PUBLIC HEARING: **2026-2027 Proposed School Budget**
DATE: Wednesday, May 6, 2026
TIME: 6:00 p.m.
PLACE: Naples High School Library

BOARD MEETING: **Regular Meeting**
DATE: Wednesday, May 6, 2026
TIME: Following the Budget Hearing at 6 p.m.
PLACE: Naples High School Library

I. Roll Call
II. Meeting Called to Order
III. Adopt the Agenda of the Regular Meeting of May 6, 2026 (Board Action)
IV. Pledge of Allegiance
V. 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.

VI. Points of Interest
VII. Superintendent Reports – Administrative Updates - Presentations
- Special Services UPK-6
- Superintendent Update
- Student Representative Update
- Administrative Updates

VIII. Board Report – Facility Committee
IX. Minutes (Board Action)
X. Business (Board Action)
- Official Bank Depositories
- Policy Updates
- Treasurer's Reports
- Discards

XI. Personnel (Board Action)
- Appointment – Social Studies Teacher
- Appointment – Long Term Substitute Special Education Teacher
- Appointment – Cleaners
- Resignation – School Bus Monitor
- Resignation – Science Teacher

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

XIII. Proposed Executive Session, Subject to Board Approval (Board Action)
XIV. Adjournment (Board Action)

Budget Hearing held on May 6, 2026 at 6:00 pm in the Naples High School Library (Chad Hunt)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, May 6, 2026 following the Budget Hearing at 6:00 p.m. in the Naples High School Library.

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

Also Present: Student Representative Lily Hirsh, Kevin Swartz, Chad Hunt, Christina Brautigam, Michele Barkley, Cassandra Lamphier, Heather Clark.

Guests Present: Lauren Eisenger Hayes, Jeanne Schenk, Heather Stephens, Melissa Mannella and Megan Webster

A quorum being present, the Regular Meeting of May 6, 2026 was called to order at 6:22 p.m. by President Board Member Jacob Hall.

Motion: Amie Levine
2nd: Joseph Callaghan
Resolved, that the Board of Education approves the agenda of the Regular Meeting of May 6, 2026 as presented.

Voting Yes: 7 **Motion Carried**
Voting No: 0

Pledge of Allegiance

Public Comments – Boards Response
The Naples Sports Booster representatives, Melissa Mannella and Megan Webster, shared with the Board what the Naples Sports Boosters Club have been doing and thanked the Board for their support. The board thanked the Sports Boosters for their support in assisting athletes through the years. It has been impactful for the athletes. (Flyer attached)

Points of Interest - None

Superintendent Reports – Administrative Reports - Presentations

Special Service UPK-6 Department
Lauren Eisinger-Hayes shared a Power Point (attached) celebrating the unique ways the elementary special programs thinks and learns. This included the department overview and goals. She spoke about the alignment, both horizontal and vertical along with collaboration to see that

students are learning and growing, no matter what it takes. Many accomplishments were also shared. She thanked the Board and the district for their support. The board thanked Lauren for sharing the information and helping them to see the great work they are doing.

Superintendent Kevin Swartz shared the following updates:
- Thank you to our Athletic Director, coaches and athletes for their flexibility with events being rescheduled due to the weather. Looking forward to a little less rain and warmer weather.
- Reminder that the Budget Vote is May 19, 2026 from 7 am to 8 pm in the HS Library.
- NYS Budget update: Still no budget, but hope that we should see some updates next week. As a reminder, we are expecting only 1% foundation aide ($55,000) and that is what we conservatively budgeted for the 2026-27 school year.
- Naples Facebook Page: Senior Salutes to our graduating seniors. It's incredible as to what seniors are pursing and how it ties to the Naples Mission Statement. An accumulative effort UPK-12, preparing kids to pursue their own paths after graduating in all different kinds of career paths, either college, military or work force.

Student Representatives, Lily Hirsh shared the following updates:
- Successful Prom
- Crunch time for exams
- Biology Class: Learning about the environment and doing things to help the environment, such as composting and recycling
- Decision Day for Seniors
- National Honor Society: Teacher of the Year

Assistant Secondary Principal/Data Coordinator, Heather Clark shared the following updates:
- Spring Sports, Tennis Teams (3), Senior Salutes, Running Club – 5K before the Prom
- CSEA Sponsored the Pop-Up Salon for the Prom and it was successful
- Decision Day and getting the kids together to see what their plans are
- Teacher Appreciation Week: Students by themselves showing appreciation to their teachers
- Autism Awareness: Teacher, Samantha Gibson, having kids celebrate the differences in our world
- Full-on Testing: AP's, CBT Testing and exams

Pupil Personnel Director, Cassondra Lamphier shared the following updates:
- CBT Testing completed. Math testing is next
- Pre-K Registrations: Currently have 20 registrations
- Safety Playground Lessons for students and staff
- Occupational Therapist Position

Board Report – Facility Committee

Board Member, Rob Brautigam provided the following updates:
- Capital Outlay 2026: Elementary Door Work.
- 2026 Capital Project: Continuing to review the scope and looking to reconvene in June to finalize scope.

- Facilities Updates: Tree replacement with the facilities department to manage this as needed; Loading dock at the HS Canopy – looking at concrete/blacktop to prevent folks from driving over grass to approach the loading dock; Bus Garage fencing around the fuel tanks (in disrepair); Replacing fencing at the park along the road to prevent soccer balls from going into the road.

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

- Regular Meeting of April 22, 2026

Voting Yes: 7 **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:

- BE IT RESOLVED, that any commercial bank and/or trust company, including but not limited to Five Star Bank, NYCLASS, and NYLAF are designated as the official depositories for the school district funds during the 2025-2026 school year and that the maximum amount which may be kept on deposit in any one bank shall not exceed the District's annual general fund budget.
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading as per Policy #1410, approves the following policies, regulations and forms as presented:
  - Policy #1620 Annual Organizational Meeting
  - Policy #2310 School Board Associations
  - Policy #3112 School District Standards and Guidelines for Social Media Publishing (from School District Standards and Guidelines for Web Page Publishing)
  - Policy #2320 Attendance by Board Members at Conferences, Conventions and Workshops
- Resolved, that the Board of Education, upon the recommendation of the Policy Committee, with no second reading required as per Policy #1410, approves the removal of the following policies as presented:
  - Policy #3111 School Sponsored Newsletter
  - Policy #3113 Website Accessibility
- Resolved, that the Board of Education approves the Treasurer's Monthly Report for the following period: March 2026 (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 April 2026. (attached)

