BOARD MEETING: **Regular Meeting**
DATE: Wednesday, February 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 February 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
- Transportation
- Superintendent Update
- Student Representative Update
- Assistant Superintendent for Business
- Administrative Updates

IX. Board Report – Policy
X. Minutes (Board Action)
XI. Agreements (Board Action)
XII. Business (Board Action)
- Senior Trip
- Treasurer's Reports
- Discards

XIII. Personnel (Board Action)
- Appointment – Amended
- Resignation

XIV. Consent Agenda Items (Board Action)
- CSE Committee Recommendations
- Substitutes
- Extra-Curricular Classroom Activities Quarterly Report
- Internal Claims Auditor Quarterly Report

XV. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, February 11, 2025 at 6:00 p.m. in the Naples High School Library.

Roll Call: Members Present: Joseph Callaghan, Kelley Louthan, Jacob Hall, Steven Mark

Members Absent: Robert Brautigam, Amie Levine, Maura Sullivan

Also Present: Student Representative Alessandra Figueiredo, Kevin Swartz, Chad Hunt, and Michele Barkley

Guests Present: Patrick Elwell and Analia Chapman

A quorum being present, the Regular Meeting of February 11, 2026 was called to order at 6:00 p.m. by President Board Member Jacob Hall.

Motion: Kelley Louthan
2nd: Steven Mark
Resolved, that the Board of Education approves the agenda of the Regular Meeting of February 11, 2026 as presented.

Voting Yes: 4 **Motion Carried**
Voting No: 0

Motion: Steven Mark
2nd: Kelley Louthan
Resolved, that the Board of Education approves calling an executive session at 6:00 p.m. for
a) The medical and employment history of a particular person.

Voting Yes: 4 **Motion Carried**
Voting No: 0

Time out of Executive Session: 6:24 p.m.

Pledge of Allegiance

Public Comments – Boards Response - None

Points of Interest
The BOE Meeting for February 25 is cancelled. The Board Retreat replaced the meeting.
Board Member Kelley Louthan – Congrats to the Ski Teams. Girls won sectionals and Boys were 2nd place.

Superintendent Reports – Administrative Reports – Presentations

Superintendent Kevin Swartz shared the following updates:
- Thank you to the Transportation Department that no matter rain, sleet, snow, they are doing a great job, being safe and getting the students to school. It has been a tough winter and the dedication hasn't gone unnoticed.

- Recognized the 16 students who were inducted into the National Honor Society. A nice ceremony held in the auditorium. Very impressed with the way the current members wrote and spoke about the new members. Very personable and well thought out.
- A shout out to Mishon Peck (social worker who works with us through the Family Counseling Services of the Finger Lakes) and Heather Clark. They put together a Women's Leadership Conference for our students where ten local women in leadership and business presented to about 101 students. Students were wonderful and engaged asking many questions and benefited from this opportunity. They were able to complete exit surveys as well.
- Staffing Shortages – A group of regional superintendents put together a job fair that will take place on March 6, 2026. Twenty-five school districts will participate in hopes of filling those shortages.

Student Representative, Alessandra Figueiredo shared the following updates:
- The National Honor Society held their induction ceremony and inducted 16 students two weeks ago and it went very well. Many in attendance.
- The Women in Leadership Conference –noted that many in attendance and kids were engaged and asking many questions. They had to take a little extra time to answer questions after it ended as they were interested in what they had to say. The advice given to students were about becoming successful if you want to enter the field of business and become an entrepreneur.
- Noted that there is the Boys Basketball Senior Night tonight.

Assistant Superintendent of Business, Chad Hunt shared the following updates:
- Three + One Update: Negotiations with Bank to increase the interest rate we were receiving in the Capital Accounts has us projected to earn about $92,242 with the $5.55 million invested in CD's. Year to date with all accounts – earned $375,200 in interest. Compared to what we would have earned if we didn't go with Three + One: $282,258. We have seen a return on investment. They have been really great at being the middle person in working with us to get the highest rate of return. We have benefited from working with them. More conversation ensued.
- Budget Update: Finalize the tax cap at 2.69%. Continuing to work through some budget items. Next budget workshop is March 11, 2026.

Transportation Supervisor, Patrick Elwell shared a PowerPoint (attached) and spoke on the status of the bus garage concerning the staffing and current bus runs – past and present. There are a couple runs with no permanent drivers. These are runs that both he and Joanne Schenk. Sickness of drivers at this time of year means that more consolidating of runs or drivers doing more on their existing runs. The staff step up to the plate and are willing to get it done. Extra runs such as sport and field trips add to the mix. The duties of the drivers and monitors were discussed with safety of students and drivers in mind. Pat shared more information on staffing concerns, not only for our school but across the region. Pat thanked the board for the support they provide. Mr. Swartz and Mr. Hall thanked Pat for the dedication and problem solving he and his department give all year long, even with the challenges, like the weather, staffing, and even the EV challenges.

