

BOARD MEETING: **Regular Meeting**
DATE: Wednesday, January 7, 2026
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 January 7, 2026 (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

- Food Service
- Information Technology Director
- Superintendent Update
- Student Representative Update
- Administrative Updates

IX. Board Report – Facilities

X. Minutes

(Board Action)

XI. Amended School Tax Report

(Board Action)

XII. Agreement

(Board Action)

XIII. Business

(Board Action)

- Policy Updates
- Treasurer's Reports
- Discards
- Budget Transfer

XIV. Personnel

(Board Action)

- Retirement
- Unpaid Days

XV. Consent Agenda Items

(Board Action)

- CSE Committee Recommendations
- Substitutes
- Volunteers

XVI. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, January 7, 2026 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 January 7, 2026 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 January 7, 2026 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 – Facilities

Motion:

2nd:

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

- Regular Meeting of December 10, 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 Agreements as presented:

- Resolved, that upon the recommendation of the Superintendent, the Board of Education approves the Memorandum of Agreement between Naples Central School District and the Naples Support Staff Union (CSEA) with regard to Health Reimbursement Account low balances (Attached)

Voting Yes: Motion Carried

Voting No: Motion Denied

Motion:

2nd:

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

- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading as per Policy #1410, approves the following policies, regulations and forms as presented:
 - Policy # 8331: Controversial Issues
 - Policy # 8340: Loan of Instructional Materials
 - Policy # 8410: School Calendar and Student Instructional Day (formally School Calendar and School Day)
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading as per Policy #1410, approves the removal of the following policies as presented:
 - Policy #8280: Instruction for English Language Learners or Students with Limited English Proficiency
- Resolved, that the Board of Education approves the Treasurer’s Monthly Report for the following periods:
 - November 2025 (Attached)
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5520:
 - Elementary Library December 1 - December 19, 2025 (Attached)
- Resolved, that the Board of Education approves the following Budget Transfer:
 - FROM 2110-120-02-0000 \$39,954 Teachers Salaries 4-6
TO 2630-150-00-0000 \$39,954 CAI – Instructional Salaries

Voting Yes: **Motion Carried**
Voting No: **Motion Denied**

Motion:
2nd:

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

- Resolved, that the Board of Education approves the following retirement resignation, with regret:
 - Nicole Green, Jr./Sr. High Principal, effective December 11, 2025
- Resolved, that the Board of Education approves the request of Lori Maynard for unpaid days for May 14, 2026 and May 15, 2026.

Voting Yes: **Motion Carried**
Voting No: **Motion Denied**

Motion:
2nd:

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

- b. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):

- Committee on Special Education actions of: 12/05/25; 12/10/25; 12/12/25; 12/15/25; 12/16/25; 12/18/25;
- Committee on Pre-School Special Education actions of: 12/16/25;
- 504 Committee actions of: 12/18/25

c. Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background fingerprinting clearance report:

<u>Name</u>	<u>Position</u>
Sapphire Dolan	Teacher Aide, Temporary, effective 01/12/26 to 06/24/26

d. Resolved, that the Board of Education hereby approves the following Volunteers & Chaperones:

<u>Name</u>	<u>Position</u>
Pamela Hale	Volunteer
Lauren Stewart	Volunteer

Voting Yes: **Motion Carried**
Voting No: **Motion Denied**

Motion:

2nd:

There being no further business, the Regular Meeting of January 7, 2026 is hereby adjourned at _____ p.m.

Voting Yes: **Motion Carried**
Voting No: **Motion Denied**

Naples Central School - School Tax End of Warrant Report

FINAL REPORT 11/21/25
REVISED 12/16/25

2025-2026 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	904,817.05	65,872.61	970,689.66	65,872.61	1,976.21	67,848.82	
572800	Middlesex	295.50	0.00	295.50	0.00		0.00	67,848.82
TOTAL		12,747,155.95	659,123.78	13,406,279.73	659,123.78	19,773.71	678,897.49	678,897.49

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

13,406,279.73

Adjusted Warrant

Submitted by: Michele Buckley 12/16/25
School Tax Collector Date

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

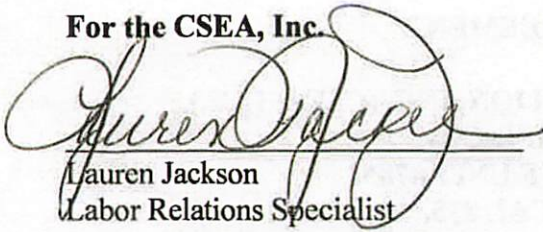
The Naples Central School District (hereinafter referred to as the “District”) and the CSEA, Inc. (hereinafter referred to as the “CSEA”), (collectively referred to as the “Parties”) are parties to a collective bargaining 2019-2027 Agreement (hereinafter referred to as the “CBA”) and recognize:

1. Article VII, Section 7.1 of the CBA provides a Health Reimbursement Account (“HRA”) benefit for certain active unit members;
2. Certain active unit members have very low balances in their HRA, and the District is still required to pay administrative costs to keep the accounts open;
3. The Parties wish to resolve this matter amicably and in the best interest of the CSEA and the District.

Therefore, the Parties agree as follows:

1. Effective January 1, 2026, when an active unit member has a balance of \$20 or less in their HRA, the HRA will automatically be closed, and the remaining funds will revert back to the District.
2. This change will only affect active unit members. Retired unit members with HRA balances will still be governed by Article VII, Section 7.4 of the CBA.
3. Paragraph 1, above, shall be incorporated into Article VII, section 7.1 in the successor to the 2019-2027 CBA.
4. The parties hereby acknowledge that they had the opportunity to be advised by counsel or a labor relations representative, and/or CSEA Unit Officer regarding this Agreement, that they have read this Agreement, that they fully understand its contents, and that they have executed the same and made the agreement provided for herein voluntarily and of their own free will.
5. By their signature below, the parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

For the CSEA, Inc.



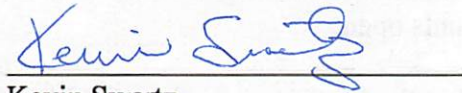
Lauren Jackson
Labor Relations Specialist

01/06/2026
Date

Adam Fitzgerald
Local CSEA Unit President

Date

For the District



Kevin Swartz
Superintendent

1/6/26
Date

SUBJECT: INSTRUCTION FOR ENGLISH LANGUAGE LEARNERS OR STUDENTS WITH LIMITED ENGLISH PROFICIENCY

The Board of Education recognizes its responsibility to ensure that students of foreign birth or ancestry, who are identified as English Language Learners (ELLs) are provided with an appropriate bilingual education or English as a New Language (ENL) program.

The District has developed a comprehensive plan to meet the educational needs of ELLs. The plan will be kept on file in the District and submitted to the Commissioner of Education prior to the start of each school year. The plan includes:

- a) The District's philosophy regarding the education of ELLs;
- b) The District's administrative practices and procedures to screen, identify, and place ELLs in appropriate programs;
- c) The District's plan to provide parents and other persons in parental relation with information about all bilingual education and ENL programs available in the District and notices regarding program placement and the rights of parents or persons in parental relation in a language they best understand;
- d) The District's system to annually measure and track the academic progress and English language proficiency of ELLs and use of data to drive instruction;
- e) A description of the District's curricular and extracurricular services provided to ELLs;
- f) The District's administrative practices to annually evaluate ELLs;
- g) The District's procedure to identify support services for ELLs;
- h) The District's policies and procedures regarding ELLs who are students with disabilities;
- i) The District's procedures to exit ELLs including those students with inconsistent/interrupted formal education;
- j) The District's services to support former ELLs.

Additionally, the District will provide professional development to all teachers, level III teaching assistants, and administrators that specifically addresses the needs of ELLs.

(Continued)

POLICY

2015

8280
2 of 2

Instruction

**SUBJECT: INSTRUCTION FOR ENGLISH LANGUAGE LEARNERS OR STUDENTS
WITH LIMITED ENGLISH PROFICIENCY (Cont'd.)**

The Superintendent will ensure that all data, including plans, assurances, and reports as required by the Commissioner's Regulations, is submitted to the State Education Department in a timely manner.

Title I of the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001, Sections 1112(g) and 3302(a)
Education Law Section 3204
8 New York Code of Rules and Regulations (NYCRR) Section 100.2(g) and Parts 117 and 154

Adopted: 06/27/07
Revised: 11/04/15

POLICY

~~2007~~2026

8331

Instruction

SUBJECT: CONTROVERSIAL ISSUES

Controversial issues may be studied as part of the curriculum and teachers shall present these issues in their classrooms in an impartial and objective manner.