Voting Yes: 7 **Motion Carried**
Voting No: 0

Motion: Maura Sullivan
2nd: Robert Brautigam
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 appointment of Owen Crane, to a probationary term of four (4) years beginning on July 1, 2026 and expiring on June 30, 2030, as 1.0 FTE Social Studies Teacher, effective July 1, 2026, pending certification. 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. Pending certification area and status are Social Studies Grade 7-12. Salary for the 2026-2027 school year will be $43,587. 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 appointment of Wendy Connell as Long-Term Substitute Special Education Teacher, effective September 1, 2026 and expiring on or about February 1, 2027. The State of New York certification area is Students with Disabilities (Grades 1-6), Professional; Nursery, Kindergarten & Grades 1-6, Permanent. Salary for the 2026-2027 school year will be step 1 of the 2026-2027 Distribution Schedule – Masters, Pro-rated. This appointment is in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary appointment(s), pending a successful background fingerprinting clearance report:
    - Henry Caldwell, Cleaner, effective May 11, 2026 at the rate of $17.20/hour
    - Brandyn Osborn, Cleaner, effective May 11, 2026 at the rate of $16.50/hour
- Resolved, that the Board of Education approves the following resignation, with regret:
    - Ashlee Irwin Stedge, Bus Monitor, effective May 2, 2026.
    - Ellen Ellison, Science Teacher, effective July 1, 2026

Voting Yes: 7 **Motion Carried**
Voting No: 0

Motion: Kelley Louthan
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: 04/17/26; 04/22/26; 04/28/26; 04/30/26
    - Committee on Pre-School Special Education actions of: None
    - 504 Committee actions of: 04/17/26

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
Caitlin Lamphier	Teacher Assistant
Kiersten Lamphier	Teacher
Kiersten Lamphier	Teacher Assistant

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

Name	Position
Matthew Black	Chaperone (Marching Band)
Anthony Freeland	Chaperone

Voting Yes: 7 **Motion Carried**
Voting No: 0

Motion: Robert Brautigam
2nd: Steven Mark

There being no further business, the Regular Meeting of May 6, 2026 is hereby adjourned at 7:14 p.m.

Voting Yes: 7 **Motion Carried**
Voting No: 0

Dated this 6th day of May, 2026

Michele Barkley

Michele Barkley
District Clerk

POLICY

~~2007~~2026 1620

By-Laws

SUBJECT: ANNUAL ORGANIZATIONAL MEETING

~~The Annual Organizational Meeting of the Naples Central School Board of Education shall be held on the first Tuesday in July of each year, unless that day is a legal holiday, in which event it shall be held on the first Wednesday in July.~~

~~The Board may pass a resolution, however, to hold its Annual Organizational Meeting at any time during the first fifteen (15) days of July.~~The school district will schedule and hold its reorganization meeting between July 1st and "on or before the first Monday after the twentieth day of July.

Officers

The meeting shall be called to order by the District Clerk, who shall act as a Temporary Chairperson. The Board shall proceed to the election of a President. The President shall then take the chair. The Board shall then elect a Vice President. Election shall be by a majority vote.

Oath of Office

The District Clerk shall administer the Oath of Office to the newly elected officers and new members of the Board.

Education Law Sections 1701, 1706, 1707, 1709, 2109, 2502(9) and 2504(1)

Adopted: 6/27/07
Revised: 05/06/26

POLICY

~~2007~~2026 2310

Internal Operations

SUBJECT: SCHOOL BOARD ASSOCIATIONS

The Naples Central School Board of Education believes that an effective School Board invests in its own education and development.

Membership in School Boards' Associations provide Boards of Education with a significant amount of assistance and practical information in regard to various matters affecting School Boards, including school management, educational trends, and pending legislation. These~~s~~ memberships also offer School Board members opportunities to exchange information, solve common problems, and pool resources for mutual advantage.

The Naples Central School Board of Education shall take advantage of the opportunities available through membership in local, state, and national School Boards' Associations and participate as fully as possible in their activities.

Education Law Section 1618
Comptroller's Opinion 81-255

Adopted: 6/27/07
Revised: 05/06/26

POLICY

~~2007~~2026 2320

Internal Operations

SUBJECT: ATTENDANCE BY BOARD MEMBERS AT CONFERENCES, CONVENTIONS AND WORKSHOPS

The Board believes that continuing in-service training and development are important for its members. The Board, therefore, encourages the participation of all members at appropriate school board conferences, conventions and workshops which are believed to be of benefit to the Naples Central School District. However, in order to control both the investment of time and funds necessary to implement this policy, the Board establishes the following guidelines:

a) ~~A calendar of school board conferences, conventions and workshops shall be maintained by the Board Clerk~~The board clerk will inform the BOE of relevant conferences or professional development opportunities as they become available. The Board will periodically decide which meetings appear to be most likely to produce direct and indirect benefits to the School District. At least annually, the Board will identify those new ideas or procedures and/or cost benefits that can be ascribed to participation at such meetings.

b) Funds for participation at such conferences, conventions, workshops and the like will be budgeted for on an annual basis. When funds are limited, the Board will designate which members are to participate at a given meeting.

c) Reimbursement to Board members for all actual and necessary registration fees, expenses of travel, meals and lodging, and all necessary tuition fees incurred in connection with attendance at conferences and the like will be in accordance with established regulations for expense reimbursement.

d) When a conference, convention or workshop is not attended by the full Board, those who do participate may be requested to share information, recommendations and materials acquired at the meeting.

The authorization for Board members to attend a conference, convention, workshop and the like shall be by Board resolution adopted prior to such attendance. However, the Board, in its discretion, may delegate the power to authorize attendance at such conferences to the President of the Board of Education.

Where authorization has been delegated to the President of the Board, no expense or claim form shall be paid unless a travel order or similar document signed by the President is attached to such form, authorizing the claimant to attend the conference.

Education Law Section 2118
General Municipal Law Sections 77-b and 77-c

NOTE: Refer also to Policies #5323 -- Reimbursement for Meals/Refreshments
#6161 -- Conference/Travel Expense Reimbursement

Adopted: 6/27/07

Revised: 05/06/26

POLICY

DELETE

2024 3111

Community Relations

SUBJECT: SCHOOL SPONSORED NEWSLETTER

Providing information of interest to the public concerning the school's programs and services is an obligation recognized and accepted by the Naples Central School Board of Education. To this end, the District will prepare and distribute a District Newsletter in the Fall, Winter and Spring to all residents of the District.

The purpose of a School Sponsored Newsletter is to:

a) Present to the residents of the Naples School District factual information regarding programs, staff, procedures or other materials relevant to the efficient operation of the schools.

b) Present information relative to the official actions taken by the Board of Education which, in the opinion of the Board, should be transmitted to the residents of the District.

c) Present information on propositions or proposals that will require informal input by the public or formal vote of the residents of the District.

d) Present information which, in the opinion of the Board of Education, will be of benefit to the District.