Board Report – Policy

Board Member Steven Mark that they met today and started from the beginning of the policy book noting that they first started this in 2023. They reviewed about 20-30 policies. They will continue

to review, noting that there were a couple policies to be updated. They are looking to create a policy around the memorialization of a student that has passed away and what the best practices would be. More to come on that.

Motion: Joseph Callaghan
2nd: Kelley Louthan
Resolved, that the Board of Education approves the minutes of the following meeting(s):

- Regular Meeting of January 21, 2026

Voting Yes: 4 **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 Agreements as presented:

- Resolved, that upon the recommendation of the Superintendent, the Board of Education approves the Memorandum of Agreement between Naples Association of School Administrators and Naples Central School District with regard to amending Article I Recognition of Unit Members. (Attached)
- Resolved, that upon the recommendation of the Superintendent, the Board of Education approves the Memorandum of Agreement between Naples Association of School Administrators and Naples Central School District with regard to a one-time stipend to Cassandra Lamphier. (Attached)
- Resolved, that the Board of Education approves the Interim Administrator Agreement between Naples Central School and Kateri Warren, effective February 2, 2026 through June, 30, 2026. (Attached)

Voting Yes: 4 **Motion Carried**
Voting No: 0

Motion: Joseph Callaghan
2nd: Kelley Louthan
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 authorizes the Naples Senior Class student trip to Boston, Massachusetts, June 3, June 4, June 5, 2026.
- Resolved, that the Board of Education approves the Treasurer's Monthly Report for the following periods:
  - December 2025 (Attached)
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
  - Elementary Library Discards: January 1 – January 30, 2026

Voting Yes: 4 **Motion Carried**
Voting No: 0

Motion: Kelley Louthan
2nd: Joseph Callaghan
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 *amended appointment* of Kaitlin LaFave, to a probationary term of four (4) years beginning on February 14, 2026 and expiring on February 13, 2030, as 1.0 FTE Jr./Sr. High School Principal, effective February 14, 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, Initial; English Language Arts 7-12, Professional; Students with Disabilities 7-12 - Generalist, Professional. Salary for the 2025-2026 school year will be $112,500 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 the following resignation, with regret:
  - Elizabeth Mehlrose, School Bus Driver, effective March 16, 2026

Voting Yes: 4 **Motion Carried**
Voting No: 0

Motion: Steven Mark
2nd: Joseph Callaghan
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: 11/06/25; 01/21/26; 01/26/26; 01/28/26; 02/03/26; 02/04/26; 02/05/26
   - Committee on Pre-School Special Education actions of: None
   - 504 Committee actions of: 02/03/26
b. Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background fingerprinting clearance report:

Name	Position
Emily Lester	Lifeguard

c. Resolved, that the Board of Education hereby approves the Extra-Curricular Classroom Activities Cash Balances Report for the 2nd quarter ending December 31, 2025 of the 2025-2026 School Year.
d. Resolved, that the Board of Education hereby approves the Internal Claims Auditor Report for the 2nd quarter ending December 31, 2025 of the 2025-2026 School Year.

Voting Yes: 4 **Motion Carried**
Voting No: 0

Motion: Steven Mark
2nd: Kelley Louthan
There being no further business, the Regular Meeting of February 11, 2026 is hereby adjourned at 7:38 p.m.

Voting Yes: 4 **Motion Carried**
Voting No: 0

Dated this 11th day of February, 2026

Michele Barkley
District Clerk

MEMORANDUM OF AGREEMENT
BETWEEN THE NAPLES CENTRAL SCHOOL DISRICT
AND THE NAPLES ASSOCIATION OF SCHOOL ADMINISTRATORS

WHEREAS, the Naples Central School District (hereinafter referred to as, "District") and the Naples Association of School Administrators (hereinafter referred to as, "Association") have agreed to a Collective Bargaining Agreement (hereinafter referred to as, "CBA") that will be effective from July 1, 2025 through June 30, 2029; and

WHEREAS, Article I of the CBA lists the recognized titles in the Association; and

WHEREAS, certain titles need to be changed to more accurately represent the administrative structure at the District; 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.

THERFORE, the parties agree to the following:

1. Article I shall be amended as follows (~~crossed out~~ language shall be deleted and language in **bold** shall be the new language):

> The Naples Central School District Board of Education recognizes the Naples Association of School Administrators as the exclusive negotiating agent for the Administrators in such unit and shall include Elementary Principal, Jr.-Sr. High School Principal, ~~Director of Curriculum and Instruction~~ **Director of Data, Assessment, and Instructional Support**, Director of Pupil Personnel, ~~Assistant Secondary Principal/Data Coordinator~~ **Secondary Assistant Principal**.
>
> This recognition Agreement shall remain for the maximum period permitted by law.

