

PUBLIC HEARING: District Wide School Safety Plan
PUBLIC HEARING: Code of Conduct
DATE: Wednesday, July 8, 2026
TIME: 6:00 p.m.
PLACE: Naples High School Library

BOARD MEETING: Organizational and Regular Meeting
DATE: Wednesday, July 8, 2026
TIME: Immediately following the Public Hearings at 6:00 p.m.
PLACE: Naples High School Library

- I. Pledge of Allegiance
- II. Roll Call
- III. Organizational Meeting Called to Order
- IV. Constitutional Oaths of Office
- V. Adopt the Agenda of the Organizational and Regular Meeting of July 08, 2026 (Board Action)
- VI. Nominations and Election of Officers
 - President
 - 1st Vice President
 - 2nd Vice President

Constitutional oaths of office administered by District Clerk

- VII. Board of Education Committee Sign-up

- VIII. 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.

- IX. Appointment of Officers (Board Action)

- School District Clerk
- School District Deputy Clerk
- School District Treasurer
- Deputy School District Treasurer
- School District Tax Collector
- Deputy School District Tax Collector
- School District Claims Auditor

- X. Other Appointments (Board Action)

- School Physician/Nurse Practitioner
- School Attorneys
- School Attorney for Personnel Relations
- Central Treasurer: Extra-Curricular Account
- Deputy Central Treasurer: Extra-Curricular Account
- Attendance Officer
- District Independent Auditor
- District Bond Counsel
- Committee & Sub-Committee on Special Education
- Committee on Pre-School Special Education
- Alternate CSE/CPSE Chairpersons
- Records Access Officer
- FOIL Appeals Officer

- Records Management Officer
- Asbestos LEA Designee
- Homeless Children & Youth Liaison Designee
- Title IX/ ADA Compliance Officer
- Section 504 Compliance Officer
- Special Education Mediation
- Medicaid Compliance Officer
- Civil Rights Compliance Officer
- Sexual Harassment Officer
- Emergency Response Coordinators
- Chemical Hygiene Officer
- Dignity for All Students Act (DASA) Coordinator
- Chief Emergency Officer
- Data Protection Officer
- Extra-Classroom Chief Faculty Counselor

XI. Designations (Board Action)

- Administrative Authority in Absence of Superintendent
- Official Bank Depositories
- Official Newspaper
- Petty Cash Fund Account
- Chief School Officer or Assistant Superintendent for Business to Certify Payrolls
- Chief School Officer or Assistant Superintendent for Business as School Purchasing Agent
- Official Bank Signatories
- Chief School Officer or Assistant Superintendent for Business to authorize award of bond anticipation notes in the absence of the Board President
- Official Board of Education Meeting Dates

XII. Authorizations (Board Action)

- Chief School Officer or Assistant Superintendent for Business to approve Budget Transfers
- Chief School Officer or Assistant Superintendent for Business to approve Capital Project Change Orders
- Chief School Officer or Assistant Superintendent for Business or School District Clerk where applicable, authorized to sign applications for any and all Federal Funds/Grants; BOCES Contracts and Agreements
- Participation in the National School Lunch Program
- Conferences, Conventions, Workshops Attendance
- Mileage Reimbursement
- Medical Physicals
- Re-adopt School Board Policies and the Code of Ethics
- Code of Conduct
- Chief School Officer or Assistant Superintendent for Business to employ temporary, part-time, per diem or substitute personnel
- Chief School Officer or Assistant Superintendent for Business to approve the travel and other business expenses of teaching and non-teaching personnel
- District Treasurer or Deputy District Treasurers to pay invoices or billings the Assistant Superintendent for Business deems necessary to be in the best interest of the district.
- Appointment of an Impartial Hearing Officer (HO)
- Bonding of Personnel

XIII. Adjourn the Organization Meeting of July 8, 2026 (Board Action)

XIV. Regular Meeting Called to Order

XV. Superintendent Reports – Administrative Updates

XVI. Minutes (Board Action)

XVII. Tax Warrants (Board Action)

- Naples Central School Tax Warrant
- Naples Public Library Tax Warrant

XVIII. Agreements (Board Action)

- 2026-2027 Data Privacy Agreement RIC One Risk Operations (ROC)
- Municipal Advisor Services

XIX. Business (Board Action)

- Policy Updates
- Treasurer's Report

- Extra-Curricular Activity Transfer
- Donation
- Budget Transfer
- Discards
- Addition of High School Course

XX. Personnel

(Board Action)

- Resignation
- Appointment – Science Teacher
- 2026-2027 Fall Coaches
- 2026-2027 Appointment - Benchmarking
- 2026-2027 Substitute List
- Appointment – Mentors
- Unpaid Days
- 2026-2027 Summer Program Amendments
- 2026-2027 Summer Program ESY Stipend Amendment
- Regular Employee Appointments as needed

XXI. Consent Agenda Items

(Board Action)

- CSE Committee Recommendations
- Student Teacher

XXII. Proposed Execution Session, Subject to Board Approval

(Board Action)

XXIII. Adjourn the Regular Meeting of July 8, 2026

(Board Action)

July 8, 2026

Pledge of Allegiance

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

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

Constitutional Oaths of Office to Re-Elected Board Members:

Jacob Hall for a three (3) year term commencing July 1, 2026 and expiring on June 30, 2029
Heather L. Stephens for a three (3) year term commencing July 1, 2026 and expiring on June 30, 2029
Kelley Louthan for a two (2) year term commencing July 1, 2026 and expiring on June 30, 2028

2nd:

Resolved, that the Board of Education approves the agenda of the Organizational and Regular Meetings of July 08, 2026 as presented.

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

2nd.

Nomination for the Office of President of the Board of Education _____.

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

2nd.

Nomination for the *Office of 1st Vice President* of the Board of Education _____.

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

2nd.

Nomination for the *Office of 2nd Vice President* of the Board of Education _____.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Board of Education Committee Sign-up

Public Comments - Responses

Motion:

2nd:

BE IT RESOLVED, that the below listed officers be approved for the 2026-2027 school year, effective for the 2026-2027 School Year:

- School District Clerk: Michele Barkley at the rate of \$4,318.08.
- Deputy School District Clerk: Christina Brautigam at the rate of \$4,318.08.
- School District Treasurer: Norma Lewis
- Deputy School District Treasurer: Phyllis Moore
- School Tax Collector: Michele Barkley at the rate of \$5,047.84.
- Deputy School Tax Collector: Chad Hunt
- School District Claims Auditor: Evelyn Letta at the rate of \$3,195.96.

Voting Yes:

Voting No:

Motion Carried

Motion Denied

Motion:

2nd:

BE IT RESOLVED, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the below listed appointments for the 2026-2027 school year, effective July 1, 2026, with ratification of their acts performed in the ordinary course of their duties.

- School Physician/Nurse Practitioner: WorkFit Medical, LLC
- School Attorneys: The firm of Ferrara, Fiorenza P.C.
- Management of issues related to employee contracts, personnel and students: Cayuga-Onondaga BOCES Office of Personnel Relations.
- Central Treasurer: Extra-Curricular Account: Evelyn Letta and Michele Barkley
- Deputy Central Treasurer: Extra-Curricular Account: Christina Brautigam
- Attendance Officer: Chief School Officer
- District Independent Auditor: The firm of Mengel, Metzger, Barr & Co.
- District Bond Council: The firm of Timothy R. McGill
- Committee on Special Education for the 2026-2027 School Year:
 - Chairperson - Director of Pupil Personnel
 - Special Education Teacher of the Student – Rebecca Slade or other
 - General Education Teacher of the Child – Diana DiGrande or other
 - School Psychologists – Dr. Brian Meteyer or other
 - Parent of the student with a Disability
- Subcommittee on Special Education for the 2026-2027 School Year:
 - Chairperson - Director of Pupil Personnel
 - Special Education Teacher of the Student – Rebecca Slade or other
 - General Education Teacher of the Child – Diana DiGrande or other
 - Parent of the student with a Disability
- Committee on Preschool Special Education for the 2026-2027 School Year:

- Chairperson - Director of Pupil Personnel
- Special Education Teacher Representative: Lauren Eisenger-Hayes or other
- General Education Teacher Representative: Angela Lynk or other
- School Psychologists – Brian Meteyer or other
- County Representative
- Parent of the child with a Disability
- Alternate CSE/CPSE Chairpersons: Dr. Brian Meteyer; Kyle Inda; Heather Clark; Melissa Andaloro; or Katherine Piedici
- Records Access Officer: Assistant Superintendent for Business
- FOIL Appeals Officer: Assistant Superintendent for Business
- Records Management Officer: Michele Barkley
- Asbestos LEA Designee: Director of Facilities
- Homeless Children & Youth Liaison Designee (McKinney Vento Liaison): Director of Pupil Personnel
- Title IX/ ADA Compliance Officer: Chief School Officer
- Section 504 Compliance Officer: Director of Pupil Personnel
- Special Education Mediation: NYS Dispute Resolution Association/Center for Dispute Settlement
- Medicaid Compliance Officer: Director of Pupil Personnel
- Civil Rights Compliance Officer: Chief School Officer
- Sexual Harassment Officer: Chief School Officer
- Emergency Response Coordinators for the 2026-2027 School Year:
 - Elementary School Building – Elementary Principal
 - High School Building – Secondary Principal
- Chemical Hygiene Officer: Director of Facilities
- Dignity for All Students (DASA) Coordinators for the 2026-2027 School Year:
 - Elementary School Building – Elementary Principal
 - High School Building – Secondary Principal
- Chief Emergency Officer: Chief School Officer
- Data Protection Officer: Benjamin Pursell
- Extra-Classroom Chief Faculty Counselor: Secondary Principal

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

BE IT RESOLVED, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the designations as listed for the 2026-2027 school year.

- Assistant Superintendent for Business, Chad Hunt, is hereby designated as the person who has administrative authority in the absence of the Superintendent.
- The following banks are hereby designated as the Naples Central School District Depositories for the 2026-2027 School Year, and be it resolved, that in compliance with Section 53A and Section 254 of the State Education Law, amended 1935, as Board of Education of the Naples Central School District, we direct that all funds received by the treasurer, tax collector and treasurer of the internal and extra-curricular funds and securities for investments as a 3rd party bank shall be deposited in:
 - Five Star Bank
 - NYCLASS – New York Cooperative Liquid Assets Securities System

- NYLAF – New York Liquid Asset Fund
 - Customers Bank
 - Community Bank
 - Genesee Regional Bank
 - Wayne Bank
 - Chemung Canal Trust
 - Canandaigua National Bank
 - Metropolitan Bank
 - JPM Securities
 - KeyBanc Capital Markets
 - Modern Bank
 - Lyons Bank
 - Tompkins Bank
 - Tompkins Trust
 - TD Bank
 - KeyBank
 - JP Morgan Chase Bank
- Be It Further 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 2026-2027 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.
 - Official School Newspaper: The Daily Messenger
 - The establishment of Petty Cash Fund: School Lunch: \$85.00
 - Authorization is given for the Chief School Officer or Assistant Superintendent for Business to certify payroll of the district for the 2026-2027 School Year.
 - Authorization is given for the Chief School Officer or Assistant Superintendent for Business to be designated as School Purchasing Agents for the 2026-2027 School Year
 - Authorization is given for the Assistant Superintendent for Business, the School District Treasurer, the Deputy District Treasurer, or the School District Clerk to act as Official Bank Signatories.
 - Authorization is given for the Chief School Officer or Assistant Superintendent for Business to authorize the award to the low bidder for bond anticipation notes in the absence of the Board President.
 - The Board of Education meeting dates for the 2026-2027 School Year are designated as follows:
 - July 8, 2026
 - August 19, 2026
 - September 9, 2026
 - September 23, 2026
 - October 7, 2026
 - October 21, 2026 (Tentative Board Retreat only)
 - November 18, 2026
 - December 9, 2026
 - January 6, 2027
 - January 20, 2027
 - February 10, 2027
 - February 24, 2027(Tentative Board Retreat only)
 - March 10, 2027
 - April 7, 2027

April 28, 2027

May 5, 2027

May 18, 2027: Annual School Vote & Regular Meeting

May 19, 2027

June 23, 2027

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

BE IT RESOLVED, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following authorizations as listed for the 2026-2027 school year.

