

BOARD MEETING: Regular Meeting
DATE: Wednesday, November 12, 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 November 12, 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
 - Athletic Director
 - Information Technology Director
 - Superintendent Update
 - Student Representative Update
 - Assistant Superintendent for Business
 - Administrative Updates
- IX. Board Report – Facilities Committee
- X. Minutes (Board Action)
- XI. Designations (Board Action)
- XII. Independent Audit Report & Corrective Action Plan Extra-Classroom Activity Funds (Board Action)
- XIII. Agreements (Board Action)
- XIV. Agreement - Confidential Staff (Board Action)
- XV. Business (Board Action)
 - Board Policy
 - Treasurer's Reports
 - Discards
- XVI. Personnel (Board Action)
 - Resignations
 - Long Term Substitute Appointment
 - Tenure Appointment
 - Unpaid Days
- XVII. Consent Agenda Items (Board Action)
 - CSE Committee Recommendations
 - Substitutes
 - Extra-Curricular Classroom Activities Quarterly Report
 - Internal Claims Auditor Quarterly Report
 - Student Teacher
 - Field Experience
- XVIII. Adjournment (Board Action)

Superintendent Reports – Administrative Reports – Presentations

Athletic Director Adam Robison presented to the board the wrap up of our fall season sports teams, their successes and noted individual honors. He also gave a preview of the winter season sports teams. (presentation attached)

Technology Director, Benjamin Pursell was unable to present and his presentation will be rescheduled.

Superintendent Kevin Swartz

Thank you to Katie Piedici and Kyle Inda for the Veterans Day Program. It went well with a great turnout with many veterans attending. Congratulations to the Boys Soccer Team for their success and playing with grit in their final game as they supported each other. Congratulations to Colin Kenney as he will be going to states to compete.

Mr. Swartz provided an update concerning the process of hiring a Jr./Sr. High School Principal as Nicole Green is pursuing retirement.

Mr. Swartz attended a Rural Schools Forum at the Canandaigua Academy where the Ontario electric grid was a key topic of conversation headed up by the Economic Development for Ontario County. The electric grid and the lack of power in our grid has become a massive issue, not just in Naples, but across Ontario and surrounding counties. It's been defined now as almost a crisis, noting that the use of electricity has gone up at least 50% over the last decade. Regular housing developments throughout our county and region are packing up and looking elsewhere because the power is not there for them to hook up. Similarly, businesses across the region that want to set roots here are unable to do so because they can't be provided the power.

Regardless of what community it might be in, these are folks that could live in Naples and commute to their job within Ontario County. All that growth has been stymied. Mr. Swartz shared this information because while this is going on, with the lack of power, we still have a NYS Mandate from Governor Hochul that by 2027, all new buses need to be EV buses. For smaller districts like Naples, if you have 15-20 buses to charge that would be equivalent to putting in a big box store in your community. A mid-size district with 50 buses, like Midlakes, would be equivalent to a putting a shopping mall in your community. A district like Canandaigua or Victor with 75-100 busses or more, that would be equivalent to putting in an airport in your community. Mr. Swartz shares this with you because there are a group of Wayne County Superintendents that are fiercely advocating with our NYS Assembly representatives and trying to let them know that this mandate needs to be repealed, delayed or modified significantly. It's not that they don't believe in pursuing green energy, that's not it at all. They feel very strongly that every single district is seeing declining enrollments, issues with Foundation Aid and budget reductions. They want to make sure that if the grid can be upgraded whether that is through RGE/NYSEG or the state helping them do that, that they feel strongly that those upgrades first and foremost should go to housing developments, business and economic development, then and only then, should there be conversations about the EV Mandate. Mr. Swartz said that this has grown to a level of concern and wanted to make you are aware, should people ask or to keep in touch with your elected representatives to get a sense of where we are. These are the details of the challenges we currently face with our electric grid.

Further discussion and comments ensued with the board members.

Student Representative, Lily Hirsh also shared about the Boys Soccer Team and their success and well as Cross Country, Colin Kenney going to the States to complete. Lily also said that students are adjusting well this year.

Elementary Principal, Katherine Piedici stated that the Veteran's Program was a success with a nice turnout. It is a significant impact and the community members absolutely appreciate it. The annual safety talks with respect to Halloween included the Fire and Ambulance that kids were able to tour and learn fire and safety. Curriculum updates: Teachers visiting districts to review the Math Curriculum they are reviewing which includes Bridges and Everyday Math programs. This is an opportunity to see these in session at other districts. Parent Teacher conferences were a great turnout and Mrs. Piedici stated that she was also able to sit in on a couple of these. A lot of time and effort go into these meetings to share where students are and any needs that they may need. It's been a successful start of the year.

Pupil Personnel Director, Cassandra Lamphier provided some updates for the High School. First quarter overall academic performance was good. Operation Santa has their shopping trip scheduled. Teachers working on Community Connection: one connection is with the Success Strategies Class connecting with Cornell Cooperative Extension. They practiced making mozzarella cheese. They will be using that in their Mac and Cheese in the classroom Agriculture competition. Naples Alumni also came in for Community Connection and worked with the Chorus. The Annual Blood Drive has taken place. The kids also just completed their Connections Survey. This is a means to see that kids have connections with adults.

Assistant Superintendent for Business, Chad Hunt provided information regarding the Extra-Classroom Audit noting that there were some deficiencies found and that we needed to do some corrective actions. Mr. Hunt elaborated on some of these deficiencies.

Mr. Hunt spoke briefly on the initial state budget runs being shared. Initial runs indicate a 4 billion dollar shortfall. For us, it could possible mean the Foundation Aid wouldn't increase, that it would stay flat. It's not great news. Our expenses continue to climb at scary rates. We are just getting into the 2026-2027 budget year. Mr. Hunt was at a FLASHP Board of Directors meeting and health care was a big topic, particularly retiree health care. Our current agreement ends in 2026. At this time, we have no agreement in place for 2027, therefore Excellus can raise the rates. Right now, they are forecasting an 80% increase in retiree health care. That is not a break even increase. Excellus is saying they would have to have a 200% increase to break even. News is not any better with active employee health care. Initial rates will be set in February 2026. Initial thought is 20% increase across the board. Health care is out of control. The easiest way to explain this is that what we pay in premiums and what is paid out in claims is astronomically out of balance. That is what is going to drive this. We need to be mindful of these as we look forward.

Board Report – Facilities

Board Member, Robert Brautigam provided a brief update.

Current 2021 Capital Project Phase II project is complete. Phase III Update: working with a punch list, but in essence this project is complete.

2025 Capital Outlay Project: North Gym Doors and kindergarten wing doors to be worked on winter break or spring break, dependent on scheduling.

2026 Capital Project Planning: Continuing to review pricing and the essentials now standing at 27-30 million with no new tax impact.

Other Facility updates included information regarding the Turf Tank that will paint lines on fields and parking lots along with Autonomous Mowers research.

Motion: Steven Mark

2nd: Kelley Louthan

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

- Regular Meeting of October 8, 2025

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Steven Mark

BE IT RESOLVED, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the amended designations as listed below for the 2025-2026 School Year.

- The following banks are hereby designated as the Naples Central School District Depositories for the 2025-2026 School Year, and be it resolved, that in compliance with Section 53A and Section 254 of the State Education Law, amended 1935, as Board of Education of the Naples Central School District, we direct that all funds received by the treasurer, tax collector and treasurer of the internal and extra-curricular funds and securities for investments as a 3rd party bank shall be deposited in:
 - Five Star Bank
 - NYCLASS – New York Cooperative Liquid Assets Securities System
 - Customers Bank
 - Community Bank
 - Genesee Regional Bank
 - Wayne Bank
 - Chemung Canal Trust
 - Canandaigua National Bank
 - Metropolitan Bank
 - JPM Securities
 - KeyBanc Capital Markets
 - Modern Bank
 - Lyons National Bank
 - Tompkins Bank
 - Tompkins Trust
 - TD Bank
 - KeyBank
 - JP Morgan Chase Bank

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Steven Mark

Resolved, that upon the recommendation of the Board of Education Audit Committee, the Board of Education accepts the following reports for the Extra-Classroom Activity Funds year June 30, 2025:

- Independent Auditor’s Extra-Classroom Activity Funds Auditor’s Report for year ending June 30, 2025.
- The Corrective Action Plan for the Independent Auditor’s Extra-Classroom Activity Funds Financial Report for the year ending June 30, 2025 is hereby accepted as presented and authorization given to file the Corrective Action Plan with the State of New York, Office of the State Comptroller.

Discussion: Robert Brautigam inquired if there was a meeting held with these clubs with regard to signatures missing, if they were aware of this. Mr. Hunt stated that the Auditors interviewed the advisor concerning the findings and there were follow-up conversations.

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Steven Mark

2nd: Joseph Callaghan

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 Teachers’ Association with regard to one (1) counselor overseeing the Early College Access program for the 2025-2026 School (Attached)
- Resolved, that upon the recommendation of the Superintendent, the Board of Education approves the Memorandum of Agreement between Naples Central School District and Matthew Mahoney with regard to amending number 4, Per Diem Salary for the 2025-2026 School Year. (Attached)

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Steven Mark

2nd: Kelley Louthan

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Agreement 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 Confidential Staff Unit with regard to Dental Coverage Plan changes from HEG to Excellus Dental Blue Plan effective January 1, 2026 of the 2025-2028 Confidential Staff Agreement.

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Amie Levine

2nd: Steven Mark

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 # 7611: Student Appropriate Special Education Programs and Related Services for Students with Disabilities
 - Policy # 7613: The Role of the Board of Education in Implementing a Student's Individualized Education Program
 - Policy # 7650: Identification and Register of Children with Disabilities (Child Find)
 - Policy # 7660: Parent Involvement for Children with Disabilities
 - Policy # 7670: Due Process Complaints: Selectin and Board Appointment of Impartial Hearing Officers
 - Policy # 8110: Curriculum Development, Resources and Evaluation
 - Policy # 8241: Patriotism, Citizenship and Human Rights Education
 - Policy # 8242: Civility, Citizenship and Character Education/Interpersonal Violence Prevention Education (Change title to Civility, Citizenship and Character Education)
- 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 # 7618: Use of Time Out Rooms
 - Policy # 8120: Request for Part 100 Variance or Part 200 Innovative Program Waiver from Commissioner's Regulations
 - Policy # 8211: Prevention Instruction
 - Policy # 8220: Career and Technical (Occupational) Education
 - Policy # 8230: Guidance Program
 - Policy # 8240: Instructional Programs: Driver Education, Gifted and Talented Education and Physical Education
 - Policy # 8243: Observation of Conservation Day
 - Policy # 8250: Evaluation of the Instructional Program
 - Policy # 8270: Instructional Technology
- Resolved, that the Board of Education approves the Treasurer's Monthly Report for the following periods:
 - June 2025 (Attached)
 - July 2025 (Attached)
 - August 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 October 2025 (Attached)

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Kelley Louthan

2nd: Steven Mark

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 Resignation(s), with regret:
 - LaVerne Webster, Building Maintenance Assistant, effective 10/14/25
- Resolved, that the Board of Education approves the appointment of Lisa Gould as Long-Term Substitute Special Education Teacher, effective October 30, 2025, and expiring on or about June 25, 2026. The State of New York certification area is Childhood Education Grades 1-6 Initial Pending; Students with Disabilities Grades 1-6, Supplementary Pending. Salary for the 2025-2026 school year will be step 1 of the 2025-2026 Distribution Schedule – Bachelors. This appointment is in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Tenure appointment in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education.
 - Chad Hunt, to Tenure as Assistant Superintendent for Business, effective January 1, 2026. The certification area and status is School District Business Leader, Professional.
- Resolved, that the Board of Education approves the request of Nicholas Adams for unpaid days from March 27, 2026 and April 6, 2026.

Voting Yes: 6

Motion Carried

Voting No: 0

Motion: Steven Mark

2nd: Kelley Louthan

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):
 - Committee on Special Education actions of: 10/15/25; 10/16/25; 11/04/25; 11/05/25; 11/06/25
 - Committee on Pre-School Special Education actions of: 11/04/25
 - 504 Committee actions of: 03/06/25; 11/05/25
- b. 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>
Joy Callaghan	Teacher
Jaicye Dedee	Teacher, effective 11/3/25
- c. Resolved, that the Board of Education hereby approves the Extra-Curricular Classroom Activities Cash Balances Report for the 1st quarter ending September 30, 2025 of the 2025-2026 School Year.

**NAPLES CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL REPORT**

For Year Ended June 30, 2025



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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Naples Central School District, New York

Qualified and Unmodified Opinions

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Naples Central School District, New York (the District) for the year ended June 30, 2025 and the related notes to the financial statement.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of the District for the year ended June 30, 2025, in accordance with the cash basis of accounting as described in Note 1.

Basis of Qualified

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibility of Management for the Statement of Cash Receipts and Disbursements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Rochester, New York
November 6, 2025

Mengel, Metzger, Barw & Co. LLP

**NAPLES CENTRAL SCHOOL DISTRICT
EXTRACURRICULAR ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For Year Ended June 30, 2025**

	<u>Cash Balance</u> <u>July 01, 2024</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2025</u>
Class of 2024	\$ 468	\$ -	\$ 468	\$ -
Class of 2025	8,549	20,865	29,143	271
Class of 2026	5,009	6,146	2,553	8,602
Class of 2027	5,634	989	790	5,833
Class of 2028	3,369	5,096	3,251	5,214
Class of 2029	1,299	686	-	1,985
Class of 2030	-	3,142	-	3,142
5th & 6th Grade Band	-	4,666	3,613	1,053
Boys Baseball Club	121	2,220	2,249	92
Colorguard	1,139	-	-	1,139
Cross Country Club	2,149	-	121	2,028
Elementary Library Club	3,909	5,748	5,551	4,106
Elementary Student Council	720	1,662	747	1,635
Flying Fajitas Ski Team	1,322	-	171	1,151
French Club	-	73	-	73
Game Club	273	744	-	1,017
High School Chorus	2,663	1,553	1,093	3,123
High School Library Club	5,794	6,112	6,864	5,042
Junior Student Government	-	213	-	213
Naples Robotics	47,889	-	47,889	-
NCS Musical	13,308	15,719	8,321	20,706
National Honor Society	-	203	187	16
NCS PBL Club	200	-	200	-
NCS Varsity Swim Club	7,906	3,587	4,247	7,246
Operating Expenses	7,027	6,607	2,337	11,297
Operation Santa	18,697	13,986	13,627	19,056
Rotary Interact Club	96	1,295	1,145	246
Sales Tax Holding Account	222	2,136	2,013	345
Spanish Club	899	584	668	815
Student Council	33,114	50,500	20,580	63,034
The Environmental Club	-	106	-	106
Trap Shooting Club/Team	1,358	2,795	3,824	329
Winterguard	1,961	3,635	3,478	2,118
Yearbook	7,658	5,049	3,633	9,074
TOTAL	\$ 182,753	\$ 166,117	\$ 168,763	\$ 180,107

(See accompanying notes to financial statement)

NAPLES CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2025

(Note 1) Accounting Policy:

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the District. Consequently, the cash balances are included in the financial statements of the District as part of the Miscellaneous Special Revenue Fund.

The accounts of the Extraclassroom Activity Funds of the Naples Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of one checking account and one NYCLASS account. The balance in these accounts is fully covered by FDIC Insurance.

(Note 3) Related Party:

The Trap Shooting Club Faculty Advisor is the parent of the Club's Student Treasurer.

NAPLES CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Naples Central School District's Extraclassroom Activity Funds for the year ended June 30, 2025. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiency Pending Corrective Action:

Cash Payments –

During the course of our examination, we noted that the Boys Baseball Club used cash collected during a fundraiser to pay the vendor.

We recommend all cash receipts be deposited intact and all payments be made by check.

Current Year Deficiencies in Internal Control:

Baseball Club –

During our interview process with the Faculty Advisor, we noted the following:

1. Students were not involved in the counting process when cash was received.
2. Cash receipts were taken home over night at the conclusion of a fundraising event.

We recommend the student Treasurer be involved in all financial transactions for the club. In addition, all cash receipts should be properly safeguarded on school property prior to being submitted to the Central Treasurer for deposit.

(Current Year Deficiencies in Internal Control) (Continued)

Sales Tax –

During the course of our examination, we noted that sales tax was paid on the invoice for the Elementary School Yearbook purchase instead of being remitted on gross sales.

We recommend the District continue to monitor this situation in order to conform with New York State Sales Tax Law.

Gift Cards –

We noted one instance in the Rotary Club and one instance in the National Honor Society where there was no signature acknowledging receipt of a gift card.

We recommend gift cards be supported with acknowledgement that the gift cards were received.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

Inactive Club –

As indicated on the statement of cash receipts and disbursements the Colorguard was financially inactive during the 2024-25 fiscal year:

We recommend the status of this club be reviewed. If future financial transactions are not anticipated, it should be closed in accordance with the Board of Education policy.

Prior Year Recommendations:

We are please to report that the following prior year recommendations have been implemented to our satisfaction:

1. Students were involved with bookkeeping in the Operation Santa Club.
2. There were no raffles held during the year.
3. There is quarterly reporting given to the Board of Education.
4. Clubs are reconciling their individual ledgers with the Central Treasurer.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Rochester, New York
November 6, 2025



To: Naples Board of Education, Kevin Swartz, Superintendent

From: Chad Hunt, Assistant Superintendent for Business

Re: Extra Class Audit and Corrective Action Plan

Date: November 7, 2025

During our extra class audit there were deficiencies in internal control. Below are the deficiencies and the associated corrective action plan that require Board of Education approval.

Deficiency #1: Cash Payments

While paying for a fundraiser, the Boys Baseball Club paid a vendor in cash. Moving forward, all payments to vendors will be made via check after the funds are deposited. As of November 7, 2025, this process has been corrected.

Deficiency #2: Baseball Club

Students were not involved in the counting process when cash was received. In addition, cash receipts were taken home over night at the conclusion of the event. Moving forward, the Treasurer will be involved in all financial transactions for the club. In addition, an administrator will be involved to return any cash receipts will be brought to the school and secured before being submitted to the Central Treasurer for deposit. As of November 7, 2025, this process has been corrected.

Deficiency #3: Sales Tax

Sales tax was paid on an invoice for the Elementary School Yearbook purchase instead of being remitted on gross sales. We are working with the vendor to get that error in sales tax refunded, and ensure to comply with NYS sales tax law moving forward. As of November 7, 2025, this process has been corrected.

Deficiency #4: Gift Cards

Rotary Club and National Honor Society provided gift cards without ensuring they were signed for by the recipient acknowledging the receipt of the gift card. Moving forward, all gift card will be supported with acknowledgement that the gift cards were received. As of November 7, 2025, this process has been corrected.

Respectfully,

A handwritten signature in black ink, appearing to be 'G H' with a long horizontal stroke extending to the right.

Chad Hunt

Assistant Superintendent for Business

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

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

WHEREAS, the District intends to participate in a WFL BOCES Program title "Early College Access" for the 2025-2026 school year; and

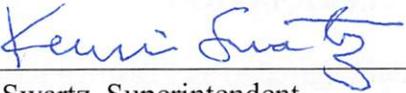
WHEREAS, this program requires the use of a counselor, which is a title recognized by the Association; and

WHEREAS, the District and the Association have met and discussed the issue and believe the following is in the best interests of the Parties.

THEREFORE, the parties agree to the following:

1. If the District participates in "Early College Access," the District shall annually appoint one (1) counselor, at its discretion, to serve as the counselor to oversee the program.
2. The overseeing counselor must be familiar with and perform the duties associated with "Early College Access." The overseeing counselor shall be paid \$1,000 for this position, which shall be paid in the final payroll of the school year.
3. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.
4. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
5. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.
6. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.
7. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

Naples Central School District

By: 
Kevin Swartz, Superintendent

10-10-25
Date

Naples Teachers' Association

By: 
Chad Ayers, President

10-9-2025
Date

INTERIM ADMINISTRATOR AGREEMENT

This Agreement is made as of the 13th day of January, 2025 between the Board of Education of the Naples Central School District with its offices located at 136 North Main Street, Naples NY 14512 (hereinafter referred to as the “District” or “Board”) and Matthew Mahoney, residing at 64 Arlington Park, Canandaigua NY 14424 (hereinafter referred to as the “Interim Administrator”).