2. This change shall be effective immediately and be included in the successor to the 2025-2029 CBA.

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 2/3/26

Kevin Swartz, Superintendent — Date

Naples Association of School Administrators

By: 2/3/26

[NAME], President — Date

Memorandum of Agreement
between the
Naples Central School District
And
Naples Association of School Administrators

The Naples Central School District (hereinafter referred to as the "District") and the Naples Association of School Administrators (hereinafter referred to as the "Association") (collectively referred to as the "Parties") are parties to a 2025-2029 collective bargaining agreement (hereinafter referred to as the "CBA") and recognize:

1. With the expected maternity leave of the Elementary Principal, the PPS Director, will need to devote considerable time outside of normal working hours to oversee the Elementary School Principal duties.

2. During this time, the PPS Director will also serve in the role on Interim Elementary Principal while maintaining oversight of Pupil Personnel Services.

3. The Parties have met to discuss and wish to resolve this matter amicably and in the best interest of both the Association and the District.

Therefore, the Parties agree as follows:

1. Cassandra Lamphier, PPS Director, will receive a one time, $4,000 stipend.

2. Payment will be made on June 15, 2026

3. This Agreement shall sunset and be considered null and void on June 30, 2026.

4. By their signature below, the Parties acknowledge the above understanding is being made based on the particular circumstances involved and that this agreement shall not serve as a precedent in any future application or interpretation of the collectively bargained agreement between the parties, except as stated therein.

For the District:

Kevin Swartz
Superintendent

For the NASA:

Katherine Piedici
Association President

INTERIM ADMINISTRATOR AGREEMENT

The Agreement is made as of the 11th day of February, 2026 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 Kateri Warren, residing at 3517 Stetson Road, Bloomfield, NY, 14469, (hereinafter referred to as the "Interim Administrator").

RECITALS

WHEREAS, Kateri Warren has agreed to serve as Interim Administrator to provide administrative support during the remainder of the 2025-2026 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 Kateri Warren as Interim Administrator during the remainder of the 2025-2026 school year.

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

1. **Term.** The term of the Agreement shall begin on or about February 2, 2026 and terminate on June 30, 2026 and be up to twelve (12) working days.
2. **Offer and Acceptance of Appointment and Duties.** By executing the Agreement, the Interim Administrator hereby accepts the appointment as Interim Administrator and agrees to devote her time, energy and attention to the business of the District, and to perform to the best of her 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 the agreement, Kateri Warren is expected to be present in the District when needed to cover the needs of the District. Nothing in the Agreement shall prohibit or preclude the Interim Administrator from engaging in other employment at times she 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.
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 Kateri Warren for expenses reasonably incurred in the performance of her duties under the Agreement.
    b. **Health, Dental, Life, Retirement.**
        i. Kateri Warren shall not be entitled to participate in the District's health, dental, life, or retirement plan benefits.

7. **Early Termination.** The 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.** The 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 she is being appointed to serve as an interim during the remainder of the 2025-2026 school year and therefore shall not be entitled to a probationary period, seniority or tenure under the Education Law. To the extent that she would have such rights, the Interim Administrator knowingly and voluntarily waives the same.
10. **Complete Agreement.** The 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

2-4-26
Date

Kevin Swartz, Superintendent

Date

Kateri Warren

Approved by the Naples Board of Education: February 11, 2026

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	$23,597,431.48	$112,791.97	$180,434.00	$136,051.72	$267,639.80	$189,132.93
+ CASH RECEIPTS	$951,484.36	$87,660.52	$556.70	$26,923.21	$425.66	$596.83
- CASH DISBURSEMENTS:	$2,057,245.82	$58,476.95	$0.00	$50,432.51	$24,014.25	$0.00
CLOSING BALANCE:	**$22,491,670.02**	**$141,975.54**	**$180,990.70**	**$112,542.42**	**$244,051.21**	**$189,729.76**

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	$6,679,358.36	$147,278.77	$4,647.42	$112,542.42	$248,193.21	$0.00
+ OUTSTANDING DEPOSITS	$105.61	$81.50	$0.00	$0.00	$0.00	$0.00
ADJUSTED CHECKING BALANCE	$6,679,463.97	$147,360.27	$4,647.42	$112,542.42	$248,193.21	$0.00
-OUTSTANDING CHECKS	$86,894.98	$5,384.73	$600.00	$0.00	$4,142.00	$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	$1,814,234.06	$0.00	$176,943.28	$0.00	$0.00	$189,729.76
+MISCELLANEOUS RESERVES	$4,596,891.15	$0.00	$0.00	$0.00	$0.00	$0.00
+CAPITAL RESERVES	$9,487,975.82	$0.00	$0.00	$0.00	$0.00	$0.00
CLOSING BALANCE:	**$22,491,670.02**	**$141,975.54**	**$180,990.70**	**$112,542.42**	**$244,051.21**	**$189,729.76**

