BOCES Services Ed Com	33,000.00	0.01	33,000.01	5,393.12	27,606.88	0.01
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	41,355.52	59,077.82	62,346.66
2630-161-00-0000	CAL - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	2,443.97	1,716.00	840.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	2,341.37	5,193.55	8,337.08
2630-450-00-0000	Computer Mils/Suppl	14,000.00	0.00	14,000.00	64.00	4,200.00	9,736.00
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	7,101.78	1,227.39	4,690.83
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	77,192.38	437,948.77	75,777.76
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00

Naples Central School District

Budget Status Report As Of: 10/31/2025
Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	46,052.52	150,527.48	3,316.00
2810-160-01-0000	Non-Inst Salary	35,602.00	-5,000.00	30,602.00	0.00	0.00	30,602.00
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	587.92	0.00	3,912.08
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	0.00	465.00	4,535.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	246.49	0.00	353.51
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	25.00	725.00	0.00
2815-160-00-0000	Non-Inst Salary	105,153.00	0.00	105,153.00	19,627.20	79,133.80	6,392.00
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	1,672.10	0.00	2,827.90
2815-400-00-0000	Contractual Expense	165,329.00	-500.00	164,829.00	1,358.03	152,185.00	11,285.97
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	0.00	677.00	323.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	0.00	737.00	263.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	500.00	1,500.00	826.91	205.00	468.09
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	165.32	205.00	629.68
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	43,503.96	196,260.04	107.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	399.65	0.00	600.35
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	1,602.00	12,096.00	122,009.00
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	0.00	13,000.00	0.00	0.00	13,000.00
2855-160-01-0000	Instructional Salaries	168,616.00	-2,500.00	166,116.00	44,950.55	12,096.00	109,069.45
2855-400-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	486.76	0.00	5,513.24
2855-450-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	7,702.70	24,828.50	17,468.80
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	10,252.86	0.00	647.14
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	28,159.00	0.00	28,159.00	9,194.72	18,389.48	574.80
5510-160-03-2800	Non-Inst Salary- Supervi	93,133.00	0.00	93,133.00	30,458.32	60,916.66	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	8,816.39	0.00	21,183.61
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	68,564.22	203,227.52	102,875.26
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,620.00	0.00	13,380.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	516.89	0.00	9,483.11
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	5,232.99	0.00	16,917.01
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	10,946.16	44,159.64	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	4,538.33	0.00	25,461.67
5510-169-03-0000	Bus Monitor Substitutes	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	295,000.00	0.00	295,000.00	108,622.02	0.00	186,377.98

Naples Central School District

Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	20,530.97	30,641.90	13,337.13
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,730.88	2,452.20	25.92
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	6,762.71	11,250.78	754.51
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	385.70	4,270.05	5,444.25
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	587.96	2,412.04	500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	11,387.12	17,320.79	12,542.09
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	15,638.77	112,361.23	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	1,194.33	4,805.67	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	4,409.59	11,730.41	2,360.00
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	18,641.00	0.00	18,641.00	4,957.19	7,285.21	6,398.60
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	771.44	100.00	628.56
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	434.64	15,165.36	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	458.19	7,341.81	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	5,139.93	23,660.07	1,720.00
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-Inst	3,500.00	0.00	3,500.00	957.00	0.00	2,543.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	245.63	0.00	754.37
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	91,220.65	209,387.17	56,084.18
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	126,542.08	481,477.18	241,348.74
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	148,365.20	497,164.11	152,333.69
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	20,200.29	33,606.22	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	4,316.33	683.67	0.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	800,356.08	1,183,210.78	42,378.14
9060-800-00-0001	Health Insurance	105,275.00	0.00	105,275.00	7,168.09	0.00	98,106.91
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	363,729.64	560,131.86	12,909.50
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	312.22	0.00	49,687.78
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	50,525.49	0.00	9,474.51
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	9,796.96	0.00	7,968.04
9060-800-00-0006	HRA Benefit Card	105,000.00	0.00	105,000.00	0.00	0.00	105,000.00
9060-800-00-0007	Health Ins- Retirees	398,204.00	0.00	398,204.00	160,515.27	212,533.00	25,155.73
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	114,024.82	0.00	80,975.18
9711-600-00-0000	Serial Bonds Principal	2,055,000.00	0.00	2,055,000.00	0.00	0.00	2,055,000.00
9711-700-00-0000	Serial Bonds Interest	1,176,651.00	0.00	1,176,651.00	0.00	0.00	1,176,651.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00