This publication shall not be utilized for the purpose of presenting any proposal, proposition or opinion of any employee, member of the administration or individual member or members of the Board of Education without the formal consent of the Board of Education.

NOTE: Refer also to Policy #3110 -- School Sponsored Media

Adopted: 06/27/07
Revised: 01/03/24

SUBJECT: SCHOOL DISTRICT STANDARDS AND GUIDELINES FOR ~~WEB PAGE PUBLISHING~~SOCIAL MEDIA PUBLISHING

General Criteria

The availability of Internet access in the School District provides an opportunity for staff and students to access information and contribute to the School District's presence on the ~~World Wide Web~~Social Media Publishing. The District/school/classroom websites must relate to curriculum or instructional matters, school authorized activities, or general information of interest to the public pertaining to the District or its schools. Staff and students are prohibited from publishing personal home pages or links to personal home pages as part of the District/school/classroom Web Page(s). Similarly, no individual or outside organization will be permitted to publish personal Web Pages as part of the District/school/classroom Web Page(s).

Internet access for the creation of Web Pages is provided by the District and all information must be reviewed by the Website Manager prior to publishing it on the Web. Personnel designing information for the Web Pages must familiarize themselves with and adhere to District standards and procedures. Failure to follow District standards or responsibilities may result in disciplinary sanctions in accordance with law and/or the applicable collective bargaining agreement.

The District will ensure that any and all notifications and documents required by law, regulation, or District policy to be posted on its website will be so published.

Content Standards

a) Approval for posting a Web Page must be obtained from the Website Manager or his/her designee(s). If at any time, the Website Manager/designee(s) believes the proposed material does not meet the standards approved by the District, it will not be published on the Web. Decisions regarding access to active Web Pages for editing content or organization will be the responsibility of the Website Manager/designee(s).

b) A Web Page must be sponsored by a member of the District faculty, staff or administration who will be responsible for its content, design, currency and maintenance. The sponsor is responsible for ensuring that those constructing and maintaining the Web Page have the necessary technical training and that they fully understand and adhere to District policies and regulations. The Web Page must include the name of the sponsor.

c) Staff or student work should be published only as it relates to a school/classroom authorized project or other school-related activity, and in compliance with any and all relevant laws, rules, and regulations.

(Continued)

SUBJECT: SCHOOL DISTRICT STANDARDS AND GUIDELINES FOR ~~WEB PAGE~~SOCIAL MEDIA PUBLISHING (Cont'd.)

d) The review of a Student Web Page (if considered a school-sponsored student publication) shall be subject to prior District review as would any other school-sponsored student publication.

e) An authorized teacher who is publishing the final Web Page(s) for himself/herself or for a student will edit and test the Page(s) for accuracy of links and check for conformance with District standards and practices.

f) Commercial advertising or marketing on the District/school/classroom Web Page(s) (or the use of school-affiliated Web Pages for the pursuit of personal or financial gain) shall be prohibited unless otherwise authorized in accordance with law and/or regulation. Decisions regarding website advertising must be consistent with existing District policies and practices on this matter. School-affiliated Web Pages may mention outside organizations only in the context of school programs that have a direct relationship to those organizations (e.g., sponsorship of an activity, student community service project).

g) Web Pages may include faculty or staff names; however, other personal information about employees including, but not limited to, home telephone numbers, addresses, email addresses, or other identifying information such as names of family members may be published only with the employee's written permission.

h) All Web Pages must conform to the standards for appropriate use found in the District's Acceptable Use Policy(ies) and accompanying Regulations regarding standards of acceptable use; examples of inappropriate behavior; and compliance with applicable laws, privacy, and safety concerns.

i) All staff and/or students authorized to publish material on the District/school/classroom Web Page(s) shall acknowledge receipt of the District's Web Page Standards and agree to comply with same prior to posting any material on the Web.

Release of Student Education Records/Directory Information

The District will not permit students' personally identifiable information to be posted on any District Web Pages unless such action is consistent with the Family Educational Rights and Privacy Act (FERPA) and District policy.

Bus Schedules

Online posting of school bus schedules and/or other specific activity schedules detailing dates/times/locations (e.g., field trips) is prohibited on school-affiliated websites as such information can pose risks of child abduction or other security concerns. Password protected websites may be authorized by the Superintendent/designee.

(Continued)

SUBJECT: SCHOOL DISTRICT STANDARDS AND GUIDELINES FOR ~~WEB PAGE~~SOCIAL MEDIA PUBLISHING (Cont'd.)

Use of Copyrighted Materials and "Fair Use" Exceptions

Copyrighted Materials

All employees and students are prohibited from copying materials not specifically allowed by the copyright law, "Fair Use" guidelines, licenses or contractual agreements, or the permission of the copyright proprietor. Web Page publications must include a statement of copyright when appropriate and indicate that permission has been secured when including copyrighted materials or notice that such publication is in accordance with the "Fair Use" provisions of the Copyright Law.

Consequences for Non-Compliance

Web Pages that do not comply with the above criteria are subject to revocation of approval and removal from the District/school/classroom websites.

Staff

Faculty or staff posting non-approved or inappropriate material on a school-affiliated website are subject to discipline, including possible suspension or revocation of access to the District's computer network, in accordance with law and applicable collective bargaining agreements. In the case that a violation may constitute a criminal offense, it will be reported to the appropriate authorities.

Students

Students posting non-approved or inappropriate material on a school-affiliated website are subject to discipline, including possible suspension or revocation of access to the District's computer network, in accordance with applicable due process procedures and the *District Code of Conduct*. In the case that a violation may constitute a criminal offense, it will be reported to the appropriate authorities.

Oversight

The Superintendent of Schools or his/her designee shall have the authority to approve or deny the posting of any proposed Web Pages on school-affiliated websites based upon compliance with the terms and conditions set forth in this policy as well as applicable District practices and procedures.

(Continued)

SUBJECT: SCHOOL DISTRICT STANDARDS AND GUIDELINES FOR ~~WEB PAGE~~SOCIAL MEDIA PUBLISHING (Cont'd.)

Digital Millennium Copyright Act (DMCA), 17 USC Sections 101 et seq., 512 and 1201 et seq.
Family Educational Rights and Privacy Act of 1974, 20 USC Section 1232(g)
34 CFR Parts 99 and 201

NOTE: Refer also to Policies #7411 -- Censorship of School-Sponsored Student Publications and Activities
#8350 -- Use of Copyrighted Materials

ERIE 1 BOCES' Policy # for this policy is Policy # 3120

Adopted: 04/09/14
Revised: 05/06/26

SUBJECT: WEBSITE ACCESSIBILITY

The District is committed to making information on its website accessible to all online visitors, including those individuals with hearing, vision, or cognitive disabilities, so that they have equal opportunity to obtain the same results, gain the same benefits, and reach the same levels of achievement.