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

February 11, 2026

Clerk of the Board of Education

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

Treasurer of School District

Naples Central School District

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.0B	Cash - FIVE STAR CK.	144,661.62	
200.1B	5*Bank -GF Savings	7,847,781.83	
200.1C	5* Bank-Tax Collection	6,367,419.80	
200.NY	General Fund NYCLASS	5,543,038.38	
200.PA	Net Payroll - 5* Bank	619.14	
200.TA	Cash- 5* TRUST & AGENCY CK.	16,436.30	
201.00	HRA Checking	63,432.13	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	2,508,280.82	
250.00	Taxes Receivable, Current	659,123.78	
380.00	Accounts Receivable	2,700.99	
380.HL	Accts Rec Retired Health		887,774.37
391.10	Due From Other Funds - Cafe	10,046.69	
391.20	Due From Other Funds -Federal	454,954.83	
391.30	Due From Other Funds - Capital	76,180.40	
410.00	Due From State and Federal	590,996.14	
440.00	Due From Other Governments	285,412.54	
	Budgetary and Expense Accounts		
510.00	Total Est. Rev.-Modified Budg.	23,572,209.00	
511.00	Appropriated Reserves	431,523.00	
521.00	Encumbrances	10,151,220.99	
522.00	Expenditures	8,476,634.24	
599.00	Appropriated Fund Balance	391,454.61	
	Liabilities and Reserves		
601.10	HRA Medical Liability		335,953.20
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		254,963.96
637.00	Due to Employees' Ret. System	91,233.29	
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		5,284.08
720.05	Flex Dependent Care		607.82
720.FD	Bc/Bs Flex Dental S.S.		4,811.66
720.RT	Health Ins. Bc/Bs RETIREES	887,774.37	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		10,151,220.99
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 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
	Budgetary and Revenue Accounts		
960.00	Total Appropriations-Mod.Budg.		24,395,186.61
980.00	Revenues		17,118,160.25
	Grand Totals	**68,573,234.89**	**68,573,234.89**

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

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

Naples Central School District

Revenue Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,672,274.00	0.00	13,672,274.00	13,080,526.73	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	6,470.89	1,089.11	
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	375,200.06		150,184.06
2450.000		Commissions	100.00	0.00	100.00	94.67	5.33	
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	9,281.38		4,281.38
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	157,046.01		37,888.01
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	34,201.23		4,201.23
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: 12/31/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			**24,341,608.00**	**53,578.61**	**24,395,186.61**	**17,118,160.25**	**8,755,365.46**	**1,478,339.10**

* 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: 12/31/2025

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	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	4,156.08	4,155.92	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	90,614.76	90,614.80	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	31,164.48	31,087.00	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	55,168.44	55,168.36	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	15,996.38	15,558.54	3,452.08
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	437.88	0.00	1,612.12
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1310-400-00-0000	Contractual Expense	27,650.00	-5,080.00	22,570.00	4,963.83	4,478.54	13,127.63
1310-400-00-DENT	Contractual Expense	0.00	0.00	0.00	52,879.03	0.00	-52,879.03
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	14,447.58	0.00	-14,447.58
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	1,472.69	966.96	4,060.35
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	1,212.00	2,910.00	3.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	105,360.88	134,639.12	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	1,537.68	1,537.76	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	2,429.16	2,429.20	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	33,747.64	22,600.50	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	2,510.40	3,989.60	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	2,532.00	7,938.75	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	12,674.35	21,023.33	1,073.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,750.00	277.00	18,027.00	3,660.72	14,089.28	277.00

Naples Central School District

Budget Status Report As Of: 12/31/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	-6,000.00	33,000.00	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	266,360.03	264,049.08	44,876.89
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	1,896.24	0.00	13,103.76
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	6,975.00	0.00	3,525.00
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	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	44,468.67	34,828.06	5,403.27
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	0.00	47,250.00	13,891.97	29,308.03	4,050.00
1620-463-00-0000	Electricity	249,400.00	3,556.99	252,956.99	110,530.90	127,167.70	15,258.39
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	33,122.16	108,477.84	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	0.00	138,000.00	71,072.03	31,558.48	35,369.49
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	6,641.15	12,857.34	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	45,381.32	40,743.54	28,747.14
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	400.31	0.00	3,599.69
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	4,052.69	11,904.84	6,042.47
1621-469-00-0000	Maintenance-Service Contr	35,850.00	16,000.00	51,850.00	17,080.00	22,533.00	12,237.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	1,813.49	6,813.49	2,632.10	4,150.00	31.39
1680-490-00-0000	BOCES Services	201,000.00	7,108.03	208,108.03	98,042.77	108,752.68	1,312.58
1910-400-00-0000	Unallocated Insurance	107,704.00	0.00	107,704.00	87,044.42	17,438.75	3,220.83
1920-400-00-0000	School Assn Dues	7,875.00	0.00	7,875.00	7,639.00	0.00	236.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	67,100.00	0.00	67,100.00	25,829.04	41,270.96	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	20,922.29	37,993.71	0.00
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
1989-401-00-0000	Pre-Referendum Costs	0.00	12,000.00	12,000.00	10,536.75	1,463.25	0.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	-8,000.00	42,649.00	22,730.00	0.00	19,919.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	47,353.36	53,206.64	24,782.00
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	164,915.19	115,523.63	70,129.18
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	43,094.92	42,469.92	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	983.94	0.00	1,816.06