- Authorization is given for the Chief School Officer or Assistant Superintendent for Business to approve Budget Transfers up to \$25,000.00 and to provide the Board of Education with monthly reports on such transfers.
- Authorization is given for the Chief School Officer or Assistant Superintendent for Business to approve Capital Project Change Orders up to \$50,000.00 and to provide the Board of Education with monthly reports on such change orders.
- Authorization is given for the Chief School Officer, Assistant Superintendent for Business or School District Clerk where applicable, to act as the representative of the school district and to sign all applications in conjunction with any and all Federal and State aid projects, BOCES Contracts and Agreements as well as local agency contracts with Board of Education approval.
- Naples Central School District, responsible for administration of one or more schools referred to as the School Food Authority (SFA), has entered into agreement to participate in the National School Lunch Program, School Breakfast Program, and/or Special Milk Program and accepts responsibility for providing free and reduced-price meals and/or free milk to eligible children in the schools under its jurisdiction.
The SFA assures the State Education Department that the school system will uniformly implement the policy with respect to determining the eligibility of children for free and reduced-price meals in each school building under its jurisdiction which participates in the programs mentioned above as per the Policy Statement for Free and Reduced-Price Meals or Free Milk.
- Authorization is hereby given for board members to attend NYS educationally related conferences, workshops and conventions during the 2026-2027 School Year, expenses paid by the District, with out of state conferences, workshops and conventions to be decided by the Board of Education.
- Authorization is given to establish a mileage reimbursement rate at the Internal Revenue Service business rate per mile for the 2026-2027 School Year.
- Authorization is given for the Chief School Officer to require an employee to submit to a medical examination to determine his/her fitness to continue employment, and to make such arrangements as are necessary to effectuate this resolution.
- Authorization is given that all School Board Policies and the Code of Ethics, as previously established, be re-adopted for the 2026-2027 School Year.
- Authorization is given to approve the Code of Conduct for the Naples Central School District per the requirements of the Project SAVE Legislation (Education Law Sections 2801 and 100.2.I of the Commissioner's Regulations.)

- Authorization is given to the Chief School Officer or Assistant Superintendent for Business to employ temporary, part-time, per diem, or substitute personnel on an emergency basis.
- Authorization is given for the Chief School Officer or Assistant Superintendent for Business to approve the travel and other business expenses of teaching and non-teaching personnel under adopted board policy, including advance payments.
- Authorization is given for the District Treasurer or Deputy District Treasurer to pay invoices or billings offering discounts and to pay billings for retirement, federal and state taxes, scholarships, liability and health insurance, employee voluntary deductions, and other invoice or billings the Assistant Superintendent for Business deems necessary to be in the best interest of the District.
- Authorization for appointment of an Impartial Hearing Officer:

BE IT RESOLVED, that the current list of certified hearing officers from the State Education Department's web-based Impartial Hearing Officer Reporting System, who are identified as available to serve in this District, and the list as amended from time-to-time by the State Education Department and posted on the web-based IHO reporting system as the District's list of Impartial Hearing Officers.

BE IT ALSO RESOLVED, that the School District Clerk and Chief School Officer or Chief School Officer's designee shall select certified hearing officers from the State Education Department's web-based Impartial Hearing Officer Reporting System, who are available to serve in the District from the list of Impartial Hearing Officers who are certified by the Commissioner of Education of New York State; and document the rotational selection process and engage in the ministerial acts necessary to determine the first available impartial hearing officer for selection in each particular case. The State Education Department's then-current published list on the web-based Impartial Hearing Officer Reporting System will constitute the District's list of names and statement of the qualifications of each Hearing Officer.

BE IT ALSO RESOLVED, that when an Impartial Hearing Officer must be appointed at a time when the Board of Education is not in session or between board meetings, the Board President or Vice-President are authorized to appoint the first available hearing officer to serve in a particular case. In the event that neither the Board President nor Vice President is available to make such an appointment, any member of the Board may appoint the first available hearing officer to serve on a particular case. Board Member appointment of an Impartial Hearing Officer to conduct a hearing shall be promptly reported to the Board.

- Authorization is given to approve the Bonding of Personnel in the amount of \$1,000,000 each:

Chief School Officer

Assistant Superintendent for Business

School District Clerk

Deputy School District Clerk

School District Tax Collector

Deputy School District Tax Collector

School District Treasurer

Deputy School District Treasurer

Internal Claims Auditor

Central Treasurers & Deputy Central Treasurer
for Extra-Classroom Activity Funds

Voting Yes:

Voting No:

Motion Carried

Motion Denied

Motion:

2nd:

There being no further business, the Organizational Meeting of July 8, 2026 is hereby adjourned at _____.

Voting Yes:
Voting No:

Motion Carried
Motion Denied

A quorum being present, the Regular meeting of July 8, 2026 was called to order at _____ p.m. by Board President _____.

Superintendent Recognitions & Updates

Motion:
2nd:

Resolved, that the Board of Education approves the minutes of the following meeting(s):
• Regular Meeting of June 10, 2026

Voting Yes:
Voting No:

Motion Carried
Motion Denied

Motion:
2nd:

Resolved, that the Board of Education authorizes the following Naples Central School Tax Warrant as presented:

Whereas, the Board of Education has been authorized by the voters at the Annual School Meeting held on May 19, 2026 to raise for the current budget of the 2026-2027 school year a sum not to exceed twenty-four million, eight hundred thirty-eight thousand and five hundred and eighty-four dollars (\$24,838,584);

Therefore, be it resolved, that the valuation of the property comprising Naples Central School District, State of New York, Counties of Ontario, Steuben, Yates and Livingston, as shown on the District Assessment rolls, and certified by the respective assessors of the towns in the district be approved;

And be it hereby directed that a sum not to exceed Fourteen million, forty thousand thousand, six hundred and twenty-nine dollars (\$14,040,629) be levied in the form of a tax on property set forth on the aforementioned assessment rolls; And that the warrant therefore and the rolls thereof, be executed by a majority of the members of the Board of Education; and that the receiver of taxes be authorized to collect taxes on said warrant for a period of 30 days, beginning September 1, 2026, without penalty, and for a period of 31 days thereafter with a two percent (2%) penalty, and for a period of 2 days thereafter with a penalty of three percent (3%), as provided by statute.

Voting Yes:
Voting No:

Motion Carried
Motion Denied

Motion:
2nd:

Resolved, that the Board of Education authorizes the following Naples Public Library Tax Warrant as presented:

WHEREAS, the Board of Education has been authorized by the voters at the Annual School Meeting held on May 19, 2026 to assess and levy upon the taxable property of the District the sum

Regular Meeting

of three-hundred and sixty-four thousand, three hundred and eight-eight dollars (\$364,388) annually toward the Naples Public Library Budget;

Therefore, be it resolved, that the valuation of the property comprising Naples Central School District, State of New York, Counties of Ontario, Steuben, Yates and Livingston, as shown on the District Assessment rolls, and certified by the respective assessors of the towns in the district be approved;

And be it hereby directed that a sum not to exceed three-hundred and sixty-four thousand, three hundred and eight-eight dollars (\$364,388) be levied in the form of a tax on property set forth on the aforementioned assessment rolls; And that the warrant therefore and the rolls thereof, be executed by a majority of the members of the Board of Education; and that the receiver of taxes be authorized to collect taxes on said warrant for a period of 30 days, beginning September 1, 2026, without penalty, and for a period of 31 days thereafter with a two percent (2%) penalty, and for a period of 2 days thereafter with a penalty of three percent (3%), as provided by statute.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- **Resolved, that the Board of Education approves the following resolution to authorize the BOCES ROC (RIC One Risk Operations Center) to negotiate Data Privacy Agreements for the 2026-2027 school year:**

WHEREAS, four (4) BOCES (Onondaga-Cortland-Madison BOCES, Albany-Schoharie-Schenectady-Saratoga BOCES, Madison-Oneida BOCES and Broome-Tioga BOCES) have collaborated and entered into an Article 5 General Municipal Law intermunicipal arrangement for the purpose of improving vendor management and data security and privacy practices for school districts and/or BOCES statewide known as the RIC ONE Risk Operations Center (the "ROC");

"WHEREAS, the Board of Education of the Naples Central School District, through its affiliation with a locally based Regional Information Center, participates with the ROC and desires, for the 2026-2027 fiscal year, to authorize the ROC to enter into Data Privacy Agreements and related exhibits (DPAs) with vendors and third-party contractors that include the requirements of, and compliance with, New York State Education Law Section 2-d and Part 121 Regulations (collectively, "Ed Law 2d") related to student personally identifiable information (PII) and certain Teacher and Principal APPR data;"

WHEREAS, the ROC also partners with NYSED, the Access4Learning Student Data Privacy Consortium (SDPC) and The Education Cooperative (TEC), to negotiate and approve Ed Law 2-d compliant DPAs;

WHEREAS, the DPAs are presented to school districts and/or BOCES for final execution and do not require the expenditure of funds beyond those budgeted; and

Regular Meeting

BE IT RESOLVED, Board of Education of the Naples Central School District authorizes the attorneys designated by the ROC to negotiate and approve of DPAs for software and/or technology resources; and,

BE IT FURTHER RESOLVED, the Naples Central School District Board of Education grants the ROC and its designated attorneys the authority to negotiate the terms and conditions of DPAs and take such actions so as to effectuate the purposes and intent of this resolution.

- **Be it resolved by the Naples Board of Education authorizes the following Municipal Advisor Services as presented:**

1. The firm of Bernard P. Donegan, Inc., is hereby designated Municipal Advisor to the Naples Central School District.
2. Said firm shall be compensated for its services to be rendered in accordance with its letter of services dated May 13, 2026.
3. The School District Assistant Superintendent for Business is hereby authorized to execute and deliver said letter of services.
4. This resolution shall take effect immediately

Voting Yes:
Voting No:

Motion Carried
Motion Denied

Motion:
2nd:

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

- Resolved, that the Board of Education, 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 # 3150: School Volunteers
 - Policy # 3210: Visitors to the Schools
 - Policy # 3230: Public Complaints
 - Policy # 3240: Student Participation
- Resolved, that the Board of Education approves the Treasurer's monthly report for the period ending May 2026.
- Resolved, as per Policy 5520 – Extra Classroom Activities Funds, that authorization is given to transfer the remaining balance of the following inactive Extra-Curricular Accounts to the Senior High Student Council effective June 30, 2026.
 - Class of 2026: \$262.45
- Resolved, that authorization is given to accept the generous donation by the Naples NY Rotary Club of Two Thousand Dollars to be received and deposited into the Naples Elementary Student Council Extra-Curricular account to be used towards the purchase of a Gaga Ball Pit.
- Resolved, that the Board of Education approves the following Budget Transfer:

Regular Meeting

- FROM 2250-490-00-0000 \$131,000 BOCES Tuition-Spec Ed
TO 2250-150-00-2000 \$131,000 Instructional Salaries
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - High School Discards: Attached.
- Resolved, that the Board of Education approves the addition of the following High School Course:
 - Music Theory 2
Full (1.0) Unit; 40 week/every day; Grades 9-12
Prerequisite: Completion of Music Theory 1 or approval by HS Principal; Final Exam: Per Teacher. (attached)

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- Resolved, that the Board of Education approves the following resignation:
 - Lewis White, Temporary Technology Support Technician 1, effective 06/26/26
- 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:
 - Kati VanEtten, to a probationary term of three (3) years beginning on July 9, 2026 expiring on July 8, 2029, as a Science Teacher, effective July 9, 2026. Eligibility for Tenure in Science at the end of the probationary period is dependent on the employee receiving APPR ratings of Highly Effective or Effective in at least three (3) of the four (4) preceding years and no Ineffective rating in the final year. The certification areas and status are Biology 5-9 Initial; Biology 7-12 Initial. Salary for this position will be Step 6 of the 2026-2027 Distribution Schedule – Masters. This appointment is in accordance with and subject to Education Law, the regulations of the Commissioner of Education, and the by-laws of the Board of Education.
- Resolved, that the Board of Education approves the following Coaches for the 2026-2027 School year, salary as per negotiated agreement and contingent on student enrollment:

Fall Coaches

Soccer, Boys Varsity: Jonathan Betrus

Soccer, Boys JV: Andy Lincoln

Soccer, Boys Modified: Seth Almekinder

Soccer, Girls Varsity: Frank Gleichauf

Soccer, Girls Modified: Robert Birdsall

Cross Country, Varsity: Owen Crane

Cross County, Modified: Elizabeth Dormer

Golf, Varsity: Adam Robison

Tennis, Girls Varsity: Margaret Evans

- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves retired Elementary Teacher Jeanne Black to complete Benchmarking for the 2026-2027 School Year at the rate of Step 1 of the 2026-2027 Distribution Schedule – Masters.
- Resolved, that the Board of Education approves the 2026-2027 Substitute List as presented (List attached).
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Extra Duty appointments for the 2026-2027 School Year, salary as per negotiated agreement:
 - Mentor for Chloe Shearing: Stephanie Storms
 - Mentor for Owen Crane: Jaime Weller
 - Mentor for Kati VanEtten: Elisha Gobe
 - Mentor for Lisa Gould: Kyle Inda
- Resolved, that the Board of Education approves the request of unpaid days for the following:
 - Mackenzie McLellan for unpaid days for June 4, 2026 and June 12, 2026.
 - Paul Frazer for unpaid day for June 22, 2026
- Resolved, that the Board of Education approves the amendments of the following Extended Summer Program Appointments for the time period of July 9, 2026 through August 19, 2026, Monday through Friday, unless otherwise indicated, salary as per negotiated agreement or by policy:
 - Teacher Aide: Trisa Harvey (July Only) amended to Teacher Aide Substitute as needed.
 - Teacher Aide Substitute: Sapphire Dolan (August full time) amended to Teacher Aide Temporary Substitute July 9, 2026 through August 19, 2026.
- Resolved, that the Board of Education approves the amendments of the additional Intensive Physical Assistance Stipend of \$187.50 for the Extended School Year for the time period of July 9, 2026 through August 19, 2026 to the following ESY Special Education Teacher Aides:
 - Teacher Aide: Trisa Harvey (July Only) to Rescinding Stipend in full
 - Teacher Aide Substitute: Sapphire Dolan (August Full Time) to amended to Teacher Aide Temporary Substitute (July 9, 2026 through August 19, 2026).
- Resolved, that the Board of Education approves that regularly employed personnel may be called in to work summer hours in the 2026-2027 school year as needed, salary as per negotiated agreement.