The District has undertaken good-faith efforts to ensure that its website complies with the current New York State standards on website accessibility, which include conducting a regular and thorough audit of online content and functionality. The District will make all reasonable efforts to ensure that all new, newly added, or modified online content and functionality will be accessible to people with disabilities.

The District will consider the educational opportunities and benefits it provides through technology, how its technology provides these opportunities and benefits, whether the technology exists in a format that is accessible to individuals with disabilities, whether the technology can be modified, and the availability of a different technological device in making decisions that may affect access to its website. The District may address specific pages, information formats, or features; it may expressly identify the pages or information that may be deciphered by screen readers; and it may specify any readers that may need downloading on its website. Moreover, the District may provide links to information or features on its website to further assist users.

Access Notice

The District will post a notice on its website about how users may request access to information that they believe is not currently accessible. The District may request that users provide their name, email address, phone number, a description of the problem they experienced, and the location of the information they tried to access. The District will make all reasonable efforts to provide inaccessible information in an alternative format.

Accessibility Contact Person

The District will designate a person whom website users may contact if they experience accessibility issues. The District will post contact information and specify how to contact this person on its website home page.

Exemptions

The District may conclude that features, programs, applications, or activities on its website are not accessible if making them accessible would cause them to be fundamentally altered, or when ensuring accessibility would result in an undue financial and administrative burden. The District will maintain all documents supporting its exemption determinations as required by law.

(Continued)

SUBJECT: WEBSITE ACCESSIBILITY (Cont'd.)

Training

The District will provide website accessibility training as necessary to appropriate personnel, including any website content developers, webmasters, and procurement officials, and all others who develop, load, maintain, or audit its web content or functionality.

Third-Party Sites

Any links to third-party sites on the District's website are not under its control, and thus, the District is not responsible for the content or accessibility of third-party sites. Third-party sites may not comply with accessibility standards.

Section 508 of the Rehabilitation Act of 1973, as amended, 29 USC § 794(d)
Section 504 of the Rehabilitation Act of 1973, as amended, 29 USC § 794
Title II of the Americans with Disabilities Act of 1990, 42 USC § 12101, et seq.
Individuals with Disabilities Education Act (IDEA), 20 USC § 1400, et seq.
28 CFR Part 35
34 CFR Parts 104 and 300
New York State Information Technology Policy No. NYS-P08-005

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District
#8130 -- Equal Educational Opportunities

Adopted: 06/21/17

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	$20,150,778.02	$143,705.04	$182,118.18	$73,321.32	$134,966.92	$205,196.92
+ CASH RECEIPTS	$3,896,384.24	$45,447.51	$534.85	$117,620.11	$170.57	$616.65
- CASH DISBURSEMENTS:	$1,614,639.32	$54,951.26	$0.00	$81,476.16	$116,243.44	$0.00
CLOSING BALANCE:	**$22,432,522.94**	**$134,201.29**	**$182,653.03**	**$109,465.27**	**$18,894.05**	**$205,813.57**

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	$3,005,118.15	$136,748.38	$4,747.65	$109,465.27	$18,894.05	$0.00
+ OUTSTANDING DEPOSITS	$0.00	$582.40	$0.00	$0.00	$0.00	$0.00
ADJUSTED CHECKING BALANCE	$3,005,118.15	$137,330.78	$4,747.65	$109,465.27	$18,894.05	$0.00
-OUTSTANDING CHECKS	$75,944.09	$3,129.49	$600.00	$0.00	$0.00	$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	$5,365,033.01	$0.00	$178,505.38	$0.00	$0.00	$205,813.57
+MISCELLANEOUS RESERVES	$4,625,717.89	$0.00	$0.00	$0.00	$0.00	$0.00
+CAPITAL RESERVES	$9,512,597.98	$0.00	$0.00	$0.00	$0.00	$0.00
CLOSING BALANCE:	**$22,432,522.94**	**$134,201.29**	**$182,653.03**	**$109,465.27**	**$18,894.05**	**$205,813.57**

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

May 6, 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 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
	Assets		
200.0B	Cash - FIVE STAR CK.	1,152,127.47	
200.1B	5*Bank -GF Savings	11,444,527.94	
200.1C	5* Bank-Tax Collection	1,700,114.66	
200.NY	General Fund NYCLASS	2,508,820.94	
200.PA	Net Payroll - 5* Bank	619.37	
200.TA	Cash- 5* TRUST & AGENCY CK.	16,817.46	
201.00	HRA Checking	59,495.10	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	5,550,000.00	
250.00	Taxes Receivable, Current	102,758.93	
380.00	Accounts Receivable	2,048.22	
380.AD	AR - Retiree Autodebits	2,806.87	
380.HL	Accts Rec Retired Health		859,986.54
391.10	Due From Other Funds - Cafe	6,012.18	
391.20	Due From Other Funds -Federal	454,922.36	
	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	5,623,331.35	
522.00	Expenditures	13,384,299.31	
599.00	Appropriated Fund Balance	391,454.61	
	Liabilities, Reserves and Fund Balance		
601.10	HRA Medical Liability		331,494.96
632.00	Due to State Teachers'Ret.Sys		439,412.31
637.00	Due to Employees' Ret. System	2,023.60	
720.00	Health Ins. Bc/Bs		44.19
720.04	Flex Medical		5,324.83
720.05	Flex Dependent Care		1,083.64
720.FD	Bc/Bs Flex Dental S.S.		3,862.89
720.RT	Health Ins. Bc/Bs RETIREES	859,986.54	
814.00	Workers' Compensation Reserve		312,943.32
815.00	Unemployment Insurance Reserve		330,682.83
821.00	Reserve for Encumbrances		5,623,331.35
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		20,300,791.30
	Grand Totals	67,265,998.91	67,265,998.91

Naples Central School District

Revenue Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	13,672,274.00	0.00	13,672,274.00	13,080,526.73	591,747.27	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	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	29,306.25		14,036.25
1335.000		Oth Student Fee/Charges (	7,560.00	0.00	7,560.00	8,183.82		623.82
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	542,323.23		317,307.23
2450.000		Commissions	100.00	0.00	100.00	107.40		7.40
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	4,154,817.87	2,095,269.13	
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	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	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	43,311.37		13,311.37
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: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			24,341,608.00	53,578.61	24,395,186.61	20,300,791.30	6,470,686.01	2,376,290.70

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2026
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-4,000.00	1,250.00	340.00	380.00	530.00
1010-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	153.26	153.32	693.42
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	6,234.12	2,077.88	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	135,922.14	45,307.42	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	46,751.72	15,499.76	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	82,752.66	27,584.14	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	23,775.62	7,779.30	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	9,477.49	1,607.88	11,484.63
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	2,038.67	949.77	3,511.56
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	184,415.67	55,584.33	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	2,306.52	768.92	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	3,643.74	1,214.62	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	45,091.68	11,256.46	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	4,393.20	2,106.80	0.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	2,470.75	10,470.75	4,821.75	5,649.00	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	12,879.00	7,121.00	16,000.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	22,031.85	11,665.83	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	6,406.26	11,343.74	277.00