Naples Central School District

Budget Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	390.70	610.30	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	0.00	3,500.00	390.70	610.30	2,499.00
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	1,000.00	5,500.00	768.67	4,550.00	181.33
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	20,056.64	45,505.86	561.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	500.00	1,500.00	65.00	1,188.00	247.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	368.00	40.00	1,592.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,500.00	3,500.00	138.00	3,352.00	10.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	4,920.96	9,844.04	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	0.00	859,375.00	263,913.68	500,836.53	94,624.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-2,500.00	877,935.00	287,218.80	549,160.70	41,555.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	677,112.00	1,241,741.00	680.00
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	0.00	0.00	4,230.00
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	19,415.00	0.00	82,263.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	19,759.33	0.00	44,370.67
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	197,694.40	276,538.93	25,677.67
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	6,400.32	0.00	19,185.68
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	10,410.37	0.00	27,489.63
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	70,081.87	928.40	20,289.73
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	2,127.49	2,673.90	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	0.00	3,000.00
2110-406-02-0000	Conferences - Elementary	3,000.00	-1,400.00	1,600.00	0.00	0.00	1,600.00
2110-450-01-0000	Supplies - High School	43,000.00	133.44	43,133.44	32,433.67	5,983.00	4,716.77
2110-450-02-0000	Supplies - Elementary	35,800.00	-956.18	34,843.82	20,910.66	6,596.15	7,337.01
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,500.00	2,000.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,100.00	900.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	13,284.97	0.00	6,715.03
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	2,425.39	0.00	17,574.61

Naples Central School District

Budget Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	28,386.06	91,960.18	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	314,494.21	483,887.71	150,507.08
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	20,865.75	25,148.48	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	36,298.37	49,205.26	88,525.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	2,305.16	0.00	9,194.84
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	3,255.01	0.00	7,244.99
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	7,508.37	27,888.63	38,903.00
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	-100.00	1,900.00	757.00	0.00	1,143.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	3,120.96	910.15	7,368.89
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	21,376.40	34,564.60	139.00
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,020,000.00	-32,662.30	987,337.70	285,770.10	696,256.90	5,310.70
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	121,246.00	203,754.00	31.00
2330-150-01-0000	Instructional Sal-Summ Sc	15,000.00	0.00	15,000.00	8,956.39	0.00	6,043.61
2330-150-02-0000	Instruct. Sal Sum Schl	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
2330-160-02-0000	Non-Instr Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	12,000.00	20.00	12,020.00	3,652.00	8,348.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	25,159.04	50,317.96	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	18,574.72	27,862.05	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	366.02	0.00	633.98
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	324.04	45.91	630.05
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,099.28	113.05	1,787.67
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	353.15	181.45	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	10,924.96	22,075.04	0.01
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	62,436.12	44,308.38	56,035.50
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	5,015.23	2,420.69	8,436.08
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	64.00	4,200.00	9,736.00
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	7,782.33	802.99	4,434.68
2630-490-00-0000	BOCES Services	572,000.00	18,918.91	590,918.91	147,097.29	367,966.57	75,855.05
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00

Naples Central School District

Budget Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	76,308.16	120,271.84	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	39,879.40	58,881.60	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	2,015.28	0.00	2,484.72
2815-400-00-0000	Contractual Expense	165,329.00	-500.00	164,829.00	18,000.31	135,472.72	11,355.97
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	677.00	0.00	323.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.00	0.00	263.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	500.00	1,500.00	1,028.32	102.43	369.25
2815-450-02-0000	Materials/Supplies Elem	1,000.00	0.00	1,000.00	301.64	102.42	595.94
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	87,007.92	152,756.08	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	4,216.00	55,860.00	75,631.00
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	52,162.55	55,440.00	58,513.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	2,644.22	0.00	3,355.78
2855-400-01-0000	Contractual - Athletics	50,000.00	0.00	50,000.00	17,557.40	28,170.09	4,272.51
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	10,295.16	0.00	604.84
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	28,159.00	0.00	28,159.00	13,792.08	13,792.12	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	45,687.48	45,687.50	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	0.00	30,000.00	22,978.07	0.00	7,021.93
5510-162-03-0000	Salaries Drivers	374,667.00	0.00	374,667.00	120,131.99	166,972.60	87,562.41
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	2,259.00	0.00	12,741.00
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	10,199.43	0.00	11,950.57
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	22,267.32	32,838.48	9,234.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	10,503.87	0.00	19,496.13
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	292,730.10	0.00	2,269.90

