

BOARD MEETING: Regular Meeting
DATE: Wednesday, October 18, 2023
TIME: 6:00 p.m.
PLACE: Naples High School Library

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of October 18, 2023 (Board Action)

IV. Executive Session (Board Action)

V. Pledge of Allegiance

VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.

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

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

Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.

VII. Points of Interest

VIII. Superintendent Recognitions & Updates

- 2022-2023 Independent Auditor's Report
- Student Representative Update
- Superintendent Update
- Administrative Update
- School Business Administrator Update
- Technology Department Update
- Science Department Update

IX. Independent Audit Report (Board Action)

X. Liquidation of Tax Certiorari Reserve (Board Action)

XI. Reserve Fund Plans (Board Action)

XII. Business (Board Action)

- Policy Updates
- Discards
 - Elementary School
 - High School Library

XIII. Personnel (Board Action)

- Resignation

XIV. Consent Agenda Items (Board Action)

- CSE, CPSE and 504 Recommendations

XV. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, October 18, 2023 at 6:01 p.m. in the Naples High School Library.

Members Present: Robert Brautigam Steven Mark
 Joseph Callaghan Gail Musnicki
 Jacob Hall Angela Rischpater
 Amie Levine Maura Sullivan
 Kelley Louthan

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Katherine Piedici, Lindsey Evershed-Pursel, Garrett Waltman and Pamela Claes.

Guests: Christina Brautigam, Michele Barkley, Ann Kretschman, and Benjamin Pursell

A quorum being present, the meeting was called to order at 6:01 p.m. by Board President Jacob Hall.

Pledge of Allegiance

Public Comment: None

Points of Interest: Board President Jacob Hall noted the Varsity Girls have had only one loss all season; Board Member Angela Rischpater stated the Cross-Country Team has done very well, noting they have League Champions and then Sectionals and States.; Board Member Kelley Louthan stated the 2023-2024 NYSSBA Business Meeting was a long one, adding most of the resolutions went the way the board had wanted, noting the meeting went from 4:00 p.m. to 11:00 p.m. Mr. Louthan stated it was interesting to hear the discussion from different areas of the state.

Superintendent Recognitions & Updates:

2022-2023 Independent Auditor's Report

School Business Administrator Hunt introduced Melissa Duerr from Mengel, Metzger, Barr & Co. LLP, adding MMB has been a dream to work with, adding they have been very supportive and very flexible with us. Mrs. Duerr presented the External Audit Report for the Year Ended June 30, 2023, starting with the Executive Summary, which is a summary of the sixty-page audit report, presenting information on the General Fund Balance Sheet; Reserve Analysis; General Fund Revenue Summary, General Fund Expenditure Summary, Summary of Other Funds; and Other Items reported in the District's Entity-Wide Financial Statements.

Board President Jacob Hall stated in previous years the District has received an unmodified score on the audit. Mrs. Duerr noted in the financial statements it is stated their opinion is unmodified, a clean opinion, which is what the District wants. Mrs. Duerr added there were a couple of minor procedural recommendations, adding overall there were no material weaknesses; no significant deficiencies; and the checks and balances are very good, so the report is very positive.

Technology Department Update

Technology Coordinator Ben Pursell shared an overview of what the Technology Department has accomplished over the past few months and what they anticipate they will see as they move

forward. Mr. Pursell presented his report (Attached) sharing the IT Department Mission; the overall duties of the members of the department; a snapshot of the Help Desk Work Ticket volume for Superintendent and October; The 2023 Key Projects; 2023-2024 Projects; a Work Composition Analysis; and Plans for the future. Discussions followed pertaining to information presented. Mr. Pursell stated it has been a pleasure working in this District.

Science Department Update

Department Chairperson Ann Kretschman presented her department report (Attached), noting the members of her Department and the courses they teach, adding the newest member of the department is Maggie Evans who is teaching Regents and Honors Chemistry as well as 8th Grade Science and is doing a great job.; Mrs. Kretschman stated she is Maggie's mentor for her first year, noting it has been wonderful and she believes it is very important to have a mentor from the same department.; Annie stated the department is working together on the curriculum, noting Director of Student Learning, Curriculum, and Assessment Lindsey Evershed-Pursel and Ellen Ellison have been great, helping them work on the curriculum; Annie reviewed what curriculum work has been done stating they will have to rewrite the curriculum as NYS changes requirements; Mrs. Kretschman talked about the Charlie Applestein conference, noting it uses a positive strength based approach, adding it works to build relationships with the kids. Mrs. Kretschman announced that Science teacher Ellen Ellison was a co-presenter on Ambitious Science Teaching at the 2023 Kansas City National Conference of the National Science Teaching Association, working with some fellow teachers through the University of Rochester.; Science Teacher Ellen Ellison had a student teacher, Dani Stein, this fall; Physics Teacher Patrick Frievald is becoming a master teacher through the NYS Program; Open House was held, noting the students really enjoy setting up for their parents; The Outdoor Adventures Club cleaned out a pond; The students in Earth Science are learning about Topography with a topographic map of Naples; 7th Grade is doing a Kinetic Energy Data Collection, as well as parts and function of the cell; 8th Grade Science is doing a scale model of the Solar System; Mrs. Kretschman's students were reviewing dollhouse dioramas made by Officer Frances Glessner in their Forensics class, noting Ms. Glessner was a Forensics Educator to Criminal Investigators, adding she had the students review the dioramas to determine what happened. Discussion followed pertaining to information presented.

Student Representative Update

Student Representative Garrett Waltman stated they just had their last Cross Country League meet, noting both teams did very well, adding our top runner in the Girl's Team received a first place and the top runner on the Boy's team received a 2nd place; Boys and Girls Varsity have both won their sectional games for Soccer; National Honor Society and the Rotary Interact Club raised over \$400 together for the Naples Teachers Association Making Strides for Breast Cancer Event; Some members of the National Honor Society are going to participate in the Making Strides for Breast Cancer Event walk; The National Honor Society has a canned food drive and a bake sale in November to support the Open Cupboard; Rotary Interact Club helped the Rotary move some boxes down by the church last weekend from one storage unit to another. Superintendent Swartz stated the Rotary wanted to extend their thanks to all the kids who helped out.

Superintendent Update

Superintendent Swartz stated there was very positive feedback on the Swim Team Conference that was approved a few weeks ago, adding they said it was a great experience and the kids were very well behaved, adding they were able to experience some very high-level training.

School Business Administrator Update

School Business Administrator Chad Hunt presented information on the Facilities Committee meeting, stated the Capital Project is going great; Two of the three additional asbestos projects have been completed in the Auditorium; They will be relocating the gas line running underneath the Auditorium on the weekend of the 27th; noting the work will be done over the weekend; The floor demolition will occur after the pipe is moved; Materials have started coming in for the classrooms across the street; The panels should be going up tomorrow for the Capital Outlay Project; The contract to fix the athletic entry doors is finalized for next year's Capital Outlay Project; The Playground has started, stating there is a lot of mulch to be removed, the site is being prepped and the material is being shipped from Minnesota on the 27th and they hope to be completed by mid-November, adding the main area will be first and the smaller area next.

Administrative Update

Director of Pupil Personnel Katherine Piedici gave kudos to Assistant Secondary Principal/Data Coordinator Heather Clark for bringing in Charlie Applestein, adding it has been cool to see the teacher teams step up and carry through some of those themes around strength based practices, noting each month they are presenting at the faculty meetings, having competitions, collecting information from staff and pushing out new practices and ideas; Physical Therapist Stephanie Storms has been pushing into gym class, noting she had two weeks of swim lessons with some of the special needs students; This the second week with our new High School Nurse, Tomasina Trank (Tomi), noting we were able to train with former nurse Laura Finnan and Elementary Nurse Kelly VandeSande will help to support and mentor Tomi moving forward.

School Business Administrator Update

School Business Administrator Chad Hunt noted once the Independent Auditor finalizes the Audit of our financial statements the District can present the Reserve Plan to the Board of Education, which is one of the most important documents that we as a group review together, adding the Reserve Plan concerns the long-term planning of the District, noting the District is allowed to put money aside for specific purposes and the District reviews the Reserve Plan each year.

Mr. Hunt reviewed the different Reserve Funds as follows:

Reserve for Encumbrances: Mr. Hunt explained that Reserve for Encumbrances referred is not a traditional reserve but funds that are committed for purchases or services from the year before that have not been paid yet, noting the District likes to keep the amount of encumbrances very low, adding this year the amount was \$9,0000 to cover items that were not yet received by the end of the fiscal year.

Insurance Reserve: Mr. Hunt stated this is money held to fund any losses, claims, actions, or judgements as they arise for any claim that is either not covered by insurance or is denied coverage by the insurance company, noting the District did not put any additional money into this reserve fund.

Property Loss & Liability Reserve: The District holds this reserve to fund property loss claims that are either not covered by insurance or are denied coverage by the insurance company as they arise, noting the District is not putting any additional money into this reserve fund.

Employee Benefits Accrues Liability Reserve (EBALR): EBALR is only used to cover accrued sick leave benefits payable to employees in the form of health insurance premiums, noting the District does not plan to appropriate additional funds for this reserve.

Retirement (ERS/TRS) Contribution Reserves: Employee Retirement System (ERS) Reserve Fund is to cover the expense of ERS payments to the state if needed, noting instead of taking the money out of the general operating budget the District could pay out of the ERS Reserve. The Teachers Retirement System (TRS) Reserve Fund is only allowed to have a maximum of 2% of the previous year's TRS salary up to five years, at that point, the reserve must sit at the current amount until the district either uses some of the money or the state allows the district to save additional money in the reserve. Mr. Hunt stated the District is asking for approval to add up to \$130,000 into the TRS Reserve noting this would be the final year to be able to add money to the reserve.

Unemployment Insurance Reserve: Mr. Hunt noted the District is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor, adding they will be monitoring this fund, noting the District did experience an increase in claims during the Covid outbreak. Mr. Hunt stated the district is not looking to put additional money into this reserve fund.

Capital Reserve – Bus Purchase: This fund is fully funded and is used to finance in whole or in part the cost of the acquisition of transportation vehicles, noting the District intends to fund and use this reserve, with voter approval, over the next three to five years to pay for buses if the cost cannot be absorbed by the General Fund.

Capital Reserve – 2021: Capital Reserve – 2021 was established for use during our next capital construction project in 2027, adding the goal is to get this reserve fund full by next year for use in the future to fund site work, reconstruction and equipping of the District's school buildings and facilities, noting the board feels this reserve is critical to its mission and is necessary to maintain health and safety for students and staff, and is necessary to preserve school buildings and should be in place to protect taxpayer investment. Mr. Hunt noted this reserve fund is the second one they are asking to put money into in the amount of about 1.52 million.

Capital Reserve – Technology: Mr. Hunt noted this reserve fund was created last year and the district is allowed to have a maximum of \$500,000 in the reserve and it is currently fully funded, adding the reserve may be used for example is we need to buy student Chromebooks, noting the district spends about \$230,000/year for devices, adding voter approval is required for use of any Capital Reserve Fund.

Workers Compensation Reserve: This fund was established to help support operating expenses out of the general fund budget, noting the District is a part of a consortium with all of the area Finger Lakes schools, adding this is just an area if we needed to save some money in the general fund the district would be able to use this fund for workers' compensation expenses, related medical expenses, and self-insurance administrative costs.

Debt Service Fund: This is a mandatory fund, noting when we borrow money, if the total amount is not expended on a Capital Project, the excess has to go into a mandatory Debt Service Fund to offset future debt the cost of debt service principal and interest payments in the general fund.

Assigned Fund Balances: The District appropriated \$583,542 of the prior year's unassigned fund balance for the 2023-24 school year budget to maintain a lower Tax Cap for the taxpayers.

Unassigned Fund Balances: The District will retain unexpended funds in this reserve up to the legal limit of 4% of the upcoming year's budget (\$922,078), noting the auditor stated the District is positioning itself to weather a storm that we all feel is coming, stating every district is trying to put as much into reserves as they can.

Discussion followed pertaining to information presented.

Motion: Kelley Louthan

2nd: Robert Brautigam

Resolved, that the Board of Education approves the agenda of the Regular Meeting of October 18, 2023 as presented.

Voting Yes: 9 Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Steven Mark

Resolved, that the Board of Education approves calling an executive session at 6:01 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 9 Motion Carried

Voting No: 0

Time out of Executive Session: 6:30 p.m.

Motion: Joseph Callaghan

2nd: Gail Musnicki

Resolved, that upon the recommendation of the Board of Education Audit Committee, the Board of Education approves the Draft Independent Auditor's Report for the year ending June 30, 2023.

Voting Yes: 9 Motion Carried

Voting No: 0

Motion: Robert Brautigam

2nd: Maura Sullivan

WHEREAS, the Board of Education had established a tax certiorari reserve to defend tax claims against the School District; and

WHEREAS, it has been brought to the Board of Education's attention that the tax certiorari proceedings have been resolved, and the funds held in this reserve are not required to defend specific claims at this time.

NOW, THEREFORE, the Board of Education hereby resolves to:

1. Liquidate the funds from the tax certiorari reserve in the amount of \$193,821.45 and restore those funds to the District's General Fund in accordance with Education Law §3651(1-a).
2. This resolution shall take effect immediately.

Voting Yes: 9 Motion Carried

Voting No: 0

Motion: Kelley Louthan**2nd: Steven Mark**

Resolved, that upon the recommendation of Kevin Swartz, Superintendent of Schools, the excess General Fund revenues over the expenditures for the 2022-2023 fiscal year may be transferred to the following fund reserves for the purpose of funding future obligations:

Reserve for Capital - 2021: Up to \$1,520,000

Reserve for TRS Retirement Contribution: Up to \$130,000

4% Carryover for 2023-2024 Budget: \$922,078

Voting Yes: 9**Motion Carried****Voting No: 0****Motion: Joseph Callaghan****2nd: Gail Musnicki**

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

- Resolved, that the Board of Education approves the following policies, regulations and forms as presented:
 - Policy #1338: Duties of the School Physician/Nurse Practitioner
 - Policy #1510: Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)
 - Policy #2210: Committees of the Board
- Resolved, that the Board of Education approves the removal of the following policy as presented:
 - Policy #1710: Quorum
- Resolved that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Elementary School Discards: List Attached
 - High School Library Discards: List Attached

Voting Yes: 9**Motion Carried****Voting No: 0****Motion: Steven Mark****2nd: Joseph Callaghan**

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

- Resolved, that the Board of Education approves the following resignations, with regret:
 - David Adam, School Bus Driver, effective November 1, 2023.

Voting Yes: 9**Motion Carried****Voting No: 0**

Motion: Kelley Louthan

2nd: Steven Mark

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

- a. Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
- Committee on Special Education Committee actions of August 28, 2023 and September 19, 2023.
 - Committee on Preschool Special Education Committee actions of September 21, 2023.
 - 504 Committee actions of September 19, 2023 and September 28, 2023.

Voting Yes: 9

Motion Carried

Voting No: 0

Motion: Maura Sullivan

2nd: Joseph Callaghan


There being no further business, the Regular Meeting of October 18, 2023 is hereby adjourned at 8:18 p.m.

Voting Yes: 9

Motion Carried

Voting No: 0

Dated this 18th day of October, 2023



Pamela Jo Claes, District Clerk

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

FINANCIAL EXECUTIVE SUMMARY

For Years Ended June 30, 2023 and 2022



Dated: October 18, 2023
By: Melissa Duerr, CPA

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NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
General Fund - Summarized Balance Sheet
June 30, 2023 and 2022

<u>Assets:</u>	<u>2023</u>	<u>2022</u>	<u>Variance</u>
Cash	\$ 10,719,494	\$ 8,413,815	\$ 2,305,679
Receivables	391,443	1,352,887	(961,444)
Due from other funds	718,814	822,177	(103,363)
Total Assets	\$ 11,829,751	\$ 10,588,879	\$ 1,240,872
<u>Liabilities:</u>			
Accounts payable	\$ 151,687	\$ 154,597	\$ (2,910)
Accrued liabilities	385,674	395,210	(9,536)
Due to other funds	78,613	198,702	(120,089)
Due retirement systems	809,905	735,404	74,501
Compensated absences	42,162	71,765	(29,603)
Other liabilities	14,492	637,744	(623,252)
Unearned revenues	-	1,905	(1,905)
Total Liabilities	\$ 1,482,533	\$ 2,195,327	\$ (712,794)
<u>Fund Balances:</u>			
<u>Restricted -</u>			
Workers compensation	\$ 129,738	\$ 125,000	\$ 4,738
Unemployment cost	145,829	140,503	5,326
Employee retirement contribution reserve	1,461,392	1,408,021	53,371
Teacher Retirement contribution reserve	646,632	498,261	148,371
Liabilities	111,352	107,285	4,067
Insurance	119,101	114,751	4,350
Tax certiorari	-	193,821	(193,821)
Capital	5,010,085	3,366,975	1,643,110
Employee benefit accrued liability	1,207,637	1,163,534	44,103
<u>Assigned -</u>			
Encumbrances	9,832	125,842	(116,010)
Appropriated for taxes	583,542	256,037	327,505
<u>Unassigned -</u>			
Undesignated fund balance	922,078	893,522	28,556
Total Fund Balances	\$ 10,347,218	\$ 8,393,552	\$ 1,953,666
 Total Liabilities and Fund Balance	 \$ 11,829,751	 \$ 10,588,879	 \$ 1,240,872

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Reserve Analysis

June 30, 2023

<u>Type</u>	<u>Balance</u> <u>07/01/22</u>	<u>Revenue</u>	<u>Appropriated</u> <u>Reserve</u>	<u>Equity</u> <u>Transfer</u>	<u>Balance</u> <u>06/30/23</u>
<u>General Fund -</u>					
<u>Available to help support operating expenses:</u>					
Employee retirement	\$ 1,408,021	\$ 53,371	\$ -	\$ -	\$ 1,461,392
Teachers retirement	498,261	18,887	-	129,484	646,632
Workers compensation	125,000	4,738	-	-	129,738
Unemployment	140,503	5,326	-	-	145,829
<u>Restricted for compensated absences due upon retirement:</u>					
Employee benefit					
accrued liability	1,163,534	44,103	-	-	1,207,637
<u>Restricted for capital purposes only (subject to voter approval):</u>					
2021 Capital reserve	2,116,975	80,244	-	1,515,485	3,712,704
Bus purchase reserve	750,000	28,429	-	-	778,429
Capital technology reserve	500,000	18,952	-	-	518,952
<u>Restricted for uninsured losses, claims, or judgments:</u>					
Insurance	114,751	4,350	-	-	119,101
Liability	107,285	4,067	-	-	111,352
Tax certiorari	193,821	-	(193,821)	-	-
Total General Fund	\$ 7,118,151	\$ 262,467	\$ (193,821)	\$ 1,644,969	\$ 8,831,766
<u>Debt Service Fund -</u>					
Debt	\$ 302,481	\$ 23,456	\$ (75,000)	\$ -	\$ 250,937

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

General Fund - Revenue Summary

For Years Ended June 30, 2023 and 2022

<u>Year 2023:</u>	<u>Budget</u> <u>(Amended)</u>	<u>Actual</u>	<u>Variance</u>
Real property taxes and tax items	\$ 12,758,534	\$ 12,788,515	\$ 29,981
Charges for services	24,000	18,855	(5,145)
Use of money and property	20,000	411,320	391,320
Sale of property and compensation for loss	-	3,150	3,150
Miscellaneous	170,831	175,007	4,176
State sources	8,958,645	8,506,573	(452,072)
Federal sources	75,000	87,455	12,455
Transfers	75,000	75,000	-
Total Year 2023	\$ 22,082,010	\$ 22,065,875	\$ (16,135)

<u>Year 2022:</u>	<u>Budget</u> <u>(Amended)</u>	<u>Actual</u>	<u>Variance</u>
Real property taxes and tax items	\$ 12,415,976	\$ 12,439,747	\$ 23,771
Charges for services	24,000	16,298	(7,702)
Use of money and property	20,000	17,630	(2,370)
Sale of property and compensation for loss	-	9,829	9,829
Miscellaneous	51,946	201,387	149,441
State sources	8,693,568	8,858,162	164,594
Federal sources	75,000	73,756	(1,244)
Transfers	98,000	98,000	-
Total Year 2022	\$ 21,378,490	\$ 21,714,809	\$ 336,319

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

General Fund - Expenditure Summary

For Years Ended June 30, 2023 and 2022

<u>Year 2023</u>	Budget (Amended)	Actual With Encumbrances	<u>Variance</u>
General support	\$ 2,677,967	\$ 2,432,778	\$ 245,189
Instruction	10,392,337	8,999,580	1,392,757
Transportation	1,329,111	1,177,405	151,706
Community services	4,900	3,722	1,178
Benefits	5,184,296	4,754,569	429,727
Debt service	2,695,278	2,595,221	100,057
Transfers	180,000	158,766	21,234
Total Year 2023	\$ 22,463,889	\$ 20,122,041	\$ 2,341,848

<u>Year 2022</u>	Budget (Amended)	Actual With Encumbrances	<u>Variance</u>
General support	\$ 2,635,023	\$ 2,439,764	\$ 195,259
Instruction	9,986,330	8,940,507	1,045,823
Transportation	1,283,245	1,010,509	272,736
Community services	2,400	866	1,534
Benefits	5,033,842	4,323,579	710,263
Debt service	2,629,000	2,602,965	26,035
Transfers	4,602,135	4,533,652	68,483
Total Year 2022	\$ 26,171,975	\$ 23,851,842	\$ 2,320,133