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	-6,000.00	33,000.00	15,285.18	12,084.82	5,630.00
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	-6,000.00	569,286.00	398,585.39	122,852.65	47,847.96
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	4,933.78	0.00	10,066.22
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	0.00	2,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	21,460.00	106,160.00	63,398.66	36,439.43	6,321.91
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	2,003.80	2,551.59	2,844.61
1620-462-00-0000	Water	47,250.00	-4,000.00	43,250.00	23,918.60	19,281.40	50.00
1620-463-00-0000	Electricity	249,400.00	50,556.99	299,956.99	220,575.74	75,158.06	4,223.19
1620-464-00-0000	Natural Gas	157,300.00	0.66	157,300.66	109,626.88	31,973.12	15,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	-2,000.00	136,000.00	94,521.22	30,222.30	11,256.48
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	11,765.38	7,733.11	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	65,706.09	20,418.77	28,747.14
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,177.71	0.00	2,822.29
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	9,678.20	9,062.16	1,259.64
1621-469-00-0000	Maintenance-Service Contr	35,850.00	12,500.00	48,350.00	17,530.00	22,533.00	8,287.00
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	27,108.03	228,108.03	150,585.80	74,955.28	2,566.95
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	45,200.82	21,899.18	0.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	36,614.02	22,301.98	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	35,905.00	0.00	6,744.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	80,480.88	33,254.12	11,607.00
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	237,989.47	88,636.85	23,941.68
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	64,329.88	21,234.96	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	1,699.74	0.00	1,100.26

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	0.00	6,500.00	638.11	362.89	5,499.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	-1,500.00	2,000.00	657.08	343.92	999.00
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	2,036.67	4,500.00	463.33
2020-450-02-0000	Mat and Supplies Elem	4,500.00	2,500.00	7,000.00	1,934.30	4,504.80	560.90
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	25,125.30	41,026.20	972.42
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	295.00	1,272.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,982.00	3,982.00	1,668.00	2,314.00	0.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	0.00	131,693.00	8,611.68	6,153.32	116,928.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	-39,954.00	819,421.00	434,231.14	291,065.07	94,124.79
2110-120-02-1000	Teachers Sall-Kdg - 3	880,435.00	-42,454.00	837,981.00	475,015.10	321,910.40	41,055.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	1,185,061.64	734,024.60	446.76
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	420.24	0.00	2,079.76
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	0.00	4,230.00	5,231.59	0.00	-1,001.59
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	0.00	101,678.00	30,355.00	0.00	71,323.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	33,296.75	0.00	30,833.25
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	344,664.06	142,209.11	13,037.83
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	9,836.74	0.00	15,749.26
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	15,469.63	0.00	22,430.37
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	76,397.96	92,397.96	86,520.86	5,752.10	125.00
2110-400-02-0000	Contractual - Elementary	16,000.00	-581.50	15,418.50	3,059.30	3,882.60	8,476.60
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	3,288.61	464.67	246.72
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	833.44	43,833.44	37,906.77	4,658.45	1,268.22
2110-450-02-0000	Supplies - Elementary	35,800.00	26,088.82	61,888.82	47,664.97	11,238.02	2,985.83
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	1,224.36	1,600.00	7,175.64
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	13,591.65	135.00	6,273.35
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	5,802.14	452.37	13,745.49

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	45,217.60	75,128.64	7.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	534,202.45	273,629.62	141,056.93
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	33,440.01	12,574.22	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	65,261.47	25,140.16	83,627.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	3,597.06	0.00	7,902.94
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	6,822.14	0.00	3,677.86
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	11,521.56	24,921.94	37,856.50
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	-100.00	1,900.00	757.00	64.00	1,079.00
2250-450-00-0000	Materials and Supplies	11,400.00	0.00	11,400.00	7,282.56	624.38	3,493.06
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	625.00	1,375.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	0.00	37,721.00	37,721.00	0.00	37,721.00	0.00
2250-472-00-0000	Prog/HandiTuition-Other	52,380.00	3,700.00	56,080.00	18,704.35	34,564.60	2,811.05
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	1,020,000.00	-33,412.30	986,587.70	537,070.41	444,568.99	4,948.30
2280-490-01-0000	BOCES Services	325,000.00	31.00	325,031.00	201,250.00	117,504.00	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	6,391.00	5,609.00	20.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	44,028.32	31,448.68	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	32,505.76	13,931.01	1,305.23
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,000.00	0.00	1,000.00	450.72	0.00	549.28
2610-400-01-2603	Contractual Expense Hs	100.00	0.00	100.00	0.00	0.00	100.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	225.42	0.00	124.58
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	350.93	0.00	649.07
2610-460-01-2606	High School Books	4,000.00	8.25	4,008.25	3,595.45	412.80	0.00
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	409.92	124.68	290.40
2610-460-02-2606	Elementary Books	10,100.00	-8.25	10,091.75	5,457.24	1,164.57	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	19,551.45	13,448.55	0.01
2630-150-00-0000	Cai - Instructional Salar	0.00	79,908.00	79,908.00	55,235.60	23,672.40	1,000.00
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	94,577.35	22,154.22	46,048.43
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	6,791.94	1,481.54	7,598.52
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	1,306.18	7,857.30	4,836.52
2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	8,235.32	967.99	3,816.69
2630-490-00-0000	BOCES Services	572,000.00	-1,081.09	570,918.91	214,980.26	209,097.60	146,841.05