Voting Yes:**Motion Carried****Voting No:****Motion Denied****Motion:****2nd:**

Resolved, that the Board of Education, upon the recommendation of the Superintendent, the Naples Central School Board of Education approves the following Consent Agenda Items as presented:

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting:
Committee on Special Education actions of: 05/27/26; 06/03/26; 06/04/26; 06/10/26; 6/11/26; 06/12/26

Committee on Preschool Special Education actions of: 06/10/26
504 Committee actions of: 06/03/26; 06/04/26; 06/05/26; 06/10/26; 06/11/26

- b. Resolved, that the Board of Education hereby approves the following Student Teacher:

<u>Name</u>	<u>Placement/Supervising Teacher</u>
Lillian Kohlmeier	Science: 08/27/26 – 10/16/26 Ann Kretschman

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education approves calling an executive session at ____ p.m. for

- a) The medical and employment history of a particular person.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Time out of Executive Session: ____ p.m.

Motion:

2nd:

There being no further business, the Regular Meeting of July 8, 2026 is hereby adjourned at ____pm.

Voting Yes:

Motion Carried

Voting No:

Motion Denied



Dear School District Administrator,

Recently, the Chief Privacy Officer of the New York State Education Department (“NYSED”), sought to make New York Education Law 2-d contracting and negotiating easier for our school districts. As a result, an intermunicipal collaborative was created to improve vendor management, data security, and data privacy practices for school districts and BOCES statewide. This collaborative is known as the RIC One Risk Operations Center (the “ROC”).

The attached resolution is provided so that your district may authorize the ROC to negotiate Data Privacy Agreements (DPAs) with vendors and third-party contractors on behalf of your school district. In order for your district to participate with the ROC, this resolution must be presented to, and approved by, your Board of Education. This process is similar to the annual resolution BOCES approve to participate in the Erie 1 NYS Instructional Technology Contract Consortium.

Once your district approves the resolution, and the ROC finalizes a DPA with a vendor, the district will be able to use the DPA as a part of a master service agreement. Currently, there are data privacy agreements associated with 3,000 products. Before executing a specific DPA, between your district and a vendor, your agency will have the opportunity to download and review the standardized DPA language specific to that agreement. Although, at this point, these DPAs cannot be modified or adjusted, districts always have the opportunity to review each DPA with their legal counsel before signing and moving forward with each vendor.

By participating with the ROC, your district can benefit from the following:

- **Enhanced data privacy protection:** One of the ROC’s purposes is to ensure the DPAs it negotiates are compliant with New York State Education Law Section 2-d and Part 121 Regulations, safeguarding student personally identifiable information (PII) and certain Teacher and Principal APPR data.
- **Reduced administrative burden:** The ROC, through its legal network and attorneys, will handle the negotiation and approval of DPAs, saving your district time and resources.
- **Access to expert guidance:** The ROC partners with NYSED, the Access4Learning Student Data Privacy Consortium (SDPC), and The Education Cooperative (TEC) to provide expert advice and support on data privacy matters.

We believe that this resolution is a valuable step towards protecting your students’ privacy and ensuring the security of your district’s data. Should you have additional questions regarding the ROC or this resolution, please contact your local Regional Information Center.

Please return a signed copy of this document to Rachelle Reid, at Rachelle.Reid@edutech.org by **September 1, 2026**.

On **November 1, 2026**, access rights within the **Resource Registry** used to manage the Data Privacy Agreement (DPA) will be updated as necessary. Access rights **will not change** for those that continue to participate. For entities that choose not to participate, access will be adjusted to align with district preferences. Specifically, non-participating entities will no longer have the ability to submit requests to initiate negotiation of new DPAs or to use the Exhibit E functionality to subscribe to agreements that have already been negotiated using the centralized and standardized structure. These adjustments ensure that system access and permissions align with district choices and participation status.

Sincerely,

Dr. Kelli Eckdahl
Director, Genesee Valley/Wayne-Finger Lakes Educational Technology Service





May 13, 2026

Mr. Kevin Swartz
Superintendent
Naples Central School District
136 North Main Street
Naples, N.Y. 14512

Dear Kevin:

We are pleased to submit the following updated letter for Municipal Advisor services in connection with the School District's Capital Project financings and other financial matters.

The scope of our letter is divided into seven parts:

A TEMPORARY FINANCING

PART 1 - Initial Borrowing and/or Renewal of Bond Anticipation Notes with an Official Statement.

B PERMANENT FINANCING

PART 2 - Sale of Registered Public Market Serial Bonds with an Official Statement.

PART 3 - Refunding Bonds with an Official Statement.

PART 4 - Revenue Bond Financing Program Through Dormitory Authority of the State of New York (DASNY).

C OTHER

PART 5 - Continuing Annual Secondary Market Disclosure over the Life of a Bond Issue to Comply with CFR Title 17, Securities Exchange Act of 1934, as amended, Section 240.15c2-12.

PART 6 - IRS Arbitrage Rebate or Penalty Tracking and Calculation in Compliance with the Internal Revenue Code of 1954, as amended, Section 148.

PART 7 - Financial Management Services.

BERNARD P. DONEGAN, INC.

**345 WOODCLIFF DRIVE, 2ND FLOOR
FAIRPORT, NY 14450**

585 • 924-2145 • FAX 585 • 924-4636

E-MAIL: team@bpdinc.net



MUNICIPAL FINANCE

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A TEMPORARY FINANCING

PART 1 - INITIAL BORROWING AND/OR RENEWAL OF BOND ANTICIPATION NOTES WITH AN OFFICIAL STATEMENT

The following items will be completed under this portion of the contract when a bond anticipation note is issued:

- (1.1) Complete a sequential **deadline calendar** for all items to be accomplished in connection with the creation of the Official Statement and Notice of Sale, the Bond Anticipation Note sale, and subsequent closing.
- (1.2) Collect the information necessary and create the **Official Statement** used to advertise the issue in compliance with Part 27 of Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, and in compliance with Section 60.00 of the Local Finance Law for the public sale of obligations in excess of \$500,000; and additionally, in compliance with the Security and Exchange Commission's Rule 240.15c2-12, requiring the Official Statement for public reoffering of issues of \$1,000,000 and more.
- (1.3) Prepare and file the "**Certificate of Filing of Official Statement**" pursuant to Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, Section 27.4(a).
- (1.4) Create the **Notice of Sale** required by the Official Compilation of Codes, Rules and Regulations of the State of New York, Section 26, and Section 60.00(e) of the Local Finance Law and coordinate the approval of Bond Counsel and subsequent distribution to potential purchasers of the Bond Anticipation Notes along with the Official Statement.
- (1.5) Arrange for **time and location of sale**.
- (1.6) Coordinate and provide **written follow-up** among School District Officials and Bond Counsel.
- (1.7) **Conduct the sale** and make a recommendation on the award of the bid.
- (1.8) Arrange for Standard & Poor's "**CUSIP**" (Committee on Uniform Security Identification Procedures of the American Bankers Association) **numbers** to be assigned to the issue and subsequently printed on the notes, if applicable.
- (1.9) Coordinate and provide **written follow-up** of the note details and **closing arrangements** with the purchaser of the Bond Anticipation Notes, Bond Counsel and/or the School Attorney, and School District Officials.
- (1.10) If appropriate, **coordinate the payoff of any maturing Notes** with the renewal proceeds among all concerned parties.

The charge for each Bond Anticipation Note borrowing or renewal thereof will be \$10,518 plus out-of-pocket expenses. If an Official Statement is not utilized for a Note issue under \$1,000,000, then the charge would be \$5,170 plus out-of-pocket expenses. The rate will be adjusted each July 1 by the change in the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30.

B PERMANENT FINANCING

PART 2 - SALE OF REGISTERED PUBLIC MARKET SERIAL BONDS WITH AN OFFICIAL STATEMENT

The following items will be completed under this portion of the contract when serial bonds are issued:

- (2.1) Coordinate the **approval of the maturity schedule** and Bond Counsel's drafting of the certification setting the terms and conditions of the registered serial bond sale.
- (2.2) Complete a sequential **deadline calendar** for all items to be accomplished in connection with the creation of the Official Statement, the Bond sale and subsequent closing.
- (2.3) Collect the information necessary and create the **Official Statement** used to advertise the issue in compliance with Part 27 of Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, and in compliance with Section 60.00 of the Local Finance Law for the public sale of obligations in excess of \$500,000; and additionally, in compliance with the Security and Exchange Commission's Rule 240.15c2-12, requiring the Official Statement for the public reoffering of issues of \$1,000,000 and more.
- (2.4) Coordinate and provide **written follow-up** to School District Officials and Bond Counsel.
- (2.5) Compile the information required to make application on behalf of the District for a **Standard & Poor's or a Moody's Credit Rating** in connection with the bond sale.
- (2.6) Apply for "Qualification" for **municipal bond insurance**, which would guarantee the repayment of the yearly principal and interest on the Bonds and, subsequently, complete the request for reviews.
- (2.7) Provide **advance notification** of the Bond Sale to banks, brokerage firms and other potential purchasers prior to mailing the Official Statement and Notice of Sale.



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- (2.8) Where appropriate, using Certificated Bonds, coordinate the appointment of a **"Fiscal Agent"** bank to act as the required registrar for subsequent payment of principal and interest to registered bond holders. Coordinate the completion and review of the "Fiscal Agent Agreement" among the District Officials, Bond Counsel and selected bank.
- (2.9) Where appropriate, using **Book-Entry Only Bonds**, coordinate all necessary arrangements with The Depository Trust Company in preparation for the closing.
- (2.10) Coordinate the **printing and mailing of the Official Statement** and the Notice of Sale.
- (2.11) Prepare and file the **"Affidavit of Mailing of Official Statement"** pursuant to Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, Section 25.3(b).
- (2.12) Prepare and file the **"Certificate of Filing of Official Statement"** pursuant to Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, Section 27.4(a).
- (2.13) Arrange for legal ad **publication of the Notice of Sale** in compliance with Section 25.2 of Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York and in compliance with Section 57.00 of the Local Finance Law.
- (2.14) Complete, have executed by School Officials, and file the **"Debt Statement"** and appended **SA-24 "Building Aid Estimate"** with the Office of the State Comptroller and Bond Counsel in compliance with Section 109.00 of the Local Finance Law.
- (2.15) Arrange for the **location and time of the Bond sale**, and acceptance of the bids.
- (2.16) **Conduct the sale** and make recommendation on award of the Net Interest Cost bid. Coordinate filing copies of the bids with Bond Counsel and the School District Clerk. Coordinate deposit of the proceeds of the "Good Faith" check (2% of issue amount).
- (2.17) Arrange for Standard & Poor's **"CUSIP"** (Committee on Uniform Security Identification Procedures of the American Bankers Association) **numbers** to be assigned to the issue.
- (2.18) Coordinate the **closing arrangements** with the bond purchaser, Bond Counsel and School District Officials. Provide written confirmation of the net amount to be received at the closing including the principal, good faith check, premium and accrued interest as applicable.
- (2.19) If appropriate, **coordinate the payoff of any maturing Notes** with the bond proceeds among all parties concerned.



MUNICIPAL FINANCE

Mr. Kevin Swartz

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We will assist the School District in planning its total budget for the project and, in doing so, we will prepare a list of materials, outside services, disbursements and the estimated costs for items such as bond register bookkeeping system, credit rating, printing and mailing of the Official Statement, and publications of the Notice of Sale. The aforementioned materials, outside services and disbursements will be the responsibility of the School District.