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Summary of Other Funds

For Years Ended June 30, 2023 and 2022

<u>School Lunch</u>	<u>2023</u>	<u>2022</u>
Fund balance, beginning	\$ 171,611	\$ 60,814
Revenues in excess of expenses	15,875	110,797
Fund balance, ending	<u>\$ 187,486</u>	<u>\$ 171,611</u>
<u>Miscellaneous Special Revenue</u>	<u>2023</u>	<u>2022</u>
Fund balance, beginning	\$ 350,975	\$ 303,911
Expenses in excess of revenues	(1,188)	47,064
Fund balance, ending	<u>\$ 349,787</u>	<u>\$ 350,975</u>
<u>Debt Service</u>	<u>2023</u>	<u>2022</u>
Fund balance, beginning	\$ 302,481	\$ 398,451
Earnings	23,456	2,030
Expenses	-	(127,122)
Premium on obligations issued	-	733,237
Transfers - out	(75,000)	(98,000)
Payment to refunded bond escrow agent	-	(8,131,115)
Proceeds from advanced refunding	-	7,525,000
Fund balance, ending	<u>\$ 250,937</u>	<u>\$ 302,481</u>
<u>Special Aid</u>	<u>2023</u>	<u>2022</u>
Fund balance, beginning	\$ -	\$ -
Revenues	1,492,939	1,460,753
Expenses	(1,551,705)	(1,472,270)
Transfers - in	58,766	11,517
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>
<u>Capital Projects</u>	<u>2023</u>	<u>2022</u>
Fund balance, beginning	\$ 4,124,398	\$ -
Revenues	-	40,000
Expenses	(874,106)	(437,737)
Transfer-in	100,000	4,522,135
Fund balance, ending	<u>\$ 3,350,292</u>	<u>\$ 4,124,398</u>

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

OTHER ITEMS REPORTED IN YOUR

ENTITY - WIDE FINANCIAL STATEMENTS

June 30, 2023

Statement of Net Position

2023

ASSETS

Cash and cash equivalents	\$ 14,968,355
Accounts receivable	945,573
Inventories	10,146
Capital Assets:	
Land	75,642
Work in progress	1,098,254
Other capital assets (net of depreciation)	33,140,874
TOTAL ASSETS	<u>\$ 50,238,844</u>

DEFERRED OUTFLOWS

Deferred outflow of resources	<u>\$ 6,777,860</u>
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LIABILITIES

Current liabilities	\$ 1,402,638
Long-Term Obligations:	
Due in one year	2,228,897
Due in more than one year	41,088,702
TOTAL LIABILITIES	<u>\$ 44,720,237</u>

DEFERRED INFLOWS

Deferred inflow of resources	<u>\$ 10,131,654</u>
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NET POSITION

Invested in capital assets, net of related debt	\$ 20,237,511
Restricted For:	
Capital projects	3,363,881
Reserve for employee retirement system	1,461,392
Accrued benefit liability reserve	1,207,637
Capital reserves	5,010,085
Other purposes	1,753,376
Unrestricted	(30,869,069)
TOTAL NET POSITION	<u>\$ 2,164,813</u>

* Total actuarial accrued liability for retiree health benefits (OPEB)

\$ 23,450,924

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Naples Central School District, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Naples Central School District, New York, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Naples Central School District, New York, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Naples Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Naples Central School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 47-51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Naples Central School District's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023 on our consideration of Naples Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Naples Central School District's internal control over financial reporting and compliance.

Rochester, New York
_____, 2023

Naples Central School District, New York

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2023

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2023. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$2,164,813 (net position), which increased the net position by \$2,208,409.

General revenues, which include Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous accounted for \$22,138,273 or 92% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$1,984,861 or 8% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$14,499,309, an increase of \$1,156,292 in comparison with the prior year.

New York State Law limits the amount of unreserved fund balance that can be retained by the General Fund to 4% of the ensuing year's budget, exclusive of the amount designated for the subsequent year's budget. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$10,347,218 and this amount was within the statutory limit.

Overview of the Financial Statements

This management's discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. The School District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *governmental* activities of the School District include instruction, pupil transportation, cost of food sales, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the School District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School District maintains six individual governmental funds; General Fund, Special Aid Fund, School Lunch Fund, Miscellaneous Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the special aid fund, and the capital projects fund, which are reported as major funds. Data for the school lunch fund, debt service fund, and the miscellaneous special revenue fund are aggregated into a single column and reported as non-major funds.

The School District adopts and voters approve an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to demonstrate compliance with the budget.

The *Fiduciary Funds* are used to account for assets held by the School District in an agency capacity which accounts for assets held by the School District on behalf of others. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are *not* available to support the School District's programs.

The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

<u>Major Feature of the District-Wide and Fund Financial Statements</u>			
	<u>Government-Wide Statements</u>	<u>Fund Financial Statements</u>	
		<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as special education, scholarship programs, and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as student activities monies
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statement section of this report.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the School District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively. Additional non-financial factors such as changes in the District's property tax base and the condition of the school buildings and facilities must also be considered to assess the District's overall health.

All of the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

Financial Analysis of the School District As A Whole

Net Position

The District's net position was larger on June 30, 2023, than the year before, increasing to \$2,164,813 as shown in table below.

	<u>Governmental Activities</u>		<u>Total Variance</u>
	<u>2023</u>	<u>2022</u>	
<u>ASSETS:</u>			
Current and Other Assets	\$ 15,924,074	\$ 22,097,361	\$ (6,173,287)
Capital Assets	34,314,770	34,544,049	(229,279)
Total Assets	\$ 50,238,844	\$ 56,641,410	\$ (6,402,566)
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 6,777,860	\$ 7,433,968	\$ (656,108)
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 43,317,599	\$ 43,454,780	\$ (137,181)
Other Liabilities	1,402,638	1,940,008	(537,370)
Total Liabilities	\$ 44,720,237	\$ 45,394,788	\$ (674,551)
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 10,131,654	\$ 18,724,186	\$ (8,592,532)
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 20,237,511	\$ 22,312,599	\$ (2,075,088)
<u>Restricted For,</u>			
Capital Project	3,363,881	-	3,363,881
Reserve for ERS	1,461,392	1,408,021	53,371
Accrued Benefit Liability Reserve	1,207,637	1,163,534	44,103
Capital Reserve	5,010,085	3,366,975	1,643,110
Other Purposes	1,753,376	1,482,102	271,274
Unrestricted	(30,869,069)	(29,776,827)	(1,092,242)
Total Net Position	\$ 2,164,813	\$ (43,596)	\$ 2,208,409

Key Variances

- Current and Other Assets decreased as a result of the NYS ERS and TRS pension systems no longer reporting a net pension asset in 2023
- Deferred Inflows of Resources decreased as a result of decreases to the pension system amortization of the net differences between projected and actual earnings on plan investments.

The District's financial position is the product of many factors.

By far, the largest component of the School District's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The School District uses these capital assets to provide services to the students and consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

There are five restricted net asset balances, Capital Project, Reserve for ERS, Accrued Benefit Liability Reserve, and Other Purposes.

Changes in Net Position

The District's total revenue increased 2% to \$24,123,134. State and federal aid 36% and property taxes 53% accounted for most of the District's revenue. The remaining 11% of the revenue comes from operating grants, charges for services, investment earnings, compensation for loss, and miscellaneous revenues.

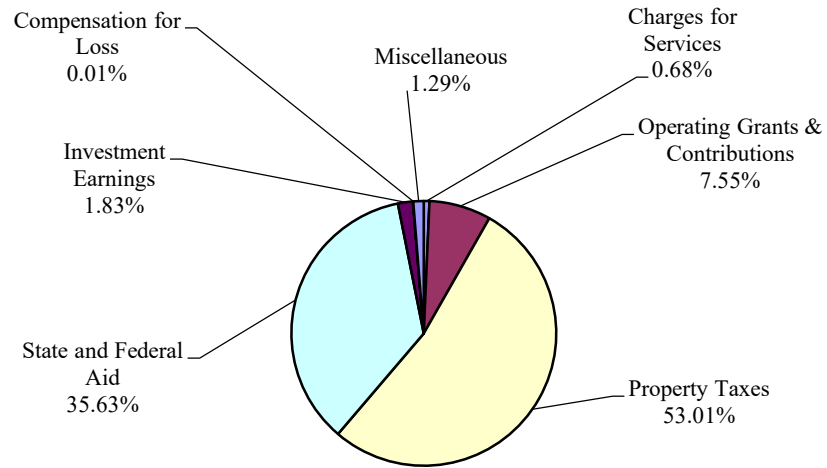
The total cost of all the programs and services increased 7% to \$21,914,725. The District's expenses are predominately related to education and caring for the students (Instruction) 75%. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 14% of the total costs. See table below:

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2023</u>	<u>2022</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 164,082	\$ 61,235	\$ 102,847
Operating Grants & Contributions	1,820,779	2,358,296	(537,517)
Total Program	\$ 1,984,861	\$ 2,419,531	\$ (434,670)
<u>General -</u>			
Property Taxes	\$ 12,788,515	\$ 12,439,747	\$ 348,768
State and Federal Aid	8,594,028	8,520,027	74,001
Investment Earnings	440,896	20,004	420,892
Compensation for Loss	3,150	(57,331)	60,481
Miscellaneous	311,684	394,071	(82,387)
Total General	\$ 22,138,273	\$ 21,316,518	\$ 821,755
TOTAL REVENUES	\$ 24,123,134	\$ 23,736,049	\$ 387,085
<u>EXPENSES:</u>			
General Support	\$ 3,123,664	\$ 2,730,462	\$ 393,202
Instruction	16,424,751	14,893,698	1,531,053
Pupil Transportation	1,605,995	1,277,606	328,389
Community Services	6,332	1,371	4,961
School Lunch	449,909	424,036	25,873
Interest	304,074	578,062	(273,988)
TOTAL EXPENSES	\$ 21,914,725	\$ 19,905,235	\$ 2,009,490
CHANGE IN NET POSITION	\$ 2,208,409	\$ 3,830,814	
NET POSITION, BEGINNING			
OF YEAR	(43,596)	(3,874,410)	
NET POSITION, END OF YEAR	\$ 2,164,813	\$ (43,596)	

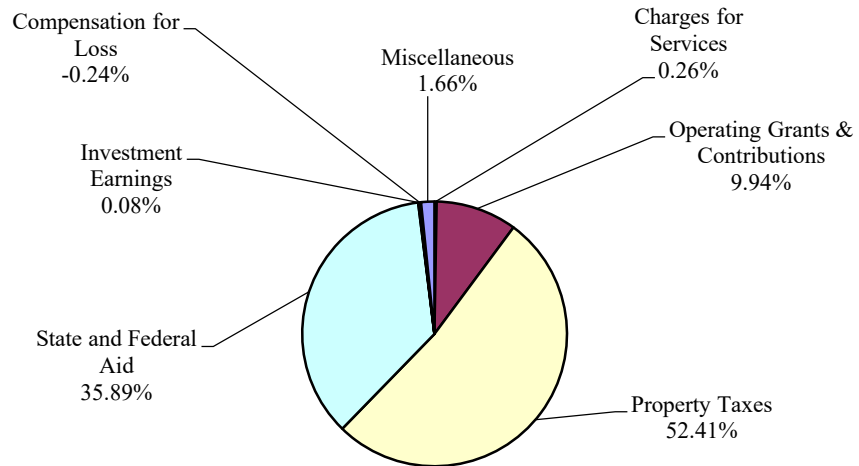
Key Variances

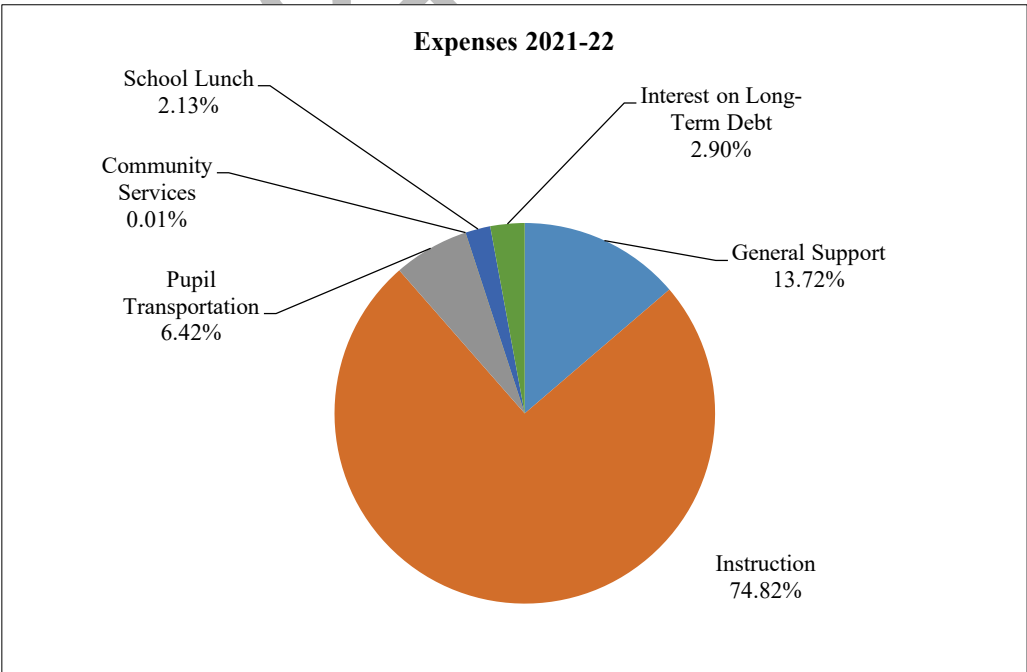
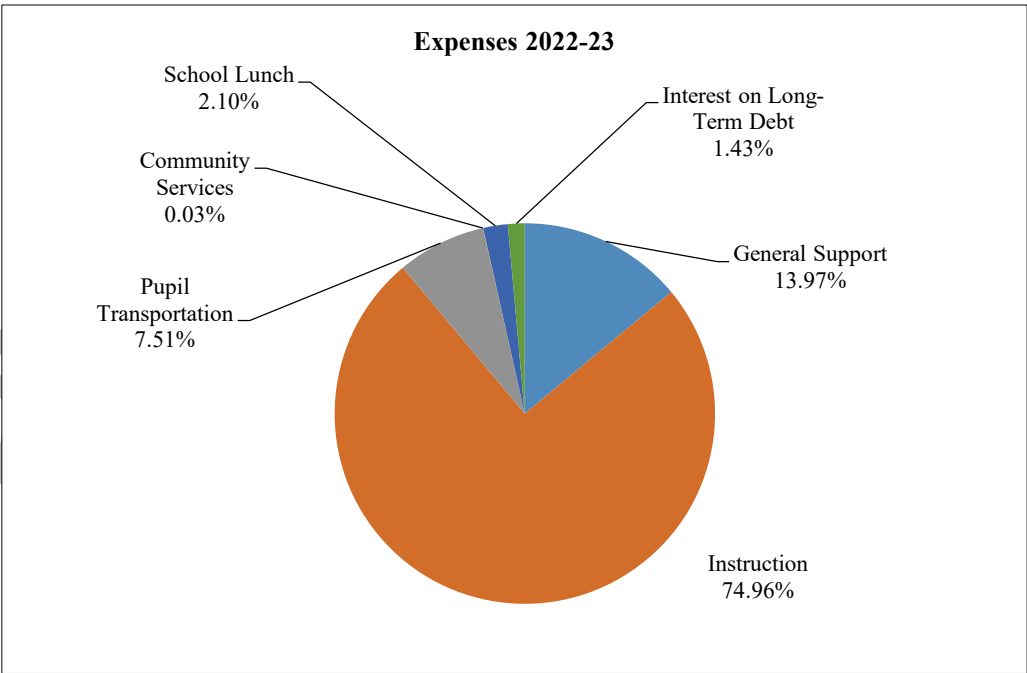
- Instruction expense increased as a result of federal stimulus spending and the impact of the change in the pension systems

Revenue for 2022-23



Revenue for 2021-22





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$14,499,309, which is more than last year's ending fund balance of \$13,343,017.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$10,347,218. Fund balance for the General Fund increased by \$1,953,666 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2023</u>	<u>2022</u>	<u>Total Variance</u>
Restricted	\$ 8,831,766	\$ 7,118,151	\$ 1,713,615
Assigned	593,374	381,879	211,495
Unassigned	922,078	893,522	28,556
Total General Fund Balances	<u>\$ 10,347,218</u>	<u>\$ 8,393,552</u>	<u>\$ 1,953,666</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$125,842. This change is attributable to prior year carryover encumbrances.

The key factors for budget variances in the general fund are listed below along with explanations for each.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
General Support	\$195,371	
Employee Benefits	(\$206,670)	

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Use of Money and Property	\$391,320	
State Sources	(\$452,072)	
Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
General Support	\$245,189	
Instructional	\$1,392,757	
Pupil Transportation	\$151,706	
Employee Benefits	\$429,727	

Capital Asset and Debt Administration

Capital Assets

By the end of the 2023 fiscal year, the District had invested \$33,735,354 in a broad range of capital assets, including land, work in progress, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2023</u>	<u>2022</u>
<u>Capital Assets:</u>		
Land	\$ 75,642	\$ 75,642
Work in Progress	1,098,254	337,737
Buildings and Improvements	31,216,741	32,339,228
Machinery and Equipment	1,344,717	1,264,854
Total Capital Assets	\$ 33,735,354	\$ 34,017,461
<u>Lease Assets:</u>		
Equipment	\$ 579,416	\$ 526,588
Grand Total	\$ 34,314,770	\$ 34,544,049

More detailed information can be found in the notes to the financial statements.

Long-Term Debt

At year end, the District had \$43,317,599 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2023</u>	<u>2022</u>
Serial Bonds	\$ 13,045,000	\$ 15,080,000
Lease Liability	19,851	11,205
Bond Premiums	1,012,408	1,276,131
OPEB	23,450,924	23,559,334
Net Pension Liability	1,887,882	-
Compensated Absences	3,901,534	3,528,110
Total Long-Term Obligations	<u>\$ 43,317,599</u>	<u>\$ 43,454,780</u>

More detailed information can be found in the notes to the financial statements.