RECITALS

WHEREAS, Matthew Mahoney has agreed to serve as Interim Administrator) to provide administrative support during the remainder of the 2024-2025 school year and;

WHEREAS, the parties hereto desire to enter into a written Agreement whereby the District will agree to pay a daily per diem salary to Matthew Mahoney as Interim Administrator during the remainder of the 2024-2025 school year.

NOW, THEREFORE, it is hereby agreed by and between the parties thereto as follows:

1. **Term.** The term of this Agreement shall begin on or about January 13, 2025 and terminate on June 30, 2025.
2. **Offer and Acceptance of Appointment and Duties.** By executing this Agreement, the Interim Administrator hereby accepts the appointment as Interim Administrator and agrees to devote his time, energy and attention to the business of the District, and to perform to the best of his ability all of the duties of such office. The Interim Administrator further agrees that he shall be under the direction of the Superintendent of Schools, who may from time to time prescribe such other duties as he may determine.
3. **Work Schedule.** During the timeframe of this agreement, Matt Mahoney is expected to be present in the District when needed to cover the needs of the District. Nothing in this Agreement shall prohibit or preclude the Interim Administrator from engaging in other employment at times he is not providing services to the District.
4. **Per Diem Salary.** The District agrees to pay the Interim Administrator the sum of \$450 per day, less any required payroll deductions, for each full day of service rendered to the school district and for paid leave days.
 - a. For the 2025-2026 school year, if the Interim Administrator is serving as a Principal he will be paid a sum of \$550 per day.
5. **Salary Payments and Deductions.** Salary payments will be subject to federal and state withholding and FICA contribution. Payment shall be made on a payroll basis on regular District payroll dates, to the extent possible.
6. **Benefits.**
 - a. **Reimbursement of Expenses.** The District shall reimburse Matt Mahoney for expenses reasonably incurred in the performance of his duties under this Agreement.
 - b. **Health, Dental, Life, Retirement.**

i. Matt Mahoney shall not be entitled to participate in the District's health, dental, life, or retirement plan benefits.

7. **Early Termination.** This Agreement may be terminated by either party for any reason with or without cause upon fourteen (14) calendar days written notice to the other or upon the expiration of the Term.
8. **Applicable Law.** This Agreement is subject to all applicable laws, rules, regulations, decisions and any final binding order of the NYS courts or the Commissioner of Education, which may impact its terms. The invalidity or unenforceability of any portion hereof shall in no way affect the validity or enforceability of any other provisions.
9. **Waiver of Probationary Appointment.** The Interim Administrator agrees that he is being appointed to serve as an interim during the remainder of the 2024-2025 school year and therefore shall not be entitled to a probationary period, seniority or tenure under the Education Law. To the extent that he would have such rights, the Interim Administrator knowingly and voluntarily waives the same.
10. **Complete Agreement.** This instrument represents the sole Agreement between the parties hereto, and may not be amended except by a further Agreement in writing duly adopted and signed by both parties.

IN WITNESS WHEREOF, the parties have set their hand and seals as of the day and year first above written.

Naples Central School District

10-20-25
Date


Kevin Swartz, Superintendent

10/22/25
Date


Matthew Mahoney

Approved by the Naples Board of Education: November 12, 2025

**MEMORANDUM OF AGREEMENT
BETWEEN THE NAPLES CENTRAL SCHOOL DISTRICT
AND THE NAPLES CONFIDENTIAL EMPLOYEES**

WHEREAS, the Naples Central School District (hereinafter referred to as, “District”) and the Naples Confidential Employees (hereinafter referred to as, “Association”) have agreed to a Collective Bargaining Agreement (hereinafter referred to as, “CBA”) that will be effective from July 1, 2024 through June 30, 2028; and

WHEREAS, Article III, Section 4 the CBA states that “dental coverage will be provided through a mutually agreeable plan...”; and

WHEREAS, currently the “mutually agreeable plan” is offered through Health Economics Group (“HEG”); and

WHEREAS, through no fault of the District or the Association, HEG is no longer capable of providing dental coverage; and

WHEREAS, due to material issues with HEG, the District has severed any and all ties with HEG effective September 8, 2025;

WHEREAS, the District and the Association have met and discussed the issue and believe the following is in the best interests of the Parties.

THEREFORE, the parties agree to the following:

1. Effective January 1, 2026, the new “mutually agreeable plan” for dental coverage shall be the Excellus Dental Blue Plan offered through the FLASHP Consortium. The District shall pay all costs associated with joining this plan.
2. Between September 8, 2025 and December 31, 2025, unit members must submit an invoice of any dental claims to the District. The forms required and the process for repayment will be solely determined by the District before reimbursement. If the required process is followed and required forms are received, as determined by the District, unit members will be reimbursed 50% for these claims. This arrangement is solely due to the extraordinary circumstances.
3. Any services received and payments owed to dental providers between February 1, 2025 and September 7, 2025 that were not fully paid by HEG must be submitted to the District no later than September 17, 2025 by 12:00 pm. The District will pay the portion that HEG would have paid for these claims in that time frame. The forms required and the process for repayment will be solely determined by the District before reimbursement. Any outstanding invoices not submitted by September 17, 2025 at 12:00 pm will not be reimbursed. This arrangement is solely due to the extraordinary circumstances.
4. This Memorandum of Agreement shall represent the full and complete agreement between the parties and no other claims, actions or proceedings of any kind whatsoever will be commenced by any of the parties hereto.

5. This Memorandum of Agreement does not establish a precedent or constitute a past practice between the parties, unless stated herein.
6. Both parties enter this Memorandum of Agreement, knowingly, freely without coercion.
7. Signatures below indicate all parties being duly authorized have read the foregoing and enter into this Memorandum of Agreement.
8. Should any provisions of this Memorandum of Agreement be declared or determined by any court or reviewing officer or entity to be illegal or invalid, the validity of the remaining provisions shall not be affected thereby and the illegal or invalid provision shall be severed from this Memorandum of Agreement, provided severance of the invalid or illegal provision does not defeat the intent of the parties as reflected in this Memorandum of Agreement.

Naples Central School District

By:

Kevin Swartz, Superintendent

Date

Naples Board of Education

By:

Jacob Hall, President

Date

POLICY

202~~5~~3

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1 of 3

Students

SUBJECT: STUDENT APPROPRIATE SPECIAL EDUCATION PROGRAMS AND RELATED SERVICES FOR STUDENTS WITH DISABILITIES

A student with a disability means a student under the age of twenty-~~one~~-two who is entitled to attend public schools and who, because of mental, physical or emotional reasons can only receive appropriate educational opportunities from a program of special education. A student is not considered as having a disability if his/her educational needs are due primarily to unfamiliarity with the English language; environmental, cultural or economic factors; or lack of appropriate instruction in reading or mathematics.

The Board of Education recognizes its responsibility for providing a continuum of appropriate special education and related services that meet the individual needs of disabled school-aged and preschool students and enable the student to be involved in the general education curriculum. To achieve this goal the Committee on Special Education (CSE) shall provide the Board with a written evaluation report for each disabled student, which includes:

- a) Identification of disabling condition.
- b) Recommendation(s) for a special education program and/or related service(s) consistent with Section 200.6(a) of the Commissioner's Regulations.

The CSE or CPSE, whichever is appropriate, shall develop an Individualized Education Program for every child with a disability and shall review it at least annually or in the event that the program no longer appears to be appropriate to meet the student's needs and ability level.

The Board of Education shall arrange for each student with a disability to be provided the special education services recommended by the CSE/CPSE as necessary to meet the student's special education needs. Services shall be provided in the least restrictive environment as defined in District Policy No. 7615, Section 200.1(cc) of the Commissioner's Regulations and the student's IEP.

Students with disabilities placed together in a special education class for shall be grouped by similarity of individual needs as defined in Sections 200.1(ww) and 200.6(a)(3) and (h) of the Commissioner's Regulations. Staffing for special education programs and services will be in accordance with the requirements of the Commissioner's Regulations.

Extended School Year Services and/or Programs

The School District shall provide, directly or by contract, special services and/or programs during July and August (i.e., extended school year) to those students whose disabilities are severe enough to exhibit the need for a structured learning environment of twelve (12) months duration in order to prevent substantial regression as determined by the Committee on Special Education (CSE)/Committee on Preschool Special Education (CPSE) in accordance with the Commissioner's Regulations.

(Continued)

POLICY

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Students

SUBJECT: STUDENT APPROPRIATE SPECIAL EDUCATION PROGRAMS AND RELATED SERVICES FOR STUDENTS WITH DISABILITIES (Cont'd.)

Provision of Special Education Services to Nonpublic School students with Disabilities who are Parentally Placed

The **district of location** is responsible for student find, including individual evaluations, Committee on Special Education (CSE) meetings, provision of special education services and due process to parentally placed nonpublic school students attending nonpublic schools located in the geographic region of the public school district.

These requirements only pertain to students with disabilities parentally placed in elementary and secondary nonpublic schools, not to parental placements of preschool students with disabilities in private day care or preschool programs; or to CSE placements of students with disabilities in approved private schools, Special Act School Districts, State-supported or State-operated schools or to Charter schools.

The actual cost for Committee on Special Education (CSE) administration, evaluations and special education services provided to a student with a disability who is a resident of New York State, but a nonresident ~~tot-ehof the~~ district of location, may be recovered from the student's school district of residence. Because federal regulations require parental consent before any personally identifiable information about the student relating to special education is shared between officials in the public school district of location and officials in the public school district of residence, parent consent to share special education information between the two public school districts is required before billing a district of residence for the cost of special education services provided to the student by the district of location.

Parental consent must be obtained by the school district of location before any personally identifiable information about the student is shared between officials in the public school district of residence and officials in the public school district of location.

The school district of location must consult with nonpublic school representatives and representatives of parents of parentally placed nonpublic school students with disabilities enrolled in nonpublic elementary and secondary schools located within the boundaries of the school district. The school district must engage in consultation regarding the student find process and services generally; consultation is not specific to individual students. Individual services are determined by the CSE.

The consultation process must be timely and meaningful and include discussion of:

- 1) Child Find;
- 2) Provision of Special Education Services; and
- 3) Use of Federal Funds.

POLICY

Students

SUBJECT: STUDENT APPROPRIATE SPECIAL EDUCATION PROGRAMS AND RELATED SERVICES FOR STUDENTS WITH DISABILITIES (Cont'd.)

The school district of location must provide, as appropriate, special education services to an eligible student who legally resides in another state and who is parentally placed in a nonpublic school located in New York State. The services to be provided to out-of-state students must be documented on a services plan that is developed by the CSE of the district of location. The services plan is the written plan that describes the specific special education and related service that the district of location will provide to the student consistent with the services that the district of location has determined through the consultation process and in relation to the proportionate shares of federal IDEA Part B dollars, to be provided to the student.

Tuition Reimbursement Claims for Disable Nonpublic School Students

The parent must comply with the IDEA’s pre-hearing notice requirement for tuition reimbursement claims. Specifically, the IDEA directs that at least ten (10) business days before submitting a request for an impartial due process hearing for tuition reimbursement, the parent must give the district written notice of intent to enroll the student in private school at public expense. The purpose of this requirement is to give the public school district’s CSE the opportunity to meet and develop a new IEP for the student that addresses the parent’s concerns. *A parent who does not provide such written notice within ten (10) days may have his request for reimbursement reduced or denied. In most cases, a parent’s failure to satisfy these notice requirements is a complete bar to recovery.*

Individuals with Disabilities Education Improvement Act of 2004, Public Law 108-446 Sections 612 and 614

Individuals with Disabilities Education Act (IDEA), 20 United States Code (USC) Section 1400 et seq.

20 United States Code (USC) Section 9101(23)

21 United States Code (USC) Section 812(c)

34 Code of Federal Regulations (CFR) Part 300

Education Law Sections 3004(4), 3004(5), 3208, 3242, 3602-c, 4401-4407 and 4410-6

8 New York Code of Rules and Regulations (NYCRR) Sections 52,21, 57-3, 100.5, 100.9, 177.2, 200.2(b), 200.2(c)(2)(v), 200.4(effective)(9) and 200.6(a)(1)

Adopted: 02/24/2010

Revised: 03/22/2023

| Revised: 11/12/2025

POLICY

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Students

SUBJECT: THE ROLE OF THE BOARD OF EDUCATION IN IMPLEMENTING A STUDENT'S INDIVIDUALIZED EDUCATION PROGRAM

The Board of Education shall establish at least one Committee on Special Education and one Committee on Preschool Special Education. The Board shall also establish, as necessary, Subcommittees on Special Education to ensure timely evaluation and placement of students with disabilities.

Committee on Special Education

The Board of Education shall, upon completion of its review of the recommendations of the CSE, arrange for the appropriate special education programs and services to be provided to a student with a disability. The Board shall notify the parent/guardian of its action in accordance with federal and state law and regulations.

For a student not previously identified as having a disability, the CSE shall provide a recommendation to the Board which shall arrange for the appropriate special education programs and services to be provided within sixty (60) school days of the date of receipt of consent to evaluate. For a student with a disability referred for review, a recommendation shall be provided to the Board which shall arrange for the appropriate special education programs and services to be provided within sixty (60) school days of the referral for review. However, if such recommendation of the CSE is for placement in an approved in-state or out-of-state private school, the Board shall arrange for such special education programs and services for students with disabilities within thirty (30) school days of the Board's receipt of the recommendation of the CSE.

If on review of the recommendation of the CSE, the Board of Education disagrees with such recommendation, the Board shall follow one of the following procedures:

- a) The Board may remand the recommendation to the CSE with a statement of the Board's objections or concerns and a request that a timely meeting be held to review and consider such objections or concerns. The CSE shall consider the Board's objections or concerns, revise the IEP where appropriate, and resubmit a recommendation to the Board. If the Board continues to disagree with the recommendation of the CSE, the Board may continue to remand the recommendation to the original committee for additional reviews of its objections or concerns, or establish a second CSE to develop a new recommendation in accordance with the following paragraph, provided that the Board arranges for the programs and services in accordance with the student's IEP within the timelines as outlined above; or, in the alternative,
- b) The Board may establish a second CSE to develop a new recommendation for the student. If the Board disagrees with such new recommendation, the Board may remand the recommendation to the second CSE with a statement of the Board's objections or concerns and a request that a timely meeting be held to review and consider such objections or

(Continued)

POLICY

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Students

SUBJECT: THE ROLE OF THE BOARD OF EDUCATION IN IMPLEMENTING A STUDENT'S INDIVIDUALIZED EDUCATION PROGRAM (Cont'd.)

concerns. The second CSE shall consider the Board's objections or concerns, revise the IEP where appropriate, and resubmit a recommendation to the Board. If the Board continues to disagree with the recommendation of the second CSE, the Board may continue to remand the recommendation for additional reviews of its objections or concerns by the second CSE, provided that the Board arranges for the programs and services in accordance with the student's IEP, as developed by the second CSE, within the timelines as outlined above.

Pursuant to Commissioner's Regulations, the Board may not select the recommendation of the original CSE once it has established a second CSE.

The Board shall provide the student's parents/guardians with written notice and a copy of the statement of its objections or concerns and notice of due process rights in accordance with Section 200.5 of the Regulations of the Commissioner.

Committee on Preschool Special Education

Upon receipt of the recommendation of the Committee on Preschool Special Education (CPSE), the Board of Education shall arrange for the preschool student with a disability to receive such appropriate programs and services in accordance with the student's IEP, commencing with the July, September or January starting date for the approved program, unless such services are recommended by the CPSE less than ~~thirty-sixty~~ (360) school days prior to, or after, the appropriate starting date selected for the preschool student with a disability; in that case, such services shall be provided no later than ~~thirty-sixty~~ (360) days from the recommendation of the CPSE.

If the Board disagrees with the recommendation of the CPSE, the Board shall send the recommendation back to the CPSE with notice of the need to schedule a timely meeting to review the Board's concerns and to revise the IEP as deemed appropriate. The Board of Education shall provide such notice as required by federal and state law and regulations.

Subcommittee on Special Education

The number of Subcommittees on Special Education will be determined by the CSE and the CSE will be responsible for the oversight and monitoring of the activities of each subcommittee to assure compliance with the requirements of applicable state and federal laws and regulations.

Each Subcommittee may perform the functions for which the CSE is responsible, except:

- a) When a student is considered for initial placement in a special class; or
- b) When a student is considered for initial placement in a special class outside of the student's school of attendance; or

(Continued)

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Students

SUBJECT: THE ROLE OF THE BOARD OF EDUCATION IN IMPLEMENTING A STUDENT'S INDIVIDUALIZED EDUCATION PROGRAM (Cont'd.)

- c) When a student is considered for placements in a school primarily serving students with disabilities or a school outside the District.

Subcommittees shall report annually to the CSE regarding the status of each student with a disability within its jurisdiction. Upon receipt of a written request from the parent or person in parental relation to a student, the Subcommittee shall refer to the CSE any matter in which the parent disagrees with the Subcommittee's recommendation concerning a modification or change in the identification, evaluation, educational placement or provision of a free appropriate education to the student.

Education Law Sections 4402 and 4410

8 New York Code of Rules and Regulations (NYCRR) Sections 200.2(d)(1), 200.4(c), 200.4(d), 200.5 and 200.16(e)

NOTE: Refer also to Policies #7631 -- Appointment and Training of Committee on Special Education (CSE)/Subcommittee on Special Education Members
#7632 -- Appointment and Training of Committee on Preschool Special Education (CPSE) Members

Adopted: 6/27/07
Revised: 11/12/25

POLICY

~~2015~~2025

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Students

SUBJECT: IDENTIFICATION AND REGISTER OF CHILDREN WITH DISABILITIES (CHILD FIND)

The District will locate, identify, and evaluate all students with disabilities who reside within its boundaries, including homeless children, children who are wards of the state, home-schooled children, and children attending private schools. Further, it is the policy of the Board of Education to conduct a census in order to locate and identify all children with disabilities within the District under the age of twenty-~~two~~one (22~~+~~), including those children as described above, and to establish a register of such students entitled to attend school or receive preschool services.

The Committee on Special Education (CSE) or Committee on Preschool Special Education (CPSE) will maintain and annually revise the register of such students and others referred to the committee as possibly having a disability, as appropriate. In addition, census data shall be reported by October 1 to the CSE or CPSE as appropriate.

The District understands that its Child Find obligations have been expanded to include notification to every parent or person in parental relation, upon enrollment of their child in the District, of their rights regarding referral and evaluation for the purposes of special education services or programs pursuant to applicable federal and state laws. The notification will contain the name and contact information for the chairperson of the District's CSE or other individual who is charged with processing referrals to the committee in the District. The District may, in its discretion, provide such notice by directing parents or persons in parental relation to obtain information located on the State Education Department's website relating to a parent's guide to special education in New York State for children ages three (3) through twenty-~~one~~two (22~~+~~).

Any student suspected of having a disability should be referred to the applicable CSE or CPSE for evaluation and possible identification as a student with a disability.

Nonpublic School Students with Disabilities Who are Parentally Placed

If the District boundaries encompass a nonpublic school, the District, as the district of location, must develop and implement methods to identify, locate, and ensure the identification and evaluation of students with disabilities who have been, or are going to be, parentally placed in such nonpublic school.

The child find activities must be similar to those for students with disabilities in public schools and must be completed in a time period comparable to that for other students attending public schools in the School District.

As the district of location, the District must also consult with the appropriate representatives of the nonpublic schools and parents of parentally placed nonpublic school students to determine an accurate count of students with disabilities attending such schools and receiving special education services.

(Continued)

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Students

**SUBJECT: IDENTIFICATION AND REGISTER OF CHILDREN WITH DISABILITIES
(CHILD FIND) (Cont'd.)**

These requirements only pertain to students with disabilities parentally placed in elementary and secondary nonpublic schools, not to parental placements of preschool children with disabilities in private day care or preschool programs; or to CSE placements of students with disabilities in approved private schools, Special Act School Districts, state-supported or state-operated schools; or to charter schools.

