BOARD MEETING: **Regular Meeting**
DATE: Tuesday, May 19, 2026
TIME: 6:00 p.m.
PLACE: Naples High School Cafeteria

I. Roll Call
II. Meeting Called to Order
III. Adopt the Agenda of the Regular Meeting of May 19, 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
- Superintendent Update
- Student Representative Update
- Administrative Updates

IX. Minutes (Board Action)
X. Reserve Fund Plans (Board Action)
XI. Business (Board Action)
- Treasurer's Reports

XII. Personnel (Board Action)
- Tenure Appointment
- Appointments - Driver Education Teachers
- Unpaid Day - Rescinded

XIII. Consent Agenda Items (Board Action)
- CSE Committee Recommendations
- Substitutes

XIV. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Tuesday, May 19, at 6:00 p.m. in the Naples High School Cafeteria.

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

Also Present: Kevin Swartz, Chad Hunt, Kaitlin LaFave, Christina Brautigam and Michele Barkley

A quorum being present, the Regular Meeting of May 19, 2026 was called to order at 6:03 p.m. by President Board Member Jacob Hall.

Motion: Robert Brautigam
2nd: Steven Mark
Resolved, that the Board of Education approves the agenda of the Regular Meeting of May 19, 2026 as presented.

Voting Yes: 5 **Motion Carried**
Voting No: 0

Motion: Maura Sullivan
2nd: Steven Mark
Resolved, that the Board of Education approves calling an executive session at 6:04 p.m. for
a) The medical and employment history of a particular person.

Voting Yes: 5 **Motion Carried**
Voting No: 0

Board Member, Joseph Callaghan entered at 608 pm

Time out of Executive Session: 6:33 p.m.

Pledge of Allegiance

Public Comments – Boards Response - None

Points of Interest
It was noted that spring sports seasons are soon ending with sectionals to follow.

Superintendent Reports – Administrative Reports - Presentations

Superintendent Kevin Swartz shared the following updates:
- Thank you to our community members as they assist with the budget vote.

- Special Olympics: Looking forward to the students who will take part in the Special Olympics in Newark May 29th. It's a great time as we support the students and noted also that our junior and senior students also take part in assisting at this event.
- School Resource Officer update: Interviews this Friday with the hope that the successful candidate will be able to shadow Deputy Tim Durgan before he retires.

Jr./Sr. High School Principal, Kaitlin LaFave shared the following updates:
- Testing: Gr3-8 finished and local exams begin June 1
- Senior Activities and seeing our seniors get to the finish line
- A thank you to the transportation department for their support and flexibility in getting students to school

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

- Regular Meeting of May 6, 2026

Voting Yes: 6 **Motion Carried**
Voting No: 0

Motion: Joseph Callaghan
2nd: Steven Mark
Resolved, that upon the recommendation of the Superintendent of Schools, the Naples Central School District Board of Education approves the excess General Fund revenues over the expenditures for the 2025-2026 fiscal year exceeding the 4% limit may be transferred to the following fund reserves for the purpose of funding future obligations:

- 2025 Facilities Improvement Capital Reserve Fund: Up to $1,200,000
- Capital Bus Purchase Reserve Fund: Up to $500,000
- ERS Reserve Fund: Up to $360,000
- Workers' Compensation Reserve Fund: Up to $75,000

Voting Yes: 6 **Motion Carried**
Voting No: 0

Motion: Steven Mark
2nd: Robert Brautigam
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 Treasurer's Monthly Report for the following period: April 2026 (attached)

Voting Yes: 6 **Motion Carried**
Voting No: 0

Motion: Amie Levine
2nd: Steven Mark
Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following personnel item(s) as presented:

- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approved the following Tenure Appointment(s) in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education:
  - Jennifer Kohlenberg, be appointed to Elementary Tenure Area. Effective July 13, 2026. NYS Certification Status: Childhood Education (Grade 1-6), Professional.
- Resolved, that the Board of Education approves the following appointments for the 2026-2027 School Year as per the Naples Teachers' Association Agreement.
  - Matthew Green, Summer Driver Education Teacher
  - Robert Birdsall, Summer Driver Education Teacher
- Resolved, that the Board of Education approves the request of Jaicye Dedee to rescind a prior approval for an unpaid day for May 29, 2026.

