

BOARD MEETING: **Regular Meeting**
DATE: Wednesday, March 11, 2026
TIME: 6:00 p.m.
PLACE: Naples High School Library

- I. Roll Call
- II. Meeting Called to Order
- III. Adopt the Agenda of the Regular Meeting of March 11, 2026 (Board Action)
- IV. Proposed Executive Session, Subject to Board Approval
- V. Pledge of Allegiance
- VI. Public Comments:

The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts. *The total of all comments will not exceed 15 minutes.*

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

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

Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.
- VII. Points of Interest
- VIII. Superintendent Reports – Administrative Updates - Presentations
 - Athletic Director – Adam Robison
 - Math Department Chair – Adam Robison
 - Superintendent Update
 - Student Representative Update
 - Administrative Updates
- IX. Budget Workshop #2
- X. Board Report – Budget Committee
- XI. Minutes (Board Action)
- XII. Board of Education Term Adjustment (Board Action)
- XIII. Annual Meeting (Board Action)
 - Naples Library Budget
 - Naples Library Trustees
- XIV. Business (Board Action)
 - 2026-2027 School Calendar
 - Policy Update
 - Annual Meeting Vote Workers
 - Treasurer’s Report
 - Budget Transfer
 - Naples Incomplete Team
- XV. Personnel (Board Action)
 - 2025-2026 Spring Coach Appointments
 - 2025-2026 Extra-Duty Advisor Appointment
 - Resignations
 - Appointment
 - Unpaid Day
- XVI. Consent Agenda Items (Board Action)
 - CSE Committee Recommendations
 - Substitutes
- XVII. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, March 11, at 6:00 p.m. in the Naples High School Library.

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

Members Absent:

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

A quorum being present, the Regular Meeting of March 11, 2026 was called to order at _____ p.m. by President Board Member Jacob Hall.

Motion:

2nd:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of March 11, 2026 as presented.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education approves calling an executive session at _____ p.m. for
a) The medical and employment history of a particular person.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Time out of Executive Session: _____ p.m.

Pledge of Allegiance

Public Comments – Boards Response

Points of Interest

Superintendent Reports – Administrative Reports - Presentations

Budget Workshop #2

Board Report – Budget

Motion:

2nd:

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

- Regular Meeting of February 11, 2026

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education approves the following resolution for the Temporary Adjustment of Term in Office for the May 2026 Annual Meeting and General Election:

WHEREAS, in May 2024, the voters of the School District approved of a proposition to reduce the number of seats on the Board of Education from nine (9) to seven (7); and

WHEREAS, due to voter approval to reduce the number of seats on the Board, two seats on the Board were not filled at the Annual Meeting and General Election conducted in May 2025, resulting in a Board of Education comprised of seven (7) members as of July 1, 2025; and

WHEREAS, there will be three vacancies to be filled on the Board of Education at the May 2026 Annual Meeting and General Election, each presently associated with a three-year term of office; and

WHEREAS, there will be three vacancies to be filled on the Board of Education at the May 2027 Annual Meeting and General Election, each associated with a three-year term of office; and

WHEREAS, there will be one vacancy to be filled on the Board of Education at the May 2028 Annual Meeting and General Election, associated with a three-year term of office; and

WHEREAS, the Education Law requires the Board to establish, after a reduction in number of seats on the Board, an election cycle under which as much as possible, an equal number of seats on the Board are up for election each year; and

WHEREAS, the Board recognizes that presently, the election cycle is not ensuring an election cycle under which as much as possible, an equal number of seats on the Board are up for election each year; and

WHEREAS, the Education Law authorizes the Board to temporarily adjust the term in office for a Board Member or Members, prospectively, in order to effectuate an election cycle under which as much as possible, an equal number of seats on the Board are up for election each year; and

WHEREAS, if one term of office for the three vacancies to be filled at the May 2026 Annual Meeting and General Election is adjusted from three years to two years, the School District will return to an election cycle under which as much as possible, an equal number of seats on the Board are up for election each year; and

WHEREAS, the Board wishes to ensure compliance with the statutory requirements.

NOW, THEREFORE, the Board resolves as follows:

1. One (1) vacancy on the Board of Education to be filled at the May 19, 2026 Annual Meeting and General Election shall have a term of office of two years, from July 1, 2026 through June 30, 2028. Thereafter, the term of office shall revert to three years.

School District, 136 N. Main Street, Naples, NY; the Naples Public Library, 118 South Main Street, Naples, NY; or on the Naples Central School website at www.naplescds.org.

1. The District Clerk or the Clerk’s designee is hereby directed to add the above to the notices of the annual meeting of the School District.
2. These resolutions shall take effect immediately upon their adoption.