The charge for each serial bond issue will be \$20,077 plus out-of-pocket expenses. If an Official Statement is not utilized for a Bond issue under \$1,000,000, then the charge would be \$7,352 plus out-of-pocket expenses. The fee quoted herein will be adjusted by the change in the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30.

PART 3 - SALE OF REGISTERED PUBLIC MARKET REFUNDING SERIAL BONDS WITH AN OFFICIAL STATEMENT

The following items will be completed under this portion of the contract:

- (3.1) Advise on the **dollar size** of the registered serial bond issue and market timing of the Pricing.
- (3.2) Plan an optimum **maturity date** recognizing the fiscal year, timing of revenue, and long-term debt service planning impact thereof on the District.
- (3.3) Prepare **alternative maturity schedules**, if needed, complying with the restrictions of Sections 11.00 and 21.00 of the Local Finance Law, and market expectations, so that the District may select the one to be used for repayment of the borrowed funds.
- (3.4) **Presentation** to Board of Education and School District Officials, if requested.
- (3.5) Coordinate the **approval of the maturity schedule** and Bond Counsel's drafting of the certification setting the terms and conditions of the registered serial bond pricing.
- (3.6) Coordinate and provide **written follow-up** to School District Officials and Bond Counsel.
- (3.7) Complete a sequential **deadline calendar** for all items to be accomplished in connection with the creation of the Official Statement, the Bond Pricing and subsequent closing.
- (3.8) Prepare **Contact List** to be distributed to all parties.



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- (3.9) Collect the information necessary and create the **Official Statement** used to advertise the issue in compliance with Part 27 of Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, and in compliance with Section 60.00 of the Local Finance Law for the public sale of obligations in excess of \$500,000; and additionally, in compliance with the Security and Exchange Commission's Rule 240.15c2-12, requiring the Official Statement for the public reoffering of issues of \$1,000,000 and more.
- (3.10) Compile the information required and make application on behalf of the District for a **Standard & Poor's or a Moody's Credit Rating** in connection with the bond pricing.
- (3.11) Attend **conference call** with Municipal Officials and Credit Rating Agency Representative.
- (3.12) Attend **due diligence conference call** with Municipal Officials, Underwriter, and Bond Counsel.
- (3.13) Apply for "Qualification" and receive bids for **municipal bond insurance**, which would guarantee the repayment of the yearly principal and interest on the Bonds and, subsequently, complete the request for reviews.
- (3.14) Coordinate **Refunding Bond Pricing** with Underwriter and other potential purchasers.
- (3.15) Where appropriate, using Certificated Bonds, coordinate the appointment of a "**Fiscal Agent**" bank to act as the required registrar for subsequent payment of principal and interest to registered bond holders. Coordinate the completion and review of the "Fiscal Agent Agreement" among the District officials, Bond Counsel and selected bank.
- (3.16) Where appropriate, using **Book-Entry Only** Bonds, coordinate all necessary arrangements with The Depository Trust Company in preparation for the closing.
- (3.17) Coordinate the completion and execution of the **Bond Purchase Agreement**.
- (3.18) Coordinate the **printing and mailing of the Official Statement**.
- (3.19) Coordination of the **Bond Pricing**, and acceptance of pricing results.
- (3.20) Arrange for Standard & Poor's "**CUSIP**" (Committee on Uniform Security Identification Procedures of the American Bankers Association) **numbers** to be assigned to the issue.
- (3.21) Coordinate the **closing arrangements** with the bond purchaser, Bond Counsel and School District officials. Provide written confirmation of the net amount to be received at the closing including the principal, good faith check, premium and accrued interest as applicable.



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- (3.22) If appropriate, **coordinate the payoff** and calling of any maturing Bonds with the bond proceeds among all parties concerned.
- (3.23) Completion of future principal and interest schedule with **annual debt service tracking and CUSIP identification tracking**.
- (3.24) Complete all necessary **New York State Education Department forms** for tracking the refunding. After the completion, review the forms with the municipal officials, answer questions and provide direction for execution and filing with the appropriate parties inside the State Education Department.
- (3.25) Assistance with **communicating and interfacing with Depository Trust Company** on the follow up issues. This may include what the principal and interest payments are, when the payments are due, and the wire instructions for the routing of the proceeds by Federal Funds through the Federal Reserve System to the Depository Trust Company.
- (3.26) Additional municipal request for **assistance in clarifying, informing, and reviewing the refunding process after the funding date**. This may include informing the municipal officials, advising on key communication personnel at the various agencies serving during the transaction including Bond Counsel, Depository Trust Company, Credit Rating Agency, Escrow Bank, Underwriter, Underwriter's Counsel, the Verification Agent and the tracking of the defeasement investments.

Probable additional steps for DASNY Refinancing:

- (3.27) Prepare a **Master Timetable of Events** leading up to the DASNY bond financing.
- (3.28) Confer with DASNY officials regarding the selection of Underwriter.
- (3.29) Review various iterations of **Appendix C**.
- (3.30) Provide **analysis** information to Underwriter.
- (3.31) Coordinate documentation with Bond Counsel for execution.
- (3.32) Compile final documentation together for due diligence questionnaire as requested by School District.
- (3.33) Where appropriate, coordinate with School District and Bond Counsel information needed on **Due Diligence Questionnaire**. Attend conference call, as needed.
- (3.34) Attend weekly **conference calls** with DASNY and Counsels to prepare for upcoming marketing of bond issuance.
- (3.35) Coordinate the completion and review of the **"Escrow Agent Agreement"** among the District Officials, Bond Counsel and selected bank.



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- (3.36) Coordinate with DASNY the **printing and mailing of the Official Statement**.
- (3.37) Coordinate the completion and execution of the **Bond Purchase Agreement**.
- (3.38) Attend **Pre-Pricing and Pricing calls** and make recommendation on award of the Net Interest Cost bid.
- (3.39) Coordinate the **closing arrangements** with the bond purchaser, Bond Counsel and School District Officials.
- (3.40) If appropriate, **coordinate the payoff of any Refunded Bonds** with the refunding bond proceeds among all parties concerned.

Work for any Refunding Bonds will be at the following rates based on the Par size [plus premium] of the Refunding Bond (based on latest estimate of Bond size per Underwriting team): \$1,000,000 - \$5,000,000 base fee of \$23,778 plus \$1.5192 / 1,000; \$5,000,001 - \$10,000,000 base fee of \$26,420 plus \$0.9908 / 1,000; \$10,000,001 - \$20,000,000 base fee of \$29,063 plus \$0.6605 / 1,000; and \$20,000,001 and above, base fee of \$35,668 plus \$0.3303 / 1,000. If the Refunding Bond is issued through DASNY, then the above Base fee is increased by \$6,605. The rates will be adjusted each July 1 by the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30. Voucher will be submitted after Pricing.

PART 4 - REVENUE BOND FINANCING PROGRAM THROUGH DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)

The following items will be completed under this portion of the contract:

- (4.1) Coordinate the **approval of the maturity schedule** and Bond Counsel's drafting of the certification setting the terms and conditions of the financing.
- (4.2) Complete a sequential **deadline calendar** for all items to be accomplished in connection with the creation of the Official Statement, the Bond sale and subsequent closing.
- (4.3) Prepare a **Master Timetable of Events** leading up to the DASNY bond financing.
- (4.4) Confer with DASNY officials regarding the selection of Underwriter.
- (4.5) Collect the information necessary and create the **Official Statement** (Appendix C) used to advertise the issue in compliance with Part 27 of Title 2 of the Official Compilation of Codes, Rules and Regulations of the State of New York, and in compliance with Section 60.00 of the Local Finance Law for the public sale of obligations in excess of \$500,000; and additionally, in compliance with the Security and Exchange Commission's Rule 240.15c2-12, requiring the Official Statement for the public reoffering of issues of \$1,000,000 and more.

- (4.6) Review various iterations of **Appendix C**.
- (4.7) Provide **analysis** information to Underwriter.
- (4.8) Coordinate documentation with Bond Counsel for execution.
- (4.9) Pull final documentation together for due diligence questionnaire as requested by School District.
- (4.10) Where appropriate, coordinate with School District information needed on **Due Diligence Questionnaire**. Attend conference call, as needed.
- (4.11) Coordinate and provide **written follow-up** to School District Officials and Bond Counsel.
- (4.12) Attend weekly **conference calls** with DASNY and Counsels to prepare for upcoming marketing of bond issuance.
- (4.13) Coordinate the completion and review of the "**Escrow Agent Agreement**" among the District Officials, Bond Counsel and selected bank.
- (4.14) Coordinate with DASNY the **printing and mailing of the Official Statement**.
- (4.15) Provide necessary documentation to DASNY to move forward with financing: Contact Sheet, Exhibit A, Exhibit B, SEQRA Resolution, Wording of Proposition, Bond Resolution, Affidavit of Publication, SED approval information.
- (4.16) Attend **Pre-Pricing and Pricing calls** and make recommendation on award of the Net Interest Cost bid.
- (4.17) Coordinate the **closing arrangements** with the bond purchaser, Bond Counsel and School District Officials.
- (4.18) If appropriate, **coordinate the payoff of any maturing Notes** with the bond proceeds among all parties concerned.

We will assist the School District in planning its total budget for the funding and, in doing so, we will prepare a list of materials, outside services, disbursements and the estimated costs for items such as bond register bookkeeping system. The aforementioned materials, outside services and disbursements will be the responsibility of the School District.

Work for any DASNY Bonds will be at the following rates based on the Par size [*plus premium*] of the Bond (based on latest estimate of Bond size per Underwriting Team): \$0 - \$5,000,000 base fee of \$32,779 plus \$2.6224 / 1,000; \$5,000,001 - \$10,000,000 base fee of \$39,335 plus \$1.4423 / 1,000; \$10,000,001 - \$20,000,000 base fee of \$45,891 plus \$0.7867 / 1,000; and \$20,000,001 and above, base fee of \$52,447 plus \$0.4589 / 1,000. The rates will be adjusted each July 1 by the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30. Voucher will be submitted after Pricing.

C OTHER

PART 5 - CONTINUING ANNUAL SECONDARY MARKET DISCLOSURE OVER THE LIFE OF A BOND ISSUE TO COMPLY WITH CFR TITLE 17, SECURITIES EXCHANGE ACT OF 1934, AS AMENDED, SECTION 240.15c2-12

The above-referenced Section 240.15c2-12 requires the School District, as the issuer of \$1,000,000 or more, "to enter into a written agreement to provide certain event notices and/or annual financial information to the Electronic Municipal Market Access ("EMMA") system maintained by the Municipal Securities Rulemaking Board ("MSRB")." The regulation makes it unlawful for a broker or underwriter to purchase and reoffer the School District's issue unless the broker has verified that the School District has undertaken the above-referenced "written agreement or contract for the benefit of the bond holders." Services rendered to assist with compliance will depend directly upon the amount and type of indebtedness incurred by the School District and will be billed at the firm's hourly rate.

- (5.1) **FULL DISCLOSURE** - The School District is required to annually prepare and file a secondary market disclosure official statement (financial information and operating data); audited annual reports, if any; and Material Event Notices to MSRB's EMMA system, if the School District's total outstanding indebtedness, including the current issue, exceed \$10,000,000. We can assist with the collection and filing of the required information as annually required and as Event Notices are received from the School District.
- (5.2) **LIMITED DISCLOSURE** - The School District is required to provide, at a minimum, certain annual financial information and operating data which is customarily prepared by the School District and is publicly available and a copy of the audited financial statements to MSRB's EMMA system. The School District must also provide Material Event Notices to the EMMA system. We can assist with the collection and filing of the required information as annually required and as Event Notices are received from the School District, if the School District's total outstanding indebtedness, including the current issue, is less than \$10,000,000.
- (5.3) **LIMITED DISCLOSURE - EVENT NOTICES ONLY** - The School District is required to file certain "Event Notices" to the MSRB's EMMA system. When "Events" occur during the life of the issue, a determination is needed by Bond Counsel, and we can assist with the filing of the "Event Notices" after being notified by the School District as "Events" occur.



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Mr. Kevin Swartz

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PART 6 - IRS ARBITRAGE REBATE OR PENALTY TRACKING AND CALCULATION IN COMPLIANCE WITH THE INTERNAL REVENUE CODE OF 1954, AS AMENDED, SECTION 148

The President of the Board of Education will make certifications in the closing documents prepared by Bond Counsel for the Note or Bond confirming compliance with the IRS Arbitrage Regulations §1.148. If available, the Board President will elect "Penalty" or "Rebate" on IRS Form 8038-G filed with the IRS at the time of closing on the issue. The District must track the receipt of the issue proceeds, interest earned thereon, and payments made to the IRS, as agreed to by the Board President in the closing "Arbitrage Certificate" so that the issue remains exempt from, federal, state, and local income tax under §148 of the Tax Code.