Teachers wishing to call upon outside speakers/and or media resources in the presentation of controversial issues are required to obtain the approval of the Principal who shall keep in mind the obligation for presenting opposing views as well, and who shall inform the Superintendent prior to the presentation.

It is recognized that parents and citizens of the community have a right to protest to the school administration when convinced that unfair and biased presentations are being made by the teacher. In considering such protests, the Superintendent of Schools shall provide for a hearing so that both parties may fairly express their views. If requested, the Superintendent's decision may be appealed to the Board of Education.

Adopted: 6/27/07

| Revised: 01/07/26

POLICY

~~2011~~2026

8340
1 of 3

Instruction

SUBJECT: LOAN OF INSTRUCTIONAL MATERIALS

1. Textbooks/Workbooks

The term "textbook" shall refer to a book or Kindle supplied to a student for a fixed period of time for his/her personal use and basic to the study of a subject.

The Board of Education shall make provision for funds to be budgeted for the purchase of textbooks and related instructional materials.

Upon the recommendation of the Superintendent of Schools, the Board of Education shall designate the textbooks to be used. Textbooks, once designated, cannot be superseded within a period of five (5) years except by a three-fourths (3/4) vote of the Board.

Students will be required to pay for lost books or for excessive damage to books.

Textbooks for Resident Students Attending Private Schools

Resident students attending private schools will be supplied non-sectarian textbooks in accordance with the requirements of Education Law.

Workbooks

The Board of Education shall approve the expenditure of funds for the purchase of workbooks and manuals.

The term "workbook" shall refer to the type of book that provides spaces to write in and is consumed each year. It is usually paper-covered and designed to be used in connection with a textbook.

2. Computer Hardware

The School District shall loan, upon request of an individual or a group of individual students, to all students legally attending nonpublic elementary or secondary schools located in the School District, instructional computer hardware (includes Kindles, Pads, Tablets, and other personal electronic devices) which is designated for use in any public elementary or secondary schools of the State or is approved by any school authorities as such term is defined in Education Law Section 2(12). Such instructional computer hardware is to be loaned free to such children, commencing with the 2007-2008 school year, subject to such rules and regulations as are or may be prescribed by the Board of Regents and school authorities.

The School District shall not be required to loan instructional computer hardware to nonpublic school students in excess of the instructional computer hardware acquired pursuant to Education Law Section 753. Instructional computer hardware shall be loaned on an equitable basis to children

(Continued)

POLICY

2011-2026

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Instruction

SUBJECT: LOAN OF INSTRUCTIONAL MATERIALS (Cont'd)

attending nonpublic schools in the District and to students with disabilities residing in the District who attend programs under the provisions of Education Law Sections 4401(2)(c), 4401(2)(e), 4401(2)(g), 4401(2)(i), and 4401(2)(l). However, the School District shall not be required to loan to children attending nonpublic schools in the District, or to such students with disabilities, instructional computer hardware purchased with local or federal funds or with State funds, other than Instructional Computer Hardware Aid funds.

Instructional computer hardware containing computer software programs which are religious in nature or content shall not be purchased or loaned by the School District.

Instructional computer hardware shall be loaned upon the individual written request of nonpublic school students, but such requests shall not be required of students attending public school districts. Requests may be presented directly to the lending District or, with the consent of the lending District, to an appropriate official of the nonpublic school which the student attends. The form of request used by the lending District may provide for a guarantee by a parent or guardian for the return of such hardware or, in the case of loss or damage, for payment of the value thereof.

School authorities shall adopt regulations specifying the date by which written requests for the purchase and loan of instructional computer hardware must be received by the District. Notice of the date shall be given to all nonpublic schools in the School District. Such date shall not be earlier than the first day of June of the school year prior to that for which such instructional computer hardware is being requested. For a child not attending a nonpublic school prior to June first, the parent/guardian may submit a written request for instructional computer hardware within thirty (30) days after such child is enrolled in the nonpublic school. In no event, however, shall a request made later than the times otherwise provided pursuant to Education Law Section 754 be denied where a reasonable explanation is given for the delay in making the request.

~~*The District has established July 1, 2011 as the date by which such requests for the purchase and loan of instructional computer hardware must be received by the District unless otherwise authorized in accordance with law and Commissioner's Regulations.~~

Such instructional computer hardware shall remain the property of the lending District and shall bear an identifying label. The school authorities of each District shall establish lending procedures which apply to students in public and nonpublic schools, and shall inform the authorities of such schools of these procedures.