Naples Central School District

Budget Status Report As Of: 12/31/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	22,833.97	29,152.90	12,523.13
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,730.88	2,452.20	25.92
5510-431-03-0000	Workmens Compensation	18,768.00	0.00	18,768.00	6,762.71	11,250.78	754.51
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	1,308.89	3,532.01	5,259.10
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	16,094.85	12,613.06	12,542.09
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	29,421.38	98,578.62	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	1,726.73	4,273.27	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	7,738.22	8,401.78	2,360.00
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	18,641.00	0.00	18,641.00	5,967.19	6,908.81	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	771.44	600.00	128.56
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	2,224.64	13,375.36	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	921.07	6,878.93	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	7,627.86	21,172.14	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	1,584.00	0.00	1,916.00
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	245.63	0.00	754.37
9010-800-00-0000	State Retirement	356,692.00	0.00	356,692.00	148,311.36	154,277.55	54,103.09
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	232,331.43	382,586.02	234,450.55
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	263,025.62	389,975.96	144,861.42
9040-800-00-0000	Workmens Compensation	56,063.00	0.00	56,063.00	20,200.29	33,606.22	2,256.49
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	4,316.33	683.67	0.00
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	931,495.30	1,012,053.16	82,396.54
9060-800-00-0001	Dental Insurance	105,275.00	0.00	105,275.00	7,168.09	42,000.00	56,106.91
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	430,043.02	484,379.24	22,348.74
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	312.22	0.00	49,687.78
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	0.00	60,000.00	50,964.24	0.00	9,035.76
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,008.46	0.00	7,756.54
9060-800-00-0006	HRA Benefit Card	105,000.00	0.00	105,000.00	0.00	0.00	105,000.00
9060-800-00-0007	Health Ins- Retirees	398,204.00	0.00	398,204.00	193,188.53	154,033.94	50,981.53
9089-800-00-0000	Other Benefits	195,000.00	0.00	195,000.00	116,524.82	0.00	78,475.18
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
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: 12/31/2025

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**	**8,476,634.24**	**10,151,220.99**	**5,767,331.38**

Naples Central School District

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash-Five Star Bank	141,975.54	
380.00	Accounts Receivable	1,143.50	
391.GF	Due from General Fund	35,899.00	
410.00	Due From State and Federal - L	42,625.00	
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	324,440.74	
522.00	Expenditures	250,593.69	
	Liabilities and Reserves		
601.01	Prepaid School Lunch Funds		4,775.27
630.10	Due To Gen from Cafe		10,046.69
631.00	Due To Other Governments		80.35
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		324,440.74
917.00	Unassigned Fund Balance		236,727.97
	Budgetary and Revenue Accounts		
960.00	Appropriations		595,472.00
980.00	Revenues		220,606.45
	Grand Totals	**1,406,348.72**	**1,406,348.72**

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

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

Naples Central School District

Revenue Status Report As Of: 12/31/2025

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	20,237.91	19,762.09	
2401.000		Interest and Earnings	70.00	0.00	70.00	30.80	39.20	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	161.74	14,640.26	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	35,557.00	59,443.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	12,716.00	17,284.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	107,044.00	152,956.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	36,182.00	48,818.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	8,677.00	11,323.00	
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**	**220,606.45**	**374,865.55**	**0.00**

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 12/31/2025

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	58,122.65	76,256.51	16,134.84
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	2,823.42	0.00	2,326.58
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	1,488.00	0.00	778.00
2860-220-00	Equipment	10,300.00	0.00	10,300.00	2,699.00	7,601.00	0.00
2860-400-00	Contractual Expenses	13,905.00	0.00	13,905.00	10,211.50	6,224.50	-2,531.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	114,968.84	157,028.78	-14,497.62
2860-411-00	Surplus Foods	20,600.00	0.00	20,600.00	0.00	0.00	20,600.00
2860-450-00	Lunch Material & Supllies	13,390.00	0.00	13,390.00	6,281.00	7,782.95	-673.95
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	21,800.00	32,700.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	8,305.09	11,756.02	417.89
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	4,636.83	5,833.62	3,747.55
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	19,257.36	19,257.36	2,285.28
Total SCHOOL LUNCH FUND		**595,472.00**	**0.00**	**595,472.00**	**250,593.69**	**324,440.74**	**20,437.57**

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
	Assets		
200.0A	Cash- Five Star Checking	4,047.42	
200.0C	Cash- NYCLASS	164,986.50	
200.PN	Cash- NYCLASS	11,956.78	
	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		5,027.78
	Totals for Service: SCHOLR	**181,990.70**	**181,990.70**

Naples Central School District

Revenue Status Report As Of: 12/31/2025

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	3,502.78		3,502.78
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**	**5,027.78**	**0.00**	**5,027.78**

* 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: 12/31/2025

Fiscal Year: 2026

Fund: CM MISCELLANEOUS SPECIAL REV

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

Naples Central School District

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

Summary - All Services

G/L Account	Description	Debits	Credits
	Assets		
200.0A	5* Bank Sp Aide Ck.	112,542.42	
391.GF	Due From General Fund	72,179.05	
410.01	Due From State and Federal	130,080.27	
	Budgetary and Expense Accounts		
522.00	Expenditures	240,834.98	
	Liabilities and Reserves		
630.00	Due To General Fund		454,954.83
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
	Budgetary and Revenue Accounts		
980.00	Revenues		100,612.00
	Grand Totals	**555,636.72**	**555,636.72**