Voting Yes: 6 **Motion Carried**
Voting No: 0

Motion: Maura Sullivan
2nd: Steven Mark
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: 04/30/26; 05/01/26; 05/05/26
   - Committee on Pre-School Special Education actions of: 05/01/26; 05/06/26
   - 504 Committee actions of: 04/30/26; 05/01/26

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

Name	Position
Caitlin Lamphier	Teacher Aide, effective 05/12/26
Kiersten Lamphier	Teacher Aide, effective 05/12/26
Erica Meteyer	Lifeguard
Lily Betrus	Lifeguard
Owen Douglas	Teacher
Owen Douglas	Teacher Assistant
Graceanne Pastore	Teacher

Voting Yes: 6 **Motion Carried**
Voting No: 0

Motion: Robert Brautigam
2nd: Maura Sullivan
There being no further business, the Regular Meeting of May 19, 2026 is hereby adjourned at 6:48 p.m.

Voting Yes: 6 **Motion Carried**
Voting No: 0

Dated this 19th day of May, 2026

Michele Barkley
District Clerk

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	$22,432,522.94	$134,201.29	$182,653.03	$109,465.27	$18,894.05	$205,813.57
+ CASH RECEIPTS	$1,159,709.81	$59,445.88	$1,867.51	$114,421.29	$31.01	$596.58
- CASH DISBURSEMENTS:	$1,500,720.95	$47,305.85	$0.00	$60,445.33	$106.50	$0.00
CLOSING BALANCE:	**$22,091,511.80**	**$146,341.32**	**$184,520.54**	**$163,441.23**	**$18,818.56**	**$206,410.15**

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	$2,046,197.08	$153,628.90	$5,497.74	$163,441.23	$18,818.56	$0.00
+ OUTSTANDING DEPOSITS	$0.00	$344.50	$0.00	$0.00	$0.00	$0.00
ADJUSTED CHECKING BALANCE	$2,046,197.08	$153,973.40	$5,497.74	$163,441.23	$18,818.56	$0.00
-OUTSTANDING CHECKS	$382,991.74	$7,632.08	$0.00	$0.00	$0.00	$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	$6,282,718.39	$0.00	$179,022.80	$0.00	$0.00	$206,410.15
+MISCELLANEOUS RESERVES	$4,629,299.67	$0.00	$0.00	$0.00	$0.00	$0.00
+CAPITAL RESERVES	$9,516,288.40	$0.00	$0.00	$0.00	$0.00	$0.00
CLOSING BALANCE:	**$22,091,511.80**	**$146,341.32**	**$184,520.54**	**$163,441.23**	**$18,818.56**	**$206,410.15**

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

May 19, 2026

Michele 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.

Karen J. Lewis
Treasurer of School District

Naples Central School District

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
	Assets		
200.0B	Cash - FIVE STAR CK.	658,277.45	
200.1B	5*Bank -GF Savings	12,362,213.32	
200.1C	5* Bank-Tax Collection	931,604.19	
200.NY	General Fund NYCLASS	2,516,093.14	
200.PA	Net Payroll - 5* Bank	619.45	
200.TA	Cash- 5* TRUST & AGENCY CK.	18,615.79	
201.00	HRA Checking	54,088.46	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	5,550,000.00	
250.00	Taxes Receivable, Current	32,324.88	
380.00	Accounts Receivable	654.72	
380.AD	AR - Retiree Autodebits	2,806.87	
380.HL	Accts Rec Retired Health		866,323.99
391.10	Due From Other Funds - Cafe	7,912.65	
391.20	Due From Other Funds -Federal	454,926.65	
	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	4,277,524.78	
522.00	Expenditures	14,870,461.20	
599.00	Appropriated Fund Balance	391,454.61	
	Liabilities, Reserves and Fund Balance		
601.10	HRA Medical Liability		325,983.85
632.00	Due to State Teachers'Ret.Sys		498,095.08
637.00	Due to Employees' Ret. System		29,359.29
720.00	Health Ins. Bc/Bs		304.04
720.04	Flex Medical		5,427.92
720.05	Flex Dependent Care		1,083.64
720.FD	Bc/Bs Flex Dental S.S.		4,092.95
720.RT	Health Ins. Bc/Bs RETIREES	857,179.67	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		4,277,524.78
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		21,281,727.39
	Grand Totals	**66,990,589.83**	**66,990,589.83**