Duly put to a vote as follows:

AYES

NAYS

ABSTENTIONS

Motion:

2nd:

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

- Resolved, that the Board of Education approves the 2026-2027 Naples Central School District Calendar as presented. (calendar attached)
- 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 #1211 Students Serving as Ex-Officio Members of the School Board
 - Policy #1520 Special Meetings of the Board of Education
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading required as per Policy #1410, approves the removal of the following policies as presented:
 - Policy #1511 Agenda Format
- Resolved, that the Board of Education approves the Vote Workers for the Annual Meeting of May 19, 2026:
 - Chairman/Chief Election Inspector: Michele Barkley
 - Assistant Election Inspectors: Christina Brautigam
 - Election Inspectors: Jane Gentner, Virginia Halstead, Gregory Peters, Caroline Schutz
- Resolved, that the Board of Education approves the Treasurer’s Monthly Report for the following period: January 2026 (attached)
- Resolved, that the Board of Education approves the following Budget Transfer:
 - \$56,000 FROM 9060-800-00-0001 – Dental Insurance
TO 1310-400-00-DENT – Contractual Expense
- Resolved, that the Board of Education approves the formation of a Naples Incomplete Team for the 2025-2026 Spring Sport Track Season, for Naples athletes, Caitlin McDonald and Jonah Duerr, for the purpose of competing on the Marcus Whitman Track Team at Marcus Whitman Central School District.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:**2nd:**

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

- Resolved, that the Board of Education approves the following Spring Sport Coaches for the 2025-2026 School Year, salary as per negotiated agreement, contingent on student enrollment:
 - Baseball, Boys Varsity: Brian Battle
 - Baseball, Boys Modified A: Tyler Vest
 - Softball, Girls Varsity: Margaret (Maggie) Evans
 - Softball, Girls Modified A: Jordan Shearing
 - Tennis, Varsity: Jonathan Betrus
 - Tennis, JV: Frank Gleichauf
 - Tennis, Modified: TBD
- Resolved, that the Board of Education approves the following Extra-Duty Advisor appointment for the 2025-2026 School Year, salary as per negotiated agreement, contingent upon student enrollment:
 - Color Guard Assistant: Cassandra Jansen
- Resolved, that the Board of Education approves the following resignation, with regret:
 - Logan Page, Color Guard Assistant, effective February 12, 2026
 - Heather Clark, Assistant Secondary Principal/District Data Coordinator, contingent upon appointment to Director of Data, Assessment, and Instructional Support, effective July 1, 2026
 - Sue Aikey, Cleaner, effective April 1, 2026
- Resolved, that the Board of Education approves the appointment of Heather K. Clark, to a probationary term of three (3) years beginning on July 1, 2026 and expiring on June 30, 2029, as 1.0 FTE Director of Data, Assessment, and Instructional Support, effective July 1, 2026. Eligibility for tenure at the end of the probationary period is dependent on the employee receiving APPR ratings of Highly Effective or Effective in at least three (3) of the four (4) preceding years and no Ineffective rating in the final year. The certification area and status are School District Leader, Professional; School Building Leader, Professional; Special Education, Permanent; Pre-Kindergarten, Kindergarten and Grades 1-6, Permanent. Salary for the 2026-2027 school year will be \$109,291.77 plus current administrative contract provisions. 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 the Board of Education approves unpaid days for the following:
 - Andrew Zaretsky for an unpaid day for May 22, 2026
 - Jaicye Dedee for an unpaid day for May 29, 2026

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

Motion:

2nd:

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

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):
 - Committee on Special Education actions of: 02/10/26; 02/24/26; 02/26/26; 02/27/26; 03/03/26
 - Committee on Pre-School Special Education actions of: 02/24/26; 03/02/26
 - 504 Committee actions of: 03/03/26

- 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>
Caitlyn Summer Martin	Teacher
Caitlyn Summer Martin	Teacher Assistant
Caitlyn Summer Martin	Teacher Aide
Madelene Guererri	Typist – Effective 03/02/26
Madelene Guererri	School Monitor – Effective 03/02/26
Olivia Yacono	Teacher Aide
Olivia Yacono	School Monitor
Olivia Yacono	Teacher Assistant
Jacob Soliday	Teacher
Caroline Carson	Teacher
Caroline Carson	Teacher Aide
Caroline Carson	School Monitor
Caroline Carson	Teacher Assistant
Caroline Carson	Typist

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of March 11, 2026 is hereby adjourned at _____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

2026-2027 Naples Central School Calendar

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

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

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

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

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

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

July	
4	Independence day

August	
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September	
2	Superintendent Conference Day - Teacher & Support Staff
3	Superintendent Conference Day - Teacher
7	Labor Day - No School
8	First Day of School for Students

October	
9	Teacher Conference Day - No Students
12	Columbus/Indigenous People's Day - No School
30	Early Dismissal - Emergency Go Home Drill

November	
5	1/2 Day Grades UPK-6 - Parent/Teacher Conferences
5	Evening - Parent/Teacher Conferences Grades UPK-12
6	1/2 Day Grades UPK-12 - Parent/Teacher Conferences
11	Veterans Day - No School
25-27	Thanksgiving Recess - No School

December	
24-31	Holiday Recess - No School

January 2027						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

January	
1	Holiday Recess - No School
18	Martin Luther King Jr. Day - No School
26-29	NYS Regents & Local Mid-Term Exams
27-29	1/2 Days Grades 7-12