Instructional Computer Hardware and Technology Equipment Apportionment

The School District shall be eligible for an apportionment under the provisions of Education Law Section 753 for approved expenses for:

- a) The purchase or lease of micro and/or mini computer equipment or terminals for instructional purposes; or

(Continued)

POLICY

~~2011~~2026

8340
3 of 3

Instruction

SUBJECT: LOAN OF INSTRUCTIONAL MATERIALS (Cont'd)

- b) Technology equipment with a useful life used in conjunction with or in support of educational programs including but not limited to video, solar energy, robotic, satellite, laser and such other equipment as the Commissioner of Education shall approve; or
- c) The repair of such equipment and training /staff development for instructional purposes.

Such aid shall be provided pursuant to the Instructional Computer Technology Plan developed by the District which specifies requirements for each School District's Technology Plan, including an assurance of the Superintendent of Schools, in a form prescribed by the Commissioner of Education, that the School District has provided for the loan of instructional computer hardware to students legally attending nonpublic schools pursuant to Education Law Section 754.

The School District shall not be required to purchase or otherwise acquire instructional computer hardware or technology equipment, the cost of which exceeds the amount of state aid provided pursuant to Education Law Section 753.

Expenses aided pursuant to Section 753 shall not be eligible for aid pursuant to any other provision of Education Law.

The School District shall maintain a separate record of expenditures incurred from State aid received pursuant to Education Law Section 753 and the Rules of the Board of Regents Section 21.3.

Education Law Sections 2(12), 753, 754, 3602(6), 3602(26), 4401(2)(c), 4401(2)(e), 4401(2)(g), 4401(2)(i), and 4401(2)(l)

8 New York Code of Rules and Regulations (NYCRR) Sections 21.3, 100.12, 155.1(a)(4), and 175.25

Education Law Article 15

Note: Refer to Regulation 8340
Refer to End of Year Procedures for Laptop Users
Refer to Acceptable Use Form for Laptop and Kindle Users

Adopted: 6/27/07
Revised: 7/13/11
Revised: 1/07/26

POLICY

~~2007~~2026

8410

Instruction

SUBJECT: SCHOOL CALENDAR AND ~~SCHOOL-STUDENT INSTRUCTIONAL~~ DAY

School Calendar

The Superintendent shall be responsible for the preparation of a school calendar to be presented to the Board of Education for adoption.

~~School-Student Instruction~~ Day

The ~~school-student instructional~~ day shall be set by the Superintendent with approval of the Board of Education.

Education Law Sections 3204(4) and 3604(7)(8)
8 New York Code of Rules and Regulations (NYCRR) Section 175.5

Adopted: 6/27/07

| Revised: 1/07/26

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$24,541,127.81	\$103,325.06	\$179,878.50	\$73,829.01	\$279,226.82	\$185,589.61
+ CASH RECEIPTS	\$1,192,383.50	\$63,247.21	\$555.50	\$112,655.22	\$471.24	\$3,543.32
- CASH DISBURSEMENTS:	\$2,136,079.83	\$53,780.30	\$0.00	\$50,432.51	\$12,058.26	\$0.00
CLOSING BALANCE:	\$23,597,431.48	\$112,791.97	\$180,434.00	\$136,051.72	\$267,639.80	\$189,132.93

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$8,577,597.57	\$113,702.00	\$4,647.34	\$136,051.72	\$267,639.80	\$0.00
+ OUTSTANDING DEPOSITS	\$105.61	\$102.27	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$8,577,703.18	\$113,804.27	\$4,647.34	\$136,051.72	\$267,639.80	\$0.00
-OUTSTANDING CHECKS	\$45,805.40	\$1,012.30	\$600.00	\$0.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$1,016,384.18	\$0.00	\$176,386.66	\$0.00	\$0.00	\$189,132.93
+MISCELLANEOUS RESERVES	\$4,573,340.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,475,809.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$23,597,431.48	\$112,791.97	\$180,434.00	\$136,051.72	\$267,639.80	\$189,132.93