Factors Bearing on the District's Future

Contacting the School District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

Naples Central School District
136 North Main Street
Naples, New York 14512

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 14,968,355
Accounts receivable	945,573
Inventories	10,146
Capital Assets:	
Land	75,642
Work in progress	1,098,254
Other capital assets (net of depreciation)	33,140,874
TOTAL ASSETS	<u>\$ 50,238,844</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 6,777,860</u>
LIABILITIES	
Accounts payable	\$ 151,687
Accrued liabilities	406,223
Unearned revenues	20,264
Due to other governments	67
Due to teachers' retirement system	745,564
Due to employees' retirement system	64,341
Other Liabilities	14,492
Long-Term Obligations:	
Due in one year	2,228,897
Due in more than one year	41,088,702
TOTAL LIABILITIES	<u>\$ 44,720,237</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 10,131,654</u>
NET POSITION	
Net investment in capital assets	\$ 20,237,511
Restricted For:	
Capital projects	3,363,881
Reserve for employee retirement system	1,461,392
Accrued benefit liability reserve	1,207,637
Capital reserves	5,010,085
Other purposes	1,753,376
Unrestricted	(30,869,069)
TOTAL NET POSITION	<u>\$ 2,164,813</u>

(See accompanying notes to financial statements)

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Primary Government</u> -				
General support	\$ 3,123,664	\$ -	\$ -	\$ (3,123,664)
Instruction	16,424,751	18,855	1,492,939	(14,912,957)
Pupil transportation	1,605,995	-	-	(1,605,995)
Community services	6,332	-	-	(6,332)
School lunch	449,909	145,227	327,840	23,158
Interest	304,074	-	-	(304,074)
Total Primary Government	\$ 21,914,725	\$ 164,082	\$ 1,820,779	\$ (19,929,864)
General Revenues:				
Property taxes				\$ 12,788,515
State and federal aid				8,594,028
Investment earnings				440,896
Compensation for loss				3,150
Miscellaneous				311,684
Total General Revenues				\$ 22,138,273
Changes in Net Position				\$ 2,208,409
Net Position, Beginning of Year				(43,596)
Net Position, End of Year				\$ 2,164,813

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2023

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 10,719,494	\$ 100,032	\$ 3,364,498	\$ 784,331	\$ 14,968,355
Receivables	391,443	553,060	-	1,070	945,573
Inventories	-	-	-	10,146	10,146
Due from other funds	718,814	59,142	5,436	14,338	797,730
TOTAL ASSETS	\$ 11,829,751	\$ 712,234	\$ 3,369,934	\$ 809,885	\$ 16,721,804

LIABILITIES AND FUND BALANCES

Liabilities -

Accounts payable	\$ 151,687	\$ -	\$ -	\$ -	\$ 151,687
Accrued liabilities	385,674	-	-	514	386,188
Due to other funds	78,613	712,234	6,053	830	797,730
Due to other governments	-	-	-	67	67
Due to TRS	745,564	-	-	-	745,564
Due to ERS	64,341	-	-	-	64,341
Other liabilities	14,492	-	-	-	14,492
Compensated absences	42,162	-	-	-	42,162
Unearned revenue	-	-	-	20,264	20,264
TOTAL LIABILITIES	\$ 1,482,533	\$ 712,234	\$ 6,053	\$ 21,675	\$ 2,222,495

Fund Balances -

Nonspendable	\$ -	\$ -	\$ -	\$ 10,146	\$ 10,146
Restricted	8,831,766	-	-	600,724	9,432,490
Assigned	593,374	-	3,363,881	177,340	4,134,595
Unassigned	922,078	-	-	-	922,078
TOTAL FUND BALANCE	\$ 10,347,218	\$ -	\$ 3,363,881	\$ 788,210	\$ 14,499,309
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCES	\$ 11,829,751	\$ 712,234	\$ 3,369,934	\$ 809,885	

**Amounts reported for governmental activities in the
Statement of Net Position are different because:**

Capital assets/right to use assets used in governmental activities are not financial resources
and therefore are not reported in the funds. 34,314,770

Interest is accrued on outstanding bonds in the statement of net position
but not in the funds. (20,035)

The following long-term obligations are not due and payable in the
current period and therefore are not reported in the governmental funds:

Serial bonds payable	(13,045,000)
Leases payable	(19,851)
OPEB	(23,450,924)
Compensated absences	(3,859,372)
Unamortized bond premium	(1,012,408)
Deferred outflow - pension	4,534,625
Deferred outflow - OPEB	2,243,235
Net pension liability	(1,887,882)
Deferred inflow - pension	(423,201)
Deferred inflow - OPEB	(9,708,453)

Net Position of Governmental Activities

\$ 2,164,813

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2023

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 12,788,515	\$ -	\$ -	\$ -	\$ 12,788,515
Charges for services	18,855	-	-	-	18,855
Use of money and property	411,320	-	-	29,576	440,896
Sale of property and compensation for loss	3,150	-	-	-	3,150
Miscellaneous	175,007	-	-	136,677	311,684
State sources	8,506,573	117,491	-	6,609	8,630,673
Federal sources	87,455	1,375,448	-	321,231	1,784,134
Sales	-	-	-	145,227	145,227
TOTAL REVENUES	\$ 21,990,875	\$ 1,492,939	\$ -	\$ 639,320	\$ 24,123,134
EXPENDITURES					
General support	\$ 2,432,778	\$ -	\$ -	\$ -	\$ 2,432,778
Instruction	8,989,748	1,528,214	-	112,850	10,630,812
Pupil transportation	1,177,405	22,344	-	-	1,199,749
Community services	3,722	-	-	-	3,722
Employee benefits	4,754,569	1,147	-	49,553	4,805,269
Debt service - principal	2,039,943	-	-	-	2,039,943
Debt service - interest	555,278	-	-	-	555,278
Cost of sales	-	-	-	221,965	221,965
Other expenses	-	-	-	216,809	216,809
Capital outlay	-	-	874,106	-	874,106
TOTAL EXPENDITURES	\$ 19,953,443	\$ 1,551,705	\$ 874,106	\$ 601,177	\$ 22,980,431
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,037,432	\$ (58,766)	\$ (874,106)	\$ 38,143	\$ 1,142,703
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 75,000	\$ 58,766	\$ 100,000	\$ -	\$ 233,766
Transfers - out	(158,766)	-	-	(75,000)	(233,766)
Premium on obligations issued	-	-	13,589	-	13,589
TOTAL OTHER FINANCING SOURCES (USES)	\$ (83,766)	\$ 58,766	\$ 113,589	\$ (75,000)	\$ 13,589
NET CHANGE IN FUND BALANCE	\$ 1,953,666	\$ -	\$ (760,517)	\$ (36,857)	\$ 1,156,292
FUND BALANCE, BEGINNING OF YEAR	8,393,552	-	4,124,398	825,067	13,343,017
FUND BALANCE, END OF YEAR	\$ 10,347,218	\$ -	\$ 3,363,881	\$ 788,210	\$ 14,499,309

(See accompanying notes to financial statements)

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For The Year Ended June 30, 2023

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS

\$ 1,156,292

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets in excess depreciation in the current period:

Capital Outlay	\$ 874,106	
Additions to Assets, Net	217,934	
Lease Additions, Net	193,230	
Depreciation	<u>(1,514,549)</u>	
		(229,279)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. The following details these items as they effect the governmental activities:

Debt Repayments	\$ 2,039,943	
Proceeds from lease obligations	(13,589)	
Unamortized Bond Premium	<u>263,723</u>	
		2,290,077

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (12,519)

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (177,571)

(Increase) decrease in proportionate share of net pension asset/liability reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds

Teachers' Retirement System	(194,578)
Employees' Retirement System	(220,986)

In the Statement of Activities, vacation pay, teachers' retirement incentive and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences	<u>(403,027)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 2,208,409

NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2023

I. Summary of Significant Accounting Policies

The financial statements of the Naples Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Naples Central School District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education consisting of seven members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the District's reporting entity.

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

(I.) (Continued)

B. Joint Venture

The District is a component of the Ontario, Seneca, Yates, Cayuga, and Wayne Counties Board of Cooperative Educational Services (BOCES). The BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES' budget is comprised of separate budgets for administrative, program, and capital costs. Each component school district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$2,404,303 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$559,357.

Financial statements for the BOCES are available from the BOCES administrative office.

C. Basis of Presentation

1. Districtwide Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital specific grants.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

(I.) (Continued)

2. **Fund Statements**

The fund statements provide information about the District's funds.. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following governmental funds:

a. **Major Governmental Funds**

General Fund - This is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Aid Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

Capital Projects Fund - Used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

b. **Nonmajor Governmental** - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

School Lunch Fund - Used to account for transactions of the District's lunch, breakfast and milk programs.

Miscellaneous Special Revenue Fund – used to account for and report those revenues that are restricted or committed to expenditures for specified purposes.

Debt Service Fund - This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligations for governmental activities.

D. **Measurement Focus and Basis of Accounting**

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

(I.) (Continued)

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 3, 2022. Taxes are collected during the period September 1 through November 2, 2022.

Uncollected real property taxes are subsequently enforced by the Counties in which the District is located. The Counties pay an amount representing uncollected real property taxes transmitted to the Counties for enforcement to the District no later than the following April 1.

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the District-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds.

(I.) (Continued)

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note VII for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

New York State Law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

J. Receivables

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

In addition, the District will report a receivable relating to a lease arrangement. The receivable is recorded at the present value of the future payments and recognized over the life of the lease.

K. Inventory and Prepaid Items

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

(I.) (Continued)

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

A non-spendable fund balance for these non-liquid assets (inventories and prepaid items) has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

L. Capital Assets

In the District-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 5,000	SL	20-40 Years
Machinery and Equipment	\$ 5,000	SL	5-20 Years

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

M. Right To Use Assets

The District-wide financial statements, right-to-use-assets are reported within the major class of the underlying asset and valued at the future minimum lease payment. Amortization is between 5 and 10 years based on the contract terms and/or estimated replacement of the assets.

N. Unearned Revenue

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

(I.) (Continued)

O. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

P. Vested Employee Benefits

1. Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave and vacation time.

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, employees may use unused accumulated sick leave to offset the cost of required co-pays for medical insurance or may receive a cash payment, based on compliance with certain contractual provisions of employment agreements.

The District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement 16, Accounting for Compensated Absences, an accrual for accumulated vacation and sick leave is included in accrued liabilities and unused accumulated sick leave for retirees is included in the compensated absences liability at year-end. The compensated absences liability is calculated based on the pay rates in effect at year-end. In the funds statements only the amount of matured liabilities is accrued within the General Fund based upon expendable and available financial resources. These amounts are expended on a pay-as-you go basis.

Q. Other Benefits

District employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

In addition to providing pension benefits, the District provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

(I.) (Continued)

R. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

S. Equity Classifications

1. District-Wide Statements

In the District-wide statements there are three classes of net position:

- a. Net Investment in Capital Assets** - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
- b. Restricted Net Position** - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

On the Statement of Net Position the following balances represent the restricted for other purposes:

	<u>Total</u>
Workers' Compensation	\$ 129,738
Unemployment Costs	145,829
Retirement Contribution - TRS	646,632
Liability	111,352
Insurance	119,101
Debt	250,937
Scholarships	349,787
Total Net Position - Restricted for Other Purposes	<u>\$ 1,753,376</u>

- c. Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications . The reported deficit of \$30,869,069 at year end is the result of full implantation of GASB #75 regarding retiree health obligations and the New York State Pension system unfunded pension obligation.

(I.) (Continued)

2. **Fund Statements**

In the fund basis statements there are five classifications of fund balance:

a. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes \$10,146 as inventory in the School Lunch Fund.

b. **Restricted Fund Balances** – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The District has established the following restricted fund balances:

Capital Reserve - According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The Reserve is accounted for in the General Fund under restricted fund balance. Year end balances are as follows:

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2021 Capital Reserve	\$ 5,000,000	\$ 3,632,460	\$ 3,712,704
Bus Purchase Reserv	\$ 750,000	\$ 750,000	\$ 778,429
Capital Technology Reserve	\$ 500,000	\$ 500,000	\$ 518,952

Reserve for Debt Service - According to General Municipal Law §6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

Employee Benefit Accrued Liability Reserve - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

(I.) (Continued)

Insurance Reserve - According to General Municipal Law §6-n, must be used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriation, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the Insurance Reserve, however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval.

Liability Reserve - According to General Municipal Law §1709(8)(c), must be used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and this reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater.

Teachers' Retirement Reserve - General Municipal Law §6r was amended to include a Teachers' Retirement Reserve (TRS) sub-fund. The reserve has an annual funding limit of 2% of the prior year TRS salaries and a maximum cumulative total balance of 10% of the previous years TRS salary.

Retirement Contribution Reserve - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

Tax Certiorari Reserve - According to General Municipal Law §3651.1-a, must be used to establish a reserve fund for tax certiorari claims and to expend from the fund without voter approval. The monies held in the reserve shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. Any resources deposited to the reserve which are not expended for tax certiorari proceeding in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies.

Unemployment Insurance Reserve - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

(I.) (Continued)

Workers' Compensation Reserve - According to General Municipal Law §6-j, must be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 129,738
Unemployment Costs	145,829
Retirement Contribution - ERS	1,461,392
Retirement Contribution - TRS	646,632
Insurance	119,101
Liability	111,352
Capital Reserves	5,010,085
Employee Benefit Accrued Liability	1,207,637
<u>Misc Special Revenue Fund -</u>	
Scholarships	349,787
<u>Debt Service Fund -</u>	
Debt Service	250,937
Total Restricted Fund Balance	<u>\$ 9,432,490</u>

The District appropriated and/or budgeted \$75,000 from the debt service reserve for the 2023-24 budget.

c. **Assigned Fund Balance** – Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year end. The District assignment is based on the functional level of expenditures.

(I.) (Continued)

Management has determined significant encumbrances for the General Fund to be \$34,000, the Capital Projects Fund to be \$3,300, and the Special Aid Fund to be \$4,400.

Capital Projects Fund -

Capital Improvements \$ 589,123

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 9,832
General Fund - Appropriated for Taxes	583,542
Capital Fund	3,363,881
School Lunch Fund - Year End Equity	177,340
Total Assigned Fund Balance	<u>\$ 4,134,595</u>

d. **Unassigned Fund Balance** –Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the school district.

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the District's budget for the general fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

3. **Order of Use of Fund Balance**

The District's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, the remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

T. **New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2023, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 91, *Conduit Debt Obligations*.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraph 11b*.

GASB has issued Statement No. 96, *Subscription Based Information Technology*.

GASB has issued Statement No. 99, *Omnibus 2022 (leases, PPPs, and SBITAs)*.

(I.) (Continued)

U. Future Changes in Accounting Standards

GASB has issued Statement No. 100, *Accounting for Changes and Error Corrections-an Amendment of GASB Statement No. 62*, which will be effective for reporting periods beginning after June 15, 2023.

GASB has issued Statement No. 101, *Compensated Absences*, which will be effective for reporting periods beginning after December 15, 2023.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

II. Changes in Accounting Principles

For the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. The implementation of the statement changes the reporting for SBITAs. There was no financial statement impact for the implementation of the Statement.

III. Stewardship, Compliance and Accountability

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the General Fund.

The voters of the District approved the proposed appropriation budget.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2022-23 fiscal year, the budget was increased \$125,842 for prior year carryover encumbrances.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

(III.) (Continued)

Budgets are established and used for individual capital projects fund expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

IV. Cash and Cash Equivalents

Credit Risk – In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and obligations used by other municipalities and authorities with the State.

Concentration of Credit Risk – To promote competition in rates and service costs, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions. The District's investment policy limits the amounts that may be deposited with any one financial institution.

Interest Rate Risk – The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates.

The District's aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$ -
Collateralized with Securities held by the Pledging Financial Institution	9,691,681
Total	<u><u>\$ 9,691,681</u></u>

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end includes \$9,432,490 within the governmental funds.

V. Investment Pool

The District participates in a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, §119-O, whereby it holds a portion of the investments in cooperation with other participants. The investments are highly liquid and are considered to be cash equivalents.

Total investments of the cooperative as of year end are \$5,255,437, which consisted of \$1,571,376 in repurchase agreements, \$3,025,555 in U.S. Treasury Securities, \$125,605 in FDIC insured bank deposits, and \$532,901 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Amount</u>	<u>Carrying Amount</u>	<u>Type of Investment</u>
General	\$ 4,828,902	\$ 4,828,902	CLASS
Special Revenue	\$ 175,901	\$ 175,901	CLASS
Debt Service	\$ 250,634	\$ 250,634	CLASS

VI. Receivables

Receivables at June 30, 2023 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>			<u>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Non-Major Funds</u>	
Accounts Receivable	\$ 160	\$ -	\$ -	\$ 160
Due From State and Federal	135,382	553,060	1,070	689,512
Due From Other Governments	255,901	-	-	255,901
Total Receivables	\$ 391,443	\$ 553,060	\$ 1,070	\$ 945,573

District management has deemed the amounts to be fully collectible.

VII. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2023 were as follows:

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 718,814	\$ 78,613	\$ 75,000	\$ 158,766
Special Aid Fund	59,142	712,234	58,766	-
Capital Projects Fund	5,436	6,053	100,000	-
Nonmajor Funds	14,338	830	-	75,000
Total	\$ 797,730	\$ 797,730	\$ 233,766	\$ 233,766

(VII.) (Continued)

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are not necessarily expected to be repaid within one year.

Transfers are used to finance certain special aid programs, support capital project expenditures, school lunch programs and debt service expenditures.

VIII. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 75,642	\$ -	\$ -	\$ 75,642
Work in progress	337,737	874,106	113,589	1,098,254
<i>Total Nondepreciable</i>	\$ 413,379	\$ 874,106	\$ 113,589	\$ 1,173,896
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 46,221,256	\$ -	\$ -	\$ 46,221,256
Machinery and equipment	3,028,099	331,523	266,159	3,093,463
<i>Total Depreciated Assets</i>	\$ 49,249,355	\$ 331,523	\$ 266,159	\$ 49,314,719
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 13,882,028	\$ 1,122,487	\$ -	\$ 15,004,515
Machinery and equipment	1,763,245	251,660	266,159	1,748,746
<i>Total Accumulated Depreciation</i>	\$ 15,645,273	\$ 1,374,147	\$ 266,159	\$ 16,753,261
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	\$ 33,604,082	\$ (1,042,624)	\$ -	\$ 32,561,458
Total Capital Assets	\$ 34,017,461	\$ (168,518)	\$ 113,589	\$ 33,735,354

B. Lease Assets

A summary of the lease asset activity during the year ended June 30, 2023 is as follows:

<u>Type</u>	<u>Balance 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>
<u>Lease Assets:</u>				
Equipment	\$ 885,763	\$ 193,230	\$ 20,727	\$ 1,058,266
<i>Total Lease Assets</i>	\$ 885,763	\$ 193,230	\$ 20,727	\$ 1,058,266
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 359,175	\$ 140,402	\$ 20,727	\$ 478,850
<i>Total Accumulated Amortization</i>	\$ 359,175	\$ 140,402	\$ 20,727	\$ 478,850
<i>Total Lease Assets, Net</i>	\$ 526,588	\$ 52,828	\$ -	\$ 579,416

(VIII.) (Continued)

C. Other capital assets (net of depreciation and amortization):

Depreciated Capital Assets, net	\$ 32,561,458
Amortized Lease Assets, net	579,416
Total Other Capital Assets, net	\$ 33,140,874

D. Depreciation/Amortization expense for the period was charged to functions/programs as follows:

Governmental Activities:	Depreciation	Amortization	Total
General Government Support	\$ 10,483	\$ -	\$ 10,483
Instruction	1,139,919	140,402	1,280,321
Pupil Transportation	220,904	-	220,904
School Lunch	2,841	-	2,841
Total Depreciation/ Amortization Expense	\$ 1,374,147	\$ 140,402	\$ 1,514,549

IX. **Long-Term Debt Obligations**

Long-term liability balances and activity for the year are summarized below:

	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023	Due Within One Year
Governmental Activities:					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 15,080,000	\$ -	\$ 2,035,000	\$ 13,045,000	\$ 1,960,000
Bond Premiums	1,276,131	-	263,723	1,012,408	220,462
Lease Liability	11,205	13,589	4,943	19,851	6,273
Total Bonds and Notes Payable	\$ 16,367,336	\$ 13,589	\$ 2,303,666	\$ 14,077,259	\$ 2,186,735
<u>Other Liabilities -</u>					
Net Pension Liability	\$ -	\$ 1,887,882	\$ -	\$ 1,887,882	\$ -
OPEB	23,559,334	-	108,410	23,450,924	-
Compensated Absences	3,528,110	373,424	-	3,901,534	42,162
Total Other Liabilities	\$ 27,087,444	\$ 2,261,306	\$ 108,410	\$ 29,240,340	\$ 42,162
Total Long-Term Obligations	\$ 43,454,780	\$ 2,274,895	\$ 2,412,076	\$ 43,317,599	\$ 2,228,897

The General Fund has typically been used to liquidate long-term liabilities such as compensated absences.

(IX.) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2023</u>
<u>Serial Bonds</u>					
Construction	\$ 4,820,000	2021	2050	3%-5%	\$ 4,275,000
Refunding	\$ 3,980,000	2021	2029	1%-4%	2,225,000
Refunding	\$ 7,525,000	2022	2029	2%-4%	6,545,000
Total Serial Bonds					\$ 13,045,000
<u>Leases</u>					
Copier	\$ 6,130	2020	2025	0.79%	\$ 2,378
Copier	\$ 13,589	2023	2028	4.63%	12,982
Postage Meter	\$ 12,751	2019	2024	3.23%	4,491
Total Leases					\$ 19,851

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,960,000	\$ 480,850	\$ 6,273	\$ 678
2025	1,525,000	422,150	5,718	467
2026	1,580,000	368,950	2,743	306
2027	1,630,000	310,300	2,873	176
2028	1,640,000	243,350	2,244	44
2029-33	2,015,000	631,850	-	-
2034-38	905,000	383,800	-	-
2039-43	780,000	219,450	-	-
2044-48	720,000	108,300	-	-
2049-50	290,000	13,200	-	-
Total	\$ 13,045,000	\$ 3,182,200	\$ 19,851	\$ 1,671

Interest on long-term debt for June 30, 2023 was composed of:

Interest Paid	\$ 555,278
Less: Interest Accrued in the Prior Year	(7,516)
Plus: Interest Accrued in the Current Year	20,035
Unamortized Bond Premium	(263,723)
Total Long-Term Interest Expense	\$ 304,074

X. Deferred Inflows/Outflows of Resources

The following is a summary of the deferred inflows/outflows of resources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 4,534,625	\$ 423,201
OPEB	2,243,235	9,708,453
Total	<u>\$ 6,777,860</u>	<u>\$ 10,131,654</u>

XI. Pension Plans

A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

B. Provisions and Administration

A 10 member Board of Trustees of the New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the system, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at www.nystrs.org.

ERS provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. NYSRSSL govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at www.osc.state.ny.us/retire/publications/index.php.

(XI.) (Continued)

C. Funding Policies

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year.

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2023:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2023	\$ 198,973	\$ 745,564

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2023, the District reported the following asset/(liability) for its proportionate share of the net pension asset /(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2023 for ERS and June 30, 2022 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Net pension assets/(liability)	\$ 1,186,607	\$ 701,275
District's portion of the Plan's total net pension asset/(liability)	0.0055335%	0.036546%

For the year ended June 30, 2023, the District recognized pension expenses of \$425,662 for ERS and \$893,280 for TRS. At June 30, 2023 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

(XI.) (Continued)

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 126,383	\$ 734,847	\$ 33,324	\$ 14,052
Changes of assumptions	576,293	1,360,355	6,369	282,493
Net difference between projected and actual earnings on pension plan investments	-	906,114	6,971	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	30,811	36,472	14,994	64,998
Subtotal	\$ 733,487	\$ 3,037,788	\$ 61,658	\$ 361,543
District's contributions subsequent to the measurement date	64,341	699,009	-	-
Grand Total	\$ 797,828	\$ 3,736,797	\$ 61,658	\$ 361,543

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2023	\$ -	\$ 518,858
2024	163,819	274,867
2025	(61,874)	(124,652)
2026	243,029	1,775,337
2027	326,855	223,489
Thereafter	-	8,346
Total	\$ 671,829	\$ 2,676,245

E. Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

Significant actuarial assumptions used in the valuations were as follows:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Actuarial valuation date	April 1, 2022	June 30, 2021
Interest rate	5.90%	6.95%
Salary scale	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.90%	2.40%
COLA's	1.50%	1.30%

(XI.) (Continued)

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2023 are summarized as follows:

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
<u>Asset Type -</u>		
Domestic equity	4.30%	6.50%
International equity	6.85%	7.20%
Global equity	0.00%	6.90%
Private equity	7.50%	9.90%
Real estate	4.60%	6.20%
Opportunistic portfolios	5.38%	0.00%
Real assets	5.84%	0.00%
Bonds and mortgages	0.00%	0.60%
Cash	0.00%	-0.30%
Private debt	0.00%	5.30%
Real estate debt	0.00%	2.40%
High-yield fixed income securities	0.00%	3.30%
Domestic fixed income securities	0.00%	1.10%
Global fixed income securities	0.00%	0.00%
Short-term	0.00%	0.00%
Credit	5.43%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.4% for TRS.

F. Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(XI.) (Continued)

G. Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.90% for ERS and 6.95% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentagepoint lower (4.90% for ERS and 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current assumption :

<u>ERS</u>	<u>1% Decrease (4.90%)</u>	<u>Current Assumption (5.90%)</u>	<u>1% Increase (6.90%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (2,867,520)	\$ (1,186,607)	\$ 217,991

<u>TRS</u>	<u>1% Decrease (5.95%)</u>	<u>Current Assumption (6.95%)</u>	<u>1% Increase (7.95%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (6,466,084)	\$ (701,275)	\$ 4,146,891

H. Pension Plan Fiduciary Net Position

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows:

	<u>(In Thousands)</u>	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Employers' total pension liability	\$ 232,627,259	\$ 133,883,474
Plan net position	211,183,223	131,964,582
Employers' net pension asset/(liability)	<u>\$ (21,444,036)</u>	<u>\$ (1,918,892)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	90.78%	98.60%

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2023 represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023 amounted to \$64,341.

(XI.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2023 are paid to the System in September, October and November 2023 through a state aid intercept. Accrued retirement contributions as of June 30, 2023 represent employee and employer contributions for the fiscal year ended June 30, 2023 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2023 amounted to \$745,564.

XII. Postemployment Benefits

A. General Information About the OPEB Plan

Plan Description – The District's defined benefit OPEB plan, provides OPEB for all permanent full-time general and public safety employees of the District. The plan is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employees Covered by Benefit Terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	90
Active Employees	165
Total	255

B. Total OPEB Liability

The District's total OPEB liability of \$23,450,924 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40 percent
Salary Increases	2.40 percent, average, including inflation
Discount Rate	3.65 percent
Healthcare Cost Trend Rates	Initial rate of 5.80% decreasing to an ultimate rate of 3.80%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

(XII.) (Continued)

The discount rate was based on a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the Pub-2010 Headcount-Weighted Mortality Table generationally projecte using the MP-2021 Ultimate Scale.

C. Changes in the Total OPEB Liability

Balance at June 30, 2022	\$ 23,559,334
<u>Changes for the Year -</u>	
Service cost	\$ 1,117,494
Interest	863,067
Differences between expected and actual experience	(723,743)
Changes in assumptions or other inputs	(767,274)
Benefit payments	(597,954)
Net Changes	<u>\$ (108,410)</u>
Balance at June 30, 2023	<u>\$ 23,450,924</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

	1% Decrease (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB Liability	\$ 27,319,014	\$ 23,450,924	\$ 20,330,952

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.80 percent decreasing to 2.80 percent) or 1-percentage-point higher (6.80 percent decreasing to 4.80 percent) than the current healthcare cost trend rate:

	1% Decrease (4.80% Decreasing to 2.80%)	Healthcare Cost Trend Rates (5.80% Decreasing to 3.80%)	1% Increase (6.80% Decreasing to 4.80%)
Total OPEB Liability	\$ 19,702,205	\$ 23,450,924	\$ 28,281,494

(XII.) (Continued)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$775,526. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,852	\$ 1,912,417
Changes of assumptions	2,229,383	7,796,036
Total	\$ 2,243,235	\$ 9,708,453

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year</u>	
2024	\$ (1,205,035)
2025	(1,205,761)
2026	(1,151,133)
2027	(1,463,709)
2028	(1,603,046)
Thereafter	(836,534)
Total	\$ (7,465,218)

XIII. Risk Management

A. General Information

The District is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

B. Workers' Compensation

The District incurs costs related to the Wayne-Finger Lakes Area School Workers' Compensation Plan (Plan) sponsored by the Board of Cooperative Educational Services, of Ontario, Seneca, Yates, Cayuga and Wayne Counties and its component districts. The Plan's objectives are to furnish workers' compensation benefits to participating districts at a significant cost savings. Membership in the Plan may be offered to any component district of the Ontario, Seneca, Yates, Cayuga and Wayne Counties BOCES with the approval of the Board of Directors. Voluntary withdrawal from the Plan may be effective only once annually on the last day of the Plan year as may be established by the Board of Directors. Notice of the Intention to Withdraw must be given in writing to the Chairman of the Board of Directors and the Treasurer not less than one year prior to the end of the Plan year.

(XIII.) (Continued)

Plan membership is currently comprised of Wayne-Finger Lakes BOCES and twenty-two districts. If a surplus of participants' assessments exists after the close of a Plan year, the Board may retain from such surplus an amount sufficient to establish and maintain a claim contingency fund. Surplus funds in excess of the amount transferred to or included in such contingency fund shall be applied in reduction of the next annual assessment or to the billing of Plan participants. All monies paid to the Treasurer by participants shall be commingled and administered as a common fund. No refunds shall be made to a participant and no assessments shall be charged to a participant other than the annual assessment. However, if it appears to the Board of Directors that the liabilities of the Plan will exceed its cash assets, after taking into account any "excess insurance", the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all participants pro-rata per enrollee.

The Plan purchases, on an annual basis, stop-loss insurance to limit its exposure for claims paid.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2023, the Naples Central School District incurred premiums or contribution expenditures totaling \$52,363.

The Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2022, revealed that the Plan is fully funded.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self insurance fund to pay these claims. There were no claim and judgment expenditures of this program for the 2022-23 fiscal year. The balance of the fund at June 30, 2023 was \$145,829 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2023, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XIV. Commitments and Contingencies

A. Litigation

There is no litigation pending against the District as of the balance sheet date.

(XIV.) (Continued)

B. Grants

The District has received grants, which are subject to audit by agencies of the State and Federal Governments. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the District's administration believes disallowances, if any, will be immaterial.

XV. Tax Abatement

The County of Steuben IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the district property tax revenue was reduced \$152,025. The District received payment in lieu of tax (PILOT) payment totaling \$92,997 to help offset the property tax reduction.

Required Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
For The Year Ended June 30, 2023

	TOTAL OPEB LIABILITY					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 1,117,494	\$ 1,562,911	\$ 1,900,656	\$ 1,219,225	\$ 1,342,470	\$ 1,062,468
Interest	863,067	631,863	718,103	885,723	790,545	745,989
Differences between expected and actual experiences	(723,743)	-	(1,524,615)	-	(889,199)	-
Changes of assumptions or other inputs	(767,274)	(6,039,694)	(3,427,529)	5,016,111	(1,497,290)	-
Benefit payments	(597,954)	(568,494)	(570,055)	(658,391)	(679,078)	(642,884)
Net Change in Total OPEB Liability	\$ (108,410)	\$ (4,413,414)	\$ (2,903,440)	\$ 6,462,668	\$ (932,552)	\$ 1,165,573
Total OPEB Liability - Beginning	\$ 23,559,334	\$ 27,972,748	\$ 30,876,188	\$ 24,413,520	\$ 25,346,072	\$ 24,122,913
Total OPEB Liability - Ending	\$ 23,450,924	\$ 23,559,334	\$ 27,972,748	\$ 30,876,188	\$ 24,413,520	\$ 25,288,486
 Covered Employee Payroll	 \$ 8,215,718	 \$ 7,434,015	 \$ 7,434,015	 \$ 7,251,885	 \$ 7,251,885	 \$ 6,023,825
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 285.44%	 316.91%	 376.28%	 425.77%	 336.65%	 419.81%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
For The Year Ended June 30, 2023

NYSERS Pension Plan								
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Proportion of the net pension liability (assets)	0.0055335%	0.0054661%	0.0056838%	0.0057404%	0.0054624%	0.0057886%	0.0052860%	0.0055740%
Proportionate share of the net pension liability (assets)	\$ 1,186,607	\$ 446,828	\$ (5,660)	\$ (1,520,086)	\$ (287,030)	\$ (186,823)	\$ (473,158)	\$ (848,373)
Covered-employee payroll	\$ 1,844,763	\$ 1,691,270	\$ 1,782,787	\$ 1,785,181	\$ 1,704	\$ 1,819,586	\$ 1,641,273	\$ 1,545,152
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	64.323%	26.420%	-0.317%	-85.150%	-16848.340%	-10.267%	-28.829%	-54.905%
Plan fiduciary net position as a percentage of the total pension liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%
NYSTRS Pension Plan								
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Proportion of the net pension liability (assets)	0.036546%	0.036129%	0.035854%	0.035576%	0.035067%	0.036629%	0.035643%	0.036590%
Proportionate share of the net pension liability (assets)	\$ 701,275	\$ 6,260,821	\$ (990,746)	\$ 924,278	\$ 634,094	\$ 278,414	\$ (381,753)	\$ (3,800,575)
Covered-employee payroll	\$ 6,793,090	\$ 6,474,194	\$ 6,132,261	\$ 6,085,576	\$ 5,938,284	\$ 5,722,815	\$ 5,910,953	\$ 5,669,592
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	10.323%	96.704%	-16.156%	15.188%	10.678%	4.865%	-6.458%	-67.034%
Plan fiduciary net position as a percentage of the total pension liability	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

(See Independent Auditors' Report)

Required Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2023

NYSERS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 198,973	\$ 252,001	\$ 240,078	\$ 241,857	\$ 240,421	\$ 263,841	\$ 246,633	\$ 262,229	\$ 299,580
Contributions in relation to the contractually required contribution	(198,973)	(252,001)	(240,078)	(241,857)	(240,421)	(263,841)	(246,633)	(262,229)	(299,580)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,844,763	\$ 1,691,270	\$ 1,782,787	\$ 1,785,181	\$ 1,703,610	\$ 1,819,586	\$ 1,641,273	\$ 1,545,152	\$ 1,648,596
Contributions as a percentage of covered-employee payroll	10.79%	14.90%	13.47%	13.55%	14.11%	14.50%	15.03%	16.97%	18.17%
NYSTRS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 745,564	\$ 634,471	\$ 584,405	\$ 539,182	\$ 630,646	\$ 559,770	\$ 680,279	\$ 729,313	\$ 887,547
Contributions in relation to the contractually required contribution	(745,564)	(634,471)	(584,405)	(539,182)	(630,646)	(559,770)	(680,279)	(729,313)	(887,547)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 6,793,090	\$ 6,474,194	\$ 6,132,261	\$ 6,085,576	\$ 5,938,284	\$ 5,722,815	\$ 5,910,953	\$ 5,669,592	\$ 5,461,828
Contributions as a percentage of covered-employee payroll	10.98%	9.80%	9.53%	8.86%	10.62%	9.78%	11.51%	12.86%	16.25%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

(See Independent Auditors' Report)

Required Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Revised Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 12,668,202	\$ 11,961,672	\$ 11,961,861	\$ 189
Real property tax items	90,332	796,862	826,654	29,792
Charges for services	24,000	24,000	18,855	(5,145)
Use of money and property	20,000	20,000	411,320	391,320
Sale of property and compensation for loss	-	-	3,150	3,150
Miscellaneous	170,831	170,831	175,007	4,176
State Sources -				
Basic formula	8,151,928	8,151,928	6,956,965	(1,194,963)
Lottery aid	55,383	55,383	913,638	858,255
BOCES	696,400	696,400	545,355	(151,045)
Textbooks	48,976	48,976	35,766	(13,210)
All Other Aid -				
Computer software	-	-	15,004	15,004
Library loan	5,958	5,958	3,806	(2,152)
Other aid	-	-	36,039	36,039
Federal Sources	75,000	75,000	87,455	12,455
TOTAL REVENUES	<u>\$ 22,007,010</u>	<u>\$ 22,007,010</u>	<u>\$ 21,990,875</u>	<u>\$ (16,135)</u>
Other Sources -				
Transfer - in	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 22,082,010</u>	<u>\$ 22,082,010</u>	<u>\$ 22,065,875</u>	<u>\$ (16,135)</u>
Appropriated fund balance	<u>\$ 256,037</u>	<u>\$ 256,037</u>		
Prior year encumbrances	<u>\$ 125,842</u>	<u>\$ 125,842</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 22,463,889</u></u>	<u><u>\$ 22,463,889</u></u>		

Required Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 22,900	\$ 16,300	\$ 11,030	\$ -	\$ 5,270
Central administration	205,497	191,897	185,786	-	6,111
Finance	527,700	538,215	506,756	-	31,459
Staff	129,317	136,470	95,326	-	41,144
Central services	1,388,149	1,565,460	1,411,212	-	154,248
Special items	209,033	229,625	222,668	-	6,957
Instructional -					
Instruction, administration and improvement	722,986	818,314	612,427	-	205,887
Teaching - regular school	5,059,413	4,795,797	4,430,992	924	363,881
Programs for children with handicapping conditions	2,461,820	2,338,090	1,701,816	-	636,274
Occupational education	294,669	312,690	312,690	-	-
Teaching - special schools	66,692	84,992	73,070	-	11,922
Instructional media	936,779	1,012,174	938,795	-	73,379
Pupil services	970,607	1,030,280	919,958	8,908	101,414
Pupil Transportation	1,269,111	1,329,111	1,177,405	-	151,706
Community Services	2,400	4,900	3,722	-	1,178
Employee Benefits	5,390,966	5,184,296	4,754,569	-	429,727
Debt service - principal	2,140,000	2,140,000	2,039,943	-	100,057
Debt service - interest	485,850	555,278	555,278	-	-
TOTAL EXPENDITURES	<u>\$ 22,283,889</u>	<u>\$ 22,283,889</u>	<u>\$ 19,953,443</u>	<u>\$ 9,832</u>	<u>\$ 2,320,614</u>
Other Uses -					
Transfers - out	\$ 180,000	\$ 180,000	\$ 158,766	\$ -	\$ 21,234
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 22,463,889</u>	<u>\$ 22,463,889</u>	<u>\$ 20,112,209</u>	<u>\$ 9,832</u>	<u>\$ 2,341,848</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,953,666</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>8,393,552</u>	<u>8,393,552</u>	<u>8,393,552</u>		
FUND BALANCE, END OF YEAR	<u><u>\$ 8,393,552</u></u>	<u><u>\$ 8,393,552</u></u>	<u><u>\$ 10,347,218</u></u>		

Note to Required Supplementary Information:

A reconciliation is not necessary since encumbrances are presented in a separate column on this schedule.

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For The Year Ended June 30, 2023

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget	\$ 22,338,047
Prior year's encumbrances	<u>125,842</u>
Original Budget	\$ 22,463,889
FINAL BUDGET	<u><u>\$ 22,463,889</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2023-24 voter approved expenditure budget	\$ 23,051,951
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 593,374
Unassigned fund balance	<u>922,078</u>
Total Unrestricted fund balance	<u>\$ 1,515,452</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ 583,542
Encumbrances included in assigned fund balance	<u>9,832</u>
Total adjustments	<u>\$ 593,374</u>
General fund fund balance subject to Section 1318 of Real Property Tax Law	<u>922,078</u>
ACTUAL PERCENTAGE	<u><u>4.00%</u></u>

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For The Year Ended June 30, 2023

<u>Project Title</u>	<u>Expenditures</u>					<u>Unexpended Balance</u>	<u>Methods of Financing</u>		<u>Fund Balance</u>
	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Local Sources</u>	<u>Total</u>	
Capital Outlay	\$ 16,320,000	\$ 16,320,000	\$ 337,737	\$ 760,517	\$ 1,098,254	\$ 15,221,746	\$ 4,462,135	\$ 4,462,135	\$ 3,363,881
Capital Outlay	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Lease Equipment	13,589	13,589	-	13,589	13,589	-	13,589	13,589	-
TOTAL	<u>\$ 16,433,589</u>	<u>\$ 16,433,589</u>	<u>\$ 337,737</u>	<u>\$ 874,106</u>	<u>\$ 1,211,843</u>	<u>\$ 15,221,746</u>	<u>\$ 4,575,724</u>	<u>\$ 4,575,724</u>	<u>\$ 3,363,881</u>

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds			Total
	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 183,910	\$ 349,787	\$ 250,634	\$ 784,331
Receivables	1,070	-	-	1,070
Inventories	10,146	-	-	10,146
Due from other funds	14,035	-	303	14,338
TOTAL ASSETS	\$ 209,161	\$ 349,787	\$ 250,937	\$ 809,885
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u> -				
Accrued liabilities	\$ 514	\$ -	\$ -	\$ 514
Due to other funds	830	-	-	830
Due to other governments	67	-	-	67
Unearned revenue	20,264	-	-	20,264
TOTAL LIABILITIES	\$ 21,675	\$ -	\$ -	\$ 21,675
<u>Fund Balances</u> -				
Nonspendable	\$ 10,146	\$ -	\$ -	\$ 10,146
Restricted	-	349,787	250,937	600,724
Assigned	177,340	-	-	177,340
TOTAL FUND BALANCE	\$ 187,486	\$ 349,787	\$ 250,937	\$ 788,210
TOTAL LIABILITIES AND FUND BALANCES	\$ 209,161	\$ 349,787	\$ 250,937	\$ 809,885

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2023

	Special Revenue Funds		Debt Service Fund	Total Nonmajor Governmental Funds
	School Lunch Fund	Miscellaneous Special Revenue Fund		
REVENUES				
Use of money and property	\$ 243	\$ 5,877	\$ 23,456	\$ 29,576
Miscellaneous	14,457	122,220	-	136,677
State sources	6,609	-	-	6,609
Federal sources	321,231	-	-	321,231
Sales	145,227	-	-	145,227
TOTAL REVENUES	\$ 487,767	\$ 128,097	\$ 23,456	\$ 639,320
EXPENDITURES				
Instruction	\$ -	\$ 112,850	\$ -	\$ 112,850
Employee benefits	49,553	-	-	49,553
Cost of sales	221,965	-	-	221,965
Other expenses	200,374	16,435	-	216,809
TOTAL EXPENDITURES	\$ 471,892	\$ 129,285	\$ -	\$ 601,177
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 15,875	\$ (1,188)	\$ 23,456	\$ 38,143
OTHER FINANCING SOURCES (USES)				
Transfers - out	\$ -	\$ -	\$ (75,000)	\$ (75,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (75,000)	\$ (75,000)
NET CHANGE IN FUND BALANCE	\$ 15,875	\$ (1,188)	\$ (51,544)	\$ (36,857)
FUND BALANCE, BEGINNING OF YEAR	171,611	350,975	302,481	825,067
FUND BALANCE, END OF YEAR	\$ 187,486	\$ 349,787	\$ 250,937	\$ 788,210

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets/ right to use assets
For The Year Ended June 30, 2023

Capital assets/ right to use assets/ right to use assets, net		\$ 34,314,770
Deduct:		
Bond payable	\$ 13,045,000	
Capital leases	19,851	
Unamortized bond premium	<u>1,012,408</u>	
		<u>14,077,259</u>
Net Investment in Capital Assets/Right to Use Assets		<u><u>\$ 20,237,511</u></u>

Supplementary Information
NAPLES CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2023

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>			
Rural Education Achievement Program	84.358	S358A213044	\$ 12,154
<u>Passed Through NYS Education Department -</u>			
<u>Special Education Cluster IDEA -</u>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-23-0670	\$ 192,668
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-23-0670	4,736
ARP - Special Education - Grants to States (IDEA, Part B)-COVID-19	84.027X	5532-22-0670	34,257
ARP - Special Education - Preschool Grants (IDEA Preschool)-COVID-19	84.173X	5533-22-0670	3,814
<u>Total Special Education Cluster IDEA</u>			<u>\$ 235,475</u>
<u>Education Stabilization Fund -</u>			
CARES Act - ESSER	84.425D	5890-21-2200	\$ 612
CRRSA - ESSER 2 - COVID-19	84.425D	5891-21-2200	145,468
ARP - ESSER 3 - COVID-19	84.425U	5880-21-2200	700,774
ARP Homeless II - COVID-19	84.425W	5218-21-2200	7,113
<u>Total Education Stabilization fund</u>			<u>\$ 853,967</u>
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-23-2200	\$ 27,946
Title IV - Student Support and Enrichment Program	84.424	0204-23-2200	14,997
Title I - Grants to Local Educational Agencies	84.010	0021-23-2200	211,521
<u>Total U.S. Department of Education</u>			<u>\$ 1,356,060</u>
<u>U.S. Department of Homeland Security:</u>			
<u>Passed through NYS Division of Homeland Security and Emergency Services -</u>			
Disaster Grants - Public Assistance - COVID-19	97.036	4480-DR	\$ 63,511
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through NYS Education Department (Child Nutrition Services) -</u>			
<u>Child Nutrition Cluster -</u>			
National School Lunch Program	10.555	651501060000	\$ 186,045
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	651501060000	35,800
Summer Food Service Program	10.559	651501060000	12,351
National School Breakfast Program	10.553	651501060000	46,830
National School Snack Program	10.555	651501060000	9,743
Supply Chain Assistance - COVID-19	10.555	651501060000	29,206
<u>Total Child Nutrition Cluster</u>			<u>\$ 319,975</u>
Child Nutrition Equipment Grant	10.579	0005-21-0007	20,000
Pandemic EBT Administrative Costs	10.649	651501060000	1,256
<u>Total U.S. Department of Agriculture</u>			<u>\$ 341,231</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$ 1,760,802</u>