Individuals with Disabilities Education Act (IDEA), 20 United States Code (USC) Section 1400 et seq.
34 Code of Federal Regulations (CFR) Part 300
Education Law Sections 3240-3242, 3602-c(2-a), 4401-a, 4402, 4404, 4405 and 4410.6
8 New York Code of Rules and Regulations (NYCRR) Sections 200.2(a) and 200.4

NOTE: Refer also to Policy #7130 – Entitlement to Attend – Age and Residence

Adopted: 06/27/07
Revised: 11/04/15
Revised: 11/12/25

POLICY

202514

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES

The Board of Education recognizes the rights of the parent/guardian to be fully informed of all information relevant to the identification, or change in identification, evaluation and educational placement of a child with a disability.

All due process procedures for parents/guardians and children in the Commissioner's Regulations shall be observed by the School District.

Definition of Parent

Parent means a birth or adoptive parent, a legally appointed guardian generally authorized to act as the child's parent or authorized to make educational decisions for the child, a person in parental relation to the child as defined in Education Law Section 3212, an individual designated as a person in parental relation pursuant to General Obligations Law Title 15-A including an individual so designated who is acting in the place of a birth or adoptive parent (including a grandparent, stepparent or other relative with whom the child resides), or a surrogate parent who has been appointed in accordance with Section 200.5(n) of Commissioner's Regulations. The term does not include the State if the student is a ward of the State.

A foster parent may act as a parent unless State law, regulations or contractual obligations with a State or local entity prohibit the foster parent from acting as a parent.

Unless a judicial decree identifies a specific person(s) to act as the parent or make educational decisions for the student, if one or more parties is qualified to act as a parent, the birth or adoptive parent is presumed to be the parent unless they do not have the legal authority to do so.

Surrogate Parents

In the event that no parent or guardian for a child with a disability can be identified; or after reasonable efforts the whereabouts of the parent or guardian cannot be determined; or the student is an unaccompanied homeless youth; or the child with a disability is a ward of the State and does not have a "parent" as defined above; or the rights of the parent to make educational decisions have been subrogated by a judge in accordance with State law; the Board shall assign an individual from a list of willing and eligible persons to act as a surrogate for the parents or guardians. This determination shall be completed within a reasonable time following the receipt of a referral for an initial evaluation or re-evaluation; alternatively, the surrogate parent may be appointed by a judge overseeing the child's case.

(Continued)

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES (Cont'd.)

The person selected as a surrogate shall have no interest that conflicts with the interest of the child he/she represents, and shall have knowledge and skills that ensure adequate representation of the child.

Prior Written Notice (Notice of Recommendation)

Prior written notice (notice of recommendation) must be given to parents of a student with a disability a reasonable time before the District proposes to, or refuses to, initiate or change the identification, evaluation, educational placement of the student or the provision of a free appropriate public education to the student. Prior written notice must also be provided informing the parents when no additional data is required to determine the student's educational needs, the reasons for this determination and their right to request an assessment. Prior written notice will also be provided prior to the student's graduation with a local or Regents diploma, stating that such student will no longer be entitled to receive a Free Appropriate Public Education (FAPE) after graduation. Additionally, prior written notice will be provided upon the student's receipt of any other exiting credential, including but not limited to a Skills and Achievement Commencement Credential or a Career Development and Occupational Studies Commencement Credential, provided the student has not already earned a local or Regents diploma. Such notice shall state that the student continues to be eligible for FAPE until the school year in which the student turns age twenty-~~one~~-two (22), or until the receipt of a local or Regents high school diploma, whichever is earlier.

If the prior written notice relates to a proposed action that also requires parental consent, the District must give notice at the same time it requests parental consent. The prior written notice will contain all elements required by Commissioner's Regulations.

A parent may elect to receive prior written notice and other required notifications by electronic mail (email) communication if the District makes this option available.

Parent Participation in Meetings

The School District must take steps to ensure that one or both of the parents of a child with a disability are present at each Committee on Special Education (CSE)/Committee on Preschool Special Education (CPSE) meeting or are afforded the opportunity to participate in a mutually agreed upon time and place. The School District must document its attempts to involve parents, such as:

- a) Detailed records of telephone calls made or attempted and the results of these calls;
- b) Copies of correspondence sent to the parents and any responses received; and
- c) Detailed records of visits made to the parent's home or place of employment and the results of those visits.

A meeting may be conducted without a parent in attendance if the School District is unable to convince the parents that they should attend.

(Continued)

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES (Cont'd.)

Additionally, the School District must take whatever action is necessary to ensure the parent understands the proceedings of this meeting including arranging for an interpreter for parents with deafness or whose native language is other than English.

Parental Consent

In accordance with due process, a parent (as defined in Commissioner's Regulations Section 200.1(l)) of a special education student or a student suspected of having a disability must provide informed consent before the School District can take certain actions. The District will make reasonable efforts to obtain written informed consent and will maintain a detailed record of its attempts and the results of the attempts.

Parents with custodial rights - whether sole or joint - may exercise decision-making authority with respect to the student's education. Absent a court order or custody agreement to the contrary, a non-custodial parent may not control educational decisions for the student, though he/she may participate in the child's education.

Consent for Evaluations

The parent or guardian must provide informed consent to the initial evaluation, or reevaluations in accordance with law and/or regulations. If a parent does not provide consent for an initial evaluation, the School District *may* pursue the evaluation by commencing a due process hearing to override the refusal to provide consent.

Parental consent for a reevaluation is not needed if the District can demonstrate that it has taken reasonable measures to obtain consent, but the parents or guardians have failed to respond.

Consent for the Initial Provision of Services

Parental consent is also required for the initial provision of special education services. Consent for an initial evaluation does not constitute consent for the initial provision of services. If a parent does not provide consent for the initial provision of services, the School District *shall not* provide the special education programs and services to the student and shall not use the due process procedures to challenge the parent's refusal to consent. The School District shall not be considered to be in violation of the requirements to provide a free appropriate public education (FAPE), shall not be required to convene a meeting of the committee on special education or develop an individualized education program (IEP).

(Continued)

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES (Cont'd.)

Consent to Access Public Benefits or Insurance (e.g., Medicaid)

A School District must notify the child's parent in writing prior to accessing the child's or parent's public benefits or insurance for the first time and annually thereafter. The written notification must explain the protections afforded to parents so that parents are fully informed of their rights before the District accesses their or their child's Medicaid or other public benefits or insurance to pay for services under the IDEA. Furthermore, this notice must be in a language understandable to the general public and in the parent's native language or the mode of communication used by the parent.

A School District must obtain a one-time written consent from the parent, after providing the written notification (as described above), before accessing the child's or parent's public benefits or insurance (e.g., Medicaid) for the first time. The consent must state that the parent understands and agrees that the School District may access the child's or parent's public benefits or insurance to pay for special education or related services. The consent must also specify:

- a) The personally identifiable information that may be disclosed (this can include records or information about the services that will be provided to the student);
- b) The purpose of the disclosure; and
- c) The agency to which the disclosure may be made (Medicaid).

Merely providing the Medicaid application does not meet the IDEA parent consent requirements. A sample Medicaid Consent Form may be found at:

<http://www.p12.nysed.gov/specialed/publications/sampleconsent.htm>.

Consent for an Unaccompanied Homeless Youth

Consent may be provided by a surrogate parent. However, until a surrogate parent is appointed, consent may be provided on a temporary basis by an employee of a temporary housing facility operated or approved by a local social services district or a residential facility for runaway and homeless youth.

Consent for a Ward of the State

A ward of the State means a child or youth under the age of twenty-one (21):

- a) Who has been placed or remanded pursuant to Social Services Law or the Family Court Act or freed for adoption pursuant to Social Services Law; or
- b) Who is in the custody of the Commissioner of Social Services or the Office of Children and Family Services; or

(Continued)

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES (Cont'd.)

- c) Who is a destitute child under Social Services Law.

In the event that a child is a ward of the State, the School District shall make reasonable efforts to obtain the informed consent from the parent of the child for an initial evaluation to determine whether the child is a child with a disability.

The School District is not required to obtain informed consent if:

- a) Despite reasonable efforts to do so, the School District cannot discover the whereabouts of the parent of the student, including consulting with the agency responsible for the care of the student; or
- b) The rights of the parents of the student have been terminated in accordance with State law; or
- c) The rights of the parent to make educational decisions have been subrogated by a judge in accordance with State law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

Consent for a Student Who is Home Instructed or Parentally Placed in a Private School at the Parent's Expense

If a parent of a student who is home instructed or placed in a private school by their parents at their own expense does not provide consent for an initial evaluation or reevaluation, or the parent fails to respond to a request to provide consent, the District may not continue to pursue those evaluations by using the due process procedures and the District is not required to consider the student as eligible for special education services.

Parental Revocation of Consent

Parental revocation of consent for continued provision of special education and related services must be in writing. When the parent revokes such consent, the District still must provide the parent with the usual written notice of its intentions with respect to the child.

If the parent of a student with a disability revokes his/her consent in writing for the continued provision of special education and related services to the student at any time subsequent to the initial provision of special education and related services, the District:

- a) Shall not continue to provide special education and related services to the student, but must provide prior written notice to the parent before ceasing the provisions of special education and related services;

(Continued)

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Students

SUBJECT: PARENT INVOLVEMENT FOR CHILDREN WITH DISABILITIES (Cont'd.)

- b) Shall not use due process procedures (i.e., mediation, resolution meeting, and/or impartial due process hearing) in order to obtain agreement or a ruling that the services may be provided to the student without parental consent;
- c) Shall not be considered to be in violation of the requirement to make a free and appropriate public education (FAPE) available to the student because of the failure to provide the student with further special education and related services following revocation of consent; and
- d) Is not required to convene a meeting of the Committee on Special Education or develop an IEP for the student for further provision of special education programs and related services upon receipt of written revocation of consent; and
- e) Is not required to amend the student's education records to remove any references to the student's receipt of special education programs and services because of the revocation of consent.

Procedural Safeguards Notice

The School District will provide the procedural safeguards notice prescribed by the Commissioner of Education to the parents of a student with a disability at least one time per year and also:

- a) Upon initial referral or parental request for evaluation;
- b) Upon the first filing of a due process complaint notice to request mediation or an impartial due process hearing;
- c) Upon request by a parent;
- d) Upon a decision to impose a suspension or removal that constitutes a disciplinary change in placement; and
- e) Upon first receipt of a State complaint.

Individuals with Disabilities Education Improvement Act of 2004 (Public Law 108-446) Section 614(a)
Individuals with Disabilities Education Act (IDEA), 20 USC Section 1400 et seq.
34 CFR Part 300
Education Law Sections 207, 3212, 4005, 4202, 4401 and 4402
8 NYCRR Sections 200.1, 200.4(b)(6), and 200.5

NOTE: Refer also to Policy #7260 -- Designation of Person in Parental Relation

Adopted: 05/22/13
Revised: 02/26/14

| Revised: 11/12/25

POLICY

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7670

Students

SUBJECT: DUE PROCESS COMPLAINTS: SELECTION AND BOARD APPOINTMENT OF IMPARTIAL HEARING OFFICERS

Due Process Complaints

The District is committed to making every effort to amicably resolve disputes regarding educational programs for students with disabilities.— When outside assistance is needed to aid in resolving a disagreement about the identification, evaluation, educational placement or provision of a free appropriate education for a student with a disability, mediation is encouraged.

For those exceptional circumstances where a more formal method is required, the impartial hearing process will be utilized. The Impartial Hearing Officer (IHO) renders a written decision after the parties present and refute evidence before him/her. The decision of the IHO is final and binding on both parties unless appealed to the State Review Officer (SRO). The District will comply with Section 200.5 of the Commissioner's Regulations and all other relevant laws and regulations with respect to the hearing.

Impartial Hearing Officer

Upon receipt of a due process complaint notice or initiation of an impartial hearing, the impartial hearing officer (IHO) shall be selected from the rotational list maintained by the State Education Department in accordance with the Commissioner's Regulations. The Board of Education president and vice-president are authorized to appoint the impartial hearing officer, to be ratified by the Board of Education at its next regularly scheduled meeting.

Compensation of Impartial Hearing Officers

The District will be responsible for compensating the IHO for prehearing, hearing and post-hearing activities at the rate agreed upon at the time of the IHO's appointment. The rate of compensation may not exceed the maximum rate approved by the Director of the Division of the Budget. The District will also reimburse the IHO for reasonable travel and other hearing-related expenses in connection with the hearing and, when necessary, reasonable lodging and meals expenses. Travel reimbursement shall be at the IRS mileage rate or at the rate of reasonable public carriers, at the determination of the District. Lodging and meals reimbursement shall be at the rate approved by the Board of Education for District employees. Reimbursement and payment shall be made upon receipt of detailed and itemized invoices. The District will not pay a cancellation fee when more than three (3) business days' notice is given or when the cancellation is by the parent.

Individuals with Disabilities Education Act (IDEA), 20 United States Code (USC) § 1400 et seq.
34 Code of Federal Regulations (CFR) Part 300
Education Law §§ 4005, 4202, 4404(1) and 4410(7)
8 New York Code of Rules and Regulations (NYCRR) §§ 200.2 and 200.5

Adopted: 06/27/07
Revised: 02/24/10
Revised: 05/21/14
Revised: 01/31/18
Revised: 03/22/23

| Revised: 11/12/25

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Instruction

SUBJECT: CURRICULUM DEVELOPMENT, RESOURCES AND EVALUATION

Research has demonstrated that student success is tied to curricula that is appropriately aligned and articulated, and in compliance with all state and national standards. The Board of Education supports and encourages development of a District-wide, articulated curriculum that conforms to state mandates and is responsive to the needs of children in a rapidly changing society. In order to help our students achieve success, the District will ensure that:

- a) All curricula is aligned with ~~New York State and Common Core~~ Learning standards;
- b) All approved curricula is taught in every classroom.

The Principals of the elementary and secondary schools shall be responsible to the Superintendent for developing District-wide efforts toward the short and long-range improvement of curriculum and instruction. The administration is directed to ensure the implementation of this policy.

Curriculum Resources

There are many resources for curriculum development that exist in our School District, and the instructional staff, under the guidance of the administration, is expected to delve into those resources for possible improvement of the instructional program. Each teacher has the privilege of being an initiator of improvement, as well as a reactor to changing conditions, and the Principals shall be involved in curriculum development.

From the staff, the Superintendent may appoint curriculum study committees; and their findings, as well as the collective judgments of the staff about the pertinence of various possible changes, shall be submitted by the Superintendent to the Board of Education for consideration in the forming of curriculum policy.

Curriculum Evaluation

The Board of Education shall direct a continuing evaluation of the curriculum as part of a program of instructional improvement. All aspects of the curriculum shall be subjected to a searching and critical analysis in an attempt to improve the learning and growth of students.

The administrative staff shall evaluate the curriculum in a systematic manner, involving school personnel and others as appropriate and make periodic recommendations for action by the Board. The Board of Education from time to time may invite teachers or others to discuss the curriculum.

(Continued)

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Instruction

**SUBJECT: CURRICULUM DEVELOPMENT, RESOURCES AND EVALUATION
(Cont'd.)**

Evaluation of the Instructional Program

The Board of Education expects staff members to maintain a continual program of evaluation at every level to determine the extent of progress toward the schools' objectives. The Board of Education will periodically request the Superintendent to present factual information that it considers necessary to evaluate the effectiveness of the School System.

Education Law Sections 1604, 1709, 2503 and 3204
8 New York Code of Rules and Regulations (NYCRR) Section 100.2(m)

Adopted: 06/27/07
Revised: 05/02/12

| Revised: 11/12/25

POLICY

20250

8241

Instruction

SUBJECT: PATRIOTISM, CITIZENSHIP AND HUMAN RIGHTS EDUCATION

In order to promote a spirit of patriotic and civil service and obligation, as well as to foster in students of the District moral and intellectual qualities which are essential in preparing them to meet the obligations of citizenship, the Board requires students attending District schools, over the age of eight years, to attend instructional courses in patriotism, citizenship, civic education and values, our shared history of diversity, the role of religious tolerance in this country, and human rights issues, with particular attention to the study of the inhumanity of genocide, slavery (including the Freedom Trail and Underground Railroad), the Holocaust, and the mass starvation in Ireland from 1845 to 1850.

The Board also directs that all students attending District schools in grades 8 through 12 receive instruction in the history, meaning, significance and effect of the United States Constitution, the New York State Constitution, and the Declaration of Independence.

The curricula for such courses must include the subjects specified by the Board of Regents and be for the period of instruction, as mandated by the Regents, which is necessary in these subjects in each of the appropriate grades.

~~One week during each school year a uniform course of exercises shall be provided to teach students, in an age appropriate manner, the purpose, meaning and importance of the Bill of Rights Articles in the United States and New York State Constitutions. These exercises shall be in addition to the above required courses.~~

~~— In addition, since the District that receives Federal Funds for a fiscal year, it will hold an educational program on the United States Constitution on September 17th of each year for the students in the District to commemorate the September 17, 1787 signing of the Constitution, known as Constitution Day and Citizenship Day. However, when September 17 falls on a Saturday, Sunday, or holiday, this day will be held during the preceding or following week.~~

~~The Board directs that the above named subjects, as mandated by law, be addressed in the instructional curricula provided by the District.~~

Education Law § 801
36 USC § 106

NOTE: Refer also to Policy #8242 -- Civility, Citizenship and Character Education/Interpersonal Violence Prevention Education

Adopted: 06/27/07
Revised: 10/21/20
Revised: 11/12/25

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Instruction

**SUBJECT: CIVILITY, CITIZENSHIP AND CHARACTER EDUCATION/
~~INTERPERSONAL VIOLENCE PREVENTION EDUCATION~~**

Civility, Citizenship and Character Education

The Board of Education recognizes that teaching students respect, civility and understanding toward others, as well as the practice and reinforcement of appropriate behavior and values of our society, is an important function of the School System.

The School District wishes to foster an environment where students exhibit behavior that promotes positive educational practices, allows students to grow socially and academically, and encourages healthy dialogue in respectful ways. By presenting teachers and staff as positive role models, the District stresses positive communication and discourages disrespectful treatment. This policy is not intended to deprive and/or restrict any student of his/her right to freedom of expression but, rather, seeks to maintain, to the extent possible and reasonable, a safe, harassment free and educationally conducive environment for our students and staff.

Furthermore, the District shall ensure that the course of instruction in grades K through 12 includes a component on civility, citizenship and character education in accordance with Education Law, with an emphasis on discouraging acts of harassment, bullying and/or discrimination. Character education is the deliberate effort to help students understand, care about, and act upon core ethical values.

Character education shall instruct students on the principles of:

- a) Honesty;
- b) Tolerance;
- c) Personal responsibility;
- d) Respect for others;
- e) Awareness and sensitivity to discrimination and/or harassment as defined in the Dignity for All Students Act (Dignity for All Students Act);
- f) Civility in relation to people of different races, weights, national origins, ethnic groups, religions, religious practices, physical or mental abilities, sexual orientations, genders or sexes;
- g) Observance of laws and rules;
- h) Courtesy;

(Continued)

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Instruction

**SUBJECT: CIVILITY, CITIZENSHIP AND CHARACTER EDUCATION/
~~INTERPERSONAL VIOLENCE PREVENTION EDUCATION~~ (Cont'd)**

- i) Dignity, and other traits which will enhance the quality of students' experiences in, and contributions to, the community; and
- j) Safe and responsible use of the Internet and electronic communications.

As determined by the Board of Regents, and as further enumerated in Commissioner's Regulations, the components of character education shall be incorporated in existing School District curricula as applicable.

The District encourages the involvement of staff, students, parents and community members in the implementation and reinforcement of character education in the schools.

Education Law Sections 801 and 801-a

~~Interpersonal Violence Prevention Education~~

~~—The District will utilize the interpersonal violence prevention education package by the State Education Department. These materials will be incorporated as part of the health or other related curricula or programs for students in grades K through 12.~~

Education Law Section 801-a, 804(4)
8 New York Code of Rules and Regulations (NYCRR) Section 100.2(2)(c)(2)

Adopted: 06/27/07
Revised: 10/03/12
Revised: 07/15/13
Revised: 11/12/25

SUBJECT: USE OF TIME OUT ROOMS

"Time out" is a technique used to interrupt an unacceptable behavior by removing the student from the situation where the misbehavior is occurring. SED does not regulate the use of time outs, but does regulate the use of a separate room where a student may be removed for a time out.