Naples Central School District

Revenue Status Report As Of: 04/30/2026

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	21,038.62		433.62
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	31,426.81		16,156.81
1335.000		Oth Student Fee/Charges (	7,560.00	0.00	7,560.00	9,327.65		1,767.65
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	589,350.70		364,334.70
2450.000		Commissions	100.00	0.00	100.00	118.01		18.01
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	114,315.07		52,832.07
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	10,571.61		10,071.61
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	12,169.38		7,169.38
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	4,927,709.22	1,322,377.78	
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	285,538.21		166,380.21
3102.002		COG Lottery Aid	0.00	0.00	0.00	34,002.52		34,002.52
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	116,876.75	350,630.25	
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	728,695.10		691,890.10
3260.000		Textbook Aid (Incl Txtbk/	22,500.00	0.00	22,500.00	32,387.00		9,887.00
3262.000		Computer Sftwre, Hrdwre A	8,500.00	0.00	8,500.00	13,248.00		4,748.00
3263.000		Library A/V Loan Program	8,000.00	0.00	8,000.00	3,512.00	4,488.00	
3289.000		Other State Aid	0.00	0.00	0.00	14,747.95		14,747.95
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	84,176.89		54,176.89
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: 04/30/2026

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**	**21,281,727.39**	**5,580,917.91**	**2,467,458.69**

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2026
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: 04/30/2026

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	542.00	368.00
1010-450-00-0000	Materials and Supplies	1,000.00	450.00	1,450.00	202.64	1,102.19	145.17
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	6,926.80	1,385.20	0.00
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	135.00	0.00	490.00
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	151,024.60	30,204.96	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	51,918.30	10,333.18	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	-450.00	800.00	0.00	0.00	800.00
1310-150-00-0000	Business Administrator	112,636.00	0.00	112,636.00	91,947.40	18,389.40	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	26,368.70	5,186.22	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	9,521.89	1,529.28	11,518.83
1310-400-00-DENT	Contractual Expense	0.00	56,000.00	56,000.00	55,512.03	0.00	487.97
1310-400-00-FLEX	Contractual Expense	0.00	4,790.00	4,790.00	4,789.29	0.00	0.71
1310-400-00-HRAS	Contractual Expense	0.00	14,730.00	14,730.00	14,727.58	0.00	2.42
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	2,500.01	360.59	3,639.40
1310-451-00-0000	Postage	4,125.00	0.00	4,125.00	1,702.00	2,420.00	3.00
1310-490-00-0000	BOCES Services	240,000.00	1,093.76	241,093.76	210,767.26	29,232.74	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	2,562.80	512.64	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	4,048.60	809.76	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	4,408.41	1,890.00	1.59
1345-160-00-0000	Purchasing-Non Instr Sal	47,817.00	13,000.00	60,817.00	48,843.86	7,504.28	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	5,020.80	1,479.20	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	7,537.50	2,933.25	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	13,469.50	6,530.50	16,000.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	25,151.01	8,546.67	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	8,266.44	9,483.56	277.00