19 Teacher Days 19 Student Days

February	
15-19	Winter Break Recess - No School

15 Teacher Days 15 Student Days

March	
12	Teacher Conference Day - No Students
22-26	Spring Break Recess - No School

18 Teacher Days 17 Student Days

April	
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22 Teacher Days 22 Student Days

May	
31	Memorial Day - No School

20 Teacher Days 20 Student Days

June	
15-24	Regents Exams
18	Juneteenth (Observed)
21-24	1/2 Days Grades UPK-6
24	Last Day for Students
25	Last Day for Teachers
26	Graduation

18 Teacher Days 17 Student Days

POLICY

~~2025~~2026

1211

By-Laws

SUBJECT: STUDENTS SERVING AS EX-OFFICIO MEMBERS OF THE SCHOOL BOARD

The ex officio student member(s) of the Board of Education shall be entitled to sit with Board members at all public meetings of the Board and participate in all Board hearings and meetings.

The ex officio student member of the Board shall not be allowed to vote, shall not be allowed to attend executive sessions, and shall not be entitled to receive compensation of any form for participating at Board meetings.

The ex officio student member(s) shall be high school students (grades 10-12) and shall have attended such school for at least one year prior to selection. Selection can be determined by any of the following:

- a) Duly elected as student council president of the high school;
- b) Duly elected by the student body;
- c) Selected by the high school student government;
- d) Selected by the high school Principal; or
- e) Selected by the Superintendent of Schools.

Per this policy, the superintendent will develop and implement a process to select ex-officio students to serve on the Board of Education. To support transition, this process will be enacted in the spring with the goal of identifying the following years ex-officio officers(s) prior to the end of the current school year.

Education Law Sections 1702(3), 1702(3-1), 1804(12); 1804(12-a), 1901(2), 1901(3), 2502(10) and 2502(10-a)

Adopted: 6/27/07
Revised: 7/09/25
Revised: 03/11/26

POLICY

~~2007~~2026

1520

By-Laws

SUBJECT: SPECIAL MEETINGS OF THE BOARD OF EDUCATION

Special meetings of the Naples Central School Board shall be held on call by any member of the Board. A reasonable and good faith effort shall be made by the Superintendent or the Board President, as the case may be, to give every member of the Board twenty-four (24) hours notice of the time, place and purpose of the meeting. All special meetings shall be held at a regular meeting place of the Board and/or in accordance with provisions of the Open Meetings Law as may be applicable.

In an emergency, the twenty-four (24) hour notice may be waived by having each Board member sign a waiver-of-notice form.

Public notice of the time and place shall be given, to the extent practicable, to ~~one or more designated the news media and shall be conspicuously posted in~~ one (1) or more designated public locations (ex. School website), at a reasonable time prior to the meeting.

Education Law Section 1606(3)
Public Officers Law Sections 103 and 104

NOTE: Refer also to Policy #1510 -- Regular Board Meetings

Adopted: 6/27/07
Revised: 03/11/26

SUBJECT: AGENDA FORMAT

For regular Board meetings, the following format is used:

- a) Call to order, roll call, Pledge of Allegiance to the flag
- b) Agenda
 - 1. Accept the minutes of the prior Board Meeting
 - 2. Comments or questions from visitors
- c) Special Programs
 - CSE and CPSE Placements
- d) Secondary
 - Updates
- e) Elementary
 - Updates
- f) District
 - 1. Curriculum and Instruction Updates
 - 2. Business
 - 3. Resignations
 - 4. Appointments
 - 5. Executive Session (if necessary)
- g) Discussion
- h) Adjournment.

For special and emergency meetings, the regular meeting agenda format shown above may be shortened and/or adapted to fit the purpose of the meeting.

Education Law Section 1606
Public Officers Law Section 104(2)

Adopted: 6/27/07

NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING JANUARY 2026

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$22,491,670.02	\$141,975.54	\$180,990.70	\$112,542.42	\$244,051.21	\$189,729.76
+ CASH RECEIPTS	\$925,721.14	\$83,515.15	\$541.28	\$103,774.02	\$402.69	\$14,906.67
- CASH DISBURSEMENTS:	\$1,938,693.65	\$68,084.36	\$0.00	\$49,855.76	\$109,131.48	\$0.00
CLOSING BALANCE:	\$21,478,697.51	\$157,406.33	\$181,531.98	\$166,460.68	\$135,322.42	\$204,636.43

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$4,910,142.99	\$157,205.13	\$4,647.50	\$166,460.68	\$135,322.42	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$310.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$4,910,142.99	\$157,515.13	\$4,647.50	\$166,460.68	\$135,322.42	\$0.00
-OUTSTANDING CHECKS	\$76,557.52	\$108.80	\$600.00	\$0.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$2,544,488.13	\$0.00	\$177,484.48	\$0.00	\$0.00	\$204,636.43
+MISCELLANEOUS RESERVES	\$4,604,646.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,495,976.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$21,478,697.51	\$157,406.33	\$181,531.98	\$166,460.68	\$135,322.42	\$204,636.43