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

January 7, 2026

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 05
Post Dates From 07/01/2025 To 11/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	301,145.30	
200.1B	5*Bank -GF Savings	7,039,931.95	
200.1C	5* Bank-Tax Collection	8,143,603.86	
200.NY	General Fund NYCLASS	5,525,601.75	
200.PA	Net Payroll - 5* Bank	619.05	
200.TA	Cash- 5* TRUST & AGENCY CK.	17,710.97	
201.00	HRA Checking	68,818.60	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,500,000.00	
250.00	Taxes Receivable, Current	737,100.50	
380.00	Accounts Receivable	9,974.97	
380.HL	Accts Rec Retired Health		941,880.78
391.10	Due From Other Funds - Cafe	8,110.77	
391.20	Due From Other Funds -Federal	454,950.43	
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	11,081,054.53	
522.00	Expenditures	6,710,022.25	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities and Reserves			
600.00	Accounts Payable		255,244.47
601.10	HRA Medical Liability		341,782.77
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
632.00	Due to State Teachers'Ret.Sys		196,775.97
637.00	Due to Employees' Ret. System	121,533.59	
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		4,456.70
720.05	Flex Dependent Care		993.79
720.FD	Bc/Bs Flex Dental S.S.		4,704.57
720.RT	Health Ins. Bc/Bs RETIREES	918,411.48	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		11,081,054.53
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 05
Post Dates From 07/01/2025 To 11/30/2025

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		16,345,113.55
	Grand Totals	68,986,465.69	68,986,465.69

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2025
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 Prmts 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	12,615.36	2,654.64	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	5,628.38	1,931.62	
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	11,280.00		3,133.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	303,511.02		78,495.02
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	604.62		604.62
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	10,571.50		10,071.50
2703.100		E-Rate Funds	0.00	0.00	0.00	4,292.43		4,292.43
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	2,205.79	2,794.21	
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	1,594,390.24	4,655,696.76	
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	114,215.28	4,942.72	
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	27,090.43	2,909.57	
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	

* 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
Revenue Status Report As Of: 11/30/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	16,345,113.55	9,174,109.85	1,124,036.79

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

Naples Central School District

Budget Status Report As Of: 11/30/2025

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	340.00	380.00	530.00
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	3,463.40	4,848.60	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	75.00	40.00	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	75,512.30	105,717.26	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	25,997.90	36,253.58	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	45,973.70	64,363.10	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	13,403.30	18,151.62	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	4,920.46	5,205.66	12,443.88
1310-400-00-DENT	Contractual Expense	0.00	0.00	0.00	46,454.18	0.00	-46,454.18
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	12,034.66	0.00	-12,034.66
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	826.32	1,146.60	4,527.08
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	1,212.00	2,910.00	3.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	105,360.88	134,639.12	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	1,281.40	1,794.04	0.56
1320-400-00-0000	Contractual Expense	34,145.00	0.00	34,145.00	27,055.00	5,500.00	1,590.00
1330-160-00-0000	Non-Instructional Salary	4,859.00	0.00	4,859.00	2,024.30	2,834.06	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,406.33	516.20	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	4,398.41	1,900.00	1.59
1345-160-00-0000	Purchasing-Non Instr Sal	47,817.00	13,000.00	60,817.00	29,971.24	26,352.68	4,493.08
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	2,510.40	3,989.60	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	828.00	9,642.75	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	12,674.35	21,023.33	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	3,660.72	14,089.28	277.00

Naples Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	1,703.62	25,481.38	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	222,789.17	307,619.94	44,876.89
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	1,474.94	0.00	13,525.06
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	36,987.44	39,001.57	8,710.99
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	1,060.60	3,428.40	2,911.00
1620-462-00-0000	Water	47,250.00	0.00	47,250.00	10,769.15	32,430.85	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	91,902.15	145,796.45	15,258.39
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	11,135.03	130,464.97	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	67,631.47	26,712.64	43,655.89
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	6,641.15	12,857.34	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	38,633.44	47,491.42	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	3,956.15	12,001.38	6,042.47
1621-469-00-0000	Maintenance-Service Contr	35,850.00	16,000.00	51,850.00	17,080.00	22,533.00	12,237.00
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	98,042.77	108,550.68	1,514.58
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	7,639.00	0.00	236.00
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	25,829.04	41,270.96	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	20,922.29	37,993.71	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	10,536.75	1,463.25	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	-8,000.00	42,649.00	16,955.00	0.00	25,694.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	34,927.52	59,857.48	30,557.00
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	145,588.90	134,849.92	70,129.18
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	36,016.60	49,548.24	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	353.14	0.00	2,446.86