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	194,896.00	5,000.00	199,896.00	121,691.62	74,888.38	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	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	69,320.20	29,440.80	6,392.00
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	4,500.00	0.00	4,500.00	2,171.59	0.00	2,328.41
2815-400-00-0000	Contractual Expense	165,329.00	-3,000.00	162,329.00	53,674.32	100,803.71	7,850.97
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	677.00	0.00	323.00
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	737.00	0.00	263.00
2815-450-01-0000	Materials and Supplies Hs	1,000.00	1,600.00	2,600.00	2,459.19	102.43	38.38
2815-450-02-0000	Materials/Supplies Elem	1,000.00	1,500.00	2,500.00	2,059.95	102.42	337.63
2820-150-00-0000	Psychology Inst Salary	239,871.00	0.00	239,871.00	152,263.86	87,500.14	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	825.66	0.00	174.34
2850-150-01-0000	Instructional Salaries	135,707.00	0.00	135,707.00	52,440.00	38,766.00	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	0.00	13,000.00	0.00	0.00	13,000.00
2855-150-01-0000	Instructional Salaries	168,616.00	-6,000.00	162,616.00	108,831.55	38,388.00	15,396.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	4,107.62	0.00	1,892.38
2855-400-01-0000	Contractual - Athletics	50,000.00	3,500.00	53,500.00	33,546.22	16,978.49	2,975.29
2855-450-01-0000	Supplies - Athletics	8,400.00	2,500.00	10,900.00	10,456.16	1.00	442.84
2855-455-01-0000	Uniforms - Athletics	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	28,159.00	0.00	28,159.00	20,688.12	6,896.08	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	68,531.22	22,843.76	1,758.02
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	30,000.00	10,000.00	40,000.00	35,898.66	0.00	4,101.34
5510-162-03-0000	Salaries Drivers	374,667.00	-10,000.00	364,667.00	199,967.30	77,950.79	86,748.91
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	2,637.00	0.00	12,363.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	2,592.60	0.00	7,407.40
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	16,676.91	0.00	5,473.09
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	38,428.56	16,419.24	9,492.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	17,346.27	0.00	12,653.73
5510-169-03-0000	Bus Monitor Substitutes	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-210-03-0000	Bus Purchasing	295,000.00	0.00	295,000.00	292,730.10	0.00	2,269.90
5510-400-03-2900	Contractual Expense	64,510.00	0.00	64,510.00	28,245.01	25,276.86	10,988.13
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	0.00	10,100.00	2,054.83	2,947.83	5,097.34
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	587.96	2,412.04	500.00
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	17,899.70	10,808.21	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	3,002.24	2,997.76	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	8,042.45	8,913.55	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	7,172.99	8,427.01	3,100.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	2,077.81	5,722.19	780.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	18,158.79	10,641.21	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	2,727.00	0.00	773.00
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	231,485.53	76,879.37	48,327.10
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	399,069.89	228,970.57	221,327.54
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	441,118.26	224,646.28	132,098.46
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	1,543,297.69	340,603.74	126,443.57
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	713,622.78	187,181.57	35,966.65
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	23,091.82	0.00	26,908.18
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	15,500.00	75,500.00	63,861.74	0.00	11,638.26
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,596.21	0.00	7,168.79
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	295,534.94	10,972.10	91,696.96
9089-800-00-0000	Other Benefits	195,000.00	-19,520.00	175,480.00	150,410.43	0.00	25,069.57
9711-600-00-0000	Serial Bonds Principal	2,055,000.00	0.00	2,055,000.00	0.00	0.00	2,055,000.00
9711-700-00-0000	Serial Bonds Interest	1,176,651.00	0.00	1,176,651.00	600,416.67	0.00	576,234.33
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Total GENERAL FUND		**24,341,608.00**	**53,578.61**	**24,395,186.61**	**13,384,299.31**	**5,623,331.35**	**5,387,555.95**

Naples Central School District

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash-Five Star Bank	134,201.29	
410.00	Due From State and Federal - L	54,335.00	
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	179,944.99	
522.00	Expenditures	421,518.84	
	Liabilities, Reserves and Fund Balance		
601.01	Prepaid School Lunch Funds		5,031.47
630.10	Due To Gen from Cafe		6,012.18
631.00	Due To Other Governments		84.30
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		179,944.99
917.00	Unassigned Fund Balance		236,727.97
	Budgetary and Revenue Accounts		
960.00	Appropriations		595,472.00
980.00	Revenues		362,199.21
	Grand Totals	1,399,671.37	1,399,671.37

Naples Central School District

Revenue Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	40,000.00	0.00	40,000.00	31,440.90	8,559.10	
2401.000		Interest and Earnings	70.00	0.00	70.00	46.39	23.61	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	212.92	14,589.08	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	58,258.00	36,742.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	21,111.00	8,889.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	175,378.00	84,622.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	60,067.00	24,933.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	15,685.00	4,315.00	
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**	**362,199.21**	**233,272.79**	**0.00**

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2026
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	150,514.00	0.00	150,514.00	102,829.19	43,783.64	3,901.17
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	3,495.22	0.00	1,654.78
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	2,336.50	0.00	-70.50
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	12,025.72	4,410.28	-2,531.00
2860-410-00	Food Purchases	257,500.00	0.00	257,500.00	185,214.48	98,103.14	-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	38,150.00	16,350.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	14,317.27	5,787.36	374.37
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	8,066.53	3,349.42	2,802.05
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	32,095.60	6,419.12	2,285.28
Total SCHOOL LUNCH FUND		**595,472.00**	**0.00**	**595,472.00**	**421,518.84**	**179,944.99**	**-5,991.83**

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

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

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
	Assets		
200.0A	Cash- Five Star Checking	4,147.65	
200.0C	Cash- NYCLASS	166,443.10	
200.PN	Cash- NYCLASS	12,062.28	
	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		6,690.11
	Totals for Service: SCHOLR	183,653.03	183,653.03

Naples Central School District

Revenue Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	5,065.11		5,065.11
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	1,625.00		1,625.00
Total MISCELLANEOUS SPECIAL REV			**0.00**	**0.00**	**0.00**	**6,690.11**	**0.00**	**6,690.11**

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2026
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	1,000.00	5,600.00	-6,600.00
Total MISCELLANEOUS SPECIAL RE		**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 09

Post Dates From 07/01/2025 To 03/31/2026

Summary - All Services

G/L Account	Description	Debits	Credits
	Assets		
200.0A	5* Bank Sp Aide Ck.	109,465.27	
410.01	Due From State and Federal	25,408.38	
	Budgetary and Expense Accounts		
522.00	Expenditures	465,267.26	
	Liabilities, Reserves and Fund Balance		
630.00	Due To General Fund		454,922.36
691.00	Deferred Revenues		69.50
917.00	Unassigned Fund Balance		0.39
	Budgetary and Revenue Accounts		
980.00	Revenues		145,148.66
	Grand Totals	**600,140.91**	**600,140.91**

Naples Central School District

Revenue Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
25TIIA-4289.000	25TIIA	Other Federal Aid TTLEIIA	158.10	0.00	158.10	0.00	158.10	
25TIVA-4129.000	25TIVA	NCLB Title IV Safe & Drug	75.60	0.00	75.60	0.00	75.60	
25TTLI-4126.000	25TTLI	NCLB Chpt 1,Basic Grant	1,700.00	0.00	1,700.00	0.00	1,700.00	
26PREK-3289.000	26PREK	Other State Aid	120,206.00	0.00	120,206.00	60,103.00	60,103.00	
26REAP-4289.000	26REAP	Other Federal Aid (Specif	31,591.00	0.00	31,591.00	31,591.00		
26S611-4256.000	26S611	Indiv. w/Disab. Ed Act (I	196,863.00	0.00	196,863.00	39,372.00	157,491.00	
26S619-4256.000	26S619	Indiv. w/Disab. Ed Act (I	5,685.00	0.00	5,685.00	1,137.00	4,548.00	
26SUMM-3289.000	26SUMM	Other State Aid	67,095.00	0.00	67,095.00	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	
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**	**145,148.66**	**596,131.04**	**0.00**