Naples Central School District

Budget Status Report As Of: 04/30/2026

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	-6,420.00	32,580.00	21,601.75	5,768.25	5,210.00
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	420.00	1,320.00	628.61	691.39	0.00
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	-6,000.00	569,286.00	440,377.86	82,455.85	46,452.29
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	5,122.38	0.00	9,877.62
1620-163-00-0000	Salaries-Substitutes	10,500.00	0.00	10,500.00	7,823.00	0.00	2,677.00
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	-3,000.00	2,500.00	0.00	800.00	1,700.00
1620-450-00-0000	Supplies-Operations	84,700.00	21,460.00	106,160.00	64,794.70	34,392.14	6,973.16
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	2,070.19	4,249.22	1,080.59
1620-462-00-0000	Water	47,250.00	-4,000.00	43,250.00	27,500.26	15,699.74	50.00
1620-463-00-0000	Electricity	249,400.00	63,556.99	312,956.99	241,856.64	69,044.05	2,056.30
1620-464-00-0000	Natural Gas	157,300.00	-12,999.34	144,300.66	115,213.85	26,386.15	2,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	-2,000.00	136,000.00	103,798.14	24,130.70	8,071.16
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	13,386.54	6,111.95	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	72,453.97	13,670.89	28,747.14
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,270.66	0.00	2,729.34
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	-2,000.00	20,000.00	10,620.55	8,117.09	1,262.36
1621-469-00-0000	Maintenance-Service Contr	35,850.00	12,500.00	48,350.00	33,825.00	6,453.00	8,072.00
1670-490-00-0000	BOCES Srv-Printing	5,000.00	2,563.49	7,563.49	2,632.10	4,890.00	41.39
1680-490-00-0000	BOCES Services	201,000.00	29,608.03	230,608.03	166,057.87	63,937.13	613.03
1910-400-00-0000	Unallocated Insurance	107,704.00	0.00	107,704.00	98,304.81	1,988.75	7,410.44
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	51,658.08	15,441.92	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	41,844.59	17,071.41	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	38,942.50	0.00	3,706.50
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	90,169.22	26,603.28	8,569.50
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	1,500.00	-1,417.23	82.77	82.77	0.00	0.00
2020-150-00-0000	Instructional Salaries	350,568.00	-1,000.00	349,568.00	266,201.73	47,070.99	36,295.28
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	71,408.20	14,156.64	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	2,208.43	0.00	591.57

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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	726.90	274.10	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	-1,500.00	2,000.00	745.87	255.13	999.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	-4,963.33	2,036.67	2,036.67	0.00	0.00
2020-450-02-0000	Mat and Supplies Elem	4,500.00	-2,560.90	1,939.10	1,934.30	4.80	0.00
2070-150-00-0000	Instructional Salaries	74,732.00	-27,945.00	46,787.00	20,422.50	0.00	26,364.50
2070-400-00-0000	Contractual Expense	4,000.00	-1,000.00	3,000.00	0.00	0.00	3,000.00
2070-490-00-0000	BOCES Services	63,200.00	3,923.92	67,123.92	28,782.81	38,225.69	115.42
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	500.00	1,500.00	815.00	438.00	247.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	0.00	2,000.00	433.00	320.00	1,247.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,982.00	3,982.00	2,160.00	1,822.00	0.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	-5,300.00	126,393.00	9,841.92	4,923.08	111,628.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	-39,954.00	819,421.00	496,264.16	229,032.05	94,124.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-42,454.00	837,981.00	542,874.40	254,051.10	41,055.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	1,354,378.84	564,707.40	446.76
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	879.64	0.00	1,620.36
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	5,000.00	9,230.00	7,013.79	0.00	2,216.21
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-8,700.00	92,978.00	34,715.00	0.00	58,263.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	36,576.75	0.00	27,553.25
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	384,454.71	92,491.45	22,964.84
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	11,012.25	0.00	14,573.75
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	18,553.63	0.00	19,346.37
2110-200-01-0000	Equipment - High School	15,000.00	-1,500.00	13,500.00	2,344.00	0.00	11,156.00
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	78,647.96	94,647.96	87,619.86	6,541.70	486.40
2110-400-01-1302	Marching Band Contractual	0.00	0.00	0.00	-12.30	0.00	12.30
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	3,750.00	3,123.50	8,545.00
2110-403-01-0000	Contractual - Tuition	5,000.00	-867.00	4,133.00	2,754.00	1,379.00	0.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	3,516.61	245.47	237.92
2110-406-01-0000	Conferences - High School	3,000.00	-30.96	2,969.04	129.00	0.00	2,840.04
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	23,687.96	66,687.96	41,273.10	25,281.03	133.83
2110-450-02-0000	Supplies - Elementary	35,800.00	34,469.56	70,269.56	54,134.02	16,025.20	110.34
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	2,150.00	1,350.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,375.00	625.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	0.00	10,000.00	3,277.96	4,421.50	2,300.54
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	16,430.23	1,698.69	1,871.08