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

March 11, 2026

Michelle Barkley

Clerk of the Board of Education

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

Angela Mann, CPA
Treasurer of School District

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

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	242,360.45	
200.1B	5*Bank -GF Savings	8,592,359.44	
200.1C	5* Bank-Tax Collection	4,514,491.62	
200.NY	General Fund NYCLASS	2,494,471.78	
200.PA	Net Payroll - 5* Bank	619.22	
200.TA	Cash- 5* TRUST & AGENCY CK.	18,073.52	
201.00	HRA Checking	58,040.66	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	5,558,280.82	
250.00	Taxes Receivable, Current	659,123.78	
380.00	Accounts Receivable	654.72	
380.HL	Accts Rec Retired Health		904,477.74
391.10	Due From Other Funds - Cafe	1,933.35	
391.20	Due From Other Funds -Federal	454,958.80	
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	8,456,478.47	
522.00	Expenditures	10,301,152.84	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		342,742.91
632.00	Due to State Teachers'Ret.Sys		316,143.47
637.00	Due to Employees' Ret. System	62,242.48	
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		5,627.29
720.05	Flex Dependent Care		781.83
720.FD	Bc/Bs Flex Dental S.S.		3,572.28
720.RT	Health Ins. Bc/Bs RETIREES	884,949.93	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		8,456,478.47
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			
960.00	Total Appropriations-Mod.Budg.		24,395,186.61
980.00	Revenues		17,250,355.95
Grand Totals		66,980,891.03	66,980,891.03

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

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

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

Selection Criteria

Cycle 07
Criteria Name: Last Run
Printed by Norma Lewis

Naples Central School District
Revenue Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,672,274.00	0.00	13,672,274.00	13,080,526.73	591,747.27	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	0.00	20,605.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	590,996.14		590,996.14
1090.000		Int. & Penal. on Real Prop.Tax	15,270.00	0.00	15,270.00	12,615.36	2,654.64	
1335.000		Oth Student Fee/Charges (7,560.00	0.00	7,560.00	6,485.33	1,074.67	
2230.000		Day School Tuit-Oth Dist.	800.00	0.00	800.00	0.00	800.00	
2389.000		Other Ser for Oth Dist	8,147.00	0.00	8,147.00	11,280.00		3,133.00
2401.000		Interest and Earnings	225,016.00	0.00	225,016.00	434,739.84		209,723.84
2450.000		Commissions	100.00	0.00	100.00	101.85		1.85
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	700.52		700.52
2665.000		Sale of Equipment	0.00	0.00	0.00	11,276.00		11,276.00
2666.000		Sale of Transportation Eq	0.00	0.00	0.00	12,600.00		12,600.00
2701.000		Refund PY Exp-BOCES Aided	61,483.00	0.00	61,483.00	1,872.50	59,610.50	
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	10,571.50		10,071.50
2703.100		E-Rate Funds	0.00	0.00	0.00	4,292.43		4,292.43
2705.000		Gifts and Donations	930.00	0.00	930.00	0.00	930.00	
2770.000		Other Unclassified Rev.(S	5,000.00	0.00	5,000.00	9,321.38		4,321.38
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	1,980,245.00	4,269,842.00	
3102.000		Lottery Aid	125,000.00	0.00	125,000.00	342,194.72		217,194.72
3102.001		VLT Lottery Aid	119,158.00	0.00	119,158.00	199,876.74		80,718.74
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	195,651.36		195,651.36
3103.000		BOCES Aid (Sect 3609a Ed	467,507.00	0.00	467,507.00	0.00	467,507.00	
3191.000		Building Aid	2,411,967.00	0.00	2,411,967.00	0.00	2,411,967.00	
3192.000		Excess Cost	36,805.00	0.00	36,805.00	269,675.75		232,870.75
3260.000		Textbook Aid (Incl Txtbk/	22,500.00	0.00	22,500.00	8,370.00	14,130.00	
3262.000		Computer Sftwre, Hrdwre A	8,500.00	0.00	8,500.00	0.00	8,500.00	
3263.000		Library A/V Loan Program	8,000.00	0.00	8,000.00	0.00	8,000.00	
3289.010		Other State Aid- Distract Free	0.00	0.00	0.00	2,998.00		2,998.00
4601.000		Medic.Ass't-Sch Age-Sch Y	30,000.00	0.00	30,000.00	63,964.80		33,964.80
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	
5997.000		Appropriated Reserves	431,523.00	0.00	431,523.00	0.00	431,523.00	
5999.000		Appropriated Fund Balance	337,876.00	0.00	337,876.00	0.00	337,876.00	
5999.999		Est. for Carryover Encumbrance	0.00	53,578.61	53,578.61	0.00	53,578.61	

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

These are estimates to balance the budget

Naples Central School District
Revenue Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	17,250,355.95	8,755,345.69	1,610,515.03