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2026
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
25TIIA-2110-150	Instructional Salaries	158.10	0.00	158.10	0.00	0.00	158.10
25TIVA-2110-150	Instructional Salaries	75.60	0.00	75.60	0.00	0.00	75.60
25TTLI-2110-400	Contractual and Other	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
26PREK-2510-150	Instructional Salaries	120,206.00	0.00	120,206.00	70,121.38	50,084.62	0.00
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	120,115.10	74,440.90	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	3,849.68	1,283.30	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	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	155,759.66	111,256.63	-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**	**465,267.26**	**247,661.08**	**28,351.36**

Naples Central School District

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
	Assets		
200.0C	Cash- Five Star Ck	18,894.05	
	Budgetary and Expense Accounts		
522.00	Expenditures	1,015,447.50	
	Liabilities, Reserves and Fund Balance		
630.01	Due To Debt Service		780.26
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
	Grand Totals	1,034,341.55	1,034,341.55

Naples Central School District

Budget Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	-388,545.38	0.00	-388,545.38	454,228.25	38,411.75	-881,185.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	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	10,869.00	4,131.00	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**	**1,015,447.50**	**133,848.20**	**-15,734.41**

Naples Central School District

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
	Assets		
200.NY	Debt Service NYCLASS	205,813.57	
391.01	Due From Other Funds-Capital	780.26	
	Liabilities, Reserves and Fund Balance		
884.00	Reserve for Debt		191,932.67
	Budgetary and Revenue Accounts		
980.00	Revenues		14,661.16
	Grand Totals	206,593.83	206,593.83

Naples Central School District

Revenue Status Report As Of: 03/31/2026

Fiscal Year: 2026

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	14,661.16		14,661.16
Total DEBT SERVICE			**0.00**	**0.00**	**0.00**	**14,661.16**	**0.00**	**14,661.16**

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2026
Suppress revenue accounts with no activity
Show special revenue accounts 5997-5999
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

Library Weeding Log

Naples Elementary School

Removed From: 4/1/2026 Removed To: 4/30/2026
All Sublocations

4/28/2026 - Copies Removed: 2

Minecraft mega builds : massive builds that you can make yourself! (Removed: 1)

Author: Hunt, James (James R.) (Editor), ISBN: 978-1-33885019-2 Published: 2022

Call Number	Barcode	Price	Acquired	Removed By
794.8 MIN	NAE00162556		6/17/2024	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			4/16/2026	

Was Checked Out to Zuhlsdorf, Finley (Student: P 9963) Due 4/30/2026 -- Weeded -- Total Circulations: 30

The ultimate builder's guide in Minecraft (Removed: 1)

Author: Blain, Louise. ISBN: 978-1-33859471-3 Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
794.8 MIN	NAE00162554		6/17/2024	ssheedy@naplescsd.org
Sublocation	**Reason**	**Funding Source**	**Last Circ.**	**Disposal Method**
			4/16/2026	

Was Checked Out to Zuhlsdorf, Finley (Student: P 9963) Due 4/30/2026 -- Weeded -- Total Circulations: 30

Deleted: 0, Transferred: 0, Weeded: 2

Elementary Special Programs

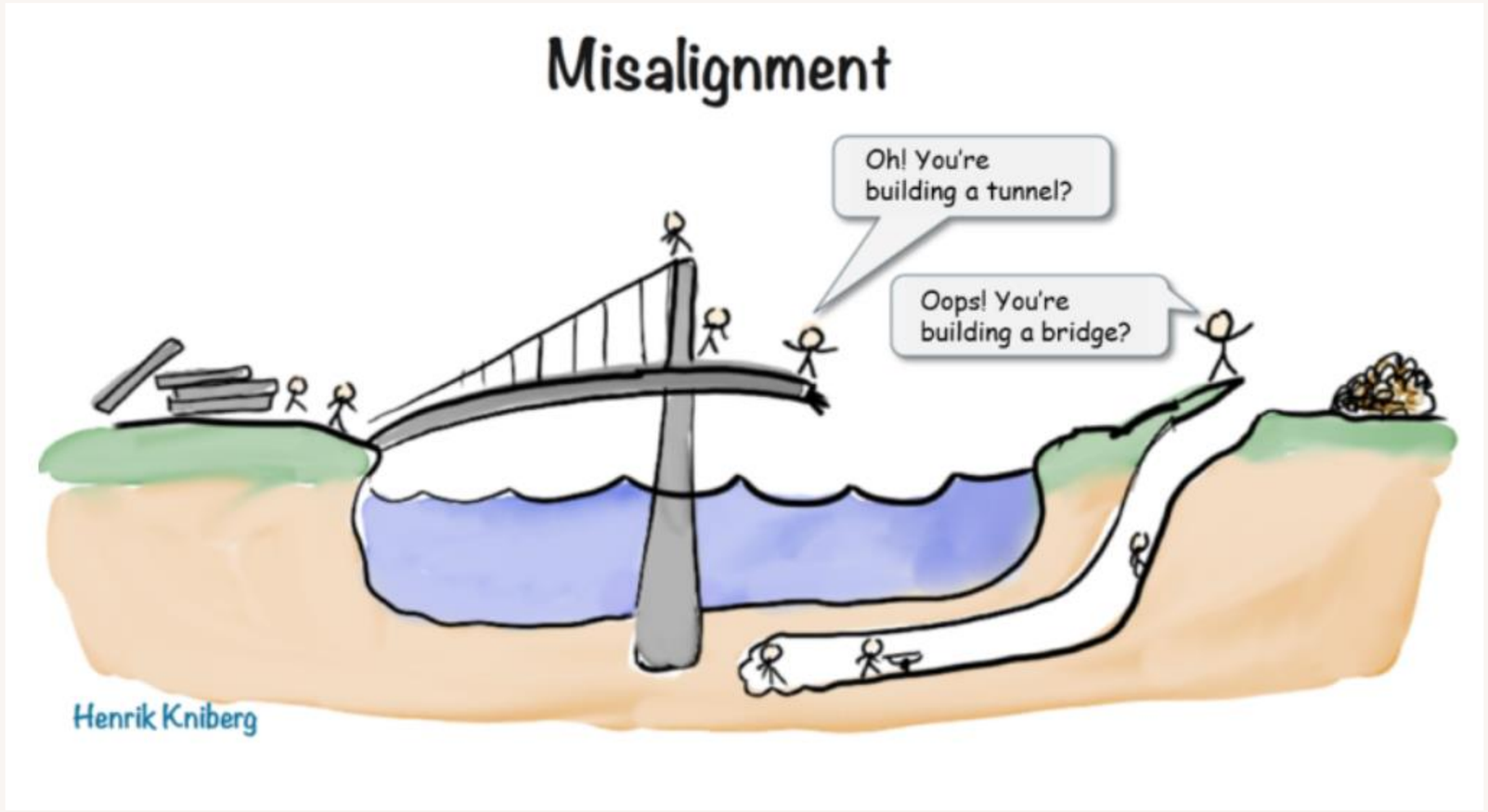
Celebrating the Unique Ways We Think and Learn