The following items will be completed at the firm's hourly rate, on an as needed basis to comply with the Internal Revenue Service Code:

- (6.1) **Determine Arbitrage Impact** on various borrowing scenarios based on "what ifs" applied to variable criteria which can affect amount of Rebate/Penalty and, consequently, amount of interest earned payable to the Internal Revenue Service.
- (6.2) **Track specific proceeds** of each issue, so the District may remain in compliance with the Internal Revenue Code, using approved Government Finance Officers Association guidelines, procedures and tracking tools. The necessary raw data will be requested by our firm and the monthly tracking accomplished with reports and recommendations to the District on optional spending patterns.
- (6.3) **Perform Arbitrage Rebate/Penalty Analysis and calculations** to determine amount of Rebate or Penalty, if any, payable to the Internal Revenue Service.
- (6.4) **Assist in the completion of the Internal Revenue Service Form 8038-T, "Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate"**, which must be filed with any Arbitrage Rebate/Penalty payment made to the IRS, in compliance with Section 148 of the Internal Revenue Code.
- (6.5) **Compile an audit trail document** showing transactions related to the issue's proceeds. The calculation of the "spend down" thresholds and any penalty or rebate will be included. The documentation will be provided to the District at completion of tracking the expenditure of the issue proceeds or in the interim for an IRS compliance audit, if required.
- (6.6) **Assist in the preparation for, and attend any worksessions and/or meetings** if and when an **IRS Audit** takes place regarding Section 148 of the IRS Tax Code dealing with arbitrage review.



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Mr. Kevin Swartz

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PART 7 - FINANCIAL MANAGEMENT SERVICES

The following representative items may be completed at the request of the Board of Education or School Administrators under this portion of the contract:

- (7.1) Assist in the creation of a **projected cash flow** for the project.
- (7.2) Assist with and coordinate the **wire transfer** of funds from bank to bank through the Federal Reserve System.
- (7.3) Assist with **financial planning** and borrowings and review of borrowing options and scenarios.
- (7.4) Assist in establishing **accounting records** and bookkeeping procedures on the double-entry basis.
- (7.5) Create the format for a **monthly financial report** on the project to summarize the information in the bookkeeping system for management purposes.
- (7.6) Assist in estimating appropriate **debt service budget** figures.
- (7.7) Attend and participate in **Board meetings**, worksessions, or public information meetings.
- (7.8) Assist Bond Counsel and District with any **Tax Questionnaires** related to financings.
- (7.9) Prepare **interim reports** concerning financial matters of the project.
- (7.10) Obtain an independent market valuation of the current value of **bonds** proposed to be **substituted in lieu of cash retainage** by contractors pursuant to Section 106.00 of the General Municipal Law and provide written followup and procedural suggestions for the physical handling of these instruments.
- (7.11) Complete the **SA-23, "Request for Building Aid Estimate"** for execution and filing by the District Officials. This assumes the District has received the "Approval of Plans and Specifications" and "Bond Certificate" from the State Education Department.
- (7.12) Provide a tracking document for various State Aid forms to enhance awareness of the District for timely and sequential filing with Facilities Planning, General Aids and Services and School District Reorganization, where appropriate.
- (7.13) Assist in the preparation of various New York **State Department of Education forms and reports** pertaining to the Capital project.
- (7.14) If required by arbitrage rules, coordinate the investment in State & Local Government Series in cooperation with the local bank of account, bond counsel and the Federal Reserve Bank in New York City.



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- (7.15) Assist with **credit rating review** and/or conference call for bond sale or surveillance call as needed by Credit Rating Agency.

The charge for any Financial Management Services will be \$213 per hour plus out-of-pocket expenses. The rate will be adjusted each July 1 by the change in the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30.

INVOICES

All invoices will include out-of-pocket expenses, which include copies, postage, mileage, travel, and any other incidental costs in connection with the project.

- PART 1 - BOND ANTICIPATION NOTE BORROWINGS WITH AN OFFICIAL STATEMENT** - Vouchers will be submitted after settlement of the Notes.
- PART 2 - SALE OF REGISTERED PUBLIC MARKET SERIAL BONDS WITH AN OFFICIAL STATEMENT** - Vouchers will be submitted after settlement of the Bonds.
- PART 3 - SALE OF REGISTERED PUBLIC MARKET REFUNDING SERIAL BONDS WITH AN OFFICIAL STATEMENT** - Vouchers will be submitted directly to the Escrow bank prior to funding.
- PART 4 - REVENUE BOND FINANCING PROGRAM THROUGH DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)** - Vouchers will be submitted directly to the Escrow bank prior to funding.
- PART 5 - CONTINUING ANNUAL SECONDARY MARKET DISCLOSURE** - Vouchers may be submitted on a monthly basis.
- PART 6 - IRS ARBITRAGE REBATE OR PENALTY TRACKING AND CALCULATION** - Vouchers may be submitted on a monthly basis.
- PART 7 - FINANCIAL MANAGEMENT SERVICES** - Vouchers may be submitted on a monthly basis.

Additional work beyond the scope of this May 13, 2026, letter of services will be at the rate of \$213 per hour plus out-of-pocket expenses. The rate will be adjusted each July 1 by the Consumer Price Index, All Urban Consumers - Northeast Urban Rate, for the time period July 1 through June 30. Vouchers for any services provided may be submitted on a monthly basis.

This agreement shall be effective as of the dated date and shall remain in effect until terminated by either party upon 30 days written notice. If the services under any portion of this contract are commenced, but are not completed for any reason, or are completed without our firm performing the entire role contemplated herein, an invoice will be rendered for the actual hours completed at the firm's normal hourly rate, plus actual disbursements incurred.



Mr. Kevin Swartz

May 13, 2026
Page 14 of 15

Any services in the nature of financial advice are to be performed by our firm to the best of our abilities based on such information as may be available to us from time to time when such advice is given. No liability is assumed, however, for any errors or omissions not constituting gross negligence.

Upon acceptance of this letter of services, please **sign and date this letter**, retaining one signed copy for the official School District records, and **returning the signed copy to our office**.

This letter of intent and the fees quoted herein are valid if accepted and executed within 60 days of the date hereon.

Bernard P. Donegan, Inc. is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board. The MSRB website is <http://msrb.org/>. A municipal advisory client brochure is available to you describing protections that may be provided by the Municipal Securities Rulemaking Board rules and how to file a complaint with an appropriate regulatory authority.

Pursuant to SEC MSRB Rule G-42, this letter of services should be in place prior to municipal advice being given. The firm has not been subject to any legal or disciplinary proceedings under SEC regulations. The Company's SEC Forms MA and MA-I can be found at www.sec.gov/edgar/searchedgar/webusers.htm.

Bernard P. Donegan, Inc. represents that in connection with the issuance of municipal securities, we may receive compensation from the District for services rendered which is contingent on the successful closing and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, we hereby represent that such fee structure may represent a potential conflict of interest regarding our ability to provide unbiased advice on such transaction. We manage and mitigate this potential conflict of interest by adherence to our fiduciary duty to all of our municipal entities.

If we become aware of any additional potential conflicts of interest after this disclosure, we will notify the District in writing in a timely manner.

If you should have any questions concerning this letter of services, please contact us. We look forward to continuing to work with the School District.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'J. Schwartz', written over a horizontal line.

Jason M. Schwartz, CPA
President

JMS/jam
Enclosures

I, _____, _____ of the
Naples Central School District, have been authorized by a resolution dated
_____ to accept the Bernard P. Donegan, Inc. letter for Municipal
Advisor Services as outlined above.

(Signed) _____

(Dated) _____

NAPLES CENTRAL SCHOOL DISTRICT

RESOLUTION AUTHORIZING EXECUTION OF LETTER FOR

MUNICIPAL ADVISOR SERVICES

At a _____ meeting of the Board of Education of the Naples Central School District, Ontario County, New York, held on the _____ day of _____, 2026, the following were:

PRESENT:

ABSENT:

The following resolution was offered by _____, who moved its adoption, seconded by _____, to wit:

BE IT RESOLVED BY THIS BOARD OF EDUCATION AS FOLLOWS:

- (1) The firm of Bernard P. Donegan, Inc., is hereby designated Municipal Advisor to the Naples Central School District.
- (2) Said firm shall be compensated for its services to be rendered in accordance with its letter of services dated May 13, 2026.
- (3) The School District _____ is hereby authorized to execute and deliver said letter of services.
- (4) This resolution shall take effect immediately.

The motion having been duly offered and seconded, the following votes were cast:

[illegible]

POLICY

~~2010~~2025

3150

Community Relations

SUBJECT: SCHOOL VOLUNTEERS

The Board recognizes the need to develop a school volunteer program to support District instructional programs and co-curricular activities. The purpose of the volunteer program will be to:

- a) Assist employees in providing more individualization and enrichment of instruction;
- b) Build an understanding of school programs among interested citizens, thus stimulating widespread involvement in a total educational process;
- c) Strengthen school/community relations through positive participation.

Volunteers are persons who are willing to donate their time and energies to assist Principals, teachers, and other school personnel in implementing various phases of school programs. Volunteers shall serve in that capacity without compensation or employee benefits except for liability protection under the District's insurance program.

An application shall be filled out by each prospective volunteer and forwarded to the District Office for evaluation. The Building Principal will forward his/her decisions concerning selection, placement and replacement of volunteers to the Superintendent for review. The Superintendent of Schools will make recommendation to the Board of Education for approval. Volunteers selected for work in the District shall be placed on the list of approved volunteers. However, the Superintendent retains the right to approve or reject any volunteer applications submitted for consideration. A master list of volunteers will be held by the district office and reviewed annually. Volunteers will be removed after six years of board of education approval date.

Administrative regulations will be developed to implement the terms of this policy.

Volunteer Protection Act of 1997, 42 United States Code (USC) Section 14501 et seq.
Education Law Sections 3023 and 3028
Public Officers Law Section 18

NOTE: Refer also to Policy #6540 -- Defense and Indemnification of Board Members and Employees

Adopted: 6/27/07
Revised: 6/30/10

POLICY

~~2024~~2025

3210

Community Relations

SUBJECT: VISITORS TO THE SCHOOLS

All visitors will be required to report to the Main Office upon arrival at school and state their business. Visitations to classrooms for any purpose require permission in advance from the building principal in order to allow teachers the opportunity to arrange their schedules to accommodate these requests.

When individual Board members visit the schools, they must abide by the regulations and procedures developed by the administration regarding school visits. Board of Education Members wishing to visit schools should do so through coordination with the building principal and superintendent.

Electronic Visitor Management System

The District utilizes an electronic visitor management system in order to ensure the safety and welfare of its students, staff, and guests. When any visitor, including parents and volunteers, wishes to enter any school building during school hours, he or she must present a valid state or government issued photo ID, such as a valid driver's license. Prior to entry being permitted, the electronic visitor management system will check visitors against known sexual offender databases. Once the visitor's ID is scanned, the electronic visitor management system will print a visitor's badge which must be worn throughout the durations of the visit. Visitors should return this badge at the end of their visit so that they may be checked out of the building in a timely fashion. Visitors, who refuse to produce IDs or fail the check of sexual offender databases, may be asked to either wait in the school building lobby or to leave school premises.

It is a Class B misdemeanor to remain unlawfully in a public-school building, or to refuse to leave the premises when personally asked to by a principal, custodian or other person in charge.

District administration reserves the right to require individuals to seek permission to be present on district grounds/building should circumstances warrant it.

Education Law Section 2801
Penal Law Sections 140.10 and 240.35

Adopted: 06/27/07
Revised: 01/25/12
Revised: 08/18/16
Revised: 01/03/24

Revised: 07/08/26

POLICY

~~2024~~2025

3210

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Education Law Section 2801
Penal Law Sections 140.10 and 240.35

Adopted: 06/27/07
Revised: 01/25/12
Revised: 08/18/16
Revised: 01/03/24

Revised: 07/08/26

POLICY

~~2007~~2025

3240

Community Relations

SUBJECT: STUDENT PARTICIPATION

Students provide an important channel of communication with parents and the entire community. Information concerning the schools may be properly disseminated through students. The School District's administrators shall review all messages and materials prior to authorizing their dispersal through the student body. As a general rule, students will not be used as a liaison for sharing information that is not specifically related to school events or activities.