Except as provided pursuant to 8 NYCRR Section 200.22(c) as referenced below, the School District shall not employ the use of time out rooms as a means of regulating student behavior.

Pursuant to Commissioner's Regulations, a time out room is defined "as an area for a student to safely deescalate, regain control and prepare to meet expectations to return to his/her education program." Time out rooms will be used in conjunction with a behavioral intervention plan (that is designed to teach and reinforce alternative appropriate behaviors). The student is then removed to a supervised area to facilitate self-control. Time outs may also be used in unanticipated situations that pose an immediate concern for the physical safety of a student or others. Such unanticipated or emergency use requires proper documentation as outlined in Commissioner's Regulation Section 200.22(d)(4).

The District has adopted and implemented the following policy and procedures governing school use of time out rooms as part its behavior management approach consistent with Commissioner's Regulations, including the physical and monitoring requirements, parental rights and individualized education program (IEP) requirements for students with disabilities.

At a minimum, the use of time out rooms shall be governed by the following rules and standards:

- a) The District prohibits placing a student in a locked room or space or in a room where the student cannot be continuously observed and supervised. The time out room shall be unlocked and the door must be able to be opened from the inside. The use of locked rooms or spaces for purposes of time out or emergency interventions is prohibited.

Staff shall continuously monitor the student in a time out room. The staff must be able to see and hear the student at all times.

Under no circumstances shall a time out room in a school program be used for seclusion of the student, where the term "seclusion" is interpreted to mean placing a student in a locked room or space or in a room where the student is not continuously observed and supervised.

- b) Factors which may precipitate the use of the time out room:

Behaviors creating an unsafe environment for the students or others such as, but not limited to, hitting, biting, spitting, kicking or throwing of objects.

- c) Time limitations for the use of the time out room:

The time limitation for use of the time out room will be a maximum of sixty (60) minutes per incident.

(Continued)

SUBJECT: USE OF TIME OUT ROOMS (Cont'd.)

Further, a student's IEP shall specify when a behavioral intervention plan includes the use of a time out room for a student with a disability, including the maximum amount of time a student will need to be in a time out room as a behavioral consequence as determined on an individual basis in consideration of the student's age and individual needs.

School administration or other personnel shall be notified in the event a student is placed in a time out room for excessive amounts of time; and such information shall be considered when determining the effectiveness of the student's behavioral intervention plan and the use of the time out room for the student. Whether the student requires a debriefing following the use of a time out room shall be left to the staff knowledgeable about the individual student.

d) Staff training on the policies and procedures related to the use of time out rooms shall include, but not be limited to, the following measures:

1. The Director of Special Education shall be responsible to the Superintendent for establishing administrative practices and procedures for training all District personnel responsible for carrying out the provisions of Commissioner's Regulations relating to the use of time out rooms, including members of the Committee on Special Education (CSE) and Committee on Preschool Special Education (CPSE).
2. Staff utilizing and supervising the time out room will be trained in de-escalation techniques and appropriate physical restraints to utilize as needed.

e) Data collection to monitor the effectiveness of the use of time out rooms:

District schools shall establish and implement procedures to document the use of time out rooms, including information to monitor the effectiveness of the use of the time out room to decrease specified behaviors. Such data would be subject to review by the State Education Department (SED) upon request.

Such data collection should appropriately include, but is not limited to, the following information:

1. A record for each student showing the date and time of each use of the time out room;
2. A detailed account of the antecedent conditions/specific behavior that led to the use of the time out room;
3. The amount of time that the student was in the time out room; and
4. Information to monitor the effectiveness of the use of the time out room to decrease specified behaviors which resulted in the student being placed in the room.

(Continued)

SUBJECT: USE OF TIME OUT ROOMS (Cont'd.)f) Information to be provided to parents.

The School District shall inform the student's parents prior to the initiation of a behavioral intervention plan that will incorporate the use of a time out room for a student, and shall give the parent the opportunity to see the physical space that will be used as a time out room and provide the parent with a copy of the school's policy on the use of time out rooms.

Additionally, parents should be notified if their child was placed in a time out room. Minimally, *whenever a time out room is used as an emergency intervention* pursuant to Commissioner's Regulations Section 200.22(d), the parent shall be notified of the emergency intervention. Such notification will be provided the same day whenever possible.

The parent is a member of the CSE and the use of a time out room must be included on the student's IEP. The parent receives prior notice as to the recommendations on a student's IEP and may request due process in the event the parent does not agree with the CSE recommendations.

Parent reports of alleged inappropriate interventions used in a time out room should be directed to school administrators.

Physical Space Used as a Time Out Room

The physical space used as a time out room must meet certain standards.

- a) The room shall provide a means for continuous visual and auditory monitoring of the student.
- b) The room shall be of adequate width, length and height to allow the student to move about and recline comfortably.
- c) Wall and floor coverings should be designed to prevent injury to the student, and there shall be adequate lighting and ventilation.
- d) The temperature of the room shall be within the normal comfort range and consistent with the rest of the building.
- e) The room shall be clean and free of objects and fixtures that could be potentially dangerous to a student and shall meet all local fire and safety codes.

Education Law §§ 207, 210, 305, 4401, 4402, 4403, and 4410
8 NYCRR §§ 19.5, 200.1, 200.4, 200.7, 200.22, and 201.2

Adopted: 03/16/16
Revised: 03/22/23

POLICY

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2007

8120

Instruction

SUBJECT: REQUEST FOR PART 100 VARIANCE OR PART 200 INNOVATIVE PROGRAM WAIVER FROM COMMISSIONER'S REGULATIONS

Consistent with the purposes of *A New Compact for Learning*, the Board of Education encourages collaboration by teachers, administrators, parents and students of the District in developing innovative educational programs and practices that will lead to greater achievement for all students.

Requests for a variance or waiver from the requirements in Part 100 and Sections 200.1/200.6, respectively, of the Commissioner's Regulations must be approved by the local Board of Education and signed by the Superintendent of Schools. An application may also be submitted by several districts, or a combination of districts, BOCES and/or private schools, applying as a consortium. Consortium applications must be approved by each participating local Board of Education and Superintendent of Schools.

Subsequent to Board of Education approval, all applications must be forwarded to the District Superintendent of Schools of which the local District is a part for review, consultation, and recommendation prior to submission to the State Education Department. The District Superintendent may provide technical assistance to the applicant and make recommendations to the State Education Department. Interested applicants may also request technical assistance through their Regional Education Coordinator.

8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(n) and 200.6(k)

Adopted: 6/27/07

SUBJECT: PREVENTION INSTRUCTION**AIDS Instruction in Health Education**

The Board of Education will provide a health education program that will include appropriate instruction for all students concerning Acquired Immune Deficiency Syndrome (AIDS). Accurate information concerning the nature of the disease, methods of transmission, and means of prevention will be provided in an age-appropriate manner and will be consistent with community values and will stress that abstinence is the most appropriate and effective premarital protection against AIDS.

A representative community advisory group consisting of appropriate school personnel, School Board members, parents, religious representatives, and other community members will be established in order to make recommendations for curriculum content, implementation, and evaluation of an AIDS instructional program. Appropriate training will be provided for instructional staff.

No student will be required to receive instruction concerning the methods of AIDS prevention if his/her parent or legal guardian files with the principal a written request that the student not participate in this instruction, with an assurance that the student will receive this instruction at home.

AIDS instruction in the elementary grades will be taught by the regular classroom teachers, while this instruction in the middle and high school grades will be a part of the required health education curriculum.

Hands-Only Cardio Pulmonary Resuscitation and Automated External Defibrillator Instruction

High school students will be provided instruction in hands-only cardiopulmonary resuscitation and the use of an automated external defibrillator. Standards for this instruction will be based on a nationally recognized instructional program that utilizes the most current guidelines for cardiopulmonary resuscitation and emergency cardiovascular care issued by the American Heart Association or a substantially equivalent organization, that are consistent with the requirements of the programs adopted by the American Heart Association or the American Red Cross, and will incorporate instruction designed to:

- a) Recognize the signs of a possible cardiac arrest and to call 911;
- b) Provide an opportunity to demonstrate the psychomotor skills necessary to perform hands-only compression cardiopulmonary resuscitation; and
- c) Provide awareness in the use of an automated external defibrillator.

The Committee on Special Education or a Multidisciplinary Team, in accordance with Section 504 of the Rehabilitation Act, may determine, on an individual student basis, if a student with a disability should be excused from the requirement for instruction in hands-only CPR and the use of AEDs.

(Continued)

SUBJECT: PREVENTION INSTRUCTION (Cont'd.)**Substance Abuse - Prevention Instruction**

The Board of Education recognizes the need to educate students on the hazards of alcohol, tobacco and drug abuse. An educationally sequential health prevention program, utilizing as appropriate community, staff and student input, will be developed to inform students of:

- a) Causes for substance abuse;
- b) Physical and psychological damage associated with substance abuse;
- c) Avoidance of alcohol, tobacco and drugs;
- d) Dangers of driving while under the influence of alcohol or drugs.

Environmental Conservation Instruction

The Board of Education supports and encourages the development of a District-wide, articulated curriculum of environmental conservation integrated into other program disciplines.

Fire and Arson Prevention/Injury Prevention/Life Safety Education

The Board of Education directs the administration to provide instruction in fire and arson prevention, injury prevention and life safety education relating to protection against injury or death and property loss or damage as a result of criminally initiated or other preventable fire.

This instruction will include materials to educate children on the dangers of falsely reporting a criminal incident, an impending explosion or fire emergency involving danger to life or property, an impending catastrophe, or a life safety emergency.

The Board of Education directs the administration to provide this instruction for all students for a period of not less than forty-five (45) minutes in each month that school is in session.

Student Safety

Instruction in courses in technology education, science, home and career skills, health and safety, physical education, and art will include and emphasize safety and accident prevention.

Safety instruction will precede the use of materials and equipment by students in applicable units of work in the courses listed above, and instructors will teach and enforce all safety procedures relating to the particular courses. These procedures will include wearing protective eye devices during appropriate activities.

Emergency Planning

The District will maintain updated plans and operating procedures to be followed in the event of natural or manmade disasters or enemy attack. Students will be provided instruction to respond effectively in emergency situations.

(Continued)

SUBJECT: PREVENTION INSTRUCTION (Cont'd.)**Instruction on Prevention of Child Abduction**

All students in grades K through 8 in District schools will receive instruction designed to prevent the abduction of children. This instruction will be provided by or under the direct supervision of regular classroom teachers and the Board of Education will provide appropriate training and curriculum materials for the regular classroom teachers who provide this instruction. However, at the Board's discretion, this instruction may be provided by any other public or private agency.

The Commissioner of Education will provide technical assistance to assist in developing curricula for these courses of study which must be age appropriate and developed according to the needs and abilities of students at successive grade levels in order to provide awareness skills, information, self-confidence, and support to aid in the prevention of child abduction.

For purposes of developing these courses of study, the Board of Education may establish local advisory councils or utilize the school-based shared decision making and planning committee established under the Commissioner's regulations to make recommendations concerning the content and implementation of these courses. Alternatively, the District may utilize courses of instruction developed by consortia of school districts, boards of cooperative educational services, other school districts, or any other public or private agency. The advisory council will consist of, but not be limited to, parents, school trustees and Board members, appropriate school personnel, business and community representatives, and law enforcement personnel having experience in the prevention of child abduction.

Instruction on Child Development and Parenting Skills

Instruction regarding child development and parenting skills may be offered by the District. The curriculum will include instruction on the consequences and prevention of shaken baby syndrome, which may include the viewing of a video presentation for students in secondary schools.

AIDS Instruction: 8 New York Code of Rules and Regulations (NYCRR) Sections 135.3(b)(2) and 135.3(c)(2)

Cardiopulmonary Resuscitation and Automated External Defibrillators:

Education Law § 804-d, 8 NYCRR § 100.2(c)(11)

Civil Preparedness: New York State Office of Disaster Preparedness

Fire and Arson/Injury Prevention/Life Safety: Education Law § 808; 8 NYCRR § 100.2(c)(5)(11)

Prevention of Child Abduction: Education Law Section 803-a

Student Safety: Education Law Section 808

8 New York Code of Rules and Regulations (NYCRR) Sections 107 and 155

Substance Abuse: Education Law Section 804

8 New York Code of Rules and Regulations (NYCRR) Section 135.3(a)

Instruction on Child Development and Parenting Skills

Education Law § 804

(Continued)

POLICY

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Instruction

SUBJECT: PREVENTION INSTRUCTION (Cont'd.)

NOTE: Refer also to Policies #5640 -- Smoking/Tobacco Use
#7320 -- Alcohol, Tobacco, Drugs and Other Substances (Students)
District Code of Conduct on School Property

Adopted: 06/27/07
Revised: 12/02/15
Revised: 03/16/16

POLICY

DELETE

2007

8220

Instruction

SUBJECT: CAREER AND TECHNICAL (OCCUPATIONAL) EDUCATION

The Board of Education recognizes the need for career and technical education and reaffirms its policy of strengthening the local high school career and technical education program through utilization of any available federal and state funds for that purpose and of supporting the BOCES program.

Equal Opportunity

The Board of Education prohibits discrimination on the basis of sex, sexual orientation, race, color, creed, religion, national origin, political affiliation, age, marital status, military status or disability in any career and technical education program or activity of this District.

The career and technical education program and/or activities shall be readily accessible to students with disabilities.

Public Notification

Prior to the beginning of each school year or academic semester, the District shall issue an appropriate public announcement which advises students, parents, employees and the general public that career and technical education opportunities will be offered without regard to sex, sexual orientation, race, color, creed, religion, national origin, political affiliation, age, marital status, military status or disability. Included in such announcement will be the name, address, and telephone number of the person designated to coordinate Title IX/Section 504/ADA activities.

Grievance Procedure

Grievance procedures for resolving complaints regarding discrimination shall be disseminated to adequately inform students, parents and employees of the existence of these procedures.

BOCES Advisory Council

In accordance with Education Law, the Advisory Council of the BOCES is designated as the local advisory council for career and technical education in the School District.

Civil Rights Law Section 40-c
Education Law Article 93
Executive Law Section 290 et seq.
8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(h) and 141 et seq.

Adopted: 06/27/07

SUBJECT: GUIDANCE PROGRAM

A District plan for the K through 12 guidance program shall be filed in the District Office and made available for public review. This plan shall be subject to annual review and revised as necessary in the following areas:

- a) Identification of guidance program objectives;
- b) Activities to accomplish the objectives;
- c) Identification of staff members and other resources to accomplish the objectives;
- d) Provisions for the annual assessment of program results.

Guidance Program (K through 6)

A coordinated guidance program in grades K through 6 shall be developed and implemented to:

- a) Prepare students to participate effectively in their current and future educational programs;
- b) Help those students exhibiting any attendance, academic, behavioral or adjustment problems;
- c) Educate students concerning avoidance of child sexual abuse; and
- d) Encourage parental involvement.

Guidance Program (7 through 12)

A coordinated guidance program in grades 7 through 12 shall be developed and implemented including the following activities and services:

- a) Each student's educational progress and career plans will be reviewed annually;
- b) Instruction at each grade level to help students learn about various careers and career planning skills;
- c) Other advisory and counseling assistance which will benefit students such as: helping students develop and implement postsecondary education and career plans; helping those students exhibiting any behavioral or adjustment problems; and encouraging parental involvement;
- d) Employment of personnel certified or licensed as school counselors.

POLICY

DELETE

2016

8240

Instruction

SUBJECT: INSTRUCTIONAL PROGRAMS: DRIVER EDUCATION, GIFTED AND TALENTED EDUCATION AND PHYSICAL EDUCATION

Driver Education

The Naples Central School District shall provide a driver education course to eligible students. Access to the course is limited to those students who are sixteen (16) years old or older and shall be afforded first to seniors according to birthdate then to juniors by birthdate, up to established enrollment limits.

The summer driver education program may be opened to non-resident students on a space available basis. Tuition will not be charged for the enrollment of students whose parents are property owners in the School District. Tuition of \$100 will be charged for students whose parents are not property owners in the School District. The opportunity will be offered on a "first come, first served" basis with preference being given to students whose parents own property in the District. Non-resident students interested in taking driver education in the Naples Central School District should contact the Main office in the High School.

Education Law Section 806-a
8 New York Code of Rules and Regulations (NYCRR) Section 107.2

Programs for Enrichment

The Naples Central School District recognizes the need to cultivate potential gifted behaviors in all children. These behaviors can be encouraged through deliberate instructional efforts. Identification of these behaviors becomes a deliberate effort on the part of the Enrichment Coordinator and classroom teacher to search for and recognize the student's strengths, talents and sustained interests. Programming is carefully planned to provide challenge, diversity, options and opportunities for involvement and productivity. "Curriculum" refers to the process rather than a fixed set of materials or activities.

Education Law Article 90 and Section 3204(2)(b)
8 New York Code of Rules and Regulations (NYCRR) Section 142

Physical Education Class

All students, except those with medical excuses, shall participate in physical education in accordance with the Commissioner's Regulations. Any student whose condition precludes participation in a regular program shall be provided with adaptive physical education approved by the Commissioner of Education.

Education Law Sections 803 and 3204
8 New York Code of Rules and Regulations (NYCRR) Section 135.4

Adopted: 06/27/07
Revised: 08/18/16

POLICY

DELETE

2007

8243

Instruction

SUBJECT: OBSERVATION OF CONSERVATION DAY

The Naples Central School Board of Education encourages the development of student understandings about plants and animals. To this end Naples Central School students will observe Conservation Day annually.

Conservation Day activities shall be carried out at both the elementary and secondary levels consisting of exercises which encourage the planting, protection, and preservation of trees and shrubs. Other activities which foster respect for wildlife and conservation may also be included.

Education Law Section 810

8 New York Code of Rules and Regulations (NYCRR) Section 100.2(c)(9)

NOTE: Refer also to Policies #5650 -- Energy/Water Conservation and Recycling of Solid Waste
#8211 -- Prevention Instruction

Adopted: 6/27/07

POLICY

DELETE

2007

8250

Instruction

SUBJECT: EVALUATION OF THE INSTRUCTIONAL PROGRAM

Evaluation may be concerned with the extent to which:

- a) Each student achieves in accordance with his/her ability;
- b) Each staff member performs at full potential;
- c) The total learning environment, including instructional processes, physical facilities, and the educational program, remains consistent with the needs of students and the larger society and contributes to the accomplishment of the goals of the school.

The Board of Education expects staff members to maintain a continual program of evaluation at every level to determine the extent of progress toward the schools' objectives. The Board of Education will periodically request the Superintendent to present factual information that it considers necessary to evaluate the effectiveness of the School System.