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance With
*Government Auditing Standards***

Independent Auditors' Report

To the Board of Education
Naples Central School District, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Naples Central School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Naples Central School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rochester, New York
_____, 2023

NCSD IT

IT Dept Mission:

The Naples IT department will serve in support of education by providing timely technical solutions and consistent superior customer service to faculty, students, and community customers

Fall, 2023 Updates





Our Team: Ben and Lew at NCSD with a little help from our friend, John

Ben: Broad-spectrum tech support, website/social media support, contract renewal management, new contract inception/ vendor coordination, Ed Law 2D/privacy, infrastructure planning, budget planning, purchasing and project coordination, research (teacher needs/current use patterns/prospective tech), tech procedure and knowledge base documentation

Lew: 24 hours / week, flexible as needed: device prep, break-fix tech support

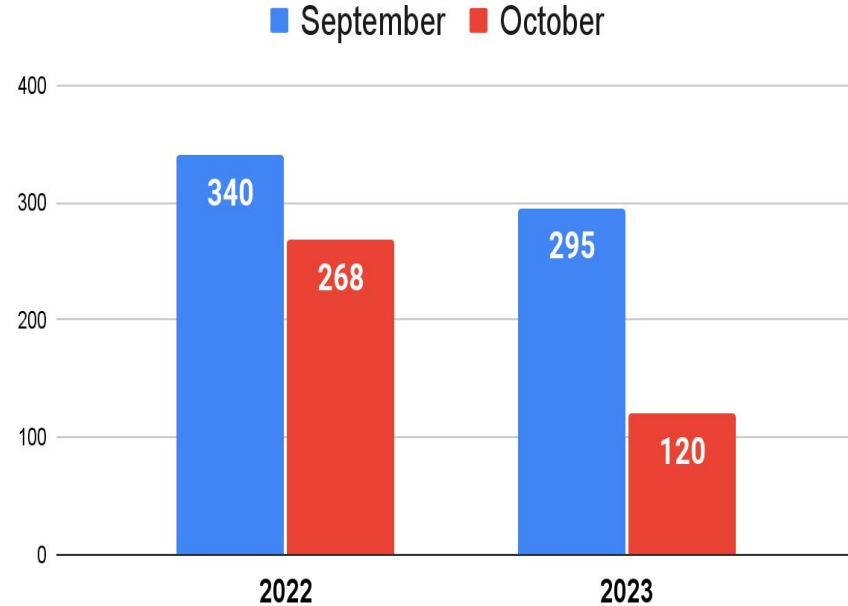
John Murphy: EduTech network support / onsite as needed for projects

September and October Snapshot

September: 295 IT Help Desk work tickets: This work composition was primarily new-school-year device prep (staff) and deployment work combined with daily break-fix issues

October 1-18: 120 IT Help desk work tickets: Generally this work composition was break-fix issues

Help Desk Work Ticket Volume



2023 Key Projects

- (4) high-volume Xerox devices replaced
- Existing phone/voicemail system updated-
April, 2023
- **New main storage (SAN) unit and controllers-** this project replaced the aging internal data storage system for NCSD in September, 2023
- **Chromebook trial** ongoing at ES (grades 3-6) during the 2023-2024 school year
- Created **IT procedures documentation and new user tech guides**



2023-2024 Projects

- Plan a district-wide WiFi infrastructure update with John Murphy (2025 implementation anticipated)
- Create centralized privacy page on [NCSD website](#)
- Migrate grades 3-6 to Chromebooks for the 2024-2025 school year



IT WORK

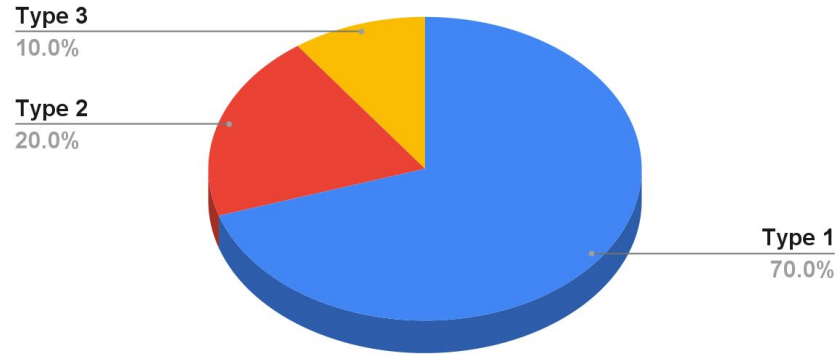
Ben- Work Composition Analysis
Typical time investment/complexity

Minor/moderate- Type 1: Routine break-fix issues, website and social media

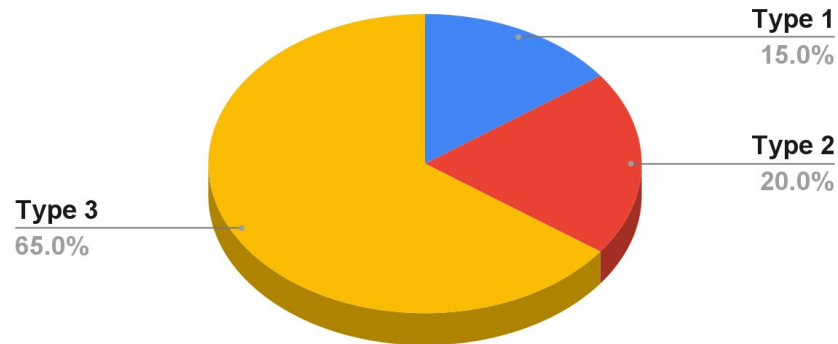
Moderate/high- Type 2: App troubleshooting and system outages, usage analysis, rigorous break-fix (device swaps)

High- Type 3: Project planning, renewals, DPO/privacy work, project implementation

Current State Work Composition- Ben



Ideal State Work Composition- Ben



Looking to the future- The rise of Lew!

Expanding Lew's support scope to include:

Data backup- tape rotation functions

Telecom- basic user access support

GoGuardian- internet filtering; site exception requests

SchoolTool- basic user access troubleshooting

Mosyle- iPad support

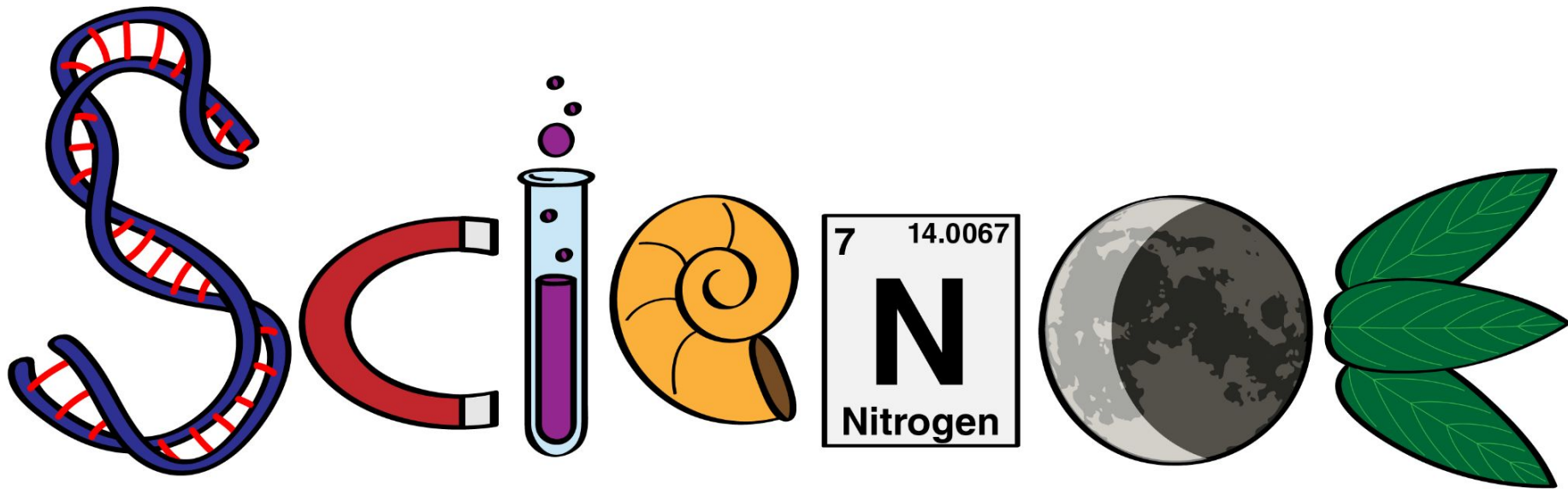


Looking to the future- Teamwork

With input and guidance from our leadership team, and staff, the IT department will provide assistance with product research/evaluation, decision-making, and implementation for products and solutions to support the Naples CSD learning environment



NCS



DEPARTMENT

ANNIE - ALL REGENTS EARTH SCIENCE + FORENSICS

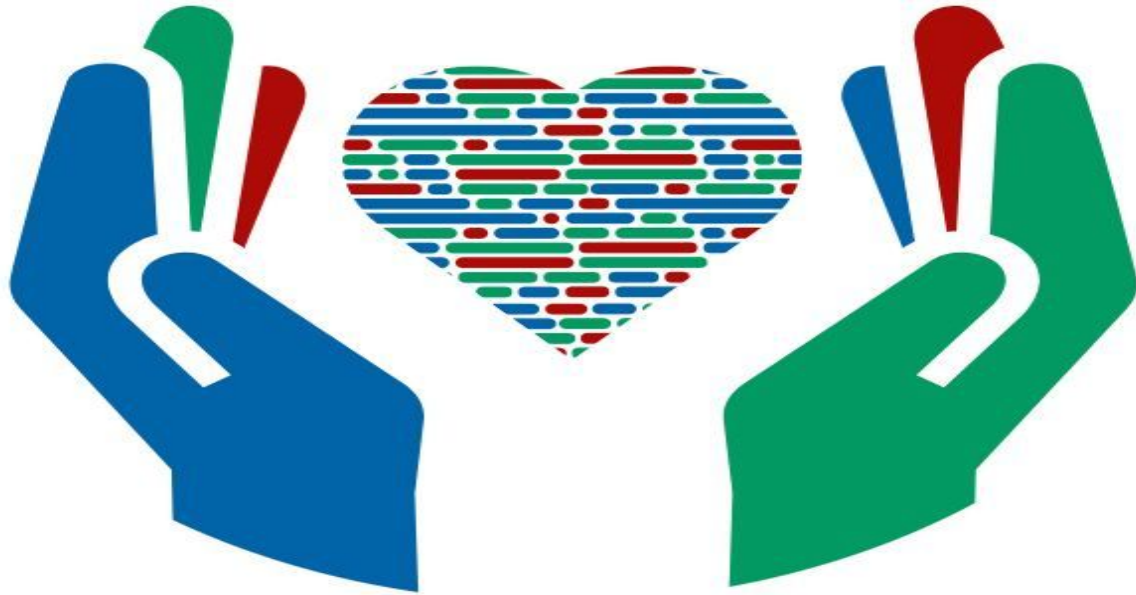
JON - ACCELERATED LE, FLCC GENERAL BIOLOGY/ENV. SCIENCE, OUTDOOR ED, + ALL LE LAB SECTIONS

PATRICK - AP PHYSICS I, AP PHYSICS II + REGENTS PHYSICS

ELLEN - 7TH GRADE LIFE SCIENCE, ACCELERATED 7TH GRADE SCIENCE + LE

MAGGIE - REGENTS AND HONORS CHEMISTRY + 8TH GRADE SCIENCE

MENTOR



OPEN HOUSE + PARENT TEACHER CONFERENCES

PROCEDURES
SCHOOLTOOL
+ OTHER
TECHNOLOGY
CURRICULUM
BUILDING
PRIORITIES



FORMAL +
INFORMAL
OBSERVATIONS

DUTIES
COACHING
ADVISING

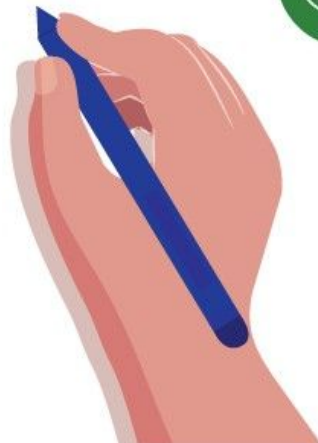
COMMUNITY

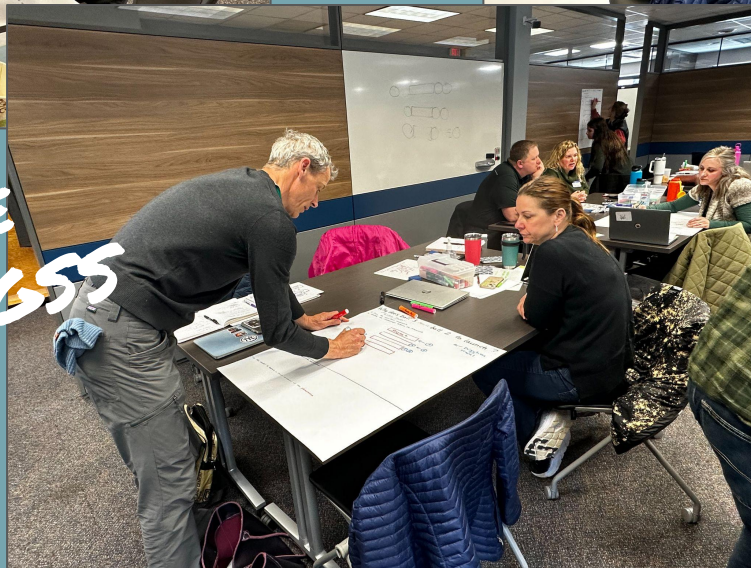
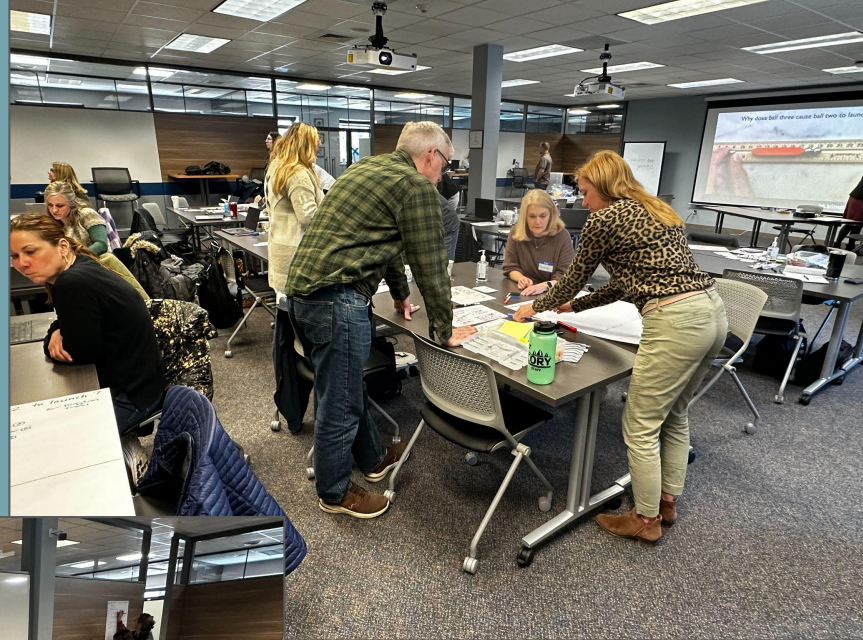
ROOM 224





CURRICULUM





UNLOCKING THE
POWER OF THE NGSS

WITH PAUL
ANDERSON
3/16/23

WHERE ARE WE?