Adopted: 6/27/07

| Revised: 7/08/26

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

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$22,091,511.80	\$146,341.32	\$184,520.54	\$163,441.23	\$18,818.56	\$206,410.15
+ CASH RECEIPTS	\$1,966,252.11	\$58,247.41	\$8,865.58	\$4.63	\$36,034.67	\$593.72
- CASH DISBURSEMENTS:	\$1,618,571.86	\$55,040.08	\$1,269.13	\$67,454.81	\$51,731.20	\$75,000.00
CLOSING BALANCE:	\$22,439,192.05	\$149,548.65	\$192,116.99	\$95,991.05	\$3,122.03	\$132,003.87

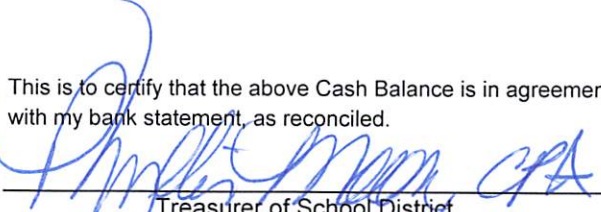
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$660,220.62	\$149,924.40	\$12,560.48	\$95,991.05	\$3,122.03	\$0.00
+ OUTSTANDING DEPOSITS	\$0.00	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$660,220.62	\$150,054.40	\$12,560.48	\$95,991.05	\$3,122.03	\$0.00
-OUTSTANDING CHECKS	\$43,598.66	\$505.75	\$0.00	\$0.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$7,662,220.04	\$0.00	\$179,556.51	\$0.00	\$0.00	\$132,003.87
+MISCELLANEOUS RESERVES	\$4,636,570.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$9,523,779.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$22,439,192.05	\$149,548.65	\$192,116.99	\$95,991.05	\$3,122.03	\$132,003.87

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

July 8, 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 11
Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	387,769.46	
200.1B	5*Bank -GF Savings	10,666,714.97	
200.1C	5* Bank-Tax Collection	144,556.16	
200.FX	NYCLASS Flex	5,009,246.60	
200.NY	General Fund NYCLASS	596,608.52	
200.PA	Net Payroll - 5* Bank	619.52	
200.TA	Cash- 5* TRUST & AGENCY CK.	34,727.24	
201.00	HRA Checking	48,949.58	
210.00	Petty Cash	100.00	
231.00	Cash Time Dep.,Special Reserve	5,550,000.00	
380.00	Accounts Receivable	1,245.72	
380.HL	Accts Rec Retired Health		867,964.39
391.10	Due From Other Funds - Cafe	9,756.84	
391.20	Due From Other Funds -Federal	454,931.28	
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	2,500,813.35	
522.00	Expenditures	16,533,067.36	
599.00	Appropriated Fund Balance	391,454.61	
Liabilities and Reserves			
601.10	HRA Medical Liability		321,827.79
630.00	Due To Other Funds		64,781.72
632.00	Due to State Teachers'Ret.Sys		558,791.14
637.00	Due to Employees' Ret. System		61,784.60
720.00	Health Ins. Bc/Bs		304.04
720.04	Flex Medical		4,305.58
720.05	Flex Dependent Care		1,221.83
720.FD	Bc/Bs Flex Dental S.S.		6,132.87
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		2,500,813.35
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		23,102,878.67
Grand Totals		67,191,472.88	67,191,472.88

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

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

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

Naples Central School District
Revenue Status Report As Of: 05/31/2026
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	32,396.57		17,126.57
1335.000		Oth Student Fee/Charges (	7,560.00	0.00	7,560.00	9,344.64		1,784.64
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	637,530.47		412,514.47
2450.000		Commissions	100.00	0.00	100.00	123.01		23.01
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	863.72		863.72
2665.000		Sale of Equipment	0.00	0.00	0.00	11,686.00		11,686.00
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	11,038.51		10,538.51
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	19,795.38		14,795.38
3101.000		Basic Formula Aid-Gen Aid	6,250,087.00	0.00	6,250,087.00	6,597,808.71		347,721.71
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	102,391.06		72,391.06
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	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: 05/31/2026
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	23,102,878.67	4,183,540.13	2,891,232.19

* 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: 05/31/2026

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	542.00	368.00
1010-450-00-0000	Materials and Supplies	1,000.00	450.00	1,450.00	229.31	1,143.74	76.95
1040-160-00-0000	Non-Instructional Salary	8,312.00	0.00	8,312.00	7,619.48	692.52	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	704.00	192.00	79.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	600.00	50.00	300.00
1240-150-00-0000	Instructional Salaries	185,006.00	0.00	185,006.00	166,127.06	15,102.50	3,776.44
1240-160-00-0000	Non-Instructional Salary	64,775.00	0.00	64,775.00	57,084.88	5,166.60	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	-2,372.00	6,028.00	4,500.20	1,343.00	184.80
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	101,142.14	9,194.66	2,299.20
1310-160-00-0000	Non-Instructional Salary	35,007.00	0.00	35,007.00	29,004.12	2,593.14	3,409.74
1310-161-00-0000	Business Admin. - Extra H	2,050.00	0.00	2,050.00	465.88	0.00	1,584.12
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	-15,080.00	12,570.00	9,670.79	1,281.38	1,617.83
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	2,746.17	114.43	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	26,093.76	266,093.76	237,118.86	27,881.14	1,093.76
1320-160-00-0000	Non-Instructional Salary	3,076.00	0.00	3,076.00	2,819.08	256.36	0.56
1320-400-00-0000	Contractual Expense	34,145.00	0.00	34,145.00	31,955.00	0.00	2,190.00
1330-160-00-0000	Non-Instructional Salary	4,859.00	0.00	4,859.00	4,453.46	404.90	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	52,680.80	3,752.10	4,384.10
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	5,648.40	631.60	220.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	14,470.75	22,470.75	12,551.85	9,918.90	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	13,877.50	6,122.50	16,000.00
1420-490-00-0000	BOCES Services	33,500.00	1,270.68	34,770.68	28,566.70	5,130.98	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	9,181.62	2,818.38	6,027.00

Naples Central School District

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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	21,708.06	5,661.94	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	1,246.42	0.00	73.58
1480-490-00-0000	BOCES Services	3,000.00	2,976.24	5,976.24	50.00	2,950.00	2,976.24
1620-160-00-0000	Salaries - Inside	575,286.00	-6,000.00	569,286.00	485,121.64	47,858.75	36,305.61
1620-161-00-0000	Salaries - Inside - OT	15,000.00	0.00	15,000.00	6,098.08	0.00	8,901.92
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	2,299.28	200.72
1620-450-00-0000	Supplies-Operations	84,700.00	22,460.00	107,160.00	86,045.12	20,991.78	123.10
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	2,704.14	3,613.20	1,082.66
1620-462-00-0000	Water	47,250.00	-6,500.00	40,750.00	31,120.91	6,679.09	2,950.00
1620-463-00-0000	Electricity	249,400.00	66,056.99	315,456.99	256,224.99	58,875.70	356.30
1620-464-00-0000	Natural Gas	157,300.00	-12,999.34	144,300.66	121,612.59	19,987.41	2,700.66
1620-469-00-0000	Contracts--Operations	138,000.00	-2,000.00	136,000.00	110,212.14	20,873.90	4,913.96
1620-490-00-0000	BOCES Services	18,200.00	3,268.51	21,468.51	15,007.64	4,490.85	1,970.02
1621-160-00-0000	Salaries - Outside	130,872.00	-16,000.00	114,872.00	79,201.85	6,923.01	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	-3,000.00	19,000.00	13,538.00	3,420.59	2,041.41
1621-469-00-0000	Maintenance-Service Contr	35,850.00	12,500.00	48,350.00	36,540.00	3,738.00	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	181,529.97	48,465.03	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	58,115.35	6,464.65	2,520.00
1983-490-00-0000	BOCES - Capital Construct	58,916.00	0.00	58,916.00	47,075.17	5,234.83	6,606.00
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	13,000.00	13,000.00	12,613.50	0.00	386.50
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	50,649.00	-6,500.00	44,149.00	42,655.00	0.00	1,494.00
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	125,342.00	0.00	125,342.00	84,371.02	14,565.28	26,405.70
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	-5,000.00	345,568.00	290,177.99	23,994.73	31,395.28
2020-160-00-0000	Non-Inst Salaries	85,949.00	0.00	85,949.00	78,486.52	7,078.32	384.16
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,800.00	0.00	2,800.00	2,786.91	0.00	13.09

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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	-1,000.00	5,500.00	815.69	250.31	4,434.00
2020-400-02-0000	Contractual Expense Elem	3,500.00	-1,500.00	2,000.00	834.66	231.34	934.00
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	32,755.19	24,048.31	10,320.42
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	703.00	50.00	1,247.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	1,982.00	3,982.00	2,593.00	1,389.00	0.00
2110-100-02-0000	Teachers Sal Pre-K	131,693.00	-5,300.00	126,393.00	11,072.16	3,692.84	111,628.00
2110-120-02-0000	Teachers Salaries 4-6	859,375.00	-39,954.00	819,421.00	558,297.18	166,999.03	94,124.79
2110-120-02-1000	Teachers Sal-Kdg - 3	880,435.00	-42,454.00	837,981.00	610,733.70	186,191.80	41,055.50
2110-130-01-0000	Teachers Salaries 7-12	1,917,033.00	2,500.00	1,919,533.00	1,523,719.56	395,429.40	384.04
2110-130-01-0010	Homework Tutoring	2,500.00	0.00	2,500.00	1,654.06	0.00	845.94
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	6,000.00	10,230.00	9,457.12	0.00	772.88
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-8,700.00	92,978.00	40,738.68	0.00	52,239.32
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	42,675.26	0.00	21,454.74
2110-160-00-0000	Non-Inst Salaries	499,911.00	0.00	499,911.00	431,664.33	47,728.15	20,518.52
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	0.00	25,586.00	12,607.12	0.00	12,978.88
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	0.00	37,900.00	21,749.63	0.00	16,150.37
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	78,197.96	94,197.96	88,848.47	4,708.95	640.54
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	-1,581.50	14,418.50	4,039.70	2,833.80	7,545.00
2110-403-01-0000	Contractual - Tuition	5,000.00	-867.00	4,133.00	4,133.00	0.00	0.00
2110-404-00-0000	CONTRACTUAL SHIPPING	4,000.00	0.00	4,000.00	3,525.41	236.67	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	25,137.96	68,137.96	53,343.75	13,812.07	982.14
2110-450-02-0000	Supplies - Elementary	35,800.00	35,469.56	71,269.56	59,830.92	10,769.26	669.38
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	7,699.46	0.00	2,300.54
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	19,038.65	364.00	597.35

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2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	7,760.92	75.99	12,163.09
2110-490-00-0000	BOCES-Instructional	118,000.00	2,354.20	120,354.20	71,440.16	31,606.08	17,307.96
2250-150-00-2000	Instructional Salaries	1,054,389.00	-105,500.00	948,889.00	678,175.45	136,315.34	134,398.21
2250-160-00-2001	Non-Inst Salaries Hs	49,504.00	0.00	49,504.00	41,822.85	4,191.38	3,489.77
2250-160-00-2002	Non-Inst Salaries El Sch	164,029.00	10,000.00	174,029.00	85,711.87	8,496.76	79,820.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	11,500.00	0.00	11,500.00	4,784.46	0.00	6,715.54
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	10,000.00	10,500.00	7,822.14	0.00	2,677.86
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	17,132.36	19,280.14	37,887.50
2250-406-00-0000	Conferences- Spec. Ed.	2,000.00	-100.00	1,900.00	821.00	0.00	1,079.00
2250-450-00-0000	Materials and Supplies	11,400.00	700.00	12,100.00	10,275.77	1,712.72	111.51
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	-58,412.30	961,587.70	710,292.75	105,146.64	146,148.31
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	258,750.00	22,504.00	43,777.00
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	8,217.00	913.00	2,890.00
2610-150-00-0000	Instructional Salaries	143,071.00	0.00	143,071.00	56,607.84	18,869.16	67,594.00
2610-160-00-0000	Non-Inst Salaries	47,742.00	0.00	47,742.00	41,793.12	4,643.65	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	294.50	138.54	22.38
2610-450-02-2610	Elementary Supplies	1,000.00	-374.07	625.93	464.18	127.22	34.53
2610-460-01-2606	High School Books	4,000.00	8.25	4,008.25	3,978.47	29.78	0.00
2610-460-01-2611	Hs Periodicals	825.00	0.00	825.00	447.42	87.18	290.40
2610-460-02-2606	Elementary Books	10,100.00	-8.25	10,091.75	6,435.89	185.92	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	26,606.27	3,593.73	2,800.01
2630-150-00-0000	Cai - Instructional Salar	0.00	79,908.00	79,908.00	71,017.20	7,890.80	1,000.00
2630-160-00-0000	Cai - Non Inst Salary	162,780.00	0.00	162,780.00	115,792.23	7,384.78	39,602.99
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	0.00	300.03
2630-400-00-0000	Computer-Contractual	15,000.00	872.00	15,872.00	7,418.02	755.46	7,698.52
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	0.00	14,000.00	7,458.96	1,897.12	4,643.92