8 New York Code of Rules and Regulations (NYCRR) Section 100.2(m)

Adopted: 6/27/07

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$14,079,271.33	\$199,889.12	\$177,573.42	\$155,508.26	\$1,099,480.27	\$183,711.00
+ CASH RECEIPTS	\$240,043.39	\$56.77	\$612.09	\$16,033.81	\$1,765.96	\$646.00
- CASH DISBURSEMENTS:	\$672,028.21	\$23,965.03	\$0.00	\$27,084.64	\$146,628.21	\$0.00
CLOSING BALANCE:	\$13,647,286.51	\$175,980.86	\$178,185.51	\$144,457.43	\$954,618.02	\$184,357.00

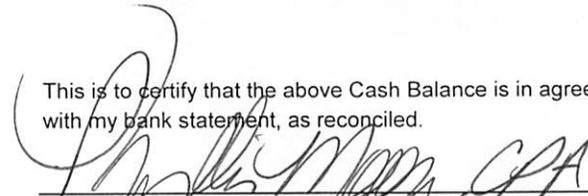
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$498,656.71	\$181,588.46	\$4,122.14	\$144,457.43	\$1,037,401.02	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$498,656.71	\$181,588.46	\$4,122.14	\$144,457.43	\$1,037,401.02	\$0.00
-OUTSTANDING CHECKS	\$325,920.42	\$5,607.60	\$600.00	\$0.00	\$82,783.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$504,124.83)	\$0.00	\$174,663.37	\$0.00	\$0.00	\$184,357.00
+MISCELLANEOUS RESERVES	\$4,540,889.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,437,785.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$13,647,286.51	\$175,980.86	\$178,185.51	\$144,457.43	\$954,618.02	\$184,357.00

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

November 12, 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 02
Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	130,241.36	
200.1B	5*Bank -GF Savings	5,500,004.48	
200.1C	5* Bank-Tax Collection	515.34	
200.NY	General Fund NYCLASS	5,474,545.74	
200.PA	Net Payroll - 5* Bank	618.80	
200.TA	Cash- 5* TRUST & AGENCY CK.	15,515.13	
201.00	HRA Checking	25,845.66	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,500,000.00	
380.00	Accounts Receivable	899.74	
380.HL	Accts Rec Retired Health		969,910.93
391.10	Due From Other Funds - Cafe	1,797.96	
391.20	Due From Other Funds -Federal	454,939.35	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	329,551.00	
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	15,480,036.89	
522.00	Expenditures	1,933,732.83	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		300,881.68
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		746,571.26
637.00	Due to Employees' Ret. System		118,452.79
720.00	Health Ins. Bc/Bs		857.21
720.04	Flex Medical		6,250.59
720.05	Flex Dependent Care		1,199.87
720.FD	Bc/Bs Flex Dental S.S.		3,126.62
720.RT	Health Ins. Bc/Bs RETIREES	947,655.84	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		15,480,036.89
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
917.00	Unassigned Fund Balance		1,027,244.46
Budgetary and Revenue Accounts			

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2026
Cycle 02
Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
960.00	Total Appropriations-Mod.Budg.		24,395,186.61
980.00	Revenues		111,077.46
	Grand Totals	57,552,779.67	57,552,779.67

Naples Central School District
Revenue Status Report As Of: 08/31/2025
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	0.00	13,672,274.00	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
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	0.00	7,560.00	
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	90,496.88	134,519.12	
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
2701.000		Refund PY Exp-BOCES Aided	61,483.00	0.00	61,483.00	0.00	61,483.00	
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	0.00	6,250,087.00	
3102.000		Lottery Aid	125,000.00	0.00	125,000.00	0.00	125,000.00	
3102.001		VLT Lottery Aid	119,158.00	0.00	119,158.00	0.00	119,158.00	
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	0.00	22,500.00	
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	-6,288.91	36,288.91	
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	111,077.46	24,295,005.37	10,896.22

Selection Criteria

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

Naples Central School District
Budget Status Report As Of: 08/31/2025
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	1,385.36	6,926.64	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	30,204.92	151,024.64	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	10,498.16	51,753.32	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	3,185.00	3,006.00
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	18,389.48	91,947.32	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	5,395.44	25,930.89	3,680.67
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	3,718.94	6,372.98	12,478.08
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	0.00	449.77	6,050.23
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	0.00	240,000.00	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	512.56	2,562.88	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	809.72	4,048.64	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	1,800.00	5,295.75	429.25
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	7,564.36	37,609.19	2,643.45
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	0.00	6,500.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	402.00	10,068.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	0.00	12,360.00	23,640.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	197.68	33,500.00	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	0.00	17,750.00	277.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	-2,000.00	37,000.00	1,036.92	25,963.08	10,000.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	92,177.17	438,066.72	45,042.11
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	728.25	0.00	14,271.75
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	5,580.00	0.00	4,920.00
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	13,360.28	53,373.86	17,965.86
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	3,900.00	3,500.00
1620-462-00-0000	Water	47,250.00	0.00	47,250.00	2,160.54	41,039.46	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	29,290.19	206,642.33	17,024.47
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	2,726.96	138,873.04	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	43,976.73	48,455.13	45,568.14
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	1,298.49	18,200.00	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	0.00	130,872.00	19,360.38	38,208.65	73,302.97
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	1,475.13	13,321.65	7,203.22
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	1,120.00	23,638.00	11,092.00
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	0.80	202,025.93	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	0.00	67,100.00	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	0.00	58,916.00	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	2,070.00	5,930.00	0.00
2010-150-00-0000	Instructional Salaries	0.00	0.00	0.00	135.00	0.00	-135.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	0.00	50,649.00	7,267.50	0.00	43,381.50
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	5,287.50	0.00	120,054.50
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	63.95	18.82	1,417.23
2020-150-00-0000	Instructional Salaries	350,568.00	0.00	350,568.00	59,735.56	288,677.82	2,154.62
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	14,156.64	71,408.20	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
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

Naples Central School District

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	72.42	928.58	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	72.42	928.58	2,499.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	733.02	5,159.21	1,107.77
2020-450-02-0000	Mat and Supplies Elem	4,500.00	500.00	5,000.00	212.50	4,552.52	234.98
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	13,627.50	0.00	61,104.50
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	2,312.50	63,200.00	611.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	65.00	935.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	303.00	1,697.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	0.00	65.00	1,935.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	0.00	14,765.00	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	0.00	771,993.50	87,381.50
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	0.00	880,435.00	0.00	835,679.50	44,755.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	0.00	1,917,033.00	0.00	1,969,529.00	-52,496.00
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	0.00	0.00	101,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	0.00	0.00	64,130.00
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	48.36	361,825.55	138,037.09
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	425.15	0.00	25,160.85
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	0.00	0.00	37,900.00
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	-2,100.00	13,900.00	375.00	4,527.38	8,997.62
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	511.00	3,434.87	11,472.63
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	708.18	715.46	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	21,469.62	12,623.46	9,040.36
2110-450-02-0000	Supplies - Elementary	35,800.00	-456.18	35,343.82	13,492.52	12,509.46	9,341.84
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	6,120.29	6,439.30	7,440.41
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	808.16	730.42	18,461.42
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	3,046.24	117,300.00	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	0.00	1,054,389.00	21,596.46	954,110.67	78,681.87

Naples Central School District

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-150-00-2002	Instructional Salaries EI	0.00	0.00	0.00	195.00	0.00	-195.00
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	3,902.84	44,677.88	923.28
2250-160-00-2002	Non-Inst Salaries EI Sch	164,029.00	0.00	164,029.00	3,902.80	176,630.59	-16,504.39
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	0.00	0.00	11,500.00
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	0.00	78,000.00	382.21	36,613.79	41,004.00
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	863.61	560.90	9,975.49
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	0.00	0.00	0.00	37,721.00	-37,721.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	0.00	52,380.00	0.00	52,380.00	0.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,020,000.00	5,058.70	1,025,058.70	0.00	985,000.00	40,058.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	0.00	325,000.00	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-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	0.00	12,000.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	0.00	75,477.00	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	0.00	46,436.77	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
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	849.49	37.50	3,113.01
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	295.02	239.58	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	0.00	33,000.00	0.01
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	20,140.64	73,847.26	68,792.10
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	1,225.85	4,283.55	10,362.60
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	0.00	4,260.00	9,740.00
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	5,441.90	2,887.27	4,690.83
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	8,539.57	505,243.54	77,135.80
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	194,896.00	0.00	194,896.00	12,286.20	181,947.78	662.02

Naples Central School District

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-160-01-0000	Non-Inst Salary	35,602.00	0.00	35,602.00	0.00	0.00	35,602.00
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	0.00	5,000.00
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	0.00	98,761.00	6,392.00
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2815-400-00-0000	Contractual Expense	165,329.00	0.00	165,329.00	0.00	153,063.50	12,265.50
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	665.95	200.00	134.05
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	117.70	200.00	682.30
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	0.00	239,764.00	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	0.00	0.00	135,707.00
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	0.00	168,616.00	4,180.80	0.00	164,435.20
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	1,100.00	31,481.20	17,418.80
2855-450-01-0000	Supplies - Athletics	8,400.00	0.00	8,400.00	6,286.40	25.46	2,088.14
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	4,597.36	22,986.84	574.80
5510-160-03-2800	Non-Inst Salary- Supervi	93,133.00	0.00	93,133.00	15,229.16	76,145.82	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	6.90	0.00	29,993.10
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	12,945.14	273,818.81	87,903.05
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
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	0.00	0.00	22,150.00
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	0.00	55,105.80	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
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
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	16,693.76	33,974.11	13,842.13

Naples Central School District

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-430-03-0000	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	90.16	4,565.41	5,444.43
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	364.99	2,635.01	500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	6,353.67	20,216.39	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	109.59	16,390.41	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	3,950.99	8,291.41	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	97.06	15,502.94	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	98.78	7,701.22	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	1,937.47	26,862.53	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	470.25	0.00	3,029.75
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	0.00	1,000.00
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	33,325.17	261,402.25	61,964.58
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	17,321.22	567,284.26	264,762.52
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	32,026.42	591,442.78	174,393.80
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	502,983.36	1,521,414.92	1,546.72
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	223,831.24	709,224.51	3,715.25
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	41.10	0.00	49,958.90
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	109,352.52	288,851.48	0.00
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	112,680.00	0.00	82,320.00
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: 08/31/2025

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	1,933,732.83	15,480,036.89	6,981,416.89

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026
Cycle 02
Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	175,980.86	
391.GF	Due from General Fund	35,899.00	
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	455,334.34	
522.00	Expenditures	31,343.95	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		4,583.33
630.10	Due To Gen from Cafe		1,797.96
631.00	Due To Other Governments		50.27
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		455,334.34
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		64.28
Grand Totals		1,308,229.40	1,308,229.40

Naples Central School District
Revenue Status Report As Of: 08/31/2025
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	0.00	40,000.00	
2401.000		Interest and Earnings	70.00	0.00	70.00	13.64	56.36	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	50.64	14,751.36	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	0.00	95,000.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	0.00	30,000.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	0.00	260,000.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	0.00	85,000.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	0.00	20,000.00	
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	64.28	595,407.72	0.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 08/31/2025
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: 08/31/2025
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	0.00	125,290.65	25,223.35
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	287.56	0.00	4,862.44
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	0.00	0.00	2,266.00
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	903.44	12,330.56	671.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	17,318.42	251,679.20	-11,497.62
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	3,127.49	7,998.44	2,264.07
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	0.00	0.00	46,350.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	56.36	19,564.72	857.92
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	22.00	9,584.73	4,611.27
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	9,628.68	28,886.04	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	31,343.95	455,334.34	108,793.71

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

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	3,522.14	
200.0C	Cash- NYCLASS	162,860.65	
200.PN	Cash- NYCLASS	11,802.72	
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		1,222.59
Totals for Service: SCHOLR		178,185.51	178,185.51

Naples Central School District
Revenue Status Report As Of: 08/31/2025
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	1,222.59		1,222.59
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	1,222.59	0.00	1,222.59

Selection Criteria

Criteria Name: Last Run
As Of Date: 08/31/2025
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
SPECIAL AID FUND Trial Balance for Fiscal Year 2026
Cycle 02
Post Dates From 07/01/2025 To 08/31/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	144,457.43	
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	28,824.94	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,939.35
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
Grand Totals		455,009.24	455,009.24

Naples Central School District
Budget Status Report As Of: 08/31/2025
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	0.00	120,206.00	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	0.00	116,346.00	78,210.00
26S611-2250-400	Contractual Sect 611 Idea	2,307.00	0.00	2,307.00	0.00	0.00	2,307.00
26S619-2250-160	Non Instructional Salarie	5,135.00	0.00	5,135.00	0.00	0.00	5,135.00
26S619-2250-400	Contractual Idea Sect 619	550.00	0.00	550.00	0.00	0.00	550.00
26SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	6,795.97	6,007.23	15,346.80
26SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	9,024.66	2,469.01	-1,654.67
26SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	5,154.69	12,945.31	2,206.00
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	7,849.62	4,581.60	4,865.78
Total SPECIAL AID FUND		473,373.70	0.00	473,373.70	28,824.94	304,058.15	140,490.61

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2026
Cycle 02
Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.0C	Cash- Five Star Ck	954,618.02	
	Budgetary and Expense Accounts		
522.00	Expenditures	160,191.95	
	Liabilities, Reserves and Fund Balance		
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		5,068.28
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,114,809.97	1,114,809.97

Naples Central School District
Budget Status Report As Of: 08/31/2025
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	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	17,527.50	47,252.50	-144,780.30
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	21,018.75	134,456.25	-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	0.00	75,000.00	-69,666.00
210000-2110-240-00	Contractual and Other	1,775,431.26	0.00	1,775,431.26	9,830.12	14,491.97	1,751,109.17
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	3,467.25	6,532.75	123,055.95
210000-2110-245-00	Architects Commissions/Exp	-130,748.63	3,499.63	-127,249.00	8,220.00	68,700.00	-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	0.00	0.00	10,000.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	160,191.95	836,028.89	137,340.45

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 02
Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.NY	Debt Service NYCLASS	184,357.00	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	5,068.28	
	Liabilities, Reserves and Fund Balance		
884.00	Reserve for Debt		191,932.67
	Budgetary and Revenue Accounts		
980.00	Revenues		3,162.03
	Grand Totals	195,094.70	195,094.70

Naples Central School District
Revenue Status Report As Of: 08/31/2025
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	3,162.03		3,162.03
2710.000		Premium on Obligations	0.00	0.00	0.00	0.00		
5032.000		Interfund Transfers, Othe	0.00	0.00	0.00	0.00		
5791.000		Proceeds of Advd Refund.	0.00	0.00	0.00	0.00		
Total DEBT SERVICE			0.00	0.00	0.00	3,162.03	0.00	3,162.03

Selection Criteria

Criteria Name: Last Run
As Of Date: 08/31/2025
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 JULY 2025

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$15,394,197.18	\$199,448.51	\$176,962.92	\$157,243.24	\$1,116,871.22	\$183,066.72
+ CASH RECEIPTS	\$146,167.36	\$8,247.57	\$610.50	\$5.32	\$105.79	\$644.28
- CASH DISBURSEMENTS:	\$1,461,093.21	\$7,806.96	\$0.00	\$1,740.30	\$17,496.74	\$0.00
CLOSING BALANCE:	\$14,079,271.33	\$199,889.12	\$177,573.42	\$155,508.26	\$1,099,480.27	\$183,711.00

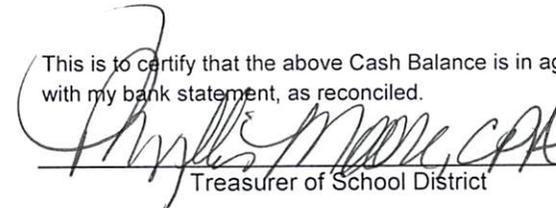
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$316,087.39	\$199,997.92	\$4,172.07	\$155,508.26	\$1,237,066.70	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$316,087.39	\$199,997.92	\$4,172.07	\$155,508.26	\$1,237,066.70	\$0.00
-OUTSTANDING CHECKS	\$161,000.91	\$108.80	\$650.00	\$0.00	\$137,586.43	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	(\$35,407.14)	\$0.00	\$174,051.35	\$0.00	\$0.00	\$183,711.00
+MISCELLANEOUS RESERVES	\$4,531,456.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,428,135.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$14,079,271.33	\$199,889.12	\$177,573.42	\$155,508.26	\$1,099,480.27	\$183,711.00

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

October 22, 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 01
Post Dates From 07/01/2025 To 07/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	94,333.09	
200.1B	5*Bank -GF Savings	5,968,822.17	
200.1C	5* Bank-Tax Collection	11,765.38	
200.NY	General Fund NYCLASS	5,455,362.68	
200.PA	Net Payroll - 5* Bank	618.72	
200.TA	Cash- 5* TRUST & AGENCY CK.	18,454.88	
201.00	HRA Checking	29,914.41	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,500,000.00	
380.00	Accounts Receivable	307.22	
380.AD	AR - Retiree Autodebits	2,545.77	
380.HL	Accts Rec Retired Health		961,351.17
391.10	Due From Other Funds - Cafe	1,741.60	
391.20	Due From Other Funds -Federal	454,933.93	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	484,890.40	
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	16,299,984.36	
522.00	Expenditures	1,263,415.46	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		304,121.20
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		736,324.54
637.00	Due to Employees' Ret. System		100,657.71
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		7,080.58
720.05	Flex Dependent Care		1,199.87
720.FD	Bc/Bs Flex Dental S.S.		3,978.16
720.RT	Health Ins. Bc/Bs RETIREES	947,655.84	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		16,299,984.36
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
917.00	Unassigned Fund Balance		1,027,244.46

Naples Central School District

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 01

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

G/L Account	Description	Debits	Credits
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		24,395,186.61
980.00	Revenues		62,469.31
	Grand Totals	58,291,625.46	58,291,625.46

Naples Central School District
Revenue Status Report As Of: 07/31/2025
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	0.00	13,672,274.00	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
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	0.00	7,560.00	
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	50,076.97	174,939.03	
2450.000		Commissions	100.00	0.00	100.00	73.45	26.55	
2701.000		Refund PY Exp-BOCES Aided	61,483.00	0.00	61,483.00	0.00	61,483.00	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	1,012.50		512.50
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	0.00	6,250,087.00	
3102.000		Lottery Aid	125,000.00	0.00	125,000.00	0.00	125,000.00	
3102.001		VLT Lottery Aid	119,158.00	0.00	119,158.00	0.00	119,158.00	
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	0.00	36,805.00	
3260.000		Textbook Aid (Incl Txtbk/	22,500.00	0.00	22,500.00	0.00	22,500.00	
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	
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	10,571.57	19,428.43	
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	
Subfund Subtotal			24,341,608.00	53,578.61	24,395,186.61	62,469.31	24,333,229.80	512.50
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	62,469.31	24,333,229.80	512.50

Selection Criteria

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

Naples Central School District
Budget Status Report As Of: 07/31/2025
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	0.00	5,250.00	0.00	0.00	5,250.00
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	692.68	7,619.32	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	0.00	0.00	625.00
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	15,102.46	166,127.10	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	5,166.58	57,084.90	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	0.00	8,400.00	0.00	4,548.90	3,851.10
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	9,194.74	101,142.06	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	2,652.36	28,673.97	3,680.67
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	127.88	0.00	1,922.12
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	-3,080.00	24,570.00	3,144.73	6,974.09	14,451.18
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	0.00	290.42	6,209.58
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	0.00	4,125.00	0.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	0.00	241,093.76	0.00
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	256.28	2,819.16	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	404.86	4,453.50	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	0.00	7,195.75	329.25
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	3,752.18	41,421.37	2,643.45
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	0.00	6,500.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	0.00	10,470.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	0.00	12,360.00	23,640.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	0.00	34,770.68	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,750.00	277.00	18,027.00	0.00	18,027.00	0.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	518.46	26,481.54	12,000.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

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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	5,976.24	0.00
1620-160-00-0000	Salaries - Inside	575,286.00	0.00	575,286.00	46,309.99	481,986.00	46,990.01
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	102.21	0.00	14,897.79
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	1,240.00	0.00	9,260.00
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	0.00	84,700.00	2,116.97	64,015.65	18,567.38
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	0.00	3,900.00	3,500.00
1620-462-00-0000	Water	47,250.00	0.00	47,250.00	0.00	43,200.00	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	11,300.27	224,632.25	17,024.47
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	936.33	140,663.67	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	34,756.72	56,745.14	46,498.14
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	0.00	21,468.51	0.00
1621-160-00-0000	Salaries - Outside	130,872.00	0.00	130,872.00	10,720.30	80,503.00	39,648.70
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
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	277.31	14,512.69	7,210.00
1621-469-00-0000	Maintenance-Service Contr	35,850.00	0.00	35,850.00	430.00	13,235.00	22,185.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	1,813.49	6,813.49	0.00	6,813.49	0.00
1680-490-00-0000	BOCES Services	201,000.00	7,108.03	208,108.03	0.00	204,811.01	3,297.02
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	0.00	67,100.00	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	0.00	58,916.00	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	0.00	50,649.00	1,800.00	0.00	48,849.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	0.00	75,728.00	49,614.00
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	0.00	82.77	1,417.23
2020-150-00-0000	Instructional Salaries	350,568.00	0.00	350,568.00	28,617.78	319,795.60	2,154.62
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	7,078.32	78,486.52	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
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	0.00	1,001.00	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	0.00	1,001.00	2,499.00