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

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

Naples Central School District

Revenue Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	158.10	0.00	158.10	0.00	158.10	
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	75.60	0.00	75.60	0.00	75.60	
25TTLI-4126.000	25TTLI	NCLB Chpt 1,Basic Grant	1,700.00	0.00	1,700.00	0.00	1,700.00	
26PREK-3289.000	26PREK	Other State Aid	120,206.00	0.00	120,206.00	60,103.00	60,103.00	
26REAP-4289.000	26REAP	Other Federal Aid (Specif	31,591.00	0.00	31,591.00	0.00	31,591.00	
26S611-4256.000	26S611	Indiv. w/Disab. Ed Act (I	196,863.00	0.00	196,863.00	39,372.00	157,491.00	
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	5,685.00	0.00	5,685.00	1,137.00	4,548.00	
26SUMM-3289.000	26SUMM	Other State Aid	67,095.00	0.00	67,095.00	0.00	67,095.00	
26SUMM-5031.000	26SUMM	4408 Interfund Transfers	50,000.00	0.00	50,000.00	0.00	50,000.00	
26TTLI-4126.000	26TTLI	NCLB Chpt 1,Basic Grant	267,906.00	0.00	267,906.00	0.00	267,906.00	
Total SPECIAL AID FUND			**741,279.70**	**0.00**	**741,279.70**	**100,612.00**	**640,667.70**	**0.00**

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

These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 12/31/2025

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	40,069.36	80,136.64	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	68,637.20	125,918.80	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	2,566.46	2,566.52	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	89,005.52	178,010.77	-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**	**240,834.98**	**438,731.36**	**61,713.36**

Naples Central School District

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.0C	Cash- Five Star Ck	244,051.21	
	Budgetary and Expense Accounts		
522.00	Expenditures	874,344.59	
	Liabilities and Reserves		
630.00	Due To Other Funds		76,180.40
630.01	Due To Debt Service		8,654.11
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	**1,118,395.80**	**1,118,395.80**

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

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

Naples Central School District

Budget Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	-388,545.38	0.00	-388,545.38	454,228.25	38,411.75	-881,185.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	55,869.50	43,084.62	-229,330.46
210000-1620-295-00	PLUMBING	-80,000.30	0.00	-80,000.30	65,915.71	4,149.25	-150,065.26
210000-1620-296-00	ELECTRICAL	-114,818.90	0.00	-114,818.90	133,246.40	11,587.97	-259,653.27
210000-1620-299-00	NON-CONTRACTUAL	-1,205.51	0.00	-1,205.51	0.00	0.00	-1,205.51
210000-1620-450-00	Supplies	-2,671.40	0.00	-2,671.40	0.00	0.00	-2,671.40
210000-2110-201-00	Clerk of Works	5,334.00	0.00	5,334.00	68,517.00	6,483.00	-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	5,597.25	4,402.75	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**	**874,344.59**	**263,090.41**	**-3,873.71**

Naples Central School District

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
	Assets		
200.NY	Debt Service NYCLASS	189,729.76	
391.00	Due From Other Funds	5,669.42	
391.01	Due From Other Funds-Capital	8,654.11	
	Liabilities and Reserves		
884.00	Reserve for Debt		191,932.67
	Budgetary and Revenue Accounts		
980.00	Revenues		12,120.62
	Grand Totals	**204,053.29**	**204,053.29**

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

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

Naples Central School District

Revenue Status Report As Of: 12/31/2025

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	12,120.62		12,120.62
Total DEBT SERVICE			**0.00**	**0.00**	**0.00**	**12,120.62**	**0.00**	**12,120.62**

Selection Criteria

Criteria Name: Last Run
As Of Date: 12/31/2025
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

Library Weeding Log

Naples Elementary School

Removed From: 1/1/2026 Removed To: 1/30/2026

48
2-2-26

1/29/2026 - Copies Removed: 3

Ladybugs (Removed: 3)

catalogued - wrong

Author: Schuh, Mari C., 1975- ISBN: 978-1-62031-471-5 Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
595.73 LLE	NAE001700929	$15.96	6/13/2017	jolney@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			1/11/2024	

Was Available -- Weeded -- Total Circulations: 1

Call Number	Barcode	Price	Acquired	Removed By
595.73 RUS	310000156	$13.85	6/13/2017	jolney@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			3/25/2022	

Was Available -- Weeded -- Total Circulations: 8

Call Number	Barcode	Price	Acquired	Removed By
595.73 WAT	0000015972	$18.95	6/13/2017	jolney@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**

Was Available -- Weeded -- Total Circulations: 0

1/22/2026 - Copies Removed: 1

Bad kitty (Removed: 1)