Selection Criteria

Criteria Name: Last Run
As Of Date: 01/31/2026
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: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-4,000.00	1,250.00	340.00	380.00	530.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	21.82	112.63	865.55
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	4,848.76	3,463.24	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	75.00	20.00	530.00
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	105,717.22	75,512.34	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	36,418.56	25,832.92	2,523.52
1240-200-00-0000	Equipment	500.00	0.00	500.00	0.00	0.00	500.00
1240-400-00-0000	Contractual Expense	8,400.00	-872.00	7,528.00	1,759.00	2,745.00	3,024.00
1240-450-00-0000	Materials and Supplies	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
1310-150-00-0000	Business Administrator	112,636.00	0.00	112,636.00	64,363.18	45,973.62	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	18,589.46	12,965.46	3,452.08
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	437.88	0.00	1,612.12
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	27,650.00	-5,080.00	22,570.00	5,790.20	3,781.17	12,998.63
1310-400-00-DENT	Contractual Expense	0.00	0.00	0.00	55,512.03	0.00	-55,512.03
1310-400-00-FLEX	Contractual Expense	0.00	0.00	0.00	4,789.29	0.00	-4,789.29
1310-400-00-HRAS	Contractual Expense	0.00	0.00	0.00	14,727.58	0.00	-14,727.58
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	1,909.58	981.82	3,608.60
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	1,212.00	2,910.00	3.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	131,712.48	108,287.52	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	1,793.96	1,281.48	0.56
1320-400-00-0000	Contractual Expense	34,145.00	0.00	34,145.00	31,555.00	0.00	2,590.00
1330-160-00-0000	Non-Instructional Salary	4,859.00	0.00	4,859.00	2,834.02	2,024.34	0.64
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,426.98	187.85	910.17
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	300.00	0.00	100.00
1330-451-00-0000	Postage	6,300.00	0.00	6,300.00	4,398.41	1,900.00	1.59
1345-160-00-0000	Purchasing-Non Instr Sal	47,817.00	13,000.00	60,817.00	37,587.32	18,760.82	4,468.86
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	3,138.00	3,362.00	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	3,650.25	6,820.50	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	10,930.00	1,430.00	23,640.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	15,793.52	17,904.16	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	4,575.90	13,174.10	277.00

Naples Central School District
Budget Status Report As Of: 01/31/2026
Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	-6,000.00	33,000.00	6,417.78	20,767.22	5,815.00
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00
1480-451-00-0000	Postage	900.00	0.00	900.00	0.00	0.00	900.00
1480-490-00-0000	BOCES Services	3,000.00	2,976.24	5,976.24	0.00	3,000.00	2,976.24
1620-160-00-0000	Salaries - Inside	575,286.00	0.00	575,286.00	311,155.12	219,253.99	44,876.89
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	2,071.00	0.00	12,929.00
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	7,415.00	0.00	3,085.00
1620-200-00-0000	Equipment--Operations	10,000.00	0.00	10,000.00	501.27	5,498.73	4,000.00
1620-401-00-0000	Operations - Telephone	960.00	-960.00	0.00	0.00	0.00	0.00
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	6,460.00	91,160.00	51,579.95	35,292.28	4,287.77
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	1,532.20	2,956.80	2,911.00
1620-462-00-0000	Water	47,250.00	-4,000.00	43,250.00	17,033.19	26,166.81	50.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	137,915.99	99,782.61	15,258.39
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	46,202.62	95,397.38	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	79,487.13	30,372.38	28,140.49
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	8,264.58	11,233.91	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	52,210.33	33,914.53	28,747.14
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	628.46	0.00	3,371.54
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	6,421.21	13,735.15	1,843.64
1621-469-00-0000	Maintenance-Service Contr	35,850.00	14,500.00	50,350.00	17,080.00	22,533.00	10,737.00
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	113,275.74	93,650.46	1,181.83
1910-400-00-0000	Unallocated Insurance	107,704.00	0.00	107,704.00	87,044.42	17,438.75	3,220.83
1920-400-00-0000	School Assn Dues	7,875.00	0.00	7,875.00	7,639.00	0.00	236.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	67,100.00	0.00	67,100.00	32,286.30	34,813.70	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	26,152.87	32,763.13	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	12,000.00	12,000.00	11,868.00	132.00	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	-8,000.00	42,649.00	26,580.00	0.00	16,069.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	57,854.20	46,555.80	20,932.00
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	0.00	1,500.00	82.77	0.00	1,417.23
2020-150-00-0000	Instructional Salaries	350,568.00	0.00	350,568.00	183,752.45	96,686.37	70,129.18
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	50,173.24	35,391.60	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	993.72	0.00	1,806.28