Naples Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	303.98	697.02	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	303.98	697.02	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	20,056.64	45,455.86	611.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	500.00	1,500.00	65.00	1,188.00	247.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	368.00	40.00	1,592.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,400.00	3,400.00	138.00	2,552.00	710.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	3,690.72	11,074.28	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	197,935.26	566,814.95	94,624.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-2,500.00	877,935.00	215,414.10	620,265.40	42,255.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	507,834.00	1,410,319.00	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	12,895.00	0.00	88,783.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	10,419.33	0.00	53,710.67
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	148,621.18	323,270.79	28,019.03
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	5,051.91	0.00	20,534.09
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	6,110.90	0.00	31,789.10
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	75,300.00	91,300.00	69,173.87	1,524.40	20,601.73
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	1,888.49	2,758.90	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	0.00	1,600.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	31,836.39	6,167.53	5,129.52
2110-450-02-0000	Supplies - Elementary	35,800.00	-956.18	34,843.82	20,582.87	6,626.93	7,634.02
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,500.00	2,000.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,100.00	900.00	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	12,978.72	0.00	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: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	28,386.06	91,960.18	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	237,930.82	556,829.35	154,128.83
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	16,674.33	29,339.90	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	28,126.67	57,376.96	88,525.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	1,547.11	0.00	9,952.89
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	1,321.38	0.00	9,178.62
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	6,037.00	29,360.00	38,903.00
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	757.00	0.00	1,243.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	2,300.22	459.33	8,640.45
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	625.00	1,375.00	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	16,032.30	39,908.70	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	285,770.10	696,256.90	5,310.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	121,246.00	203,754.00	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 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	3,652.00	8,348.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	18,869.28	56,607.72	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	13,931.04	32,505.73	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	297.15	45.91	656.94
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	1,826.72	187.27	1,986.01
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	331.59	203.01	290.40
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	1,038.11	163.25	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	10,924.96	22,075.04	0.01
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	51,962.96	51,693.10	59,123.94
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	2,659.97	1,500.00	840.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	3,377.31	4,013.79	8,480.90
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	7,362.81	1,222.51	4,434.68
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	147,097.29	367,920.97	75,900.65
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: 11/30/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	61,180.34	135,399.66	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	2,600.00	7,600.00	285.12	6,534.00	780.88
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-Instr Salary	105,153.00	0.00	105,153.00	29,440.80	69,320.20	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	1,726.37	0.00	2,773.63
2815-400-00-0000	Contractual Expense	165,329.00	-500.00	164,829.00	1,898.03	151,575.00	11,355.97
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	677.00	0.00	323.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.00	0.00	263.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	500.00	1,500.00	840.66	225.00	434.34
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	179.06	225.00	595.94
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	65,255.94	174,508.06	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	485.28	0.00	514.72
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	3,114.00	11,424.00	121,169.00
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	46,873.55	10,584.00	108,658.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	1,687.17	0.00	4,312.83
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	11,971.12	23,329.60	14,699.28
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	10,295.16	0.00	604.84
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	11,493.40	16,090.80	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	38,072.90	53,302.08	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	15,728.61	0.00	14,271.39
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	93,609.06	172,639.26	108,418.68
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,980.00	0.00	13,020.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	791.42	0.00	9,208.58
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	7,828.15	0.00	14,321.85
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	16,419.24	38,686.56	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	7,325.73	0.00	22,674.27
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	184,108.08	2,269.90

Naples Central School District

Budget Status Report As Of: 11/30/2025

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	21,610.52	29,562.35	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	1,044.20	3,771.54	5,284.26
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	13,986.19	14,721.72	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	1,411.58	4,588.42	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	7,738.22	8,401.78	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	5,461.57	6,780.83	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	960.62	14,639.38	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	687.47	7,112.53	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	5,750.00	23,050.00	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	1,245.75	0.00	2,254.25
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	245.63	0.00	754.37
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	119,946.98	178,645.17	58,099.85
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	179,578.96	425,841.72	243,947.32
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	205,749.16	436,418.65	155,695.19
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	951,504.50	1,012,053.16	62,387.34
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	434,762.64	484,379.24	17,629.12
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	50,770.74	0.00	9,229.26
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	9,936.46	0.00	7,828.54
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	197,662.31	175,385.96	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: 11/30/2025

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	6,710,022.25	11,081,054.53	6,604,109.83