Author: Bruel, Nick, ISBN: 978-1-62672-245-3 Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
E BRU	NAE00160839	$14.44	6/13/2017	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
		LOST - paid	11/18/2025	

Was Checked Out to Worboys, Marissa (Student: P 10068) Due 12/2/2025 -- Weeded -- Total Circulations: 36

1/13/2026 - Copies Removed: 1

The shark attacks of 1916 (Removed: 1)

Author: Ball, Georgia. ISBN: 978-1-33812095-0 Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 TAR	NAE1000000312	$18.56	3/31/2023	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			1/5/2026	

defective book (pages fell out)

Was Available -- Weeded -- Total Circulations: 28

1/5/2026 - Copies Removed: 2

Civil War (Removed: 2)

Author: Stanchak, John E. ISBN: 0-7894-6302-4 Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
973.7 CUM	NAE9100176	$23.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			10/28/2025	

Library Weeding Log

Naples Elementary School

1/5/2026 - Copies Removed: 2

Was Available -- Weeded -- Total Circulations: 5

Call Number	Barcode	Price	Acquired	Removed By
973.7 OLL	NAE3700768	$19.45	6/13/2017	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			10/28/2025	

Was Available -- Weeded -- Total Circulations: 2

Deleted: 0, Transferred: 0, Weeded: 7

KS 1-28-26

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2025 to 12/31/2025.

Site ID / Group ID	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	565.00	0.00	0.00	810.54
	071818	TRAP SHOOTING CLUB/TEAM	329.49	554.00	0.00	0.00	883.49
	071923	Operating Expenses	10,157.37	0.00	0.00	1,479.53	11,636.90
	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	1,250.53	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
	C2026	CLASS of 2026	10,614.81	9,712.93	11,600.50	0.00	8,727.24
	C2027	CLASS OF 2027	5,832.67	0.00	425.00	0.00	5,407.67
	C2028	CLASS OF 2028	5,213.51	0.00	0.00	0.00	5,213.51
	C2029	CLASS OF 2029	754.50	2,444.65	0.00	0.00	3,199.15
	C2030	CLASS OF 2030	3,141.80	985.00	0.00	0.00	4,126.80
	C2031	CLASS OF 2031	0.00	289.00	0.00	0.00	289.00
	CCMO	CC AND MORE	0.00	1,000.00	0.00	0.00	1,000.00
	CHORUS	HIGH SCHOOL CHORUS	3,123.92	640.00	382.50	0.00	3,381.42
	COLORG	COLORGUARD	1,139.43	0.00	0.00	0.00	1,139.43
	ELELIBR	ELEMENTARY LIBRARY	4,105.53	0.00	359.56	0.00	3,745.97
	ELESC	ELEMENTARY STUDENT COUNCIL	1,635.05	574.00	673.75	0.00	1,535.30
	FRENCH	FRENCH CLUB	73.00	0.00	0.00	0.00	73.00
	INDSOC	INDOOR SOCCER CLUB	0.00	0.00	0.00	0.00	0.00
	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	3,967.68	2,440.97	1,798.55	0.00	4,610.10
	MUSICAL	NCS MUSICAL	20,364.15	561.16	23.10	0.00	20,902.21
	NEWSSTAFF	NEWS STAFF - IN AND OUT	0.00	0.00	0.00	0.00	0.00
	NHS	NATIONAL HONOR SOCIETY	15.83	157.00	150.00	0.00	22.83
	OPERSANTA	OPERATION SANTA	19,056.06	11,283.15	12,641.26	0.00	17,697.95
	ROBOTICS	NAPLES ROBOTICS	0.00	0.00	0.00	0.00	0.00
	SC	STUDENT COUNCIL	63,778.51	0.00	1,172.50	0.00	62,606.01
	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	279.57	583.99	677.61	-35.66	150.29
	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

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2025 to 12/31/2025.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
YB	YEARBOOK	9,006.15	2,260.79	30.00	0.00	11,236.94
	A Totals:	179,832.21	34,051.64	29,934.33	1,443.87	185,393.39
	NCSD Activity Totals:	179,832.21	34,051.64	29,934.33	1,443.87	185,393.39

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
NCSD Checking:	31,036.53	0.00	34,051.64	29,934.33	3.22	35,157.06
NCSD Investment:	148,795.68	0.00			1,440.65	150,236.33
NCSD Bank Balances:	179,832.21		34,051.64	29,934.33	1,443.87	185,393.39

	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Report Activity Totals:	179,832.21	34,051.64	29,934.33	1,443.87	185,393.39

1-28-26

Board of Education Auditor Report – February 2026 Board Meeting

From October 1, 2025 – December 31, 2025 I have approved warrants 0043-0093 for a total amount of $4,075,271.00 during the first quarter of the 2025-2026 fiscal year.

Total 655 transactions

There were no errors for the second quarter.

Respectfully submitted,

Evelyn Letta

Evelyn Letta