ANNIE - EARTH SCIENCE ✓ FORENSICS CURRENTLY
WILL HAVE TO REWRITE EARTH SCIENCE NEXT YEAR

JON - FINISHING 3RD PHASE HONORS LE
WILL HAVE TO REWRITE LE NEXT YEAR

PATRICK - FINISHING 3RD PHASE REGENTS PHYSICS

ELLEN - FINISHING 3RD PHASE LE + 7TH GRADE LS

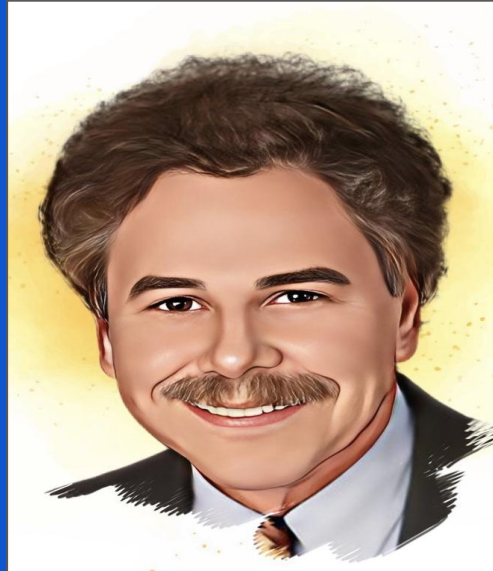
MAGGIE - CURRENTLY REWRITING 8TH GRADE PHYSICAL SCIENCE

STRENGTH BASED PRACTICES



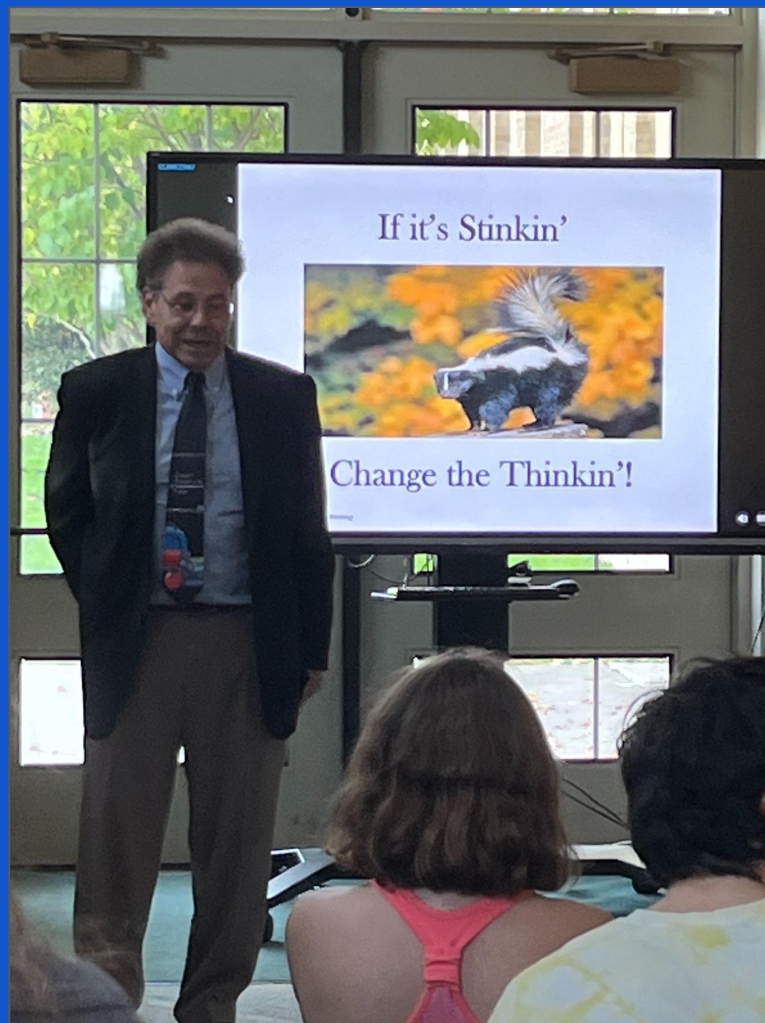
NO SUCH THING AS A BAD KID 7/10-7/11

UNDERSTANDING AND RESPONDING TO KIDS WITH
EMOTIONAL + BEHAVIORAL CHALLENGES
USING A POSITIVE, STRENGTH-BASED APPROACH



CHARLIE APPELSTEIN MSW

OCTOBER 6TH CONFERENCE DAY



STRENGTH-BASED APPROACH TEAM



2023 KANSAS CITY NATIONAL CONFERENCE

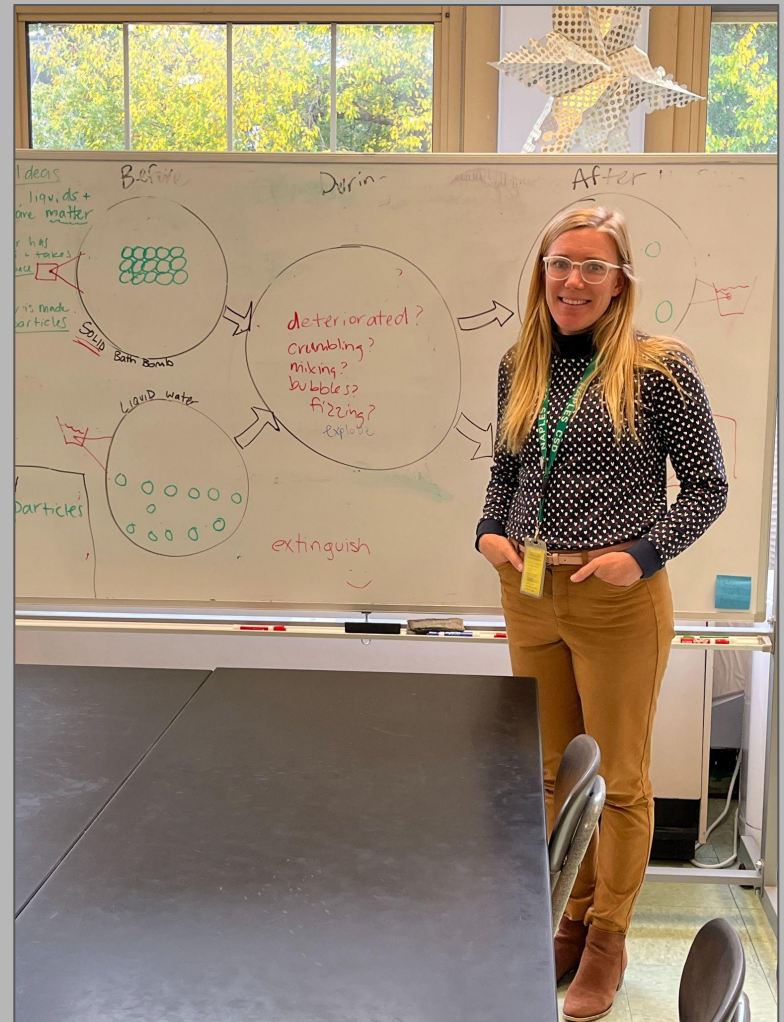


nsta

National Science Teaching Association

**MAKING THE MOST OF
THE FIRST WEEK OF
SCHOOL: TRANSFORMING
EXPECTATIONS TO
ESTABLISH NEW NORMS**

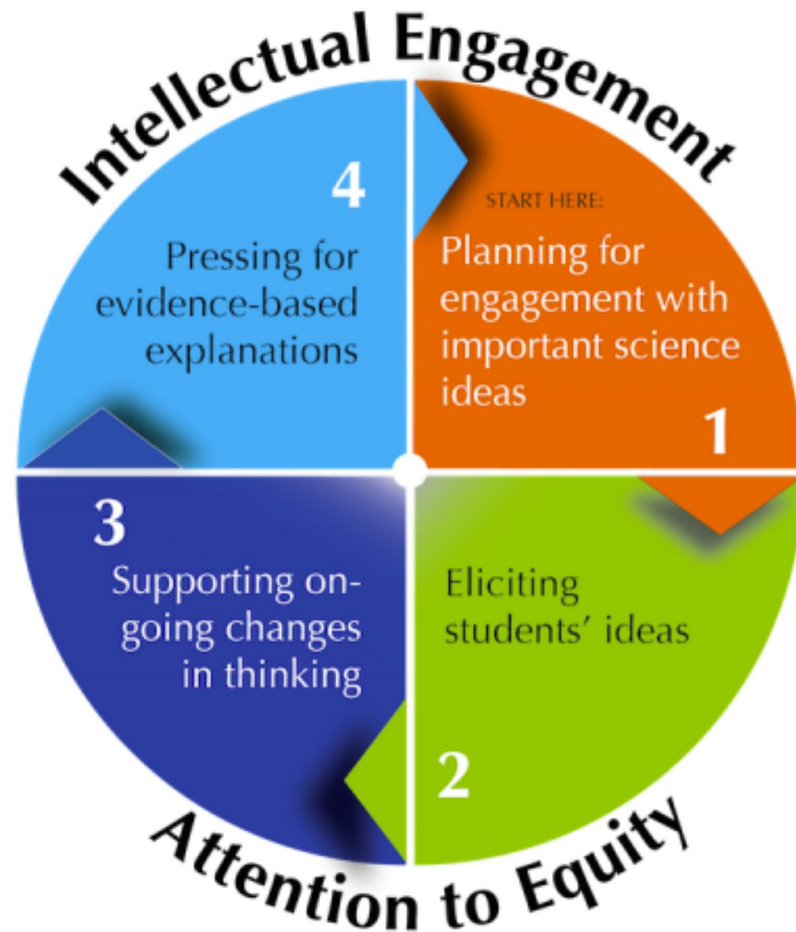
**ELLEN ELLISON
CO-PRESENTER**





AMBITIOUS SCIENCE TEACHING

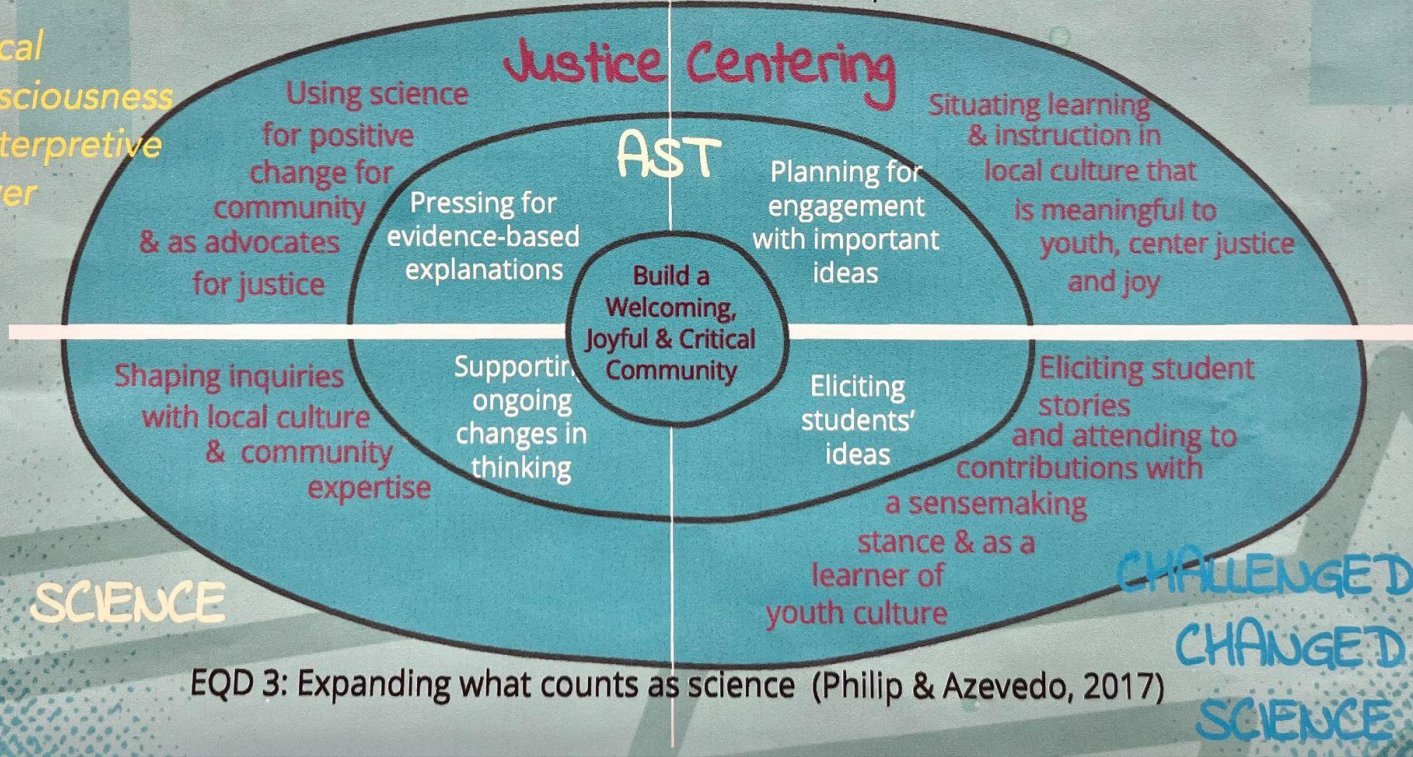
Mark Windschitl, Jessica Thompson,
and Melissa Braaten



Justice-Centered Ambitious Science Teaching

EQD 4: Science for Social Transformation (Philip & Azevedo, 2017)

Critical
Consciousness
& Interpretive
Power



EQD 3: Expanding what counts as science (Philip & Azevedo, 2017)

JUSTICE CENTERING

ENSURING THAT EVERY
STUDENT—REGARDLESS OF RACE,
SOCIOECONOMIC STATUS, GENDER, OR
DISABILITY—HAS ACCESS TO THE SAME
OPPORTUNITIES, RESOURCES, AND SUPPORT
STRUCTURES FOR SUCCESS



EXTRA! EXTRA!
READ ALL ABOUT IT!!



NCS JV BOYS SOCCER

ANOTHER
UNDEFEATED
SEASON



STUDENT TEACHING ELLEN ELLISON + DANI STEIN

NY STATE MASTER TEACHER PROGRAM PATRICK FREIVALD



NCS




OPEN

HOUSE


2023



Thank you for
Choosing
Happles

Thank you for
raising me on a
Farm! 



THANK YOU FOR
BEING SOOO...
COOL! 



Thanks for making
me handsome

I LOVE YOU! ❤️

As humans, we have to have the ability to grow and change.



Thank YOU
4 DRIVING
me AROUND 🚗



Thank you for
feeding me with
yummy food!!!



WHAT

ARE

THEY

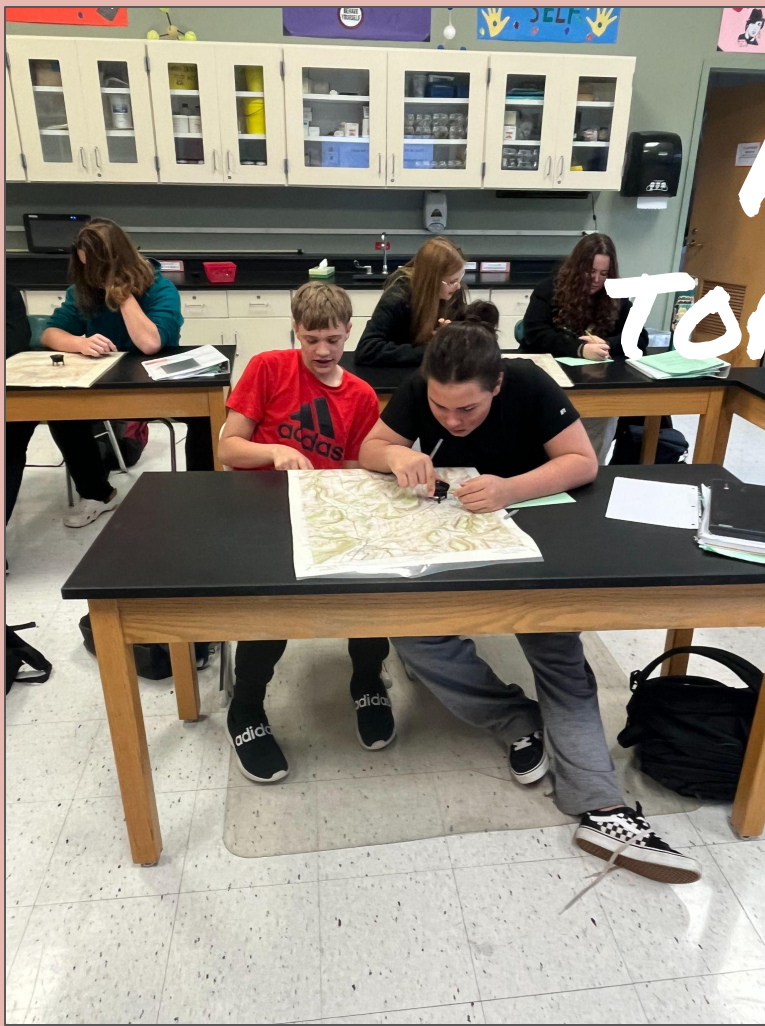
UP

TO?



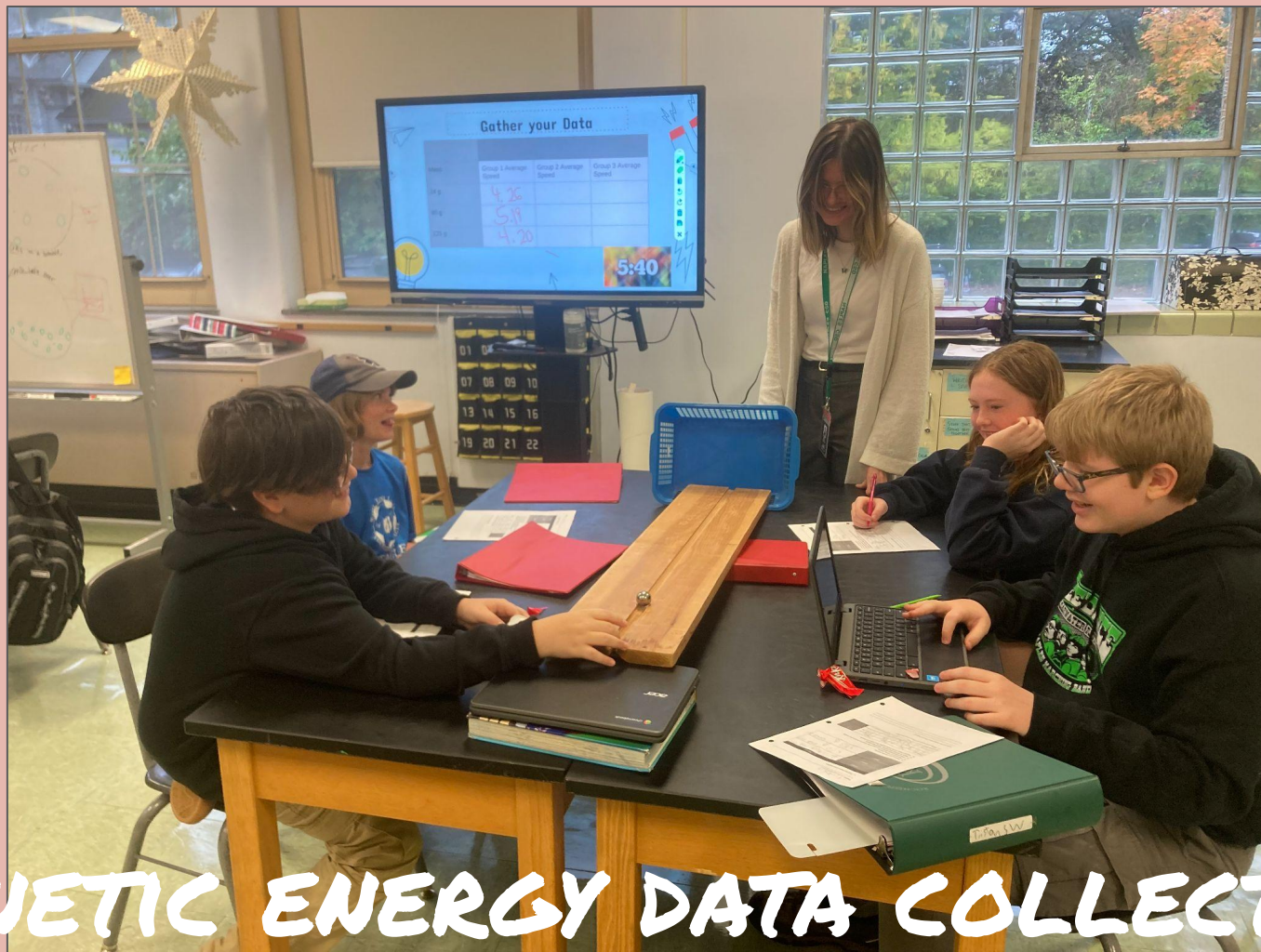
OUTDOOR ADVENTURES





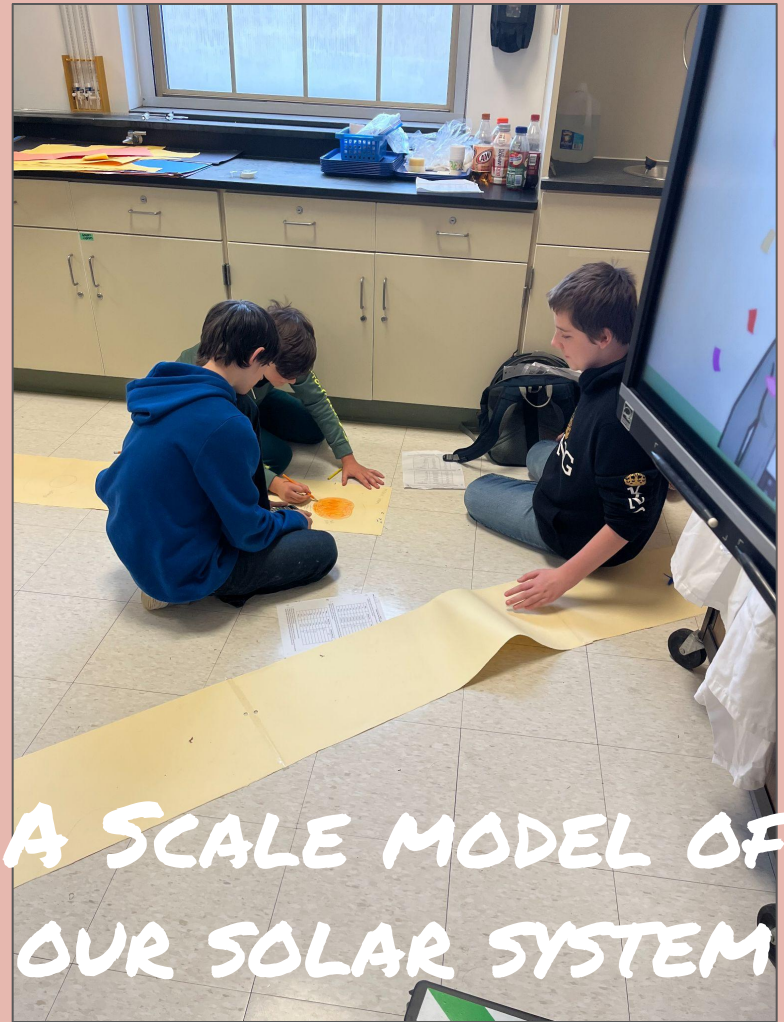
NAPLES TOPOGRAPHY





KINETIC ENERGY DATA COLLECTION

QUIZIZZ REVIEW GAME



A SCALE MODEL OF
OUR SOLAR SYSTEM



FORENSICS
IN A NUTSHELL:
DOLLHOUSE DIORAMAS
BY FRANCES GLESSNER LEE
1ST FEMALE POLICE CAPTAIN IN
THE US
EDUCATOR TO CRIMINAL
INVESTIGATORS





EMMALYNN'S ART

GRATEFUL FOR ALL THAT

IS KNOWN TO ME

AND ALL THAT IS YET TO
BE SHOWN TO ME



Board of Education
Fund Balance and Financial Reserve Plan Document
Fiscal Year July 1, 2022 – June 30, 2023

**Proposed to the Board of Education on October 18, 2023, **

The Naples Central School District Board of Education believes that there is a strong correlation between the long-term financial health of the school district and its ability to provide students with the necessary services and facilities to meet its mission.

MISSION STATEMENT

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.

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INTENDED USE OF RESERVES

Reserve funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to help protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm).

Most reserve funds are established to provide resources for intended future use. An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not be merely a “parking lot” for excess cash or fund balance. Local governments and school districts should balance the desirability of accumulating reserves for future needs with the obligation to make sure taxpayers are not overburdened by these practices. There should be a clear purpose or intent for reserve funds that align with statutory authorizations.

Each statute that authorizes a reserve fund sets forth a particular purpose for the fund. For example, provisions of the General Municipal Law (the GML) and the Education Law allow municipalities and school districts, respectively, to establish capital reserves for future equipment purchases and capital improvements. The GML also authorizes the establishment of an employee benefit accrued liability reserve for the payment of the monetary value of accumulated, unused leave time to employees upon separation from service. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring, or unforeseen expenditures on your annual operating budget. Establishing and funding allowable reserve funds for a clear purpose can help smooth out spikes in the annual budget and in the real property tax levy.