Naples Central School District
Budget Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	479.50	521.50	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	-1,500.00	2,000.00	479.50	521.50	999.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	1,386.34	4,500.00	1,113.66
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,500.00	7,000.00	1,442.87	4,759.00	798.13
2070-150-00-0000	Instructional Salaries	74,732.00	0.00	74,732.00	20,287.50	0.00	54,444.50
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	22,245.61	43,391.89	486.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	500.00	1,500.00	65.00	1,188.00	247.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	368.00	65.00	1,567.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,982.00	3,982.00	138.00	3,844.00	0.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	6,151.20	8,613.80	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	-39,954.00	819,421.00	310,165.10	415,131.11	94,124.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-42,454.00	837,981.00	339,296.50	457,629.00	41,055.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	846,427.24	1,072,659.00	446.76
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	420.24	0.00	2,079.76
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	402.43	0.00	3,827.57
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	21,415.00	0.00	80,263.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	22,954.33	0.00	41,175.67
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	246,567.62	245,290.75	8,052.63
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	7,180.34	0.00	18,405.66
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	11,597.63	0.00	26,302.37
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-01-0000	Contractual HS	16,000.00	75,300.00	91,300.00	84,652.31	1,053.40	5,594.29
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	2,461.49	2,339.90	10,617.11
2110-403-01-0000	Contractual - Tuition	5,000.00	0.00	5,000.00	640.00	2,114.00	2,246.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	892.45	300.00	2,807.55
2110-406-01-0000	Conferences - High School	3,000.00	0.00	3,000.00	0.00	129.00	2,871.00
2110-406-02-0000	Conferences - Elementary	3,000.00	-1,882.00	1,118.00	0.00	0.00	1,118.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	33,351.66	5,863.51	3,918.27
2110-450-02-0000	Supplies - Elementary	35,800.00	-956.18	34,843.82	20,991.24	6,960.27	6,892.31
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,500.00	2,000.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,100.00	900.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	1,224.36	8,775.64
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	13,284.97	0.00	6,715.03
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,927.97	316.99	16,755.04

Naples Central School District

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	34,058.84	86,287.40	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	388,826.52	410,943.90	149,118.58
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	25,057.17	20,957.06	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	44,470.07	41,033.56	88,525.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	2,526.56	0.00	8,973.44
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	4,626.14	0.00	5,873.86
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-400-00-0000	Contractual Expense	78,000.00	-3,700.00	74,300.00	8,888.26	27,555.24	37,856.50
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	-100.00	1,900.00	757.00	39.00	1,104.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	3,767.01	814.90	6,818.09
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	625.00	1,375.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	0.00	37,721.00	37,721.00	0.00	37,721.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	3,700.00	56,080.00	18,704.35	34,564.60	2,811.05
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,020,000.00	-32,662.30	987,337.70	369,699.45	612,327.55	5,310.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	143,750.00	175,004.00	6,277.00
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	4,565.00	7,435.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	31,448.80	44,028.20	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	23,218.40	23,218.37	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	388.31	0.00	611.69
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	350.93	0.00	649.07
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,212.33	748.70	1,038.97
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	371.95	162.65	290.40
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	1,174.12	0.00	8,925.88
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	13,690.88	19,309.12	0.01
2630-150-00-0000	Cai - Instructional Salar	0.00	79,908.00	79,908.00	39,454.00	39,454.00	1,000.00
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	72,506.44	36,923.66	53,349.90
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	2,659.97	1,500.00	840.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	5,328.28	2,562.64	7,981.08
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	91.21	4,722.29	9,186.50
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	7,842.32	802.99	4,374.69
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	175,777.85	340,316.96	74,824.10

Naples Central School District

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	5,000.00	199,896.00	91,435.98	105,144.02	3,316.00
2810-160-01-0000	Non-Inst Salary	35,602.00	-5,000.00	30,602.00	0.00	0.00	30,602.00
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	4,500.00	0.00	4,500.00	587.92	0.00	3,912.08
2810-400-01-0000	Contractual Expense	5,000.00	2,600.00	7,600.00	285.12	6,534.00	780.88
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	246.49	0.00	353.51
2810-451-01-0000	Guidance - Postage	750.00	0.00	750.00	25.00	725.00	0.00
2815-160-00-0000	Non-Instr Salary	105,153.00	0.00	105,153.00	49,693.00	49,068.00	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	2,025.01	0.00	2,474.99
2815-400-00-0000	Contractual Expense	165,329.00	-3,000.00	162,329.00	18,498.31	135,014.72	8,815.97
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	677.00	0.00	323.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.00	0.00	263.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	1,500.00	2,500.00	1,040.07	1,322.27	137.66
2815-450-02-0000	Materials/Supplies Elem	1,000.00	1,500.00	2,500.00	313.36	1,649.77	536.87
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	108,759.90	131,004.10	107.00
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	485.28	0.00	514.72
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	33,241.00	33,684.00	68,782.00
2850-400-01-0000	Contractual Expense	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
2850-450-01-0000	Materials and Supplies	13,000.00	0.00	13,000.00	0.00	0.00	13,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	-2,500.00	166,116.00	63,588.55	45,948.00	56,579.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	3,474.37	0.00	2,525.63
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	23,255.00	22,472.49	4,272.51
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	10,295.16	162.00	442.84
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	28,159.00	0.00	28,159.00	16,090.76	11,493.44	574.80
5510-160-03-2800	Non-Inst Salary- Supervi	93,133.00	0.00	93,133.00	53,302.06	38,072.92	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	26,304.81	0.00	3,695.19
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	146,702.62	137,372.11	90,592.27
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	2,452.50	0.00	12,547.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	1,593.71	0.00	8,406.29
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	12,043.20	0.00	10,106.80
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	27,740.40	27,365.40	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	11,974.64	0.00	18,025.36
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