Naples Central School District

Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Total GENERAL FUND		24,341,608.00	53,578.61	24,395,186.61	4,994,490.80	12,628,769.81	6,771,926.00

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	103,325.06	
380.00	Accounts Receivable	943.50	
391.GF	Due from General Fund	35,899.00	
410.00	Due From State and Federal - L	102,584.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,414.15	
446.00	Surplus Food Inventory	6,086.92	
446.10	Purchased Food Inventory	5,698.18	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	595,472.00	
521.00	Encumbrances	438,066.00	
522.00	Expenditures	134,634.78	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		4,965.80
630.10	Due To Gen from Cafe		6,138.61
631.00	Due To Other Governments		161.01
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		438,066.00
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		129,392.95
Grand Totals		1,425,123.59	1,425,123.59

Naples Central School District

Revenue Status Report As Of: 10/31/2025

Fiscal Year: 2026

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	40,000.00	0.00	40,000.00	13,128.37	26,871.63	
2401.000		Interest and Earnings	70.00	0.00	70.00	23.18	46.82	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	115.40	14,686.60	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	20,861.00	74,139.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	7,099.00	22,901.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	62,814.00	197,186.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	20,205.00	64,795.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	5,147.00	14,853.00	
4190.SUR		Federal Surplus Food	20,600.00	0.00	20,600.00	0.00	20,600.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			595,472.00	0.00	595,472.00	129,392.95	466,079.05	0.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 10/31/2025
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: 10/31/2025

Fiscal Year: 2026

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	150,514.00	0.00	150,514.00	29,593.20	116,633.63	4,287.17
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	2,248.72	0.00	2,901.28
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	651.00	0.00	1,615.00
2860-220-00	Equipment	10,300.00	0.00	10,300.00	0.00	0.00	10,300.00
2860-400-00	Contractual Expenses	13,905.00	0.00	13,905.00	9,260.46	6,825.54	-2,181.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	54,334.24	217,663.38	-14,497.62
2860-411-00	Surplus Foods	20,600.00	0.00	20,600.00	0.00	0.00	20,600.00
2860-450-00	Lunch Material & Supplies	13,390.00	0.00	13,390.00	4,786.14	6,339.79	2,264.07
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	10,900.00	43,600.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	4,397.01	15,614.26	467.73
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	2,416.21	8,922.48	2,879.31
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	16,047.80	22,466.92	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	134,634.78	438,066.00	22,771.22

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 04

Post Dates From 07/01/2025 To 10/31/2025

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	4,047.27	
200.0C	Cash- NYCLASS	163,949.58	
200.PN	Cash- NYCLASS	11,881.65	
Budgetary and Expense Accounts			
522.00	Expenditures	1,000.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		166,591.55
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		3,915.58
Totals for Service: SCHOLR		180,878.50	180,878.50

Naples Central School District

Revenue Status Report As Of: 10/31/2025

Fiscal Year: 2026

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	2,390.58		2,390.58
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,525.00		1,525.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	3,915.58	0.00	3,915.58

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/31/2025
 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: 10/31/2025

Fiscal Year: 2026

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	1,000.00	5,600.00	-6,600.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	1,000.00	5,600.00	-6,600.00

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	73,829.01	
391.GF	Due From General Fund	72,179.05	
410.01	Due From State and Federal	209,547.82	
Budgetary and Expense Accounts			
522.00	Expenditures	139,969.96	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,946.95
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		40,509.00
	Grand Totals	495,525.84	495,525.84