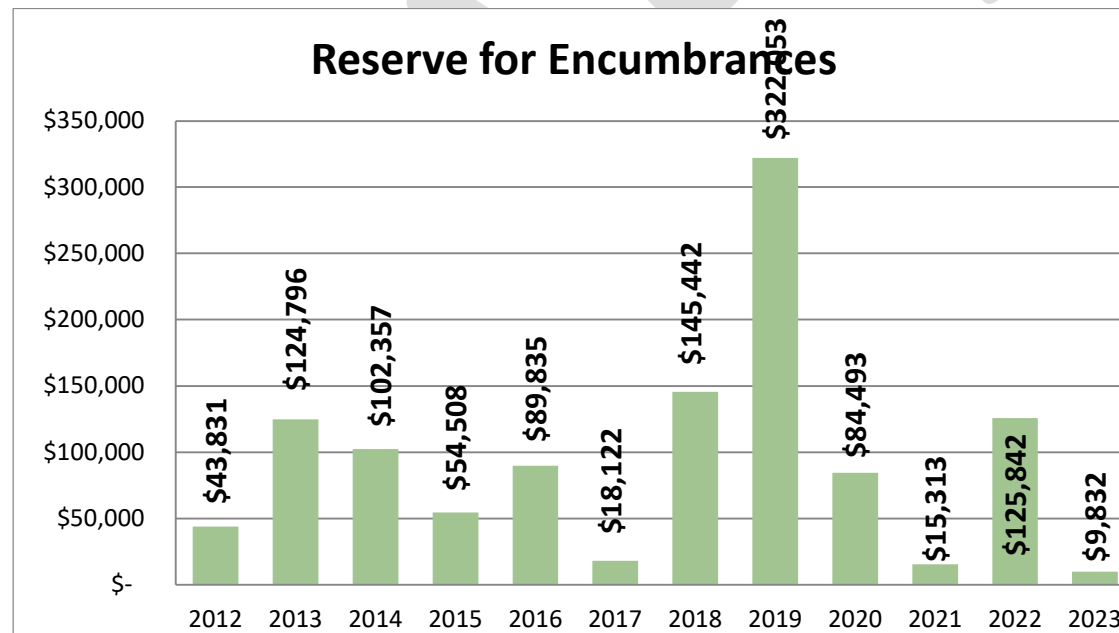
Source: Office of the New York State Comptroller – Local Management Guide for Reserves

<http://www.osc.state.ny.us/localgov/pubs/lmgmg/reservefunds.pdf>

Reserve for Encumbrances

Overview

A “Reserve for Encumbrances” is not a “reserve” in the traditional sense of reserves. This reserve is utilized to hold funds that are committed towards purchases or services from the prior fiscal year for which no balance sheet liability exists as the goods or services have not been received or billed. This value will fluctuate from year to year depending on various factors like the regular ongoing purchasing cycle and the supplier’s ability to deliver products in a timely fashion. Significant additions or deletions to this reserve at year-end can cause large fluctuations in the overall fund balance. The District will try to minimize its use at year-end so that balances remain stable and consistent.



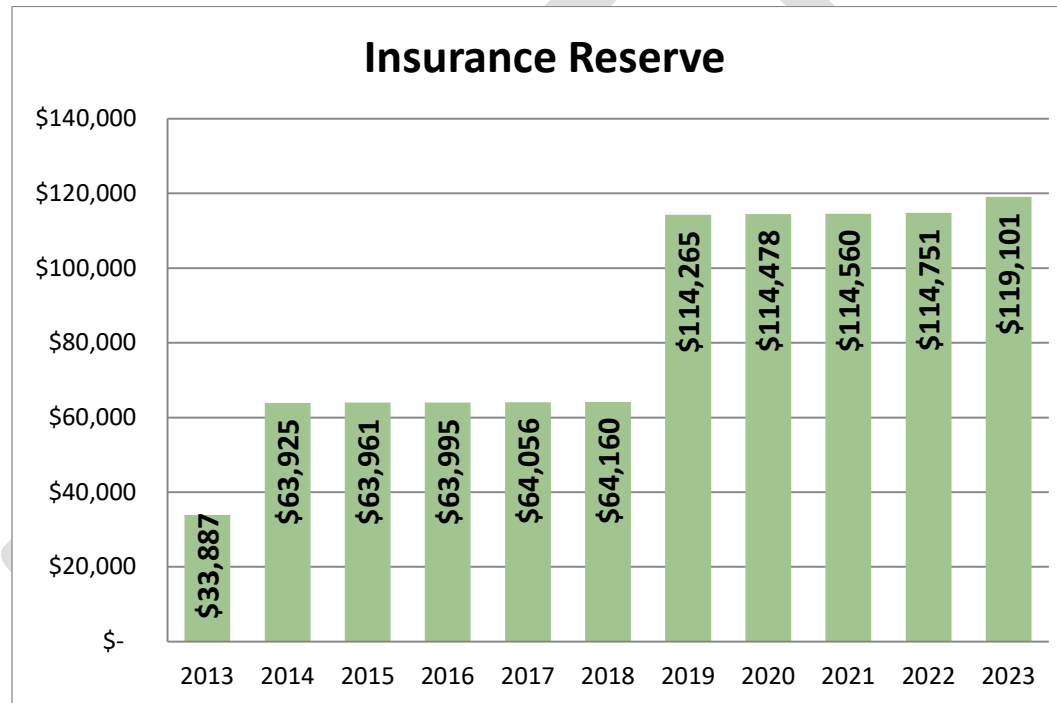
Insurance Reserve (GML Article 2 § 6-n)

Overview

- Established by the Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate
- Contributions to the fund may not exceed 5 percent of the total budget for that year, or \$33,000, whichever is greater
- Voter approval is not needed to expend funds. Judicial approval is needed to pay settled or compromised claims exceeding \$25,000
- Upon determination that this fund is no longer needed the fund may be discontinued and transferred to another reserve fund as permitted by law

Analysis & Projected Needs

The District will hold this reserve to fund losses, claims, actions, or judgments as they arise for those claims that are either not covered by insurance or are denied coverage by the insurance company. At 5% of the budget, the current maximum amount that can be funded in this reserve is approximately \$1,116,902. However, there are no plans to increase this reserve at the present time.



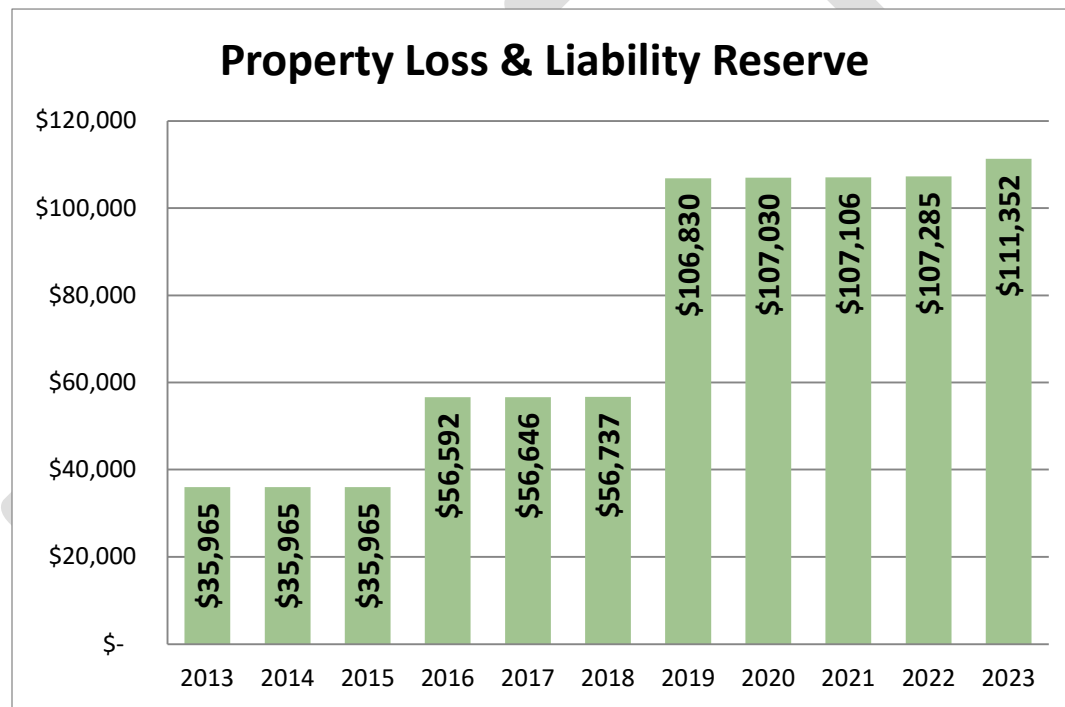
Property Loss and Liability Reserve [EDN Article 35 §1709 (8-c)]

Overview

- Established by Board of Education resolution
- May be established as separate funds
- Contributions to each fund may not exceed 3 percent of the annual budget or \$15,000 per year whichever is greater
- Once established funds may not be reduced below amounts needed to cover incurred but unsettled claims other than for payments for which the funds were established
- May be expended without voter approval unless the funds are expended for a purpose other than the one for which it was established
- Utilized to cover property loss and other liability claims

Analysis & Projected Needs

The District will hold this reserve to fund property loss claims that are either not covered by insurance or are denied coverage by the insurance company as they arise. At 3% of the budget, the current maximum amount that can be funded in this reserve is approximately \$700,000 annually. However, there are no plans to increase this reserve at the present time. In 2016, the Liability Reserve was eliminated and the remaining balance of \$20,627 was rolled into the Property Loss & Liability Reserve.



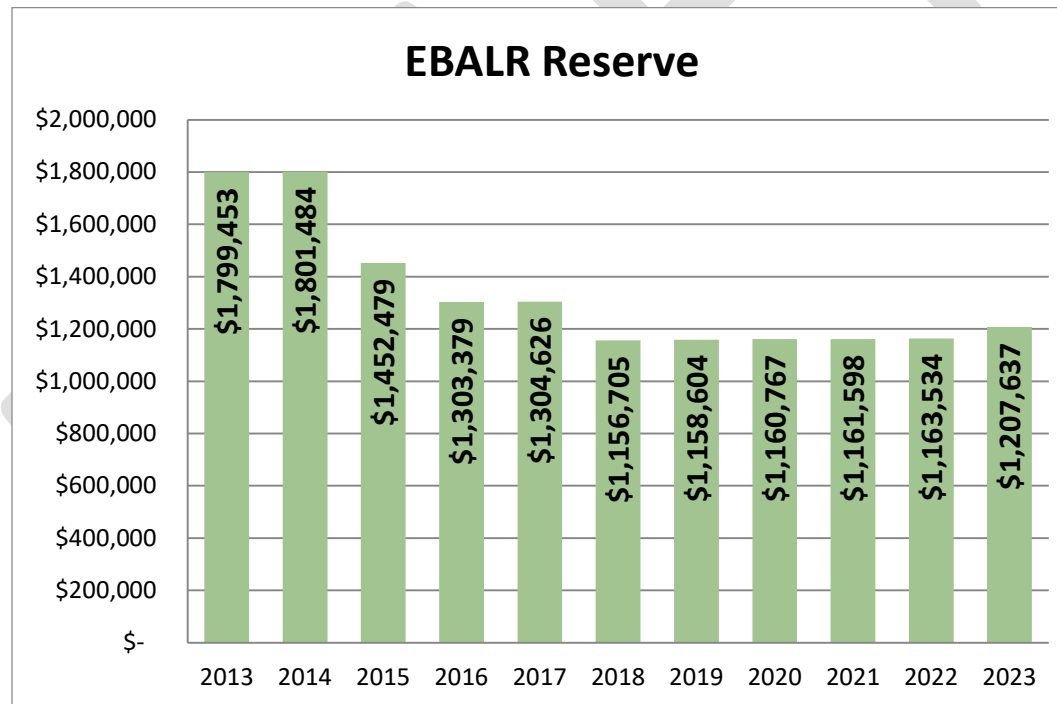
Employee Benefits Accrued Liability Reserve (GML Article 2 § 6-p)

Overview

- Established by the Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and other funds as the school board may legally appropriate
- Voter approval is not needed to expend funds
- Utilized to pay for accrued and accumulated but unused sick leave, personal leave, holiday leave, vacation time, and other benefits earned by employees and payable upon termination
- Upon determination that this fund is no longer needed the fund may be discontinued and funds may be transferred to another reserve fund as permitted by law
- Funds cannot be used to pay lump sum “retirement awards” calculated as a percent of an employee’s final salary and paid upon retirement under a collective bargaining agreement

Analysis & Projected Needs

According to the audited financial statements, as of June 30, 2023, the District had an estimated future liability of \$3,901,534 for benefits paid to its employees upon termination of employment (compensated absences). This liability is largely made up of accrued sick leave benefits payable to employees in the form of health insurance premiums, at their daily rate, upon retirement from the District. As this liability represents a significant portion of the District's long-term obligations, the District continues to monitor this reserve and consider further funding if needed. For the 2022-2023 school year, the District did not appropriate funds from this reserve to support retiree health insurance benefits. The District does not anticipate appropriating additional funds from this reserve in the 2023-2024 budget.



Retirement (ERS/TRS) Contributions Reserve (GML Article 2 § 6-r)

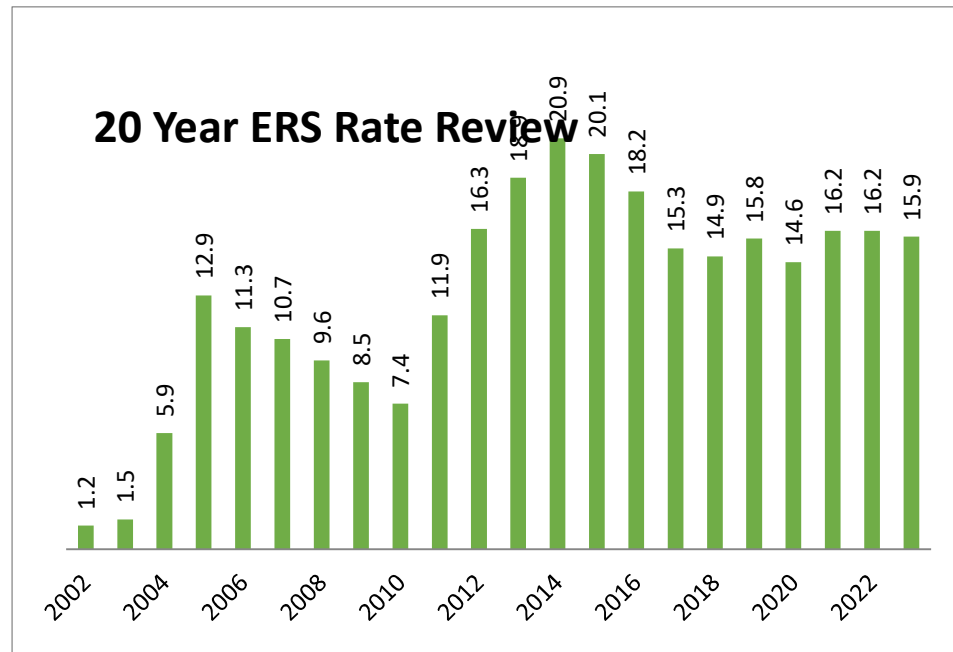
Overview

- Established by the Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds
- A portion of the funds may be transferred to another reserve fund established pursuant to Education Law § 3651 following a public hearing conducted in the manner set forth by law

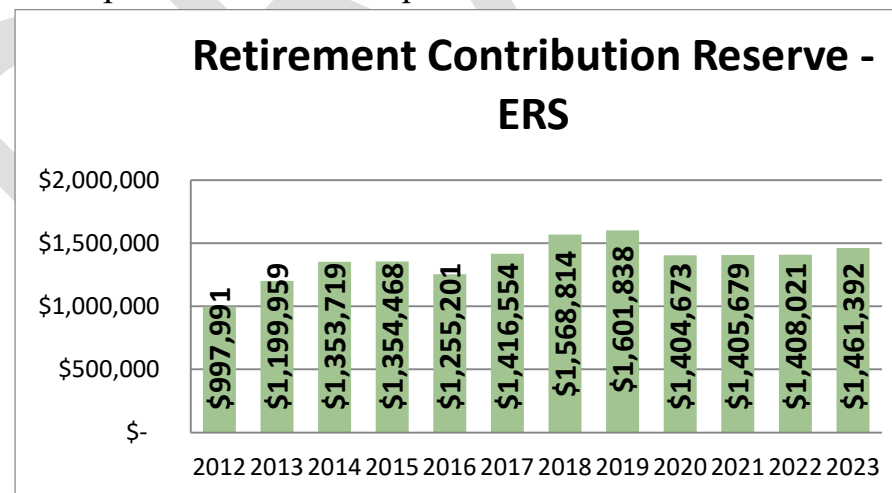
Analysis & Projected Needs

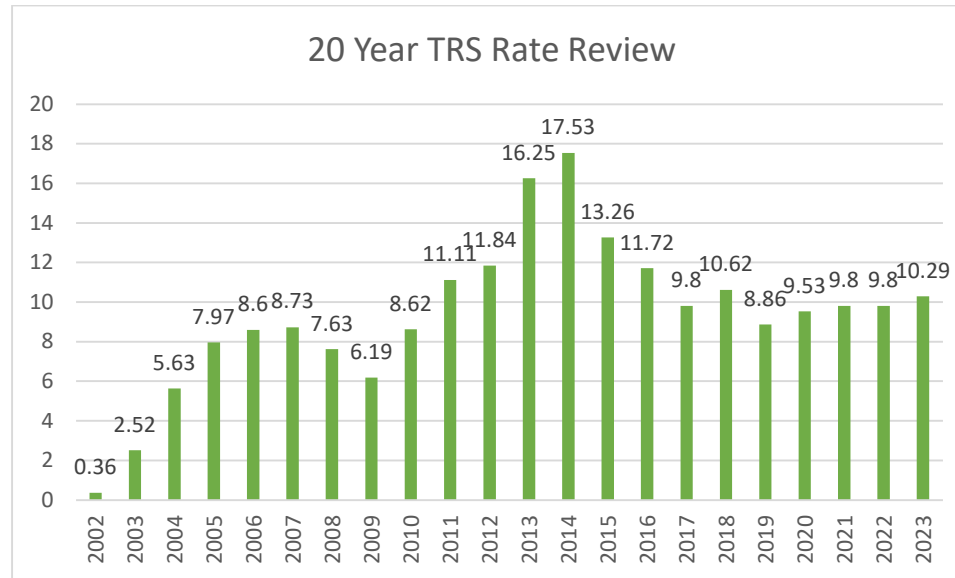
The ERS portion of the Reserve was established by the Board of Education in September 2009. In November of 2009, the Board resolved to place \$80,000, received by First Wind Energy, LLC, from the settlement of wind farm proceedings, in the ERS Reserve. In addition to this amount, the Board added \$220,000 on June 30, 2010, to further fund this reserve. Additional funding for this reserve can be viewed below. Because of the severe stock market declines in 2008, the NYSERS (New York State Employees' Retirement System) steadily increased the employer contribution to ERS. Current market conditions will potentially, negatively affect and impact district contribution rates. Therefore, it will be prudent to monitor balances in this reserve.

The TRS portion of this reserve was established on June 30, 2019, in the amount of \$117,043. This is a newly legalized reserve and became law on June 30, 2019. School districts may fund the reserve by 2% of the previous year's instructional salary and may not exceed 10% of the total compensation or salaries of teachers employed and who are members of the NYS teachers' retirement system paid during the prior fiscal school year. Current market conditions may negatively affect and impact district contribution rates. Therefore, it will be prudent to monitor balances in this reserve.

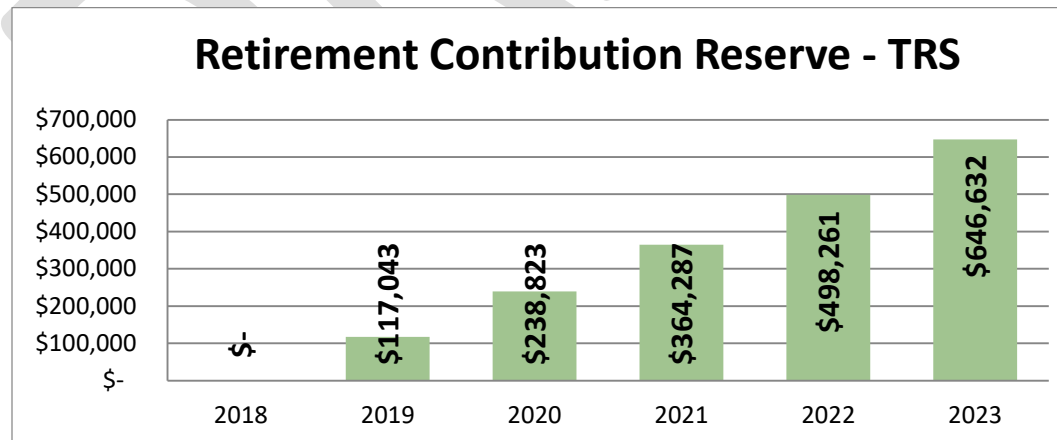


The District will utilize this reserve to mitigate the impact of ERS contributions in future years. The District will also use this reserve to protect its financial position in an era of uncertain state aid and property tax caps.





The District will utilize this reserve to mitigate the impact of TRS contributions in future years. The District will also use this reserve to protect its financial position in an era of uncertain state aid and property tax caps.