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2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	6,298.97	718.44	12,982.59
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	57,912.86	62,433.38	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	605,854.26	204,972.48	138,062.26
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	37,631.43	8,382.80	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	75,185.17	16,818.46	82,025.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	4,098.11	0.00	7,401.89
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	7,142.14	0.00	3,357.86
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	14,271.96	22,114.54	37,913.50
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	-100.00	1,900.00	782.00	39.00	1,079.00
2250-450-00-0000	Materials and Supplies	11,400.00	700.00	12,100.00	8,639.90	3,344.97	115.13
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	1,200.00	800.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	0.00	37,721.00	37,721.00	10,882.93	26,838.07	0.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	3,700.00	56,080.00	29,706.65	3,997.70	22,375.65
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	-33,412.30	986,587.70	619,543.11	360,896.28	6,148.31
2280-150-01-0000	Instructional Salary	0.00	0.00	0.00	-349.00	0.00	349.00
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	230,000.00	88,754.00	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-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	7,304.00	4,696.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	50,318.08	25,158.92	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	37,149.44	9,287.33	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	464.09	0.00	535.91
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	105.42	455.42	225.42	207.62	22.38
2610-450-02-2610	Elementary Supplies	1,000.00	-374.07	625.93	350.93	240.47	34.53
2610-460-01-2606	High School Books	4,000.00	8.25	4,008.25	3,966.48	41.77	0.00
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	428.67	105.93	290.40
2610-460-02-2606	Elementary Books	10,100.00	-8.25	10,091.75	6,190.47	431.34	3,469.94
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	23,078.85	9,921.15	0.01
2630-150-00-0000	Cai - Instructional Salar	0.00	79,908.00	79,908.00	63,126.40	15,781.60	1,000.00
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	105,184.79	14,769.50	42,825.71
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	1,500.00	6,500.00	6,199.97	300.00	0.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	7,104.97	1,168.51	7,598.52
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	5,199.96	4,087.52	4,712.52

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2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	8,400.32	802.99	3,816.69
2630-490-00-0000	BOCES Services	572,000.00	-2,581.09	569,418.91	238,236.10	185,841.76	145,341.05
2805-450-00-0000	Materials and Supplies	250.00	-250.00	0.00	0.00	0.00	0.00
2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	136,819.44	59,760.56	3,316.00
2810-160-01-0000	Non-Inst Salary	35,602.00	-28,000.00	7,602.00	0.00	0.00	7,602.00
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	-228.51	371.49	246.49	103.71	21.29
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	79,133.80	19,627.20	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	2,200.77	0.00	2,299.23
2815-400-00-0000	Contractual Expense	165,329.00	-3,000.00	162,329.00	53,156.32	100,951.71	8,220.97
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	2,148.47	3,148.47	2,528.47	571.10	48.90
2815-450-02-0000	Materials/Supplies Elem	1,000.00	1,129.23	2,129.23	2,129.23	0.00	0.00
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	174,015.84	65,748.16	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	-174.34	825.66	825.66	0.00	0.00
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	54,498.00	36,708.00	44,501.00
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	-13,000.00	0.00	0.00	0.00	0.00
2855-150-01-0000	Instructional Salaries	168,616.00	-11,500.00	157,116.00	110,429.55	36,876.00	9,810.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	4,141.62	0.00	1,858.38
2855-400-01-0000	Contractual - Athletics	50,000.00	3,500.00	53,500.00	38,495.43	12,459.28	2,545.29
2855-400-01-2706	Contractual Expense Boys	0.00	0.00	0.00	-60.00	0.00	60.00
2855-400-01-2707	Contractual Expense Girls	0.00	0.00	0.00	-92.60	0.00	92.60
2855-450-01-0000	Supplies - Athletics	8,400.00	8,000.00	16,400.00	13,643.67	2,460.07	296.26
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	22,986.80	4,597.40	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	76,145.80	15,229.18	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	10,000.00	40,000.00	40,105.31	0.00	-105.31
5510-162-03-0000	Salaries Drivers	374,667.00	-34,000.00	340,667.00	226,146.45	55,106.54	59,414.01
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	2,956.50	0.00	12,043.50
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	3,122.41	0.00	6,877.59
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	16,866.77	0.00	5,283.23