Department Overview

- Largest department
- 4.5 co-teachers
- 3 interventionists (+ 1 TA)
- 2.5 special class teachers
- 1 psychologist
- 1 school social worker
- 4 therapists (2 speech, 1 OT, 1 PT)
    - 1 part-time music therapy

Department Goals

- alignment
- clarity and consistency
- collaboration



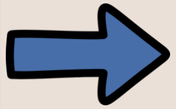
"Alignment makes sure everyone is rowing in the same direction, toward student success."

Why does alignment matter?

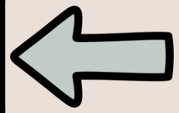
- creates consistency, clarity, and stronger outcomes for students
- cohesive educational experience across settings
- improves collaboration among staff
- supports equity for all students

Sample Student Schedule

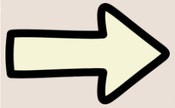
7:55 - 8:10	**Arrival**
8:10 - 8:25	SEL/Morning Meeting
8:25 - 8:55	Phonics
8:55-9:35	WIN - What I Need (Intervention Block)
9:40 - 10:40	Math
10:40 - 11:20	Recess & Lunch
11:20 - 11:55	Writing
12:00 - 12:45	Specials
12:45 - 1:15	Small Group Phonics
1:15 - 1:35	Read Aloud and Vocabulary Lessons
1:35 - 2:00	Science and Social Studies
2:00 - 2:15	Catch up Time and Dismissal



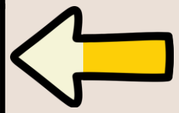
PT - 1x weekly pull-out



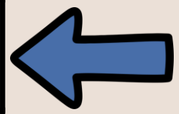
Speech Push-in 1x Weekly



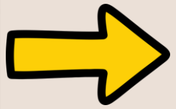
Reading Intervention - 20 minute daily pull out
Math Intervention - 20 minute daily pull-out daily



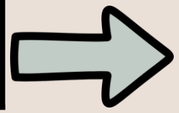
Reading Intervention push in 2x weekly; OT push in 1x weekly



PT - 1x weekly push-in during PE



OT Pull-out 1x weekly



Speech group 1x weekly

Big Picture:

- working with up to 7 adults each week
- alignment means we're working smarter
- greater student outcomes!

7:55 - 8:10	Arrival / Progress Monitoring
8:10 - 8:25	1st Grade SEL/Morning Meeting
8:25 - 8:55	1st Grade Phonics
9:00 - 10:00	3rd Grade ELA
10:00 - 10:45	1st Grade Math
10:45 - 11:25	Recess & Lunch
11:25 - 12:30	3rd Grade Math
12:35 - 12:45	3rd Grade WIN
12:45 - 1:30	1st Grade Small Group Phonics
1:30 - 2:15	Co-Planning Time (2x weekly) / Planning Time
2:20 - 3:25	Monthly Monday meetings; 2x weekly co-planning or team meetings

Sample Co-Teacher Schedule

- co-planning time twice weekly with co-teacher
- team planning time once weekly with grade level teams
- frequent collaboration with grade level team members and interventionists/therapists to ensure alignment

Special Ed Alignment Efforts

- Vertical alignment of IEP goals
- Horizontal alignment with grade-level general education classrooms during team meetings and co-planning
- Interventions aligned with Tier 1 curriculum content
- Increase vertical alignment through collaboration with grade level teams, interventionists, therapists
- Knowledge-sharing through in-house book studies and BOCES PDs

Challenges for the Future

- Changing standards for qualification of services
- Increased workload for interventionists
- Frequent grade-level changes in recent years for co-teachers
- Students entering school with more needs

Accomplishments

- Winter Carnival - huge collaboration!
- Inclusion – World Autism Day recognition, 3rd grade play, band and chorus, mainstreaming
- Wellness Day Nature RX collaboration
- New sensory spaces - Sensory room, Motor Room, sensory paths
- SEL monthly lessons and revamp of character traits
- OT/PT positions in-house next year
- Literacy learning through BOCES workshops

Questions?

THANK YOU!

NAPLES SPORTS BOOSTERS

Members: Melissa Mannella (President), Colleen Betrus (Vice President), Jessica Carey (Event Coordinator), Megan Webster (Treasurer), Nicole Brink (Secretary), Jennifer Lester, Sarah Betrus, Brianna Battin, Bobbie Jo Borglum, and Ryan Ringelberg

Mission Statement: *Naples Sports Boosters is a volunteer organization that supports all scholastic athletic programs in Naples. The organization raises funds through concessions, donations, and fundraising, and distributes to teams to enhance the athletic experiences of all participants. Naples Sports Boosters encourages community support, athletic education, and the celebration of student- athlete achievement.*

RECENT ACCOMPLISHMENTS

Team Apparel Support: ongoing purchases of warm-up gear for teams (Spring 2026 varsity teams)

All Sports Celebrations: providing funding to coaches for team celebrations

Team Experiences: organizing opportunities for team building and development

Student Athlete Recognition: Senior Salute yard signs, banners, and gift bags; Homecoming; Special Olympics

Community Engagement: social media presence, updated website, bulletin boards, parent engagement, events

STUDENT ATHLETE DEVELOPMENT PROGRAM

Nutrition

Mental Health and Toughness

High School and College Athlete Panels

Injury Prevention & Dynamic Stretching

Guest Speakers (Olympic Gold Medalist, Nutritionist, Physical Therapists, Athletic Trainer)

FUTURE GOALS

Offer warm up gear to all programs at each level

Continue communication with district to support student athletes

Support training opportunities for future coaches

Continue to build a strong foundation for sports including youth development

A SPECIAL THANK YOU TO NCS STAFF, ADMINISTRATION, AND THE BOARD OF EDUCATION FOR:

Concession stand use, bulletin board space in elementary and high Schools, building access

Maintenance team for events preparation, such as hanging banners and setting up winter concessions

IT support and View Sonic postings (Thank you, Ben!)

Direct coordination and support from Naples Athletic Director (Thank you, Adam!)

Volunteers, school staff and community support (Thank you, Teachers and Parents!)