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026
Cycle 05
Post Dates From 07/01/2025 To 11/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	112,791.97	
380.00	Accounts Receivable	943.50	
391.GF	Due from General Fund	35,899.00	
410.00	Due From State and Federal - L	84,023.00	
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	371,025.17	
522.00	Expenditures	205,109.32	
Liabilities and Reserves			
600.00	Accounts Payable		14,722.08
601.01	Prepaid School Lunch Funds		4,866.77
630.10	Due To Gen from Cafe		8,110.77
631.00	Due To Other Governments		217.25
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		371,025.17
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		174,121.95
Grand Totals		1,419,463.21	1,419,463.21

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2025
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	16,414.84	23,585.16	
2401.000		Interest and Earnings	70.00	0.00	70.00	26.34	43.66	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	129.77	14,672.23	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	27,940.00	67,060.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	9,992.00	20,008.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	84,125.00	175,875.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	28,434.00	56,566.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	7,060.00	12,940.00	
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	174,121.95	421,350.05	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: 11/30/2025
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	43,856.80	102,370.03	4,287.17
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	2,676.32	0.00	2,473.68
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	806.00	0.00	1,460.00
2860-220-00	Equipment	10,300.00	0.00	10,300.00	0.00	2,699.00	7,601.00
2860-400-00	Contractual Expenses	13,905.00	0.00	13,905.00	10,021.50	6,164.50	-2,281.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	90,551.37	181,446.25	-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	6,254.31	4,871.62	2,264.07
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	21,800.00	32,700.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	6,369.17	13,685.13	424.70
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	3,516.49	7,831.28	2,870.23
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	19,257.36	19,257.36	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	205,109.32	371,025.17	19,337.51

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 05

Post Dates From 07/01/2025 To 11/30/2025

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	4,047.34	
200.0C	Cash- NYCLASS	164,467.50	
200.PN	Cash- NYCLASS	11,919.16	
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		4,471.08
Totals for Service: SCHOLR		181,434.00	181,434.00

Naples Central School District
 Revenue Status Report As Of: 11/30/2025
 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	2,946.08		2,946.08
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	4,471.08	0.00	4,471.08

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 11/30/2025

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 05
Post Dates From 07/01/2025 To 11/30/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	136,051.72	
391.GF	Due From General Fund	72,179.05	
410.01	Due From State and Federal	156,999.08	
Budgetary and Expense Accounts			
522.00	Expenditures	190,402.47	
Liabilities and Reserves			
630.00	Due To General Fund		454,950.43
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		100,612.00
Grand Totals		555,632.32	555,632.32

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2025
Fiscal Year: 2026
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	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	60,103.00	60,103.00	
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	100,612.00	640,667.70	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: 11/30/2025

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	30,052.02	90,153.98	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	51,477.90	143,078.10	0.00
26S611-2250-400	Contractual Sect 611 Idea	2,307.00	0.00	2,307.00	2,883.75	576.75	-1,153.50
26S619-2250-160	Non Instructional Salarie	5,135.00	0.00	5,135.00	2,138.72	2,994.26	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	66,754.14	200,262.15	-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	190,402.47	489,163.87	61,713.36

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2026
Cycle 05
Post Dates From 07/01/2025 To 11/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash- Five Star Ck	267,639.80	
Budgetary and Expense Accounts			
522.00	Expenditures	861,992.84	
Liabilities and Reserves			
600.00	Accounts Payable		11,662.50
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		8,228.45
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
Grand Totals		1,129,632.64	1,129,632.64

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

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

Naples Central School District

Budget Status Report As Of: 11/30/2025

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	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	-150,065.26
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	70,829.33	8,717.22	1,695,884.71
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	5,224.50	4,775.50	123,055.95
210000-2110-245-00	Architects Commisions/Exp	-130,748.63	3,499.63	-127,249.00	13,430.88	63,489.12	-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	2,429.53	4,045.47	3,525.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	861,992.84	197,442.16	74,126.29

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 05
Post Dates From 07/01/2025 To 11/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	189,132.93	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	8,228.45	
Liabilities and Reserves			
884.00	Reserve for Debt		191,932.67
Budgetary and Revenue Accounts			
980.00	Revenues		11,098.13
Grand Totals		203,030.80	203,030.80

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

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

Naples Central School District
Revenue Status Report As Of: 11/30/2025
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	11,098.13		11,098.13
Total DEBT SERVICE			0.00	0.00	0.00	11,098.13	0.00	11,098.13

Selection Criteria

Criteria Name: Last Run
As Of Date: 11/30/2025
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

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Author: Gish, Melissa.

ISBN: 978-1-68277-331-4

Published: 2024

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