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2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	0.00	5,212.49	1,787.51
2020-450-02-0000	Mat and Supplies Elem	4,500.00	500.00	5,000.00	0.00	4,765.02	234.98
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	2,002.50	0.00	72,729.50
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	0.00	66,123.92	0.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	0.00	65.00	935.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	0.00	303.00	1,697.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	0.00	2,000.00	0.00	65.00	1,935.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	0.00	14,765.00	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	0.00	771,993.50	87,381.50
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	0.00	880,435.00	0.00	835,679.50	44,755.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	0.00	1,917,033.00	0.00	1,969,529.00	-52,496.00
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	0.00	0.00	101,678.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	0.00	0.00	64,130.00
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	0.00	432,856.82	67,054.18
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	0.00	0.00	25,586.00
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	0.00	0.00	37,900.00
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	-2,100.00	13,900.00	375.00	4,485.00	9,040.00
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	511.00	3,392.50	11,515.00
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	319.02	749.66	2,931.32
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	0.00	3,000.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	13,159.70	19,666.51	10,307.23
2110-450-02-0000	Supplies - Elementary	35,800.00	-456.18	35,343.82	5,339.59	20,291.76	9,712.47
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	0.00	2,000.00	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	289.00	5,151.91	14,559.09
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	742.53	65.63	19,191.84
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	0.00	120,354.20	0.00
2250-150-00-2000	Instructional Salaries	1,054,389.00	0.00	1,054,389.00	9,521.14	998,913.00	45,954.86
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	1,951.42	46,629.30	923.28
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	0.00	164,029.00	1,951.40	137,257.11	24,820.49

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2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	0.00	0.00	11,500.00
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	0.00	78,000.00	0.00	36,996.00	41,004.00
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	426.34	950.53	10,023.13
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	0.00	52,380.00	0.00	52,380.00	0.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,020,000.00	5,058.70	1,025,058.70	0.00	1,000,058.70	25,000.00
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	0.00	325,031.00	0.00
2330-150-01-0000	Instructional Sal-Summ Sc	15,000.00	0.00	15,000.00	3,467.63	0.00	11,532.37
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-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	0.00	12,020.00	0.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	0.00	75,477.00	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	0.00	46,436.77	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
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	0.00	225.42	124.58
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	205.21	42.56	752.23
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	143.42	816.55	3,040.03
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	0.00	534.60	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	0.00	99.85	50.15
2610-490-00-2613	BOCES Services Ed Com	33,000.00	0.01	33,000.01	0.00	33,000.01	0.00
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	8,996.08	81,231.98	72,551.94
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	2,443.97	1,500.00	1,056.03
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	50.70	4,586.70	10,362.60
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	0.00	4,200.00	9,800.00
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	4,773.26	3,535.91	4,710.83
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	0.00	521,242.80	69,676.11
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	194,896.00	0.00	194,896.00	8,355.60	184,304.83	2,235.57
2810-160-01-0000	Non-Inst Salary	35,602.00	0.00	35,602.00	0.00	0.00	35,602.00
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	4,500.00	0.00	4,500.00	296.24	0.00	4,203.76
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	246.49	0.00	353.51

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2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	750.00	0.00
2815-160-00-0000	Non-Instr Salary	105,153.00	0.00	105,153.00	0.00	98,761.00	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2815-400-00-0000	Contractual Expense	165,329.00	0.00	165,329.00	0.00	149,854.50	15,474.50
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	258.66	308.49	432.85
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	0.00	239,764.00	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	0.00	0.00	135,707.00
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	0.00	168,616.00	600.99	0.00	168,015.01
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	1,100.00	30,475.00	18,425.00
2855-450-01-0000	Supplies - Athletics	8,400.00	0.00	8,400.00	3,401.57	2,932.52	2,065.91
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	2,298.68	25,285.52	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	7,614.58	83,760.40	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	5,259.53	302,189.11	67,218.36
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
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	0.00	0.00	22,150.00
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	0.00	62,971.80	1,368.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
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
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	6,053.26	44,942.61	13,514.13
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,261.06	2,922.02	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	50.42	4,564.58	5,485.00
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	364.99	2,635.01	500.00

Naples Central School District
Budget Status Report As Of: 07/31/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	0.00	26,600.00	14,650.00
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	0.00	6,000.00	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	0.00	16,500.00	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	3,457.95	8,784.45	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	0.00	871.44	628.56
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	0.00	15,600.00	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	0.00	7,800.00	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	790.83	28,009.17	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	148.50	0.00	3,351.50
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	0.00	1,000.00
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	15,586.45	287,355.33	53,750.22
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	7,600.12	592,673.40	249,094.48
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	14,031.58	627,200.37	156,631.05
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	333,671.10	1,691,500.54	773.36
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	148,114.89	786,703.22	1,952.89
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	41.10	0.00	49,958.90
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	73,190.53	325,013.47	0.00
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	109,440.00	0.00	85,560.00
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
Total GENERAL FUND		24,341,608.00	53,578.61	24,395,186.61	1,263,415.46	16,299,984.36	6,831,786.79

Naples Central School District

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	199,889.12	
391.GF	Due from General Fund	35,899.00	
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	485,769.81	
522.00	Expenditures	7,322.56	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		4,533.33
630.10	Due To Gen from Cafe		1,741.60
631.00	Due To Other Governments		50.27
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		485,769.81
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		57.51
Grand Totals		1,338,551.74	1,338,551.74

Naples Central School District
Revenue Status Report As Of: 07/31/2025
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	0.00	40,000.00	
2401.000		Interest and Earnings	70.00	0.00	70.00	6.87	63.13	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	50.64	14,751.36	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	0.00	95,000.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	0.00	30,000.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	0.00	260,000.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	0.00	85,000.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	0.00	20,000.00	
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	
		Subfund Subtotal	595,472.00	0.00	595,472.00	57.51	595,414.49	0.00
Total SCHOOL LUNCH FUND			595,472.00	0.00	595,472.00	57.51	595,414.49	0.00

Selection Criteria

Criteria Name: Last Run
 As Of Date: 07/31/2025
 Suppress revenue accounts with no activity
 Show special revenue accounts 5997-5999
 Sort by: Fund/Subfund
 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: 07/31/2025
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	0.00	134,801.60	15,712.40
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	0.00	0.00	5,150.00
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	0.00	0.00	2,266.00
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	903.44	9,646.56	3,355.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	0.00	268,997.62	-11,497.62
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	0.00	10,351.39	3,038.61
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	0.00	0.00	46,350.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	0.00	19,564.72	914.28
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	0.00	10,312.32	3,905.68
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	6,419.12	32,095.60	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	7,322.56	485,769.81	102,379.63

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 01

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

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	3,522.07	
200.0C	Cash- NYCLASS	162,289.98	
200.PN	Cash- NYCLASS	11,761.37	
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		610.50
Totals for Service: SCHOLR		177,573.42	177,573.42

Naples Central School District
Revenue Status Report As Of: 07/31/2025
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	610.50		610.50
	SCHOLR Subfund Subtotal		0.00	0.00	0.00	610.50	0.00	610.50
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	610.50	0.00	610.50

Selection Criteria

Criteria Name: Last Run
 As Of Date: 07/31/2025
 Suppress revenue accounts with no activity
 Show special revenue accounts 5997-5999
 Sort by: Fund/Subfund
 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
SPECIAL AID FUND Trial Balance for Fiscal Year 2026
Cycle 01
Post Dates From 07/01/2025 To 07/31/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	155,508.26	
391.GF	Due From General Fund	72,179.05	
410.01	Due From State and Federal	225,576.21	
Budgetary and Expense Accounts			
522.00	Expenditures	1,740.30	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,933.93
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
	Grand Totals	455,003.82	455,003.82

Naples Central School District

Budget Status Report As Of: 07/31/2025

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	0.00	120,206.00	0.00
26S611-2250-150	611-Instructional Salary	0.00	0.00	0.00	0.00	196,156.00	-196,156.00
26SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	352.16	10,342.24	17,455.60
26SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	736.36	7,068.99	2,033.65
26SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	0.00	18,100.00	2,206.00
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	651.78	11,277.70	5,367.52
Total SPECIAL AID FUND		239,234.70	0.00	239,234.70	1,740.30	404,653.93	-167,159.53

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

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	1,099,480.27	
Budgetary and Expense Accounts			
522.00	Expenditures	13,563.74	
Liabilities, Reserves and Fund Balance			
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		3,302.32
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,113,044.01	1,113,044.01

Naples Central School District

Budget Status Report As Of: 07/31/2025

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	0.00	490,790.00	-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	0.00	64,780.00	-144,780.30
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	0.00	155,475.00	-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	0.00	75,000.00	-69,666.00
210000-2110-240-00	Contractual and Other	1,775,431.26	0.00	1,775,431.26	5,205.00	18,157.15	1,752,069.11
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	0.00	10,000.00	123,055.95
210000-2110-245-00	Architects Commisions/Exp	-130,748.63	3,499.63	-127,249.00	8,220.00	68,700.00	-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	0.00	10,000.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	13,563.74	981,697.16	138,300.39

Naples Central School District
Revenue Status Report As Of: 07/31/2025
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	750.07		750.07
Total DEBT SERVICE			0.00	0.00	0.00	750.07	0.00	750.07

Selection Criteria

Criteria Name: Last Run
As Of Date: 07/31/2025
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
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 01
Post Dates From 07/01/2025 To 07/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	183,711.00	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	3,302.32	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		191,932.67
Budgetary and Revenue Accounts			
980.00	Revenues		750.07
Grand Totals		192,682.74	192,682.74

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$19,437,343.75	\$188,727.44	\$193,994.67	\$224,222.04	\$518,896.96	\$253,299.57
+ CASH RECEIPTS	\$1,123,467.83	\$59,975.45	\$593.25	\$279,021.52	\$1,016,321.52	\$4,767.15
- CASH DISBURSEMENTS:	\$5,166,614.40	\$49,254.38	\$17,625.00	\$346,000.32	\$418,347.26	\$75,000.00
CLOSING BALANCE:	\$15,394,197.18	\$199,448.51	\$176,962.92	\$157,243.24	\$1,116,871.22	\$183,066.72

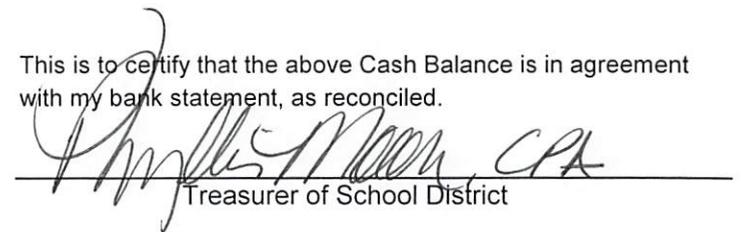
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$635,597.14	\$201,729.32	\$7,521.99	\$157,243.24	\$1,260,543.69	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,947.08
ADJUSTED CHECKING BALANCE	\$635,597.14	\$201,729.32	\$7,521.99	\$157,243.24	\$1,260,543.69	\$3,947.08
-OUTSTANDING CHECKS	\$71,929.61	\$2,280.81	\$4,000.00	\$0.00	\$143,672.47	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$890,169.82	\$0.00	\$173,440.93	\$0.00	\$0.00	\$179,119.64
+MISCELLANEOUS RESERVES	\$4,522,048.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,418,311.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$15,394,197.18	\$199,448.51	\$176,962.92	\$157,243.24	\$1,116,871.22	\$183,066.72

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

October 22, 2025


Clerk of the Board of Education

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


Treasurer of School District

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2025
Cycle 99
Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	397,114.37	
200.1B	5*Bank -GF Savings	9,390,352.05	
200.1C	5* Bank-Tax Collection	19,749.77	
200.NY	General Fund NYCLASS	5,436,230.52	
200.PA	Net Payroll - 5* Bank	618.64	
200.TA	Cash- 5* TRUST & AGENCY CK.	117,166.76	
201.00	HRA Checking	32,965.07	
210.00	Petty Cash	100.00	
380.00	Accounts Receivable	1,188.22	
380.HL	Accts Rec Retired Health		750,168.72
391.10	Due From Other Funds - Cafe	1,691.34	
391.20	Due From Other Funds -Federal	454,928.61	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	484,890.40	
440.00	Due From Other Governments	285,412.54	
Liabilities, Reserves and Fund Balance			
600.00	Accounts Payable		100,547.65
600.99	Accounts Payable-accrued		72,181.86
601.00	Accrued Liabilities		48,761.59
601.10	HRA Medical Liability		297,119.46
630.00	Due To Other Funds		17,068.42
630.FF	Due To Federal Funds		29,957.19
632.00	Due to State Teachers'Ret.Sys		727,996.85
637.00	Due to Employees' Ret. System		83,284.36
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		8,341.38
720.05	Flex Dependent Care		1,892.27
720.FD	Bc/Bs Flex Dental S.S.		5,913.18
720.RT	Health Ins. Bc/Bs RETIREES	750,168.72	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
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
917.00	Unassigned Fund Balance		1,027,244.46
Grand Totals		17,448,757.41	17,448,757.41

Naples Central School District
Revenue Status Report As Of: 10/20/2025
Fiscal Year: 2025
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,329,936.00	0.00	13,329,936.00	12,708,906.94	621,029.06	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	20,428.81	176.19	
1085.000		STAR Reimbursement	0.00	0.00	0.00	628,572.55		628,572.55
1090.000		Int. & Penal. on Real Prop.Tax	29,512.00	0.00	29,512.00	35,703.98		6,191.98
1335.000		Oth Student Fee/Charges (	7,560.00	0.00	7,560.00	9,590.01		2,030.01
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	12,036.00		3,889.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	774,501.18		549,485.18
2450.000		Commissions	0.00	0.00	0.00	108.09		108.09
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	1,343.50		1,343.50
2665.000		Sale of Equipment	0.00	0.00	0.00	1,750.00		1,750.00
2701.000		Refund PY Exp-BOCES Aided	100,000.00	0.00	100,000.00	256,640.31		156,640.31
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	19,054.35		18,554.35
2703.100		E-Rate Funds	0.00	0.00	0.00	43,408.85		43,408.85
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	37,614.27		37,614.27
3101.000		Basic Formula Aid-Gen Aid	6,193,666.00	0.00	6,193,666.00	6,316,230.74		122,564.74
3102.000		Lottery Aid	123,584.00	0.00	123,584.00	370,760.64		247,176.64
3102.001		VLT Lottery Aid	123,591.00	0.00	123,591.00	269,687.85		146,096.85
3102.002		COG Lottery Aid	0.00	0.00	0.00	29,995.39		29,995.39
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	139,443.38		139,443.38
3103.000		BOCES Aid (Sect 3609a Ed	627,416.00	0.00	627,416.00	637,001.00		9,585.00
3191.000		Building Aid	2,242,275.00	0.00	2,242,275.00	0.00	2,242,275.00	
3192.000		Excess Cost	36,250.00	0.00	36,250.00	978,867.00		942,617.00
3260.000		Textbook Aid (Incl Txtbk/	30,522.00	0.00	30,522.00	20,905.00	9,617.00	
3262.000		Computer Sftwre, Hrdwre A	13,286.00	0.00	13,286.00	13,433.00		147.00
3263.000		Library A/V Loan Program	3,770.00	0.00	3,770.00	3,587.00	183.00	
3289.000		Other State Aid	0.00	0.00	0.00	34,873.00		34,873.00
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	59,691.27		29,691.27
5031.000		Interfund Transfers(Not D.Serv	0.00	0.00	0.00	76,180.40		76,180.40
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	75,000.00		
5997.000		Appropriated Reserves	0.00	150,000.00	150,000.00	0.00	150,000.00	
5999.000		Appropriated Fund Balance	192,123.00	0.00	192,123.00	0.00	192,123.00	
5999.999		Est. for Carryover Encumbrance	0.00	7,344.57	7,344.57	0.00	7,344.57	

* 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: 10/20/2025
Fiscal Year: 2025
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			23,414,489.00	157,344.57	23,571,833.57	23,575,314.51	3,224,477.82	3,227,958.76

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

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-4,857.96	392.04	297.06	0.00	94.98
1010-450-00-0000	Materials and Supplies	1,000.00	400.00	1,400.00	983.89	0.00	416.11
1040-160-00-0000	Non-Instructional Salary	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	150.00	0.00	475.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	101.50	0.00	448.50
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	868.00	0.00	107.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	530.00	0.00	420.00
1240-150-00-0000	Instructional Salaries	179,182.00	0.00	179,182.00	179,181.75	0.00	0.25
1240-160-00-0000	Non-Instructional Salary	61,498.00	0.00	61,498.00	59,927.53	0.00	1,570.47
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	8,400.00	-4,250.00	4,150.00	3,908.12	0.00	241.88
1240-450-00-0000	Materials and Supplies	1,250.00	-750.00	500.00	263.43	0.00	236.57
1310-150-00-0000	Business Administrator	108,827.00	555.00	109,382.00	109,381.80	0.00	0.20
1310-160-00-0000	Non-Instructional Salary	33,287.00	0.00	33,287.00	31,702.89	0.00	1,584.11
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,612.50	0.00	437.50
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	17,650.00	9,210.40	26,860.40	21,179.85	0.00	5,680.55
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	4,899.80	0.00	1,600.20
1310-451-00-0000	Postage	4,100.00	0.00	4,100.00	2,129.00	0.00	1,971.00
1310-490-00-0000	BOCES Services	228,000.00	0.00	228,000.00	223,520.99	1,093.76	3,385.25
1320-160-00-0000	Non-Instructional Salary	2,960.00	0.00	2,960.00	2,960.00	0.00	0.00
1320-400-00-0000	Contractual Expense	33,750.00	500.00	34,250.00	34,145.00	0.00	105.00
1330-160-00-0000	Non-Instructional Salary	4,676.00	0.00	4,676.00	4,676.00	0.00	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,544.77	0.00	980.23
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	0.00	0.00	400.00
1330-451-00-0000	Postage	4,250.00	0.00	4,250.00	1,888.31	0.00	2,361.69
1345-160-00-0000	Purchasing-Non Instr Sal	45,319.00	0.00	45,319.00	44,515.61	0.00	803.39
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	59.00	0.00	91.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	114.29	0.00	35.71
1345-490-00-0000	BOCES Services	6,100.00	23.00	6,123.00	6,123.00	0.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	1,500.00	9,500.00	5,529.25	2,470.75	1,500.00
1420-400-00-0000	Contractual Expense	36,000.00	-6,710.40	29,289.60	10,986.73	0.00	18,302.87
1420-490-00-0000	BOCES Services	31,000.00	0.00	31,000.00	29,729.32	1,270.68	0.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	5,523.00	277.00	11,200.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	-408.02	38,591.98	21,091.37	0.00	17,500.61
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 06/30/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-451-00-0000	Postage	900.00	408.02	1,308.02	1,308.02	0.00	0.00
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	23.76	2,976.24	0.00
1620-160-00-0000	Salaries - Inside	458,505.00	37,500.00	496,005.00	488,547.85	0.00	7,457.15
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	7,513.26	0.00	7,486.74
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	6,718.47	0.00	3,781.53
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
1620-401-00-0000	Operations - Telephone	960.00	0.00	960.00	0.00	0.00	960.00
1620-407-00-0000	Pool Repair	5,500.00	-2,500.00	3,000.00	2,580.00	0.00	420.00
1620-450-00-0000	Supplies-Operations	84,700.00	4,844.57	89,544.57	73,118.70	0.00	16,425.87
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	4,108.08	0.00	3,291.92
1620-462-00-0000	Water	43,200.00	0.00	43,200.00	39,309.77	0.00	3,890.23
1620-463-00-0000	Electricity	214,000.00	19,984.00	233,984.00	227,264.19	3,556.99	3,162.82
1620-464-00-0000	Natural Gas	143,000.00	-6,334.00	136,666.00	113,278.55	0.66	23,386.79
1620-469-00-0000	Contracts--Operations	138,000.00	-5,000.00	133,000.00	110,102.40	0.00	22,897.60
1620-490-00-0000	BOCES Services	17,500.00	3,500.00	21,000.00	17,531.40	3,268.51	200.09
1621-160-00-0000	Salaries - Outside	151,054.00	-10,500.00	140,554.00	137,373.97	0.00	3,180.03
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	3,698.60	0.00	301.40
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	12,500.00	34,500.00	21,640.79	0.00	12,859.21
1621-469-00-0000	Maintenance-Service Contr	35,850.00	-12,500.00	23,350.00	12,328.43	0.00	11,021.57
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	3,186.51	1,813.49	0.00
1680-490-00-0000	BOCES Services	185,000.00	1,622.27	186,622.27	178,937.41	7,108.03	576.83
1910-400-00-0000	Unallocated Insurance	85,007.00	5,957.96	90,964.96	86,412.57	0.00	4,552.39
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,506.00	0.00	244.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	2,840.00	4,993.00	4,990.14	0.00	2.86
1981-490-00-0000	BOCES - Administrative	64,500.00	0.00	64,500.00	62,641.76	0.00	1,858.24
1983-490-00-0000	BOCES - Capital Construct	56,650.00	46,483.73	103,133.73	103,133.73	0.00	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	-3,840.00	160.00	0.00	0.00	160.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	48,748.00	0.00	48,748.00	44,890.50	0.00	3,857.50
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	101,373.00	0.00	101,373.00	65,840.77	0.00	35,532.23
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	417.54	0.00	1,082.46
2020-150-00-0000	Instructional Salaries	348,241.00	0.00	348,241.00	336,961.80	0.00	11,279.20
2020-160-00-0000	Non-Inst Salaries	77,731.00	500.00	78,231.00	78,090.36	0.00	140.64
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	1,610.50	0.00	1,015.50
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	1,711.00	0.00	4,789.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	4,723.00	8,223.00	2,082.00	0.00	6,141.00