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5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	43,901.64	10,946.16	9,492.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	19,315.24	0.00	10,684.76
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
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	38,382.60	21,939.99	4,187.41
5510-430-03-0000	Liability Insurance	28,609.00	600.00	29,209.00	26,411.88	2,360.20	436.92
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	24,000.00	34,100.00	25,025.24	2,924.62	6,150.14
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	18,187.69	10,520.22	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	3,543.40	2,456.60	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	8,619.14	8,336.86	1,685.00
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	981.83	427.60	90.57
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	7,886.28	7,713.72	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	2,469.09	5,330.91	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	20,192.15	8,607.85	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	3,118.00	0.00	382.00
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	260,967.95	56,212.01	39,512.04
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	452,017.08	175,505.33	221,845.59
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	497,123.04	168,556.58	132,183.38
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	-15,600.00	2,010,345.00	1,693,258.52	171,105.43	145,981.05
9060-800-00-0001	Dental Insurance	105,275.00	-35,950.00	69,325.00	53,571.58	15,749.19	4.23
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	783,516.26	112,947.02	40,307.72
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	23,488.40	0.00	26,511.60
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	15,500.00	75,500.00	64,010.24	0.00	11,489.76
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,602.96	0.00	7,162.04
9060-800-00-0006	HRA Benefit Card	105,000.00	-49,050.00	55,950.00	0.00	0.00	55,950.00
9060-800-00-0007	Health Ins- Retirees	398,204.00	0.00	398,204.00	336,794.33	20,694.24	40,715.43
9089-800-00-0000	Other Benefits	195,000.00	-19,520.00	175,480.00	150,410.43	0.00	25,069.57

Naples Central School District

Budget Status Report As Of: 04/30/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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
Total GENERAL FUND		**24,341,608.00**	**53,578.61**	**24,395,186.61**	**14,870,461.20**	**4,277,524.78**	**5,247,200.63**

Naples Central School District

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash-Five Star Bank	146,341.32	
410.00	Due From State and Federal - L	54,398.00	
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	125,957.63	
522.00	Expenditures	470,775.66	
	Liabilities, Reserves and Fund Balance		
601.01	Prepaid School Lunch Funds		5,107.13
630.10	Due To Gen from Cafe		7,912.65
631.00	Due To Other Governments		186.75
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		125,957.63
917.00	Unassigned Fund Balance		236,727.97
	Budgetary and Revenue Accounts		
960.00	Appropriations		595,472.00
980.00	Revenues		421,580.48
	Grand Totals	**1,407,143.86**	**1,407,143.86**

Naples Central School District

Revenue Status Report As Of: 04/30/2026

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	36,372.00	3,628.00	
2401.000		Interest and Earnings	70.00	0.00	70.00	51.41	18.59	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	260.07	14,541.93	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	67,856.00	27,144.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	24,502.00	5,498.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	204,264.00	55,736.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	69,720.00	15,280.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	18,555.00	1,445.00	
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**	**421,580.48**	**173,891.52**	**0.00**

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2026
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: 04/30/2026

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	115,733.71	25,609.56	9,170.73
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	3,771.99	0.00	1,378.01
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	3,192.50	0.00	-926.50
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	11,999.17	4,404.28	-2,498.45
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	208,862.23	74,455.39	-25,817.62
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	12,688.33	1,742.03	-1,040.36
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	43,600.00	10,900.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	16,217.74	3,677.68	583.58
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	9,104.83	1,959.13	3,154.04
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	35,305.16	3,209.56	2,285.28
Total SCHOOL LUNCH FUND		**595,472.00**	**0.00**	**595,472.00**	**470,775.66**	**125,957.63**	**-1,261.29**

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

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	5,497.74	
200.0C	Cash- NYCLASS	166,925.56	
200.PN	Cash- NYCLASS	12,097.24	
	Budgetary and Expense Accounts		
522.00	Expenditures	400.00	
	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		7,957.62
	Totals for Service: SCHOLR	**184,920.54**	**184,920.54**

Naples Central School District

Revenue Status Report As Of: 04/30/2026

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	5,582.62		5,582.62
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,375.00		2,375.00
Total MISCELLANEOUS SPECIAL REV			**0.00**	**0.00**	**0.00**	**7,957.62**	**0.00**	**7,957.62**