Naples Central School District

Revenue Status Report As Of: 10/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIA	158.10	0.00	158.10	0.00	158.10	
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	75.60	0.00	75.60	0.00	75.60	
25TTLI-4126.000	25TTLI	NCLB Chpt 1, Basic Grant	1,700.00	0.00	1,700.00	0.00	1,700.00	
26PREK-3289.000	26PREK	Other State Aid	120,206.00	0.00	120,206.00	0.00	120,206.00	
26REAP-4289.000	26REAP	Other Federal Aid (Specif	31,591.00	0.00	31,591.00	0.00	31,591.00	
26S611-4256.000	26S611	Indiv. w/Disab. Ed Act (I	196,863.00	0.00	196,863.00	39,372.00	157,491.00	
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	5,685.00	0.00	5,685.00	1,137.00	4,548.00	
26SUMM-3289.000	26SUMM	Other State Aid	67,095.00	0.00	67,095.00	0.00	67,095.00	
26SUMM-5031.000	26SUMM	4408 Interfund Transfers	50,000.00	0.00	50,000.00	0.00	50,000.00	
26TTLI-4126.000	26TTLI	NCLB Chpt 1, Basic Grant	267,906.00	0.00	267,906.00	0.00	267,906.00	
Total SPECIAL AID FUND			741,279.70	0.00	741,279.70	40,509.00	700,770.70	0.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 10/31/2025
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: 10/31/2025
Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
25TIIA-2110-150	Instructional Salaries	158.10	0.00	158.10	0.00	0.00	158.10
25TIVA-2110-150	Instructional Salaries	75.60	0.00	75.60	0.00	0.00	75.60
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
26PREK-2510-150	Instructional Salaries	120,206.00	0.00	120,206.00	20,034.68	100,171.32	0.00
26REAP-2110-450	Materials & Supplies	31,591.00	0.00	31,591.00	0.00	0.00	31,591.00
26S611-2250-150	611-Instructional Salary	194,556.00	0.00	194,556.00	34,318.60	160,237.40	0.00
26S611-2250-400	Contractual Sect 611 Idea	2,307.00	0.00	2,307.00	2,307.00	1,153.50	-1,153.50
26S619-2250-160	Non Instructional Salarie	5,135.00	0.00	5,135.00	1,710.98	3,422.00	2.02
26S619-2250-400	Contractual Idea Sect 619	550.00	0.00	550.00	550.00	0.00	0.00
26SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	7,745.97	5,478.99	14,925.04
26SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	10,603.80	1,409.40	-2,174.20
26SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	9,472.19	0.00	10,833.81
26SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	0.00	41,503.00	0.00
26SUMM-5511-160	4408 Summer School Nonlins	17,297.00	0.00	17,297.00	8,723.98	3,707.24	4,865.78
26TTLI-2110-150	Instructional Salaries	267,014.00	0.00	267,014.00	44,502.76	222,513.53	-2.29
26TTLI-2110-400	Contractual and Other	892.00	0.00	892.00	0.00	0.00	892.00
Total SPECIAL AID FUND		741,279.70	0.00	741,279.70	139,969.96	539,596.38	61,713.36

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash- Five Star Ck	279,226.82	
	Budgetary and Expense Accounts		
522.00	Expenditures	838,272.08	
	Liabilities, Reserves and Fund Balance		
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		7,757.21
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,117,498.90	1,117,498.90

Naples Central School District

Budget Status Report As Of: 10/31/2025

Fiscal Year: 2026

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	-388,545.38	0.00	-388,545.38	454,228.25	38,411.75	-881,185.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	55,869.50	43,084.62	-229,330.46
210000-1620-295-00	PLUMBING	-80,000.30	0.00	-80,000.30	65,915.71	4,149.25	-150,085.26
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	133,246.40	11,587.97	-259,653.27
210000-1620-299-00	NON-CONTRACTUAL	-1,205.51	0.00	-1,205.51	0.00	0.00	-1,205.51
210000-1620-450-00	Supplies	-2,671.40	0.00	-2,671.40	0.00	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	5,334.00	0.00	5,334.00	60,680.00	14,320.00	-69,666.00
210000-2110-240-00	Contractual and Other	1,775,431.26	0.00	1,775,431.26	47,990.57	31,569.50	1,695,871.19
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	4,958.25	5,041.75	123,055.95
210000-2110-245-00	Architects Commissions/Exp	-130,748.63	3,499.63	-127,249.00	13,430.88	63,489.12	-204,169.00
210000-2110-245-21	Architects Commissions/Exp	-19,178.41	6.32	-19,172.09	138.74	4,861.26	-24,172.09
210000-2110-246-00	SURVEYING AND ENGINEERING	-16,221.00	0.00	-16,221.00	0.00	0.00	-16,221.00
260000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
260000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	1,813.78	4,661.22	3,525.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	838,272.08	221,176.44	74,112.77