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-450-01-0000	Materials and Supplies Hs	7,000.00	-4,500.00	2,500.00	1,479.35	0.00	1,020.65
2020-450-02-0000	Mat and Supplies Elem	4,500.00	-3,062.00	1,438.00	1,389.45	0.00	48.55
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	0.00	0.00	5,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	-17,500.00	57,232.00	14,370.00	0.00	42,862.00
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2070-490-00-0000	BOCES Services	62,000.00	3,000.00	65,000.00	33,076.08	2,923.92	29,000.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	0.00	1,000.00	714.56	0.00	285.44
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	-1,094.00	906.00	655.00	0.00	251.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	930.00	2,930.00	2,830.00	0.00	100.00
2110-100-02-0000	Teachers Sal Pre-K	45,178.00	-22,500.00	22,678.00	0.00	0.00	22,678.00
2110-120-02-0000	Teachers Salaries 4-6	896,371.00	-5,000.00	891,371.00	840,435.88	0.00	50,935.12
2110-120-02-1000	Teachers Sall-Kdg - 3	939,874.00	-94,000.00	845,874.00	822,696.19	0.00	23,177.81
2110-130-01-0000	Teachers Salaries 7-12	1,912,476.00	-1,018.39	1,911,457.61	1,831,560.71	0.00	79,896.90
2110-130-01-0010	Homework Tutoring	2,500.00	1,620.48	4,120.48	4,120.48	0.00	0.00
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	-1,703.48	2,526.52	1,427.92	0.00	1,098.60
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-1,675.93	100,002.07	57,240.00	0.00	42,762.07
2110-140-02-0000	Teacher Subs Elem	64,130.00	13,675.93	77,805.93	55,005.93	0.00	22,800.00
2110-160-00-0000	Non-Inst Salaries	393,583.00	34,500.00	428,083.00	421,603.25	0.00	6,479.75
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	-10,000.00	15,586.00	15,237.90	0.00	348.10
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	11,518.39	49,418.39	49,418.39	0.00	0.00
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	4,034.98	0.00	10,965.02
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	54,000.00	-10,856.61	43,143.39	34,467.93	0.00	8,675.46
2110-400-02-0000	Contractual - Elementary	16,000.00	63,307.60	79,307.60	78,502.64	258.50	546.46
2110-403-01-0000	Contractual - Tuition	5,000.00	-150.00	4,850.00	1,600.00	0.00	3,250.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	2,012.94	0.00	1,987.06
2110-406-01-0000	Conferences - High School	3,000.00	-1,300.00	1,700.00	1,700.00	0.00	0.00
2110-406-02-0000	Conferences - Elementary	3,000.00	0.00	3,000.00	679.00	0.00	2,321.00
2110-450-01-0000	Supplies - High School	43,000.00	9,277.01	52,277.01	49,660.56	133.44	2,483.01
2110-450-02-0000	Supplies - Elementary	35,800.00	5,062.00	40,862.00	31,790.47	43.82	9,027.71
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	2,965.00	0.00	535.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,975.00	0.00	25.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	217.80	0.00	9,782.20
2110-480-01-0000	Textbooks - High School	20,000.00	-3,115.36	16,884.64	6,334.98	0.00	10,549.66
2110-480-02-0000	Textbooks - Elementary	20,000.00	3,115.36	23,115.36	22,940.69	0.00	174.67
2110-490-00-0000	BOCES-Instructional	113,500.00	0.00	113,500.00	107,645.80	2,354.20	3,500.00
2250-150-00-2000	Instructional Salaries	1,073,020.00	-13,100.00	1,059,920.00	925,707.93	0.00	134,212.07
2250-160-00-2001	Non-Inst Salaries Hs	41,933.00	2,000.00	43,933.00	43,525.56	0.00	407.44

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-160-00-2002	Non-Inst Salaries EI Sch	216,564.00	-15,000.00	201,564.00	136,356.55	0.00	65,207.45
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	2,762.53	0.00	8,737.47
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	15,000.00	15,500.00	3,304.28	0.00	12,195.72
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	-21,807.88	56,192.12	34,116.97	0.00	22,075.15
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	0.00	2,000.00	1,365.00	0.00	635.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	11,021.18	0.00	378.82
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	1,660.00	0.00	340.00
2250-472-00-0000	Prog/HandITuition-Other	0.00	57,753.72	57,753.72	57,753.72	0.00	0.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	498.13	0.00	3,501.87
2250-490-00-0000	BOCES Tuition-Spec Ed	995,000.00	-50,581.00	944,419.00	684,678.40	5,058.70	254,681.90
2280-490-01-0000	BOCES Services	425,000.00	0.00	425,000.00	305,469.00	31.00	119,500.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,820.00	5,000.00	13,820.00	11,040.90	0.00	2,779.10
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	-7,000.00	28,000.00	0.00	0.00	28,000.00
2330-160-02-0000	Non-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	0.00	12,000.00	9,130.00	20.00	2,850.00
2610-150-00-0000	Instructional Salaries	138,614.00	0.00	138,614.00	138,546.00	0.00	68.00
2610-160-00-0000	Non-Inst Salaries	42,050.00	600.00	42,650.00	42,227.18	0.00	422.82
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	0.00	985.00	386.33	0.00	598.67
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	117.00	0.00	233.00
2610-450-02-2610	Elementary Supplies	1,000.00	-49.99	950.01	474.67	0.00	475.34
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	3,473.02	0.00	526.98
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	525.02	0.00	299.98
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	10,045.61	0.00	54.39
2610-460-02-2611	Elementary Periodicals	150.00	0.00	150.00	29.95	0.00	120.05
2610-490-00-2613	BOCES Services Ed Com	31,580.00	0.00	31,580.00	29,129.99	0.01	2,450.00
2630-160-00-0000	Cai - Non Inst Salary	154,989.00	-11,700.00	143,289.00	118,772.25	0.00	24,516.75
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	10,000.00	15,000.00	8,411.28	0.00	6,588.72
2630-220-00-0000	Computer Equip-State Aid	5,000.00	1,700.00	6,700.00	4,717.22	0.00	1,982.78
2630-400-00-0000	Computer-Contractual	15,000.00	0.00	15,000.00	3,846.69	0.00	11,153.31
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	96.99	14,096.99	12,037.21	0.00	2,059.78
2630-460-00-0000	Comp St Aid Software	7,000.00	7,989.62	14,989.62	8,565.62	0.00	6,424.00
2630-490-00-0000	BOCES Services	550,000.00	8,699.40	558,699.40	320,228.64	18,918.91	219,551.85
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	188,546.00	0.00	188,546.00	171,901.00	0.00	16,645.00
2810-160-01-0000	Non-Inst Salary	33,495.00	0.00	33,495.00	3,435.61	0.00	30,059.39
2810-161-00-0000	Non-Inst Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	149.49	0.00	4,350.51
2810-400-01-0000	Contractual Expense	5,000.00	5,000.00	10,000.00	6,433.80	0.00	3,566.20

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	221.64	0.00	378.36
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	0.00	0.00	750.00
2815-160-00-0000	Non-Instr Salary	101,866.00	0.00	101,866.00	98,760.71	0.00	3,105.29
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	3,140.34	0.00	1,359.66
2815-400-00-0000	Contractual Expense	155,970.00	-2,006.49	153,963.51	141,569.49	0.00	12,394.02
2815-400-01-0000	Contractual HS	1,000.00	1,000.00	2,000.00	1,957.50	0.00	42.50
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	639.50	0.00	360.50
2815-450-01-0000	Materials and Supplies Hs	1,000.00	753.25	1,753.25	1,467.87	0.00	285.38
2815-450-02-0000	Materials/Supplies Elem	1,000.00	810.79	1,810.79	1,768.29	0.00	42.50
2820-150-00-0000	Psychology Inst Salary	261,350.00	-700.00	260,650.00	190,589.87	0.00	70,060.13
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	430.00	810.00	700.00	0.00	110.00
2820-450-00-0000	Materials and Supplies	1,000.00	602.61	1,602.61	1,602.61	0.00	0.00
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	102,451.00	0.00	33,256.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	-4,000.00	9,000.00	0.00	0.00	9,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	-5,750.00	162,866.00	161,303.32	0.00	1,562.68
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	5,866.00	0.00	134.00
2855-400-01-0000	Contractual - Athletics	50,000.00	7,165.26	57,165.26	53,757.30	0.00	3,407.96
2855-450-01-0000	Supplies - Athletics	8,400.00	-1,415.26	6,984.74	6,780.16	0.00	204.58
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	855.00	0.00	2,645.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	27,207.00	-555.00	26,652.00	26,651.40	0.00	0.60
5510-160-03-2800	Non-Instr Salary- Supervi	0.00	56,900.00	56,900.00	56,827.14	0.00	72.86
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	12,864.38	37,864.38	37,864.37	0.00	0.01
5510-162-03-0000	Salaries Drivers	341,862.00	-32,864.38	308,997.62	296,990.17	0.00	12,007.45
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	7,551.00	0.00	7,449.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	8,964.16	0.00	1,035.84
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	19,781.54	0.00	2,368.46
5510-168-03-0000	Bus Monitors	65,438.00	0.00	65,438.00	54,818.29	0.00	10,619.71
5510-168-03-0040	Bus Monitors	30,000.00	15,000.00	45,000.00	37,997.59	0.00	7,002.41
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	5,000.00	7,000.00	5,233.16	0.00	1,766.84
5510-180-03-0000	Salaries Mechanics	70,858.00	-43,500.00	27,358.00	26,692.77	0.00	665.23
5510-181-03-0000	Salaries Mechanics Over-T	18,000.00	-12,900.00	5,100.00	4,090.79	0.00	1,009.21
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	276,955.72	0.00	8,044.28
5510-400-03-2900	Contractual Expense	64,510.00	4,000.00	68,510.00	45,141.31	0.00	23,368.69
5510-430-03-0000	Liability Insurance	25,000.00	0.00	25,000.00	23,461.50	0.00	1,538.50

Naples Central School District

Budget Status Report As Of: 06/30/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	18,768.00	-500.00	18,268.00	15,672.22	0.00	2,595.78
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	5,293.35	0.00	4,806.65
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	1,172.98	0.00	2,327.02
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	19,550.02	0.00	21,699.98
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	62,797.13	0.00	65,202.87
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	3,852.10	0.00	3,147.90
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	9,228.76	0.00	9,271.24
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,500.00	-3,500.00	15,000.00	12,216.75	0.00	2,783.25
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	177.50	0.00	1,322.50
5530-461-03-0000	Natural Gas	17,000.00	-1,000.00	16,000.00	7,861.87	0.00	8,138.13
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	3,768.56	0.00	4,031.44
5530-463-03-0000	Electricity	19,250.00	8,950.00	28,200.00	27,495.14	0.00	704.86
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	630.98	4,130.98	4,130.98	0.00	0.00
7140-400-00-0000	Contractual Exp	500.00	-400.00	100.00	75.00	0.00	25.00
7140-450-00-0000	Materials and Supplies	400.00	150.00	550.00	517.50	0.00	32.50
9010-800-00-0000	State Retirement	230,696.00	71,500.00	302,196.00	285,870.90	0.00	16,325.10
9020-800-00-0000	Teacher Retirement	775,589.00	-54,000.00	721,589.00	672,521.04	0.00	49,067.96
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	679,884.79	0.00	45,445.21
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	47,450.42	0.00	8,612.58
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	6.03	0.00	4,993.97
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	-55,000.00	1,970,945.00	1,759,415.25	0.00	211,529.75
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	67,834.04	0.00	37,440.96
9060-800-00-0002	Health Insurance - Non In	877,500.00	0.00	877,500.00	777,912.96	0.00	99,587.04
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	49,094.71	0.00	905.29
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	57,508.95	0.00	2,491.05
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	9,336.95	0.00	8,428.05
9060-800-00-0006	HRA Benefit Card	105,000.00	-34,855.00	70,145.00	0.00	0.00	70,145.00
9060-800-00-0007	Health Ins- Retirees	374,355.00	0.00	374,355.00	323,331.84	0.00	51,023.16
9089-800-00-0000	Other Benefits	169,500.00	15,000.00	184,500.00	150,580.10	0.00	33,919.90
9711-600-00-0000	Serial Bonds Principal	1,640,000.00	0.00	1,640,000.00	1,525,000.00	0.00	115,000.00
9711-700-00-0000	Serial Bonds Interest	1,419,858.00	-977,936.76	441,921.24	422,150.00	0.00	19,771.24
9731-600-00-0000	Bans-Construction-Prin	0.00	512,865.00	512,865.00	512,865.00	0.00	0.00
9731-700-00-0000	Bans-Construction-Int	0.00	465,071.76	465,071.76	465,071.76	0.00	0.00
9788-600-00-0000	Principal - Leases	0.00	0.00	0.00	8,302.20	0.00	-8,302.20
9788-700-00-0000	Interest - Leases	0.00	0.00	0.00	1,035.04	0.00	-1,035.04
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00

Naples Central School District

Budget Status Report As Of: 06/30/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	29,957.19	0.00	20,042.81
9950-900-00-0000	Transfer To Capital	100,000.00	150,000.00	250,000.00	243,959.06	0.00	6,040.94
Total GENERAL FUND		23,414,489.00	157,344.57	23,571,833.57	20,644,364.80	53,578.61	2,873,890.16

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2025
Cycle 99
Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	199,448.51	
380.00	Accounts Receivable	157.06	
391.GF	Due from General Fund	11,399.00	
410.00	Due From State and Federal - L	32,533.00	
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	
Liabilities, Reserves and Fund Balance			
601.00	Accrued Liabilities		534.66
601.01	Prepaid School Lunch Funds		4,533.33
630.10	Due To Gen from Cafe		1,691.34
631.00	Due To Other Governments		50.27
806.00	Non Spendable FB-Inventory		14,199.25
917.00	Unassigned Fund Balance		236,727.97
	Grand Totals	257,736.82	257,736.82

Naples Central School District
 Revenue Status Report As Of: 10/20/2025
 Fiscal Year: 2025
 Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	0.00	43,384.00	43,384.00	44,782.34		1,398.34
2401.000		Interest and Earnings	0.00	75.00	75.00	71.84	3.16	
2770.000		UNCLASSIFIED REVENUES	0.00	250.00	250.00	11,687.98		11,437.98
3190.000		State Reimbursement-LUNCH	0.00	80,000.00	80,000.00	83,719.00		3,719.00
3190.00B		State REIMBURSE-Breakfast	0.00	25,000.00	25,000.00	28,797.00		3,797.00
4190.000		Fed Reimbursement lunch	0.00	250,000.00	250,000.00	250,081.00		81.00
4190.002		Supply Chain Assist Funds	0.00	4,500.00	4,500.00	4,872.00		372.00
4190.003		LSF Grant Funds	0.00	2,400.00	2,400.00	2,326.00	74.00	
4190.00B		Federal Reimbursement Bre	0.00	75,000.00	75,000.00	81,687.00		6,687.00
4190.00S		Fed Reimburse Snacks	0.00	20,000.00	20,000.00	20,386.00		386.00
4190.SUR		Federal Surplus Food	0.00	18,000.00	18,000.00	38,988.44		20,988.44
5031.000		Transfer from Gen Fund	0.00	30,000.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			0.00	548,609.00	548,609.00	567,398.60	30,077.16	48,866.76

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

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	0.00	126,480.00	126,480.00	131,990.58	0.00	-5,510.58
2860-161-00	Extra and OT Hours	0.00	5,000.00	5,000.00	5,013.79	0.00	-13.79
2860-163-00	Salaries Substitutes	0.00	2,200.00	2,200.00	833.13	0.00	1,366.87
2860-220-00	Equipment	0.00	10,000.00	10,000.00	10,218.91	0.00	-218.91
2860-400-00	Contractual Expenses	0.00	13,500.00	13,500.00	5,691.28	0.00	7,808.72
2860-410-00	Food Purchases	0.00	250,000.00	250,000.00	229,725.49	0.00	20,274.51
2860-411-00	Surplus Foods	0.00	20,000.00	20,000.00	41,068.64	0.00	-21,068.64
2860-413-00	Fed Money	0.00	0.00	0.00	4,872.00	0.00	-4,872.00
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	2,326.00	0.00	-2,326.00
2860-450-00	Lunch Material & Supplies	0.00	13,000.00	13,000.00	10,642.35	0.00	2,357.65
2860-490-00	BOCES SERVICES(NUTRIKIDS)	0.00	45,000.00	45,000.00	44,536.00	0.00	464.00
9010-800-00	Employee Retirement	0.00	17,066.00	17,066.00	17,253.26	0.00	-187.26
9030-800-00	Lunch Social Security	0.00	12,363.00	12,363.00	10,202.19	0.00	2,160.81
9060-800-00	Health Insurance	0.00	34,000.00	34,000.00	33,690.36	0.00	309.64
Total SCHOOL LUNCH FUND		0.00	548,609.00	548,609.00	548,063.98	0.00	545.02

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

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	3,521.99	
200.0C	Cash- NYCLASS	161,720.83	
200.PN	Cash- NYCLASS	11,720.10	
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
Totals for Service: SCHOLR		176,962.92	176,962.92

Naples Central School District

Revenue Status Report As Of: 10/20/2025

Fiscal Year: 2025

Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	7,958.66		7,958.66
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	11,214.83		11,214.83
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	19,173.49	0.00	19,173.49

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/20/2025
 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: 06/30/2025

Fiscal Year: 2025

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
CLSSRM-2989-400	Contractual and Other	0.00	0.00	0.00	120,104.87	0.00	-120,104.87
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	20,125.00	0.00	-20,125.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	140,229.87	0.00	-140,229.87

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2025
Cycle 99
Post Dates From 07/01/2024 To 06/30/2025

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	157,243.24	
391.GF	Due From General Fund	29,957.19	
410.01	Due From State and Federal	267,798.07	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,928.61
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
	Grand Totals	454,998.50	454,998.50

Naples Central School District
Revenue Status Report As Of: 10/20/2025
Fiscal Year: 2025
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
24S619-4256.000	24S619	Indiv. w/Disab. Ed Act (IDEA)	0.00	0.00	0.00	-44.22	44.22	
25PREK-3289.000	25PREK	Other State Aid	163,138.00	0.00	163,138.00	108,487.81	54,650.19	
25REAP-4289.000	25REAP	Other Federal Aid (Specif	0.00	0.00	0.00	21,133.50		21,133.50
25S611-4256.000	25S611	Indiv. w/Disab. Ed Act (I	206,043.00	0.00	206,043.00	203,614.74	2,428.26	
25S619-4256.000	25S619	Indiv. w/Disab. Ed Act (I	5,712.00	0.00	5,712.00	5,140.59	571.41	
25SUMM-3289.000	25SUMM	Other State Aid	94,324.00	0.00	94,324.00	119,828.77		25,504.77
25SUMM-5031.000	25SUMM	4408 Interfund Transfers	23,581.00	0.00	23,581.00	29,957.19		6,376.19
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	0.00	0.00	0.00	32,702.90		32,702.90
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	0.00	0.00	0.00	14,860.40		14,860.40
25TTLI-4126.000	25TTLI	NCLB Chpt 1,Basic Grant	0.00	0.00	0.00	288,865.00		288,865.00
Total SPECIAL AID FUND			492,798.00	0.00	492,798.00	824,546.68	57,694.08	389,442.76