Naples Central School District
Budget Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-210-03-0000	Bus Purchasing	295,000.00	0.00	295,000.00	292,730.10	0.00	2,269.90
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	24,719.78	27,517.09	12,273.13
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,730.88	2,452.20	25.92
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	13,524.78	0.00	5,243.22
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	1,548.94	3,453.72	5,097.34
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	587.96	2,412.04	500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	16,394.34	12,313.57	12,542.09
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	45,048.88	82,951.12	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	1,943.98	4,056.02	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	7,738.22	8,401.78	2,360.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,641.00	0.00	18,641.00	6,519.00	6,357.00	5,765.00
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	943.84	427.60	128.56
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	3,771.54	11,828.46	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	1,261.67	6,538.33	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	9,152.24	19,647.76	1,720.00
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	3,500.00	0.00	3,500.00	1,783.50	0.00	1,716.50
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	245.63	0.00	754.37
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	175,368.82	131,307.11	50,016.07
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	287,609.67	328,495.22	233,263.11
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	322,736.77	333,541.52	141,584.71
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	40,400.22	0.00	15,662.78
9050-800-00-0000	Unemployment Insurance	5,000.00	5,000.00	10,000.00	9,036.76	963.24	0.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	1,242,275.25	680,701.14	102,968.61
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	13,494.41	35,673.68	56,106.91
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	576,700.67	332,966.43	27,103.90
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	23,091.82	0.00	26,908.18
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	63,472.49	0.00	-3,472.49
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,463.46	0.00	7,301.54
9060-800-00-0006	HRA Benefit Card	105,000.00	-5,000.00	100,000.00	0.00	0.00	100,000.00
9060-800-00-0007	Health Ins- Retirees	398,204.00	0.00	398,204.00	253,948.61	93,273.86	50,981.53
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	145,774.82	0.00	49,225.18
9711-600-00-0000	Serial Bonds Principal	2,055,000.00	0.00	2,055,000.00	0.00	0.00	2,055,000.00
9711-700-00-0000	Serial Bonds Interest	1,176,651.00	0.00	1,176,651.00	600,416.67	0.00	576,234.33
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

Naples Central School District

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	10,301,152.84	8,456,478.47	5,637,555.30

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	157,406.33	
380.00	Accounts Receivable	660.00	
410.00	Due From State and Federal - L	34,167.00	
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	278,121.35	
522.00	Expenditures	310,564.71	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		5,077.82
630.10	Due To Gen from Cafe		1,933.35
631.00	Due To Other Governments		137.79
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		278,121.35
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		258,921.11
	Grand Totals	1,390,590.64	1,390,590.64

Naples Central School District
Revenue Status Report As Of: 01/31/2026
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	24,339.04	15,660.96	
2401.000		Interest and Earnings	70.00	0.00	70.00	36.21	33.79	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	202.86	14,599.14	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	41,366.00	53,634.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	14,950.00	15,050.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	124,527.00	135,473.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	42,534.00	42,466.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	10,966.00	9,034.00	
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	258,921.11	336,550.89	0.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 01/31/2026
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: 01/31/2026
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	73,241.60	73,364.48	3,907.92
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	2,857.82	0.00	2,292.18
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	1,856.50	0.00	409.50
2860-220-00	Equipment	10,300.00	0.00	10,300.00	10,300.00	0.00	0.00
2860-400-00	Contractual Expenses	13,905.00	0.00	13,905.00	10,483.10	5,952.90	-2,531.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	132,423.60	139,574.02	-14,497.62
2860-411-00	Surplus Foods	20,600.00	0.00	20,600.00	0.00	0.00	20,600.00
2860-450-00	Lunch Material & Supplies	13,390.00	0.00	13,390.00	10,448.63	3,702.44	-761.07
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	27,250.00	27,250.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	10,238.44	9,826.89	413.67
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	5,788.54	5,612.38	2,817.08
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	25,676.48	12,838.24	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	310,564.71	278,121.35	6,785.94

Naples Central School District

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026
Cycle 07**

Post Dates From 07/01/2025 To 01/31/2026

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	4,047.50	
200.0C	Cash- NYCLASS	165,491.13	
200.PN	Cash- NYCLASS	11,993.35	
Budgetary and Expense Accounts			
522.00	Expenditures	1,000.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		166,591.55
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		5,569.06
Totals for Service: SCHOLR		182,531.98	182,531.98

Naples Central School District
Revenue Status Report As Of: 01/31/2026
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	4,044.06		4,044.06
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,525.00		1,525.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	5,569.06	0.00	5,569.06

Selection Criteria

Criteria Name: Last Run
 As Of Date: 01/31/2026
 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: 01/31/2026

Fiscal Year: 2026

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	1,000.00	5,600.00	-6,600.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	1,000.00	5,600.00	-6,600.00

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

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	166,460.68	
410.01	Due From State and Federal	130,080.27	
Budgetary and Expense Accounts			
522.00	Expenditures	290,690.74	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		454,958.80
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		132,203.00
	Grand Totals	587,231.69	587,231.69