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2026
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: 04/30/2026

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	400.00	5,600.00	-6,000.00
Total MISCELLANEOUS SPECIAL RE		**0.00**	**0.00**	**0.00**	**400.00**	**5,600.00**	**-6,000.00**

Naples Central School District

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

Summary - All Services

G/L Account	Description	Debits	Credits
	Assets		
200.0A	5* Bank Sp Aide Ck.	163,441.23	
410.01	Due From State and Federal	25,408.38	
	Budgetary and Expense Accounts		
522.00	Expenditures	525,712.59	
	Liabilities, Reserves and Fund Balance		
630.00	Due To General Fund		454,926.65
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
	Budgetary and Revenue Accounts		
980.00	Revenues		259,565.66
	Grand Totals	**714,562.20**	**714,562.20**

Naples Central School District

Revenue Status Report As Of: 04/30/2026

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	89,257.00	107,606.00	
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	5,685.00	0.00	5,685.00	3,544.00	2,141.00	
26SUMM-3289.000	26SUMM	Other State Aid	67,095.00	0.00	67,095.00	12,945.66	54,149.34	
26SUMM-5031.000	26SUMM	4408 Interfund Transfers	50,000.00	0.00	50,000.00	0.00	50,000.00	
26TIIA-4289.000	26TIIA	Other Federal Aid TTLEIIA	0.00	0.00	0.00	4,178.00		4,178.00
26TIVA-4129.000	26TIVA	NCLB Title IV Safe & Drug	0.00	0.00	0.00	4,368.00		4,368.00
26TTLI-4126.000	26TTLI	NCLB Chpt 1,Basic Grant	267,906.00	0.00	267,906.00	53,579.00	214,327.00	
Total SPECIAL AID FUND			**741,279.70**	**0.00**	**741,279.70**	**259,565.66**	**490,260.04**	**8,546.00**

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2026
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: 04/30/2026

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	80,138.72	40,067.28	0.00
26PREK-2510-160	Noninstructional Salaries	0.00	11,449.00	11,449.00	9,157.57	2,289.39	2.04
26REAP-2110-450	Materials & Supplies	31,591.00	0.00	31,591.00	31,577.00	0.00	14.00
26S611-2250-150	611-Instructional Salary	194,556.00	0.00	194,556.00	137,274.40	57,281.60	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	4,277.42	855.56	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	10,904.19	68.00	9,333.81
26SUMM-2253-490	4408 BOCES SERVICES	41,503.00	0.00	41,503.00	43,288.00	0.00	-1,785.00
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	178,011.04	89,005.25	-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**	**11,449.00**	**752,728.70**	**525,712.59**	**200,162.71**	**26,853.40**

Naples Central School District

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
	Assets		
200.0C	Cash- Five Star Ck	18,818.56	
	Budgetary and Expense Accounts		
522.00	Expenditures	1,015,554.00	
	Liabilities, Reserves and Fund Balance		
630.01	Due To Debt Service		811.27
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	**1,034,372.56**	**1,034,372.56**

Naples Central School District

Budget Status Report As Of: 04/30/2026

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	93,760.60	5,193.52	-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	1,320.22	1,703,281.71
210000-2110-244-00	LEGAL SERVICES	133,055.95	0.00	133,055.95	10,975.50	4,024.50	118,055.95
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	76,709.84	6,287.36	7,002.80
260000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	3,558.03	5,916.97	525.00
Total CAPITAL FUND		**1,130,055.34**	**3,505.95**	**1,133,561.29**	**1,015,554.00**	**133,741.70**	**-15,734.41**

Naples Central School District

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
	Assets		
200.NY	Debt Service NYCLASS	206,410.15	
391.01	Due From Other Funds-Capital	811.27	
	Liabilities, Reserves and Fund Balance		
884.00	Reserve for Debt		191,932.67
	Budgetary and Revenue Accounts		
980.00	Revenues		15,288.75
	Grand Totals	**207,221.42**	**207,221.42**

Naples Central School District

Revenue Status Report As Of: 04/30/2026

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	15,288.75		15,288.75
Total DEBT SERVICE			**0.00**	**0.00**	**0.00**	**15,288.75**	**0.00**	**15,288.75**

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2026
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