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2630-460-00-0000	Comp St Aid Software	7,000.00	6,020.00	13,020.00	9,009.70	224.99	3,785.31
2630-490-00-0000	BOCES Services	572,000.00	-2,581.09	569,418.91	276,085.94	219,210.44	74,122.53
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	151,947.26	44,632.74	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	6,800.00	514.88
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	88,947.40	9,813.60	6,392.00
2815-161-00-0000	Non-Instr SaL-EXTRA HOURS	4,500.00	0.00	4,500.00	2,229.95	0.00	2,270.05
2815-400-00-0000	Contractual Expense	165,329.00	-3,000.00	162,329.00	88,647.91	65,335.12	8,345.97
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	3,071.59	26.86	50.02
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	195,767.82	43,996.18	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	56,354.00	35,196.00	44,157.00
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	-11,650.00	156,966.00	133,451.55	14,112.00	9,402.45
2855-160-01-0000	Non Instructional Salarie	6,000.00	0.00	6,000.00	4,209.62	0.00	1,790.38
2855-400-01-0000	Contractual - Athletics	50,000.00	3,500.00	53,500.00	42,450.68	9,235.03	1,814.29
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	8,150.00	16,550.00	15,879.32	616.91	53.77
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	25,285.48	2,298.72	574.80
5510-160-03-2800	Non-Instr Salary- Supervi	93,133.00	0.00	93,133.00	83,760.38	7,614.60	1,758.02
5510-161-03-0000	Non-Inst SaL-Trans-EXTRA	30,000.00	18,500.00	48,500.00	46,000.52	0.00	2,499.48
5510-162-03-0000	Salaries Drivers	374,667.00	-37,500.00	337,167.00	251,824.91	30,212.98	55,129.11
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	3,384.00	0.00	11,616.00
5510-164-03-0000	Salaries Special Trips	10,000.00	0.00	10,000.00	3,562.05	0.00	6,437.95
5510-165-03-0000	Salaries-Field Trips	12,000.00	-5,000.00	7,000.00	0.00	0.00	7,000.00
5510-166-03-0000	Sal Athletic Trips	22,150.00	0.00	22,150.00	19,668.64	0.00	2,481.36

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Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-168-03-0000	Bus Monitors	64,340.00	0.00	64,340.00	48,592.12	4,664.68	11,083.20
5510-168-03-0040	Bus Monitors	30,000.00	0.00	30,000.00	22,309.63	0.00	7,690.37
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	39,353.47	15,549.02	9,607.51
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	25,923.20	624.48	7,552.32
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	587.96	0.00	2,912.04
5510-455-03-0000	Supplies Parts	41,250.00	0.00	41,250.00	21,385.62	5,529.48	14,334.90
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	72,103.18	0.00	55,896.82
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	3,782.65	2,217.35	1,000.00
5510-458-03-0000	Tires	18,500.00	0.00	18,500.00	7,738.22	0.00	10,761.78
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	1,233.62	0.00	966.38
5530-400-03-0000	Contractual Expense	18,641.00	0.00	18,641.00	10,105.75	6,113.05	2,422.20
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	327.60	190.57
5530-461-03-0000	Natural Gas	18,700.00	0.00	18,700.00	8,297.87	642.13	9,760.00
5530-462-03-0000	Garage Building Water	8,580.00	0.00	8,580.00	2,717.56	642.44	5,220.00
5530-463-03-0000	Electricity	30,520.00	0.00	30,520.00	20,925.88	3,794.12	5,800.00
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	3,373.00	0.00	127.00
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	291,549.07	29,591.61	35,551.32
9020-800-00-0000	Teacher Retirement	849,968.00	-600.00	849,368.00	506,722.90	121,831.24	220,813.86
9030-800-00-0000	Social Security	797,863.00	0.00	797,863.00	555,658.55	112,641.58	129,562.87
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	1,843,412.69	0.00	166,932.31
9060-800-00-0001	Dental Insurance	105,275.00	-35,950.00	69,325.00	60,162.91	9,157.86	4.23
9060-800-00-0002	Health Insurance - Non In	936,771.00	0.00	936,771.00	846,830.50	0.00	89,940.50
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	23,698.16	0.00	26,301.84
9060-800-00-0004	Medical Reimb - Teachers	60,000.00	15,500.00	75,500.00	64,158.74	0.00	11,341.26
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	10,609.71	0.00	7,155.29
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	378,053.72	0.00	20,150.28
9089-800-00-0000	Other Benefits	195,000.00	-19,520.00	175,480.00	151,342.48	0.00	24,137.52

Naples Central School District
Budget Status Report As Of: 05/31/2026
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	100,000.00	0.00	0.00
Total GENERAL FUND		24,341,608.00	53,578.61	24,395,186.61	16,533,067.36	2,500,813.35	5,361,305.90

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	149,548.65	
410.00	Due From State and Federal - L	57,400.00	
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	70,474.36	
522.00	Expenditures	527,659.93	
Liabilities and Reserves			
601.01	Prepaid School Lunch Funds		4,449.14
630.10	Due To Gen from Cafe		9,756.84
631.00	Due To Other Governments		286.62
806.00	Non Spendable FB-Inventory		14,199.25
821.00	Reserve for Encumbrances		70,474.36
917.00	Unassigned Fund Balance		236,727.97
Budgetary and Revenue Accounts			
960.00	Appropriations		595,472.00
980.00	Revenues		483,388.01
Grand Totals		1,414,754.19	1,414,754.19

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

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

Naples Central School District
Revenue Status Report As Of: 05/31/2026
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	40,723.91		723.91
2401.000		Interest and Earnings	70.00	0.00	70.00	56.96	13.04	
2770.000		UNCLASSIFIED REVENUES	14,802.00	0.00	14,802.00	310.14	14,491.86	
3190.000		State Reimbursement-LUNCH	95,000.00	0.00	95,000.00	77,922.00	17,078.00	
3190.00B		State REIMBURSE-Breakfast	30,000.00	0.00	30,000.00	28,214.00	1,786.00	
4190.000		Fed Reimbursement lunch	260,000.00	0.00	260,000.00	234,565.00	25,435.00	
4190.00B		Federal Reimbursement Bre	85,000.00	0.00	85,000.00	80,279.00	4,721.00	
4190.00S		Fed Reimburse Snacks	20,000.00	0.00	20,000.00	21,317.00		1,317.00
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	483,388.01	114,124.90	2,040.91

* 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: 05/31/2026

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	128,222.74	13,154.72	9,136.54
2860-161-00	Extra and OT Hours	5,150.00	0.00	5,150.00	4,124.35	0.00	1,025.65
2860-163-00	Salaries Substitutes	2,266.00	0.00	2,266.00	6,148.50	0.00	-3,882.50
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	237,626.15	43,525.91	-23,652.06
2860-411-00	Surplus Foods	20,600.00	0.00	20,600.00	0.00	0.00	20,600.00
2860-450-00	Lunch Material & Supplies	13,390.00	0.00	13,390.00	13,334.43	1,094.30	-1,038.73
2860-490-00	BOCES SERVICES(NUTRIKIDS)	46,350.00	0.00	46,350.00	49,050.00	5,450.00	-8,150.00
9010-800-00	Employee Retirement	20,479.00	0.00	20,479.00	18,061.93	1,838.84	578.23
9030-800-00	Lunch Social Security	14,218.00	0.00	14,218.00	10,277.94	1,006.31	2,933.75
9060-800-00	Health Insurance	40,800.00	0.00	40,800.00	38,514.72	0.00	2,285.28
Total SCHOOL LUNCH FUND		595,472.00	0.00	595,472.00	527,659.93	70,474.36	-2,662.29

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

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	12,560.48	
200.0C	Cash- NYCLASS	167,423.19	
200.PN	Cash- NYCLASS	12,133.32	
Budgetary and Expense Accounts			
522.00	Expenditures	1,669.13	
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		16,823.20
Totals for Service: SCHOLR		193,786.12	193,786.12

Naples Central School District
Revenue Status Report As Of: 05/31/2026
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	6,116.51		6,116.51
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	10,706.69		10,706.69
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	16,823.20	0.00	16,823.20

* 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: 05/31/2026
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	1,669.13	27,925.00	-29,594.13
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	1,669.13	27,925.00	-29,594.13

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	95,991.05	
410.01	Due From State and Federal	25,408.38	
Budgetary and Expense Accounts			
522.00	Expenditures	593,167.40	
Liabilities and Reserves			
630.00	Due To General Fund		454,931.28
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		714,566.83	714,566.83

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

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

Naples Central School District
Revenue Status Report As Of: 05/31/2026
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	11,449.00	131,655.00	60,103.00	71,552.00	
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	21,841.00	0.00	21,841.00	4,368.00	17,473.00	
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			763,120.70	11,449.00	774,569.70	259,565.66	519,182.04	4,178.00

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

Naples Central School District

Budget Status Report As Of: 05/31/2026

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	90,156.06	30,049.94	0.00
26PREK-2510-160	Noninstructional Salaries	0.00	11,449.00	11,449.00	10,302.27	1,144.69	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	154,433.70	40,122.30	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	4,705.16	427.82	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
26TIVA-2110-150	Instructional Salaries	21,841.00	0.00	21,841.00	16,454.35	5,387.16	-0.51
26TTLI-2110-150	Instructional Salaries	267,014.00	0.00	267,014.00	200,262.42	66,753.87	-2.29
26TTLI-2110-400	Contractual and Other	892.00	0.00	892.00	0.00	0.00	892.00
Total SPECIAL AID FUND		763,120.70	11,449.00	774,569.70	593,167.40	154,549.41	26,852.89

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	3,122.03	
391.00	Due From Other Funds	64,000.00	
Budgetary and Expense Accounts			
522.00	Expenditures	1,067,285.20	
Liabilities and Reserves			
630.01	Due To Debt Service		845.94
915.01	Ass. Unap. FB Res For Capital		1,033,561.29
Budgetary and Revenue Accounts			
980.00	Revenues		100,000.00
Grand Totals		1,134,407.23	1,134,407.23

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

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

Naples Central School District
Revenue Status Report As Of: 05/31/2026
Fiscal Year: 2026
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
260000-5031.000	260000	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
Total CAPITAL FUND			0.00	0.00	0.00	100,000.00	0.00	100,000.00

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

Naples Central School District
Budget Status Report As Of: 05/31/2026
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	494,513.00	0.00	-883,058.38
210000-1620-294-00	HVAC	-130,376.34	0.00	-130,376.34	102,270.80	0.00	-232,647.14
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	11,774.25	3,225.75	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	78,847.34	4,149.86	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	1,067,285.20	87,200.18	-20,924.09

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	132,003.87	
391.00	Due From Other Funds	781.72	
391.01	Due From Other Funds-Capital	845.94	
Budgetary and Expense Accounts			
522.00	Expenditures	75,000.00	
Liabilities and Reserves			
884.00	Reserve for Debt		191,932.67
Budgetary and Revenue Accounts			
980.00	Revenues		16,698.86
Grand Totals		208,631.53	208,631.53

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

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

Naples Central School District
Revenue Status Report As Of: 05/31/2026
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	16,698.86		16,698.86
Total DEBT SERVICE			0.00	0.00	0.00	16,698.86	0.00	16,698.86

Selection Criteria

Criteria Name: Last Run
As Of Date: 05/31/2026
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: 05/31/2026
Fiscal Year: 2026
Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901-900	Other Interfund Transfers	0.00	0.00	0.00	75,000.00	0.00	-75,000.00
Total DEBT SERVICE		0.00	0.00	0.00	75,000.00	0.00	-75,000.00

6/12/26

48
6-24-26

Class of 2026 meeting

Re. approval of BBQ funds and graduation gift, use of leftover funds

The Class of 2026 officers approve of up to \$150 for the B Lunch BBQ for the seniors. The officers also approve of a donation of up to \$100 to the Naples Open Cupboard as a gift / acknowledgement of our graduation speaker, Mr. John French. The remaining balance of the Class of 2026 funds can be transferred to the student council at the conclusion of this school year.

Carley White

Lily Root

Kevin Biggs

Alessandra Figueiredo

Activity Detail

Sorted by Activity ID, Site; Filtered by Activity. From 07/01/2025 to 06/30/2026.