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 06/30/2025

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
22ARPA-2110-150	Instructional Salaries	0.00	39,821.00	39,821.00	39,821.00	0.00	0.00
22ARPA-2110-160	Noninstructional Salaries	0.00	-39,821.00	-39,821.00	-39,821.00	0.00	0.00
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
24S619-2250-400	Contractual and Other	0.00	0.00	0.00	-44.22	0.00	44.22
24TIIA-2110-150	Instructional Salaries	2,766.69	0.00	2,766.69	0.00	0.00	2,766.69
24TIVA-2110-150	Instructional Salaries	2,551.95	0.00	2,551.95	0.00	0.00	2,551.95
24TTLI-2110-150	Instructional Salaries	598.36	0.00	598.36	0.00	0.00	598.36
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
25PREK-2510-150	Instructional Salaries	129,026.00	-19,268.00	109,758.00	108,487.81	0.00	1,270.19
25PREK-2510-160	Noninstructional Salaries	34,112.00	-23,664.00	10,448.00	0.00	0.00	10,448.00
25REAP-2110-450	Materials & Supplies	21,203.00	0.00	21,203.00	21,133.50	0.00	69.50
25S611-2250-150	611-Instructional Salary	198,771.00	0.00	198,771.00	198,766.74	0.00	4.26
25S611-2250-400	Contractual Sect 611 Idea	7,272.00	0.00	7,272.00	4,848.00	0.00	2,424.00
25S619-2250-160	Non Instructional Salarie	3,999.00	0.00	3,999.00	3,998.59	0.00	0.41
25S619-2250-400	Contractual Idea Sect 619	1,713.00	0.00	1,713.00	1,142.00	0.00	571.00
25SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	29,300.88	0.00	-1,150.88
25SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	15,496.06	0.00	-5,657.06
25SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	22,749.27	0.00	-2,443.27
25SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	62,205.00	0.00	-20,702.00
25SUMM-5511-160	4408 Summer School NonIns	17,297.00	0.00	17,297.00	17,500.22	0.00	-203.22
25SUMM-5511-400	4408 Contractual and Othe	0.00	0.00	0.00	1,147.33	0.00	-1,147.33
25SUMM-5511-450	Materials & Supplies	0.00	0.00	0.00	1,387.20	0.00	-1,387.20
25TIIA-2110-150	Instructional Salaries	32,861.00	0.00	32,861.00	32,702.90	0.00	158.10
25TIVA-2110-150	Instructional Salaries	14,936.00	0.00	14,936.00	14,860.40	0.00	75.60
25TTLI-2110-150	Instructional Salaries	288,865.00	0.00	288,865.00	288,865.00	0.00	0.00
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
Total SPECIAL AID FUND		858,970.21	-42,932.00	816,038.21	824,546.68	0.00	-8,508.47

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2025
Cycle 99
Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	1,116,871.22	
Liabilities, Reserves and Fund Balance			
600.99	Accounts Payable		3,933.00
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		3,196.53
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,116,871.22	1,116,871.22

Naples Central School District
Revenue Status Report As Of: 10/20/2025
Fiscal Year: 2025
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
210000-5710.000	210000	Serial Bonds	0.00	0.00	0.00	10,545,000.00		10,545,000.00
210000-5731.000	210000	Bond Anticip.Notes Redmd Appro	0.00	0.00	0.00	1,312,865.00		1,312,865.00
250000-5031.000	250000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
DWB08X-5031.000	DWB08	Interfund Transfers	0.00	150,000.00	150,000.00	143,959.06	6,040.94	
DWLEQX-5788.000	DWLEQ	Leases	0.00	0.00	0.00	25,463.17		25,463.17
Total CAPITAL FUND			0.00	150,000.00	150,000.00	12,127,287.23	6,040.94	11,983,328.17

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

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 06/30/2025
Fiscal Year: 2025
Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	4,066,894.10	0.00	4,066,894.10	4,455,439.48	0.00	-388,545.38
210000-1620-294-00	HVAC	476,820.83	0.00	476,820.83	607,197.17	0.00	-130,376.34
210000-1620-295-00	PLUMBING	127,889.73	0.00	127,889.73	207,890.03	0.00	-80,000.30
210000-1620-296-00	ELECTRICAL	1,487,592.90	0.00	1,487,592.90	1,602,411.80	0.00	-114,818.90
210000-1620-299-00	NON-CONTRACTUAL	0.00	0.00	0.00	1,205.51	0.00	-1,205.51
210000-1620-450-00	Supplies	0.00	10,000.00	10,000.00	12,671.40	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	141,300.00	0.00	141,300.00	135,966.00	0.00	5,334.00
210000-2110-240-00	Contractual and Other	2,119,379.78	-10,000.00	2,109,379.78	333,948.52	0.00	1,775,431.26
210000-2110-244-00	LEGAL SERVICES	192,456.37	0.00	192,456.37	59,400.42	0.00	133,055.95
210000-2110-245-00	Architects Commissions/Exp	24,701.37	0.00	24,701.37	151,950.37	3,499.63	-130,748.63
210000-2110-245-21	Architects Commissions/Exp	-13,678.41	0.00	-13,678.41	5,493.68	6.32	-19,178.41
210000-2110-246-00	SURVEYING AND ENGINEERING	175.25	0.00	175.25	16,396.25	0.00	-16,221.00
230000-1620-450-00	Supplies	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
230000-2110-240-00	Contractual and Other	-1,375.21	0.00	-1,375.21	0.00	0.00	-1,375.21
230000-9901-900-00	Transfer to General Fund	0.00	0.00	0.00	24,124.79	0.00	-24,124.79
240000-2110-240-00	Contractual and Other	9,697.56	0.00	9,697.56	561.25	0.00	9,136.31
240000-5510-210-00	Buses	-750,000.00	0.00	-750,000.00	0.00	0.00	-750,000.00
240000-9901-900-00	Transfer to General Fund	0.00	0.00	0.00	49,136.31	0.00	-49,136.31
250000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	84,846.82	0.00	5,153.18
250000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	12,233.88	0.00	-2,233.88
250000-9901-900-00	Transfer to General Fund	0.00	0.00	0.00	2,919.30	0.00	-2,919.30
DWB08X-5510-210-00	Buses	0.00	150,000.00	150,000.00	143,959.06	0.00	6,040.94
DWLEQX-2630-200-00	Technology Equipment	0.00	0.00	0.00	25,463.17	0.00	-25,463.17
Total CAPITAL FUND		8,007,354.27	150,000.00	8,157,354.27	7,933,215.21	3,505.95	220,633.11

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2025
Cycle 99
Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	183,066.72	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	3,196.53	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		191,932.67
Grand Totals		191,932.67	191,932.67

Naples Central School District
 Revenue Status Report As Of: 10/20/2025
 Fiscal Year: 2025
 Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	20,515.46		20,515.46
2710.000		Premium on Obligations	0.00	0.00	0.00	847,203.60		847,203.60
Total DEBT SERVICE			0.00	0.00	0.00	867,719.06	0.00	867,719.06

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/20/2025
 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: 06/30/2025

Fiscal Year: 2025

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1380-400	Contractual Expense	0.00	0.00	0.00	44,058.22	0.00	-44,058.22
9731-600	Serial Bonds Principal	0.00	0.00	0.00	800,000.00	0.00	-800,000.00
9901-900	Other Interfund Transfers	0.00	0.00	0.00	75,000.00	0.00	-75,000.00
Total DEBT SERVICE		0.00	0.00	0.00	919,058.22	0.00	-919,058.22

Library Weeding Log

Removed From: 10/1/2025 Removed To: 10/31/2025

88
11-3-25

10/30/2025 - Copies Removed: 1

The book that can read your mind (Removed: 1)

Author: Coppo, Marianna.		ISBN: 978-1-79722-901-0	Published: 2024	
Call Number	Barcode	Price	Acquired	Removed By
E COP	NAE1000000767	\$17.47	11/6/2024	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	<i>damaged</i>		10/30/2025	rg

Was Available -- Weeded -- Total Circulations: 7

10/29/2025 - Copies Removed: 2

Dancing days (Removed: 1)

Author: Bentley, Sue, 1951-		ISBN: 978-0-448-46793-1 (pbk.)	Published: 2014	
Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC BEN	NAE9100399	\$13.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	<i>Lost</i>		11/19/2024	rg

Was Checked Out to Fargnoli, Zeta (Student: P 10112) Due 12/3/2024 -- Weeded -- Total Circulations: 42

Diary of a wimpy kid : hot mess (Removed: 1)

Author: Kinney, Jeff.		ISBN: 978-1-41976695-4 (trade)	Published: 2024	
Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC KIN	NAE2000000393	\$20.98	11/8/2024	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	<i>damaged</i>		10/22/2025	rg

Was Checked Out to Cali, Davin (Student: P 10028) Due 11/5/2025 -- Weeded -- Total Circulations: 17

10/28/2025 - Copies Removed: 1

Halloween : 300 spooky facts to scare you silly (Removed: 1)

Author: Beer, Julie (Children's author)		ISBN: 978-1-42633828-1	Published: 2020	
Call Number	Barcode	Price	Acquired	Removed By
394.2646	T 111		10/28/2025	jolney@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	<i>2 in our system deleted removed one</i>			

Was Available -- Deleted -- Total Circulations: 0

10/27/2025 - Copies Removed: 1

Haunted playgrounds (Removed: 1)

Author: Rose, Rachel, 1968-		ISBN: 978-1-64747-174-3	Published: 2021	
Call Number	Barcode	Price	Acquired	Removed By
133.1 ROS	NAE1000000903	\$21.72	4/2/2025	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	<i>damaged</i>		10/14/2025	rg

Was Checked Out to Salviski, Ryder (Student: P 10073) Due 10/28/2025 -- Weeded -- Total Circulations: 6

10/22/2025 - Copies Removed: 4

Library Weeding Log

Naples Elementary School

10/22/2025 - Copies Removed: 4

Eye of the earthquake dragon (Removed: 2)

Author: West, Tracey, 1965- ISBN: 978-1-33826371-8 Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC WES	11005679	\$12.76	11/15/2021	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/30/2023	rg

done 2 in our system catalogued incorrectly
 Was Available -- Weeded -- Total Circulations: 6

Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC WES	SLSTESTING	\$12.76	10/21/2025	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

? Ryan Ayers put this in system to correct an error on their part
 Was Available -- Weeded -- Total Circulations: 0

Horror in Maine (Removed: 1)

Author: Persano, Thomas. ISBN: 978-1-64747-074-6 Published: 2021

Call Number	Barcode	Price	Acquired	Removed By
133.1 PER	NAE1000000998	\$21.72	4/25/2025	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/30/2025	rg

damaged
 Was Checked Out to Salviski, Ryder (Student: P 10073) Due 10/14/2025 -- Weeded -- Total Circulations: 2

Horror in Washington (Removed: 1)

Author: Rose, Rachel, 1968- ISBN: 978-1-64747-080-7 Published: 2021

Call Number	Barcode	Price	Acquired	Removed By
133.1 ROS	NAE1000000527	\$20.00	1/8/2024	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/30/2025	rg

damaged
 Was Checked Out to Salviski, Ryder (Student: P 10073) Due 10/14/2025 -- Weeded -- Total Circulations: 14

10/17/2025 - Copies Removed: 1

Dinosaur jokes (Removed: 1)

Author: Horsfall, Jacqueline. ISBN: 1-40270441-0 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
818 Hor	NAE001700905	\$12.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/2/2025	rg

old - retired off shelves
 Was Available -- Weeded -- Total Circulations: 20

10/15/2025 - Copies Removed: 2

Big Nate goes for broke (Removed: 1)

Author: Peirce, Lincoln. ISBN: 978-0-06-199662-7 (lib. bdg.) Published: 2012

old - retired off shelves

Library Weeding Log

Naples Elementary School

10/15/2025 - Copies Removed: 2

Call Number	Barcode	Price	Acquired	Removed By
FIC PEI	NAE00159929	\$16.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	?		10/8/2025	rg

Was Available -- Weeded -- Total Circulations: 54

The girl who loved wild horses (Removed: 1)

Author: Goble, Paul. ISBN: 0-689-71696-6 Published: 1978

Call Number	Barcode	Price	Acquired	Removed By
E GOB	NAE0004159		6/13/2017	jolney@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/1/2025	

Gave to HS library - ordered new
 Was Checked Out to Naples Junior-Senior High School, Naples CSD , Wayne-Finger Lakes BOCES (ILL: NAE_ILL211) Due 10/31/2025 -- Weeded -- Total Circulations: 5

10/7/2025 - Copies Removed: 1

Who was King Tut? (Removed: 1)

Author: Edwards, Roberta. ISBN: 978-0-448-44360-7 (pbk.) Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
B TUT	NAE00161550	\$4.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	LOST		5/28/2025	rg

Was Checked Out to Pittenger, Levon (Student: P 9925) Due 6/2/2025 -- Weeded -- Total Circulations: 6

10/3/2025 - Copies Removed: 1

The sinking of the Titanic, 1912 (Removed: 1)

Author: Tarshis, Lauren. ISBN: 978-0-545-20694-5 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
FIC TAR	11005457	\$11.82	8/30/2021	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
	?		9/30/2024	rg

Was Checked Out to Mothersell, Jessica (Faculty: P 3594104) Due 11/14/2024 -- Weeded -- Total Circulations: 28

Deleted: 1, Transferred: 0, Weeded: 13

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2025 to 09/30/2025.

CS 10-20-25

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
NCSD	NAPLES CENTRAL SCHOOL DISTRICT					
A	HSMS					
	041019 OUTDOOR ADVENTURE CLUB	0.00	0.00	0.00	0.00	0.00
	04242019 THE ENVIRONMENTAL CLUB	106.00	0.00	0.00	0.00	106.00
	061720 GIRLS WHO CODE CLUB	0.00	0.00	0.00	0.00	0.00
	07142021 ROTARY INTERACT CLUB	245.54	0.00	0.00	0.00	245.54
	071818 TRAP SHOOTING CLUB/TEAM	329.49	0.00	0.00	0.00	329.49
	071923 Operating Expenses	11,297.40	0.00	2,692.65	1,552.62	10,157.37
	090722 Game Club	1,016.84	0.00	0.00	0.00	1,016.84
	111721 Cross Country Club	2,028.39	0.00	0.00	0.00	2,028.39
	11718 TRIUMPHANT IN 2021 & BEYOND	0.00	0.00	0.00	0.00	0.00
	21214 BOYS BASEBALL	91.53	3,450.00	2,291.00	0.00	1,250.53
	32717 P.L.A.N.T. CLUB	0.00	0.00	0.00	0.00	0.00
	50317 NCS PBL CLUB	0.00	0.00	0.00	0.00	0.00
	5TH6THBAN 5th & 6th GRADE BAND	1,053.12	0.00	0.00	0.00	1,053.12
	BNKCRG BANK CHARGES/ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
	C2024 CLASS OF 2024	0.00	0.00	0.00	0.00	0.00
	C2025 CLASS OF 2025	271.05	0.00	0.00	-271.05	0.00
	C2026 CLASS of 2026	8,601.62	2,970.54	957.35	0.00	10,614.81
	C2027 CLASS OF 2027	5,832.67	0.00	0.00	0.00	5,832.67
	C2028 CLASS OF 2028	5,213.51	0.00	0.00	0.00	5,213.51
	C2029 CLASS OF 2029	1,984.62	234.88	1,465.00	0.00	754.50
	C2030 CLASS OF 2030	3,141.80	0.00	0.00	0.00	3,141.80
	CHORUS HIGH SCHOOL CHORUS	3,123.92	0.00	0.00	0.00	3,123.92
	COLORG COLORGUARD	1,139.43	0.00	0.00	0.00	1,139.43
	ELELIBR ELEMENTARY LIBRARY	4,105.53	0.00	0.00	0.00	4,105.53
	ELESC ELEMENTARY STUDENT COUNCIL	1,635.05	0.00	0.00	0.00	1,635.05
	FRENCH FRENCH CLUB	73.00	0.00	0.00	0.00	73.00
	INTEREST INTEREST EARNED ON BANK ACCOUN	0.00	0.00	0.00	0.00	0.00
	JURSG JUNIOR STUDENT GOVERNMENT	213.00	0.00	0.00	0.00	213.00
	LIBRARY HIGH SCHOOL LIBRARY CLUB	5,043.05	676.46	1,751.83	0.00	3,967.68
	MUSICAL NCS MUSICAL	20,706.30	0.00	342.15	0.00	20,364.15
	NEWSSTAFF NEWS STAFF - IN AND OUT	0.00	0.00	0.00	0.00	0.00
	NHS NATIONAL HONOR SOCIETY	15.83	0.00	0.00	0.00	15.83
	OPERSANTA OPERATION SANTA	19,056.06	0.00	0.00	0.00	19,056.06
	ROBOTICS NAPLES ROBOTICS	0.00	0.00	0.00	0.00	0.00
	SC STUDENT COUNCIL	63,033.93	1,606.05	1,132.52	271.05	63,778.51
	SKITEAM FLYING FAJITAS SKI TEAM	1,150.75	0.00	0.00	0.00	1,150.75
	SPANISH SPANISH CLUB	814.91	0.00	0.00	0.00	814.91
	STAX SALES TAX HOLDING ACCOUNT	344.86	279.57	327.62	-17.24	279.57
	VSWIM NCS VARSITY SWIM CLUB	7,246.17	0.00	0.00	0.00	7,246.17
	WINTER Winterguard	2,117.93	0.00	0.00	0.00	2,117.93
	YB YEARBOOK	9,074.20	0.00	68.05	0.00	9,006.15
	A Totals:	180,107.50	9,217.50	11,028.17	1,535.38	179,832.21

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2025 to 09/30/2025.

Site ID	Site Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Group ID	Group Name					
Activity ID	Activity Name					

NCS D Activity Totals:	180,107.50	9,217.50	11,028.17	1,535.38	179,832.21
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	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
NCS D Checking:	32,844.78	0.00	9,217.50	11,028.17	2.42	31,036.53
NCS D Investment:	147,262.72	0.00			1,532.96	148,795.68
NCS D Bank Balances:	180,107.50		9,217.50	11,028.17	1,535.38	179,832.21

Report Activity Totals:	180,107.50	9,217.50	11,028.17	1,535.38	179,832.21
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KS
10-20-25

Board of Education Auditor Report – October 2025 Board Meeting

From July 1, 2025 – September 30, 2025 I have approved warrants 0001-0042 for a total amount of \$2,846,692.96 during the first quarter of the 2025-2026 fiscal year.

Total 547 transactions

There was an overage on Verizon hotspot due to international fees. IT department has resolved this issue. Payroll warrant had incorrect paperwork, requested corrected paperwork.

Respectfully submitted,



Evelyn Letta



NAPLES ELEMENTARY SCHOOL

2 Academy Street
Naples, New York 14512

KS
11-12-25

Katherine Piedici, Elementary Principal

Tel.: 585-374-7950 Fax: 585-374-1823

Email: Kpiedici@naplescscsd.org

November 10, 2025

Dear Mr. Swartz,

Please accept this letter as an official request to approve Nathaniel Michielsen as a student teacher working with Abby Castle in Elementary Art. Nathaniel is currently attending Alfred University for Art Education. His student teaching experience will take place from October 20, 2025- December 12, 2025.

Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katherine Piedici', with a long, sweeping horizontal line extending to the right.

Katherine Piedici
Elementary School Principal
585-374-7951
kpiedici@naplescscsd.org



NAPLES ELEMENTARY SCHOOL

2 Academy Street
Naples, New York 14512

KS
11-12-25

Katherine Piedici, Elementary Principal

Tel.: 585-374-7950 Fax: 585-374-1823

Email: Kpiedici@naplescsd.org

November 10, 2025

Dear Mr. Swartz,

Please accept this letter as an official request to approve Eliza Callaghan for 35 hours of Field Experience in the area of Art Education. Eliza will be completing her field experience with Abby Castle.

Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katherine Piedici', with a long horizontal flourish extending to the right.

Katherine Piedici
Elementary School Principal
585-374-7951
kpiedici@naplescsd.org