Naples Central School District
Revenue Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	158.10	0.00	158.10	0.00	158.10	
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	75.60	0.00	75.60	0.00	75.60	
25TTLI-4126.000	25TTLI	NCLB Chpt 1,Basic Grant	1,700.00	0.00	1,700.00	0.00	1,700.00	
26PREK-3289.000	26PREK	Other State Aid	120,206.00	0.00	120,206.00	60,103.00	60,103.00	
26REAP-4289.000	26REAP	Other Federal Aid (Specif	31,591.00	0.00	31,591.00	31,591.00		
26S611-4256.000	26S611	Indiv. w/Disab. Ed Act (I	196,863.00	0.00	196,863.00	39,372.00	157,491.00	
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	5,685.00	0.00	5,685.00	1,137.00	4,548.00	
26SUMM-3289.000	26SUMM	Other State Aid	67,095.00	0.00	67,095.00	0.00	67,095.00	
26SUMM-5031.000	26SUMM	4408 Interfund Transfers	50,000.00	0.00	50,000.00	0.00	50,000.00	
26TTLI-4126.000	26TTLI	NCLB Chpt 1,Basic Grant	267,906.00	0.00	267,906.00	0.00	267,906.00	
Total SPECIAL AID FUND			741,279.70	0.00	741,279.70	132,203.00	609,076.70	0.00

Selection Criteria

Criteria Name: Last Run
 As Of Date: 01/31/2026
 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: 01/31/2026
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	50,086.70	70,119.30	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	85,796.50	108,759.50	0.00
26S611-2250-400	Contractual Sect 611 Idea	2,307.00	0.00	2,307.00	3,460.50	0.00	-1,153.50
26S619-2250-160	Non Instructional Salarie	5,135.00	0.00	5,135.00	2,994.20	2,138.78	2.02
26S619-2250-400	Contractual Idea Sect 619	550.00	0.00	550.00	550.00	0.00	0.00
26SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	28,150.00	0.00	28,150.00	7,745.97	5,478.99	14,925.04
26SUMM-2253-160	4408 SUMMER SCH SUPPORT S	9,839.00	0.00	9,839.00	10,603.80	1,409.40	-2,174.20
26SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	9,472.19	0.00	10,833.81
26SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	0.00	41,503.00	0.00
26SUMM-5511-160	4408 Summer School NonIns	17,297.00	0.00	17,297.00	8,723.98	3,707.24	4,865.78
26TTLI-2110-150	Instructional Salaries	267,014.00	0.00	267,014.00	111,256.90	155,759.39	-2.29
26TTLI-2110-400	Contractual and Other	892.00	0.00	892.00	0.00	0.00	892.00
Total SPECIAL AID FUND		741,279.70	0.00	741,279.70	290,690.74	388,875.60	61,713.36

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

G/L Account	Description	Debits	Credits
	Assets		
200.0C	Cash- Five Star Ck	135,322.42	
	Budgetary and Expense Accounts		
522.00	Expenditures	898,641.56	
	Liabilities, Reserves and Fund Balance		
630.01	Due To Debt Service		402.69
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,033,963.98	1,033,963.98

Naples Central School District
Budget Status Report As Of: 01/31/2026
Fiscal Year: 2026
Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	-388,545.38	0.00	-388,545.38	454,228.25	38,411.75	-881,185.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	55,869.50	43,084.62	-229,330.46
210000-1620-295-00	PLUMBING	-80,000.30	0.00	-80,000.30	70,064.96	0.00	-150,065.26
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	151,094.87	0.00	-265,913.77
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	70,763.00	4,237.00	-69,666.00
210000-2110-240-00	Contractual and Other	1,775,431.26	0.00	1,775,431.26	70,829.33	8,717.22	1,695,884.71
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	5,650.50	4,349.50	123,055.95
210000-2110-245-00	Architects Commisions/Exp	-130,748.63	3,499.63	-127,249.00	13,430.88	63,489.12	-204,169.00
210000-2110-245-21	Architects Commisions/Exp	-19,178.41	6.32	-19,172.09	138.74	4,861.26	-24,172.09
210000-2110-246-00	SURVEYING AND ENGINEERING	-16,221.00	0.00	-16,221.00	0.00	0.00	-16,221.00
260000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	4,142.00	70,858.00	15,000.00
260000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	2,429.53	7,045.47	525.00
Total CAPITAL FUND		1,130,055.34	3,505.95	1,133,561.29	898,641.56	245,053.94	-10,134.21

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

G/L Account	Description	Debits	Credits
	Assets		
200.NY	Debt Service NYCLASS	204,636.43	
391.01	Due From Other Funds-Capital	402.69	
	Liabilities, Reserves and Fund Balance		
884.00	Reserve for Debt		191,932.67
	Budgetary and Revenue Accounts		
980.00	Revenues		13,106.45
	Grand Totals	205,039.12	205,039.12

Naples Central School District
 Revenue Status Report As Of: 01/31/2026
 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	13,106.45		13,106.45
Total DEBT SERVICE			0.00	0.00	0.00	13,106.45	0.00	13,106.45

Selection Criteria

Criteria Name: Last Run
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 Suppress revenue accounts with no activity
 Show special revenue accounts 5997-5999
 Sort by: Fund
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