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 04
Post Dates From 07/01/2025 To 10/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	185,589.61	
391.00	Due From Other Funds	8,622.12	
391.01	Due From Other Funds-Capital	7,757.21	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		191,932.67
Budgetary and Revenue Accounts			
980.00	Revenues		10,036.27
	Grand Totals	201,968.94	201,968.94

Naples Central School District

Revenue Status Report As Of: 10/31/2025

Fiscal Year: 2026

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	10,036.27	0.00	10,036.27
Total DEBT SERVICE			0.00	0.00	0.00	10,036.27	0.00	10,036.27

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/31/2025
 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

Library Weeding Log

Removed From: 11/1/2025 Removed To: 11/25/2025

J. Dorman
11/25/25

Naples Elementary School

JS
12-1-25

11/19/2025 - Copies Removed: 4

The Baby-sitters club. 6, Kristy's big day (Removed: 1)

Author: Galligan, Gale.		ISBN: 978-1-33806768-2		Published: 2018	
Call Number	Barcode	Price	Acquired	Removed By	
GN 741.5 MAR	11005073	\$16.66	1/11/2021	ssheedy@naplescscd.o	
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method	
			9/25/2025		

Was Checked Out to Bassett, Paisley (Student: P 10039) Due 10/9/2025 -- Weeded -- Total Circulations: 47

The Baby-sitters club. 8, Logan likes Mary Anne! (Removed: 1)

Author: Galligan, Gale.		ISBN: 978-1-33830455-8		Published: 2020	
Call Number	Barcode	Price	Acquired	Removed By	
GN 741.5 MAR	11005079	\$18.33	1/11/2021	ssheedy@naplescscd.o	
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method	
			10/16/2025		

Was Checked Out to Bassett, Paisley (Student: P 10039) Due 10/30/2025 -- Weeded -- Total Circulations: 46

Tales from a not-so-dorky drama queen (Removed: 1)

Author: Russell, Rachel Renée.		ISBN: 978-1-44248769-7		Published: 2015	
Call Number	Barcode	Price	Acquired	Removed By	
FIC RUS	NAE1000000362	\$18.66	4/17/2023	ssheedy@naplescscd.o	
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method	
			10/17/2025		

Was Checked Out to Carey, Grace (Student: P 9927) Due 10/31/2025 -- Weeded -- Total Circulations: 14

Tales from a not-so-posh Paris adventure (Removed: 1)

Author: Russell, Rachel Renée.		ISBN: 978-1-53448048-3		Published: 2023	
Call Number	Barcode	Price	Acquired	Removed By	
FIC RUS	NAE00162497	\$14.99	12/14/2023	ssheedy@naplescscd.o	
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method	
			10/17/2025		

Was Checked Out to Carey, Grace (Student: P 9927) Due 10/31/2025 -- Weeded -- Total Circulations: 21

11/12/2025 - Copies Removed: 1

Tiger (Removed: 1)

Author: Johnson, Jinny.		ISBN: 0-8368-2928-X (lib. bdg.)		Published: 2001	
Call Number	Barcode	Price	Acquired	Removed By	
599.741 JOH	0000015705	\$11.63	6/13/2017	ssheedy@naplescscd.o	
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method	
			4/8/2025		

Was Checked Out to Bassett, Colton (Student: P 10110) Due 4/22/2025 -- Weeded -- Total Circulations: 9

11/5/2025 - Copies Removed: 2

Library Weeding Log

J. Larmer
11/25/25

Naples Elementary School

11/5/2025 - Copies Removed: 2

Cupcake diaries, the graphic novel. #1, Katie and the cupcake cure (Removed: 1)

Author: Simon, Coco. ISBN: 978-1-66591-403-1 Published: 2022

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 SIM	NAE1000000492	\$19.86	11/14/2023	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/14/2025	

Was Checked Out to Schenk, Alivia (Student: P 9957) Due 2/28/2025 -- Weeded -- Total Circulations: 12

Fancy Nancy at the museum (Removed: 1)

Author: O'Connor, Jane. ISBN: 978-0-06-123607-5 (pbk. bdg.) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
ER OCO	NAE001701760	\$13.96	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/20/2025	

Was Checked Out to Patterson, Clara (Student: P 10300) Due 11/3/2025 -- Weeded -- Total Circulations: 6

Deleted: 0, Transferred: 0, Weeded: 7