Activity ID	Activity Name		Reporting ID and Name
Site ID	Site Name	Sponsors	

C2026 CLASS of 2026

NCSD NAPLES CENTRAL SCHOOL DISTRICT

Receipts

Date	Receipt #	Deposit #	Category	From	Description	Amount
09/30/2025	934-009	934,935		Rowan Biggs	Tax - Senior Grapefest	1186.05
09/30/2025	935-010	934,935		Rowan Biggs	Tax - Senior Grapefest	993.49
09/30/2025	936-011	936,937		Rowan Biggs	Senior Grapefest Donations	441.00
09/30/2025	937-012	936,937		Rowan Biggs	Senior Fundraiser Petty	350.00
10/17/2025	946-021	946-021		Rowan Biggs	Class of 2026 Donation	250.00
11/10/2025	960-034	960-034		Rowan Biggs	Senior Trip Payments	3310.00
11/14/2025	966-040	966-040		Rowan Biggs	Senior Class Payments	300.00
11/18/2025	972-046	972-046		Rowan Biggs	Senior Trip Payment	150.00
11/24/2025	976-051	976-051		Rowan Biggs	Class of 2026 Plant Sale	4847.00
11/24/2025	976-051a	976-051a		Rowan Biggs	Reverse and Correct Tax	-4847.00
11/24/2025	976-051a	976-051a		Rowan Biggs	Reverse and Correct Tax	4480.93
11/24/2025	976-051a	976-051a		Rowan Biggs	Reverse and Correct Tax	30.00
12/16/2025	996-070	996-070		Rowan Biggs	Senior Trip Payments	722.00
12/19/2025	1002-076	1002-076		Rowan Biggs	Senior Trip Payments	470.00
01/29/2026	1016-090	1016-090		Rowan Biggs	Senior Trip Payments	973.75
02/09/2026	1035-109	1035-109		Rowan Biggs	Senior Trip Payments	3142.25
03/02/2026	1040-114	1040-114		Rowan Biggs	Senior Trip Payment	290.00
03/25/2026	1064-138	1064-138		Rowan Biggs	Senior Trip Payment	1411.75
04/08/2026	1070-144	1070-144		Rowan Biggs	Senior Trip Payment	160.00
04/13/2026	1071-145	1071-145		Rowan Biggs	Senior Trip Payments	269.00
04/16/2026	1073-147	1073-147		Rowan Biggs	Senior Trip Refund	183.50
05/12/2026	1084-158	1084-158		Rowan Biggs	Yard Signs - Extra	24.00
						19137.72

Checks

Date	PO #	Check #	Category	Vendor	Description	Amount
09/11/2025	25-009	10196		WILLIAM MURPHY	Reimburse food and	142.40
09/23/2025	25-014	10207		TAILORED EVENTS,	Bounce House Rental	353.60
09/23/2025	25-015	10208		WILLIAM MURPHY	Petty Cash for Grape	350.00
09/30/2025		10210		JAIME WELLER	Reimburse supplies for	37.35
09/30/2025		10210		JAIME WELLER	Reimburse supplies for	74.00
12/04/2025	25-029	10232		CHASES	Wreath and Plants	2897.50
12/16/2025	25-032	10235		FIRST CHOICE	Senior Trip 6/3-5/2026	7532.00
12/16/2025	25-032	10235		FIRST CHOICE	Senior Trip 6/3-5/2026	1171.00
01/28/2026	25-032	10252		FIRST CHOICE	1st pymt. Senior Trip	7000.00
03/26/2026	25-032	10320		FIRST CHOICE	Final payment Senior Trip	6750.00
03/26/2026	25-032	10320		FIRST CHOICE	Final payment Senior Trip	66.50
04/30/2026	25-094	10338		FIRST CHOICE	Additional hotel room	360.00
05/26/2026	25-104	10355		THE NAPLESTUDIO	Yard signs seniors	480.00
06/16/2026	25-111	10369		WILLIAM MURPHY	Reimburse Food & supplies	162.54
06/22/2026	25-113	10373		NAPLES OPEN	Donation - John French	100.00
						27476.89

Activity Detail

Sorted by Activity ID, Site; Filtered by Activity. From 07/01/2025 to 06/30/2026.

Activity ID	Activity Name		Reporting ID and Name
Site ID	Site Name	Sponsors	

Site Totals

Beginning Balance	8,601.62
Receipts	19,137.72
Expenditures	27,476.89
Adjustments	0.00
Sales Tax	0.00
Investment Adjustments	0.00
Cash Balance	262.45
Outstanding POs	0.00
Unencumbered Balance	262.45

C2026 CLASS of 2026

Activity and Budget Totals

Beginning Balance	8,601.62
Receipts	19,137.72
Expenditures	27,476.89
Adjustments	0.00
Sales Tax	0.00
Investment Adjustments	0.00
Cash Balance	262.45
Outstanding POs	0.00
Unencumbered Balance	262.45



Date: July 1, 2026

To: Superintendent Swartz

From: Kaitlin LaFave
Jr/Sr High School Principal

Subject: Discard of books

I have received a request from the following teachers to discard items listed in this memo.

Anthony Maggio

Requested the following outdated/non-functioning keyboards to be discarded:

Casio CTK-700
no serial number

Yamaha PSR-170
Serial Number: 0312425

Yamaha PSR-170
Serial Number: 0312422

Yamaha PSR-1000
Serial Number: 0613484

Jaime Weller

10 copies of the book *Legend*, by Marie Lu

English Department - Tom Manella, Elisha Gobe, Molly Dutcher, Jaime Weller

24 copies of *Apprentice Hall Silver Level textbook*
14 copies of *Rhetorical Grammar*
18 copies of *Midsummer Night's Dream*
19 copies of *The Tempest*
23 copies of *The Hobbit*

37 copies of *Lord of the Flies*
4 copies of *Wuthering Heights*
30 copies of *Animal Room*
17 copies of *Night*
17 copies of *Narrative of the Life of Frederick Douglass*
14 copies of *Vocabulary Power Plus for the new SAT (2004)*
21 copies of *The Giver*
6 copies of *The Taming of the Shrew*
7 copies of *The Outsider*
6 copies of *Freak the Mighty*

Annie Kretschman

30 copies of Conceptual Physics 3rd Ed. 1997 Hewitt ISBN 0-201-46697-X
8 copies of College Physics Enhanced 2006 Serway ISBN 0-495-11369-7
2 copies of College Physics standard Solutions/Study Guide 7th Ed. 2006 Serway ISBN 0-534-99920-4
16 copies of College Physics 7th Ed. 2006 Serway ISBN 0-495-11369-7
29 copies of Physics It's Method & Meaning 5th Ed. 1986 Taffel ISBN 0-205-08475-3

I recommend that the Naples Board of Education approve the discard.

Sincerely,

A handwritten signature in black ink, appearing to read "Kaitlin LaFave". The signature is fluid and cursive, with the first name "Kaitlin" being more prominent than the last name "LaFave".

Kaitlin LaFave

Jr/Sr High School Principal



Date: July 1, 2026

To: Superintendent Swartz

From: Kaitlin LaFave
Jr/Sr High School Principal

Subject: New Course Recommendation

I am recommending that the Naples Board of Education approve Music Theory 2 as a 1 credit, full-year course. The course would be open to students in grades 9-12, as an advanced level Music Theory option. Please see course description below:

Music Theory 2

Music Theory 2 is the advanced study of the fundamental elements that make up music, and how they are used to create, analyze, and interpret music. We will study and practice rhythm and meter, notes and scales/modes, melody and form, chords and harmony. Composition, sight singing and aural dictation will be incorporated in this class. It is the hope that this course will enhance a strong foundation that was taught in MUSIC THEORY 1 to those students who wish to study music in a collegiate setting or those who love music and seek a better understanding.

Prerequisite: Successful completion of Music Theory 1 or Approval by the High School Principal

Sincerely,

Kaitlin LaFave
Jr/Sr High School Principal

NAPLES CENTRAL SCHOOL

2026-2027 SUBSTITUTE LIST

NAME	POSITION
Madeline Abraham	Teacher
Susan Baysinger	Teacher
Jean Bennett	Teacher
Aubrey Bersch	Lifeguard
Lyndsey Bjork	Cleaner
Lyndsey Bjork	Teacher Aide
Jeanne Black	Teacher
Shayla Boehm	Teacher
Steven Borglum	Lifeguard
Nicole Brink	Teacher
Nicole Brink	Teacher Aide
Nicole Brink	Teacher Assistant
Nicole Brink	Typist
Joy Callaghan	Teacher
Sage Callaghan	Teacher
Sage Callaghan	Teacher Aide
Sage Callaghan	Teacher Assistant
Mona Cardinale	Tutor
Caroline Carson	School Monitor
Caroline Carson	Teacher
Caroline Carson	Teacher Aide
Caroline Carson	Teacher Assistant
Caroline Carson	Typist
Eaommon Clancy	Teacher Aide
Eaommon Clancy	Teacher Assistant
Eaommon Clancy	Typist
Crystal Cole-Adams	Teacher
Emma Cowell	Lifeguard
Alexandra Devries	Teacher
Sapphire Dolan	Teacher Aide
Owen Douglas	Teacher
Owen Douglas	Teacher Assistant
Owen Douglas	Teacher Aide
Ellen Ellison	Teacher
Sarah Fagnoli	Teacher
Michael Fowler	Teacher, Building Substitute HS
Donna Fox	Food Service Helper
Sargent Frappier	Teacher
Sadie Frederick	School Monitor
Sadie Frederick	Teacher
Sadie Frederick	Teacher Aide

NAME	POSITION
Alinda Gangi	Lifeguard
Todd Gooding	School Bus Driver
Jill Gordon	Teacher Aide
Jill Gordon	Teacher Assistant
Patricia Gossage	Teacher
Lisa Gould	Teacher
Lisa Gould	Tutor
Madalene Guererri	School Monitor
Madalene Guererri	Typist
Sadie Gursslin	Lifeguard
Lillian Gursslin	Lifeguard
Patricia Habben	Teacher
Patricia Habben	Teacher Aide
Patricia Habben	Teacher Assistant
Patricia Habben	Typist
Sydney Hamman	Food Service Helper
Barbara Hawks	Teacher
Barbara Hawks	Teacher Aide
Susan Herbert	Teacher
Ingrid Hoffman	Teacher
Ashlee Irwin Stedge	Teacher Aide
Karen Johnson	Nurse
Karen Johnson	Teacher Aide
Rachel Kuras	Teacher Aide
Caitlin Lamphier	Teacher
Caitlin Lamphier	Teacher Assistant
Caitlin Lamphier	Teacher Aide
Kiersten Lamphier	Teacher
Kiersten Lamphier	Teacher Assistant
Kiersten Lamphier	Teacher Aide
Emily Lester	Lifeguard
Katherine Logan	Teacher
Allison Marsh	Teacher
Allison Marsh	Teacher Aide
Pamela Mason	Teacher
Lori Maynard	Teacher
Caitlin McDonald	Lifeguard
Lesah McMullen	Teacher
Sarka Mehlenbacher	Teacher Aide
Sarka Mehlenbacher	Teacher Assistant
Sarka Mehlenbacher	Typist
Erica Meteyer	Lifeguard
Nathaniel Michielsen	Teacher
Jessica Mothersell	Lifeguard
Janice Murray Abraham	Teacher
Jessie Olney	Teacher

NAME	POSITION
Graceanne Pastore	Teacher
Laberta Pompeo	Food Service Helper
Laberta Pompeo	Teacher
Laberta Pompeo	Teacher Aide
Laberta Pompeo	Teacher Assistant
Michael Porter	Teacher
AnnMarie Prentice	Teacher, Building Substitute EL
AnnMarie Prentice	Tutor
Edda Pulver	Teacher
Kathleen Riesenberger	Teacher
Ryan Ringelberg	Teacher
Alex Rubadeau	Teacher
Larkin Ryan	Teacher
Marilou Schenk	Cleaner
Marilou Schenk	Clerk
Marilou Schenk	Teacher Aide
Jessica Smith	Food Service Helper
Roberta Stevens	Clerk
Lauren Stone	Food Service Helper
Lauren Stone	School Monitor
Lauren Stone	Teacher Aide
Shane Taillon	Teacher
Scott Thurow	Teacher
Lena Uthe	School Monitor
Lena Uthe	Teacher Aide
Shana Von Rathonyi	Teacher
Christine Wheaton	Clerk
Christine Wheaton	Teacher Aide
Zoe Witherow	Lifeguard
Angela Witty	Clerk
Angela Witty	School Monitor
Angela Witty	Teacher Aide
Angela Witty	Teacher Assistant
Angela Witty	Typist
Laura Wixom	Clerk
Laura Wixom	Food Service Helper
Laura Wixom	School Monitor
Laura Wixom	Teacher Aide
Laura Wixom	Typist