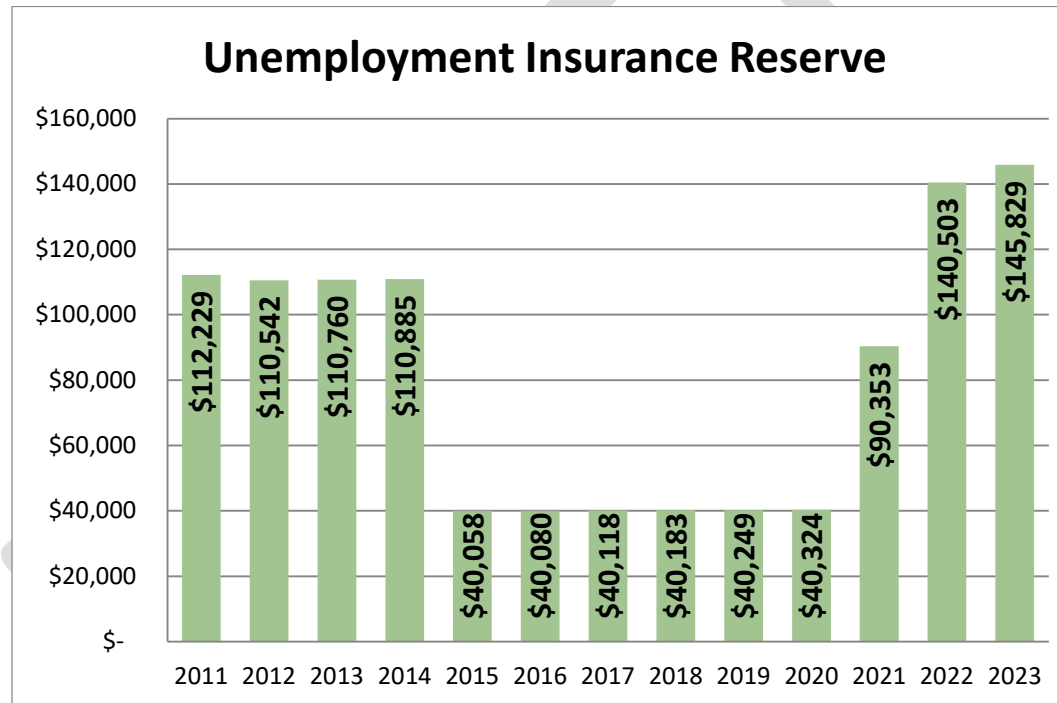
Unemployment Insurance Reserve (GML Article 2 § 6-m)

Overview

- Established by Board of Education resolution
- Funded by budgetary appropriations, amounts from any other fund authorized by this chapter by resolution subject to referendum, or other sums that may be legally appropriated
- Voter approval is not needed to expend funds
- Utilized to pay unemployment claims
- Excess funds may be transferred to other reserves authorized by General Municipal Law and Education Law sixty days before the end of the fiscal year

Analysis & Projected Needs

The District is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor. The District will continue to monitor and possibly increase this fund in future years as reductions in force may be necessary to balance future budgets. At the conclusion of the summer 2022 independent audit, it was determined to add money to this reserve given unprecedented unemployment rates and their potential effect on student enrollment.



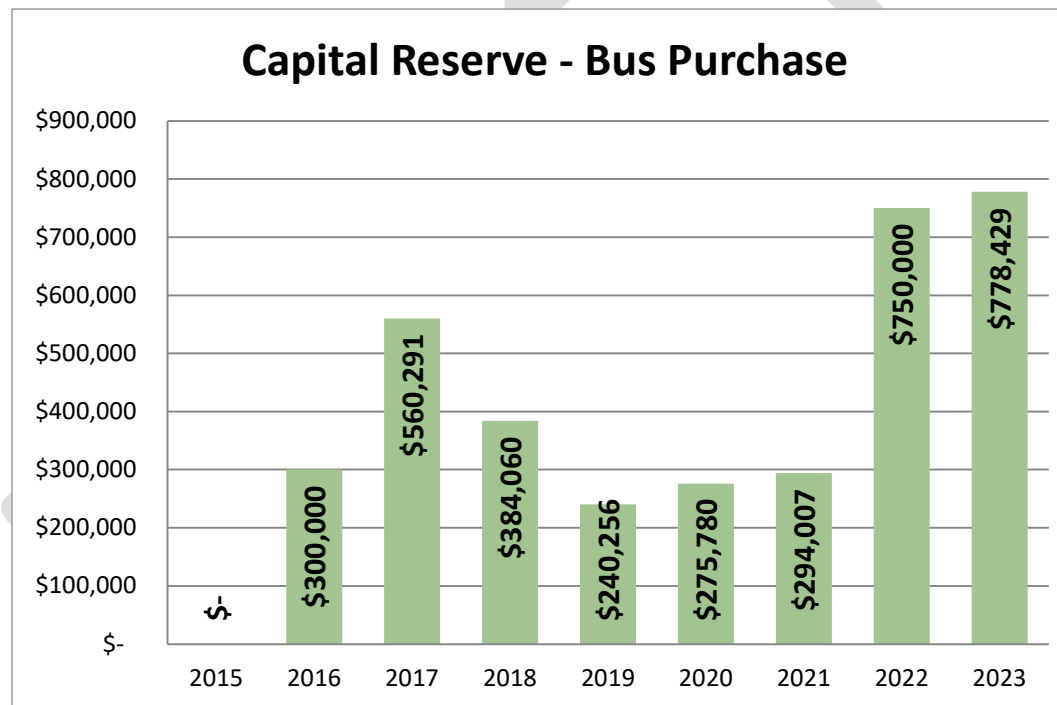
Capital Reserve – Bus Purchase [EDN Article 74 § 3651 (1)]

Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of the fund, and sources where the fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if the determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The capital reserve for bus purchase was established by a positive vote of the Naples CSD taxpayers on the 17th of May 2022. The reserve is authorized to be funded up to \$750,000 plus earnings thereon. As of June 30, 2023, \$750,000 has been funded. The purpose of the reserve is to finance in whole or part the cost of the acquisition of transportation vehicles. Over the next three to five years, the district intends to fund and use this reserve (upon voter approval) to pay for buses if the cost cannot be absorbed by the General Fund.



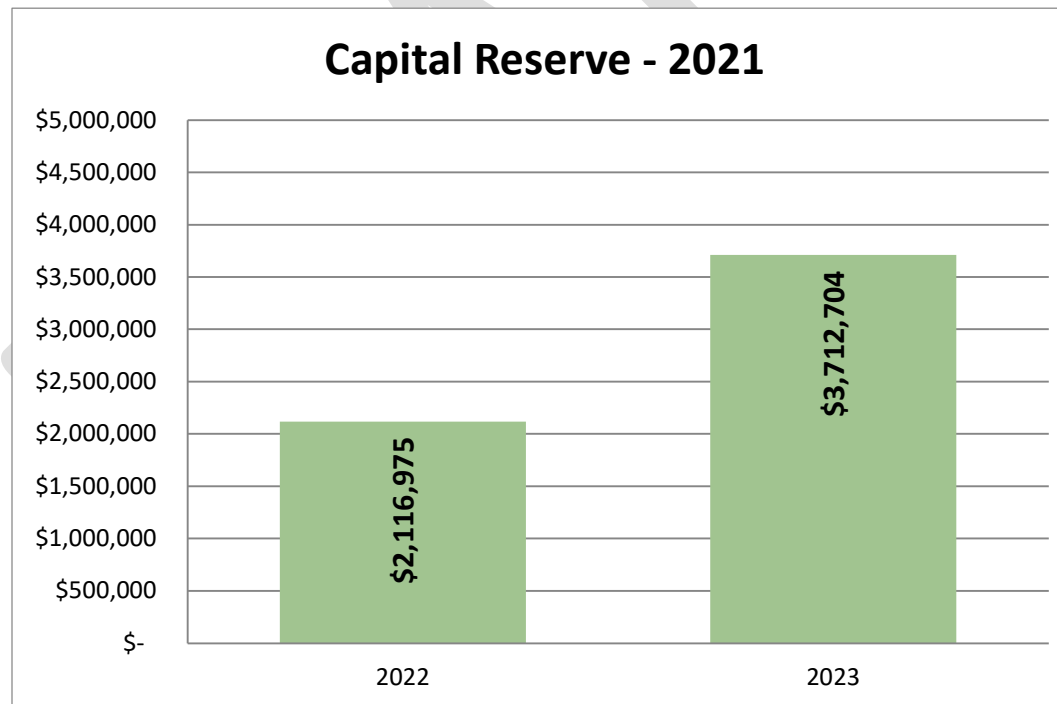
Capital Reserve - 2021 [EDN Article 74 § 3651 (1)]

Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of the fund, and sources where the fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if the determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

This capital reserve was established by a positive vote of the Naples CSD taxpayers on the 17th of May 2022. The reserve is authorized to be funded up to \$5,000,000 inclusive of accrued interest and other investment earnings. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of its school buildings and facilities. Due to the overwhelming amount of capital construction that is needed and the low building aid ratio of 63.7% (2021-2022 aid ratio), the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve school buildings, and should be in place to protect taxpayer investment.



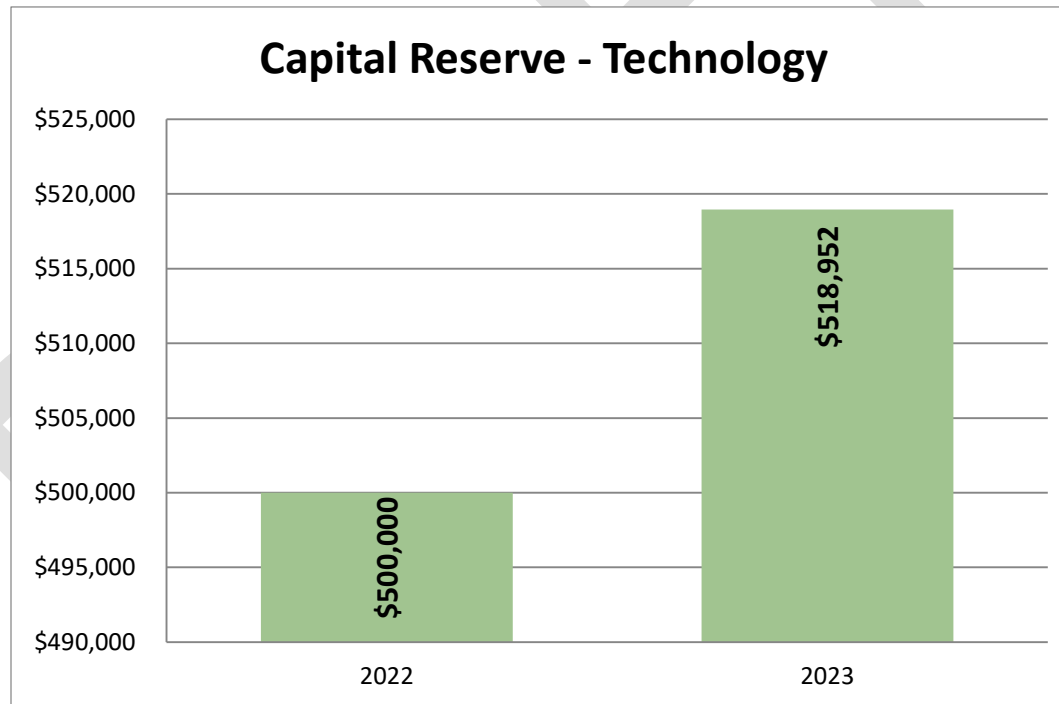
Capital Reserve Technology - [EDN Article 74 § 3651 (1)]

Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of the fund, and sources where the fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if the determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The Technology Capital Reserve Fund is to be used to finance in whole or part the cost of purchasing and replacing technology as needed, in accordance with Education Law section 3651, and in order to accomplish the same, the Board is hereby authorized to establish the ultimate amount of such reserve fund to Five Hundred Thousand Dollars (\$500,000) inclusive of accrued interest and other investment earnings, with a probable term of ten years. The Board of Education is hereby authorized to pay funds from the available fund balance, state aid reimbursement to the School District on account of capital projects, such other monies as the voters may direct, and/or other legally available funds of the School District to the such reserve fund in an amount determined by the Board of Education up to the maximum authorized amount.



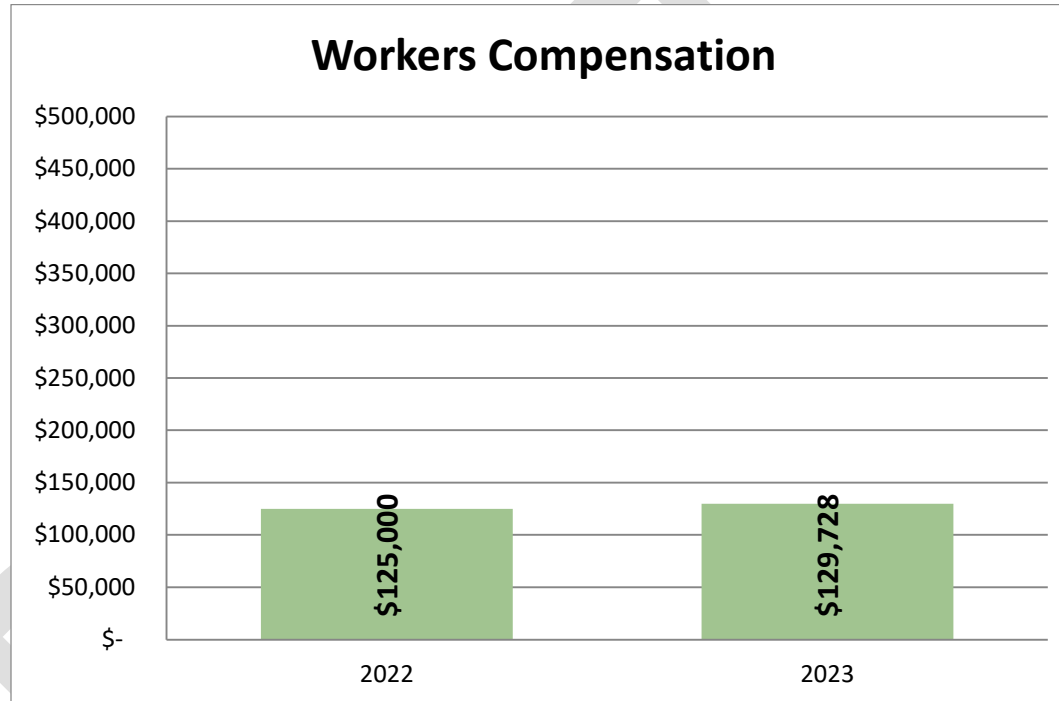
Workers Compensation Reserve - (GML §6-j)

Overview

- Established by BOE Resolution
- To fund workers' compensation expenses, related medical expenses, and self-insurance administrative costs.
- Expended by BOE authorization unless included in the original budget

Analysis & Projected Needs

The Workers Compensation Reserve funds are authorized under Section 6-j of the GML to pay compensation and benefits for medical, hospital, or other expenses authorized by Article 2 of the Workers Compensation Law. This reserve was established via a Board of Education resolution with a maximum balance of \$500,000.



Debt Service Fund (GML §6-1)

Overview

According to the NYS Education Department:

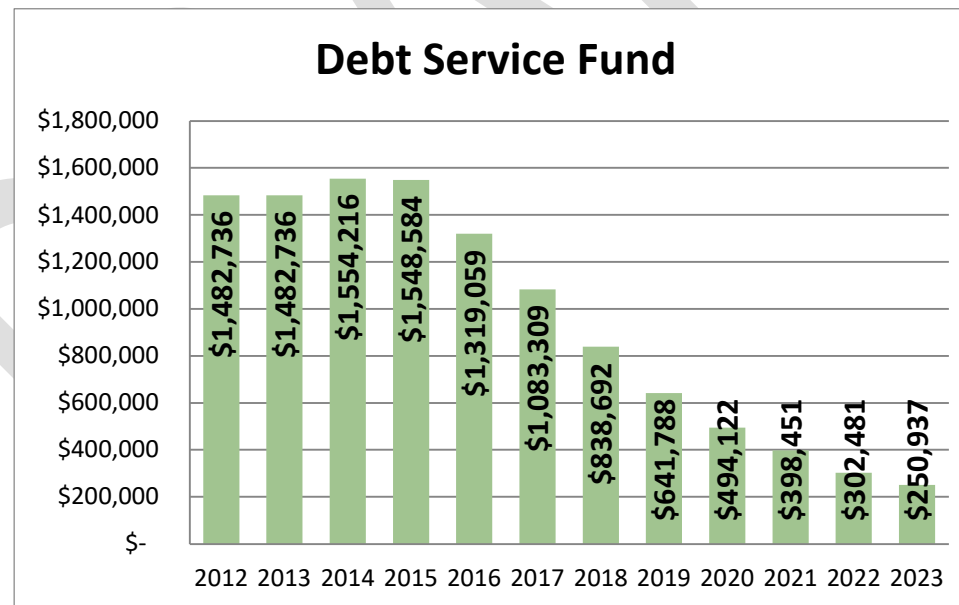
(<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/otherfunds.html>),

“The use of this fund by school districts is optional except where a mandatory reserve for debt service is required as a result of having sold school property on which there is outstanding debt, or where unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest are being retained to offset future payments on principal and interest.”

Analysis & Projected Needs

For the Naples Central School District, the Debt Service Fund is mandatory as the fund is used to account for “unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest”. Over the years, the district has borrowed funds for various projects. At the end of every project, the district is required to take unexpended funds and use them to offset the cost of debt service principal and interest payments in the general fund.

For the 2022-2023 school year, the district plans to use \$75,000 to offset debt service payments through the general fund. The district will continue to expend monies from this fund in future years in an attempt to slowly work this fund down to zero while keeping in mind that this “general fund revenue source” will need to be replaced with other sources when it is spent down.



Assigned Fund Balance/Reserve for Subsequent Year/Designated for Expenditures

For the 2023-2024 school year, the District appropriated \$583,542 of the prior year's unassigned fund balance for its budget. This represented approximately 2.53% of the budget. The District expects to return this amount to the fund balance at the end of the fiscal year. The assigned fund balance will only be utilized as a last resort to meet expenditures if revenue does not cover expenses.

Unassigned Fund Balance

The District intends to retain unexpended funds in this reserve up to the legal limit of 4% of the upcoming year's budget (\$922,078).

SUMMARY OF FUND BALANCE ACCOUNTS

Naples CSD - Reserve Usage

	16/17	17/18	18/19	19/20	20-21	21-22	22-23
Fund Balance	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Reserved							
Reserved for Encumbrances	18,122	18,122	322,053	84,493	15,313	125,842	9,832
Tax Certiorari Reserve	220,742	220,742	193,821	193,821	193,821	193,821	-
Workers Compensation Reserve	-	-	-	-	-	125,000	129,728
Insurance Reserve	64,056	64,056	114,265	114,478	114,560	114,751	119,101
Property Loss Reserve & Liability Reserve	56,646	56,646	106,830	107,030	107,106	107,285	111,352
Employee Benefits Accrued Liability Reserve	1,304,626	1,304,626	1,158,604	1,160,767	1,161,598	1,163,534	1,207,637
Retirement Contributions Reserve	1,416,554	1,416,554	1,601,838	1,643,496	1,769,966	1,906,282	2,108,024
Unemployment Insurance Reserve	40,118	40,118	40,249	40,324	90,353	140,503	145,829
Capital Reserve	211,793	211,793	1,789,594	3,127,703	4,092,135	2,116,975	3,712,704
Capital Reserve - Technology	-	-	-	-	-	500,000	518,952
Capital Reserve - Buses	560,291	560,291	240,256	275,780	294,007	750,000	778,429
	3,892,948	3,892,948	5,567,510	6,747,892	7,838,859	7,243,993	8,841,588
Unreserved							
Designated for Expenditures (subsequent year)	550,000	550,000	350,000	436,390	356,037	256,037	593,374

Unassigned*	796,773	796,773	827,991	1,577,354	2,209,847	893,522	922,078
	1,346,773	1,346,773	1,177,991	2,013,744	2,565,884	1,149,559	1,515,452
Fund Balance & Reserves at 6/30	5,239,721	5,239,721	6,745,501	8,761,636	10,404,743	8,393,552	10,357,040
Debt Service Balance	1,083,309	1,083,309	641,788	494,122	398,451	302,481	250,937

NAPLES CSD RESERVE FUND STRATEGY

Over time, the District prefers to continue to use conservative budgeting practices which, under normal circumstances, generally result in revenues exceeding expenditures at the end of the fiscal year. The District wishes to avoid draconian cuts in programs in the midst of the current economic crisis. Through the management of its reserves and carrying an unassigned balance forward, the District hopes to achieve the following:

- Maintenance of educational programming
- Cash flow in all funds that will continue to prevent the need to issue Revenue Anticipation Notes in the event state or federal aid is not paid in a timely fashion
- Cash flow in all funds that will allow for increased investment earnings
- The ability to take advantage of opportunities as they arise, relevant to school district operations, that could result in better efficiencies, facilities/capital improvements, and instruction that are a savings to taxpayers in the long run
- Consistencies and improvements in its educational program

- A long-term plan for preserving its infrastructure and school buildings through long-term planning in conjunction with the school architect and financial planning teams without significantly impacting the tax levy
- The ability to maintain and/or improve its bond rating which will save taxpayers money at both the local and state level

In terms of its mission and responsibility to manage its fiscal affairs prudently the Board of Education considers all the goals above to be critical to its philosophy in managing reserves.

Long Term Plan for Use of Fund Balance 2023-2028

6/30/24

- Excess Revenue over Expenditures: \$450,000
- Transfer from Debt Service to General Fund: \$75,000
- Assign up to \$1,000,000 to newly established capital reserve

6/30/25

- Excess Revenue over Expenditures: \$450,000
- Transfer from Debt Service to General Fund: \$75,000
- Assign up to \$1,000,000 to newly established capital reserve

6/30/26

- Excess Revenue over Expenditures: \$450,000
- Transfer from Debt Service to General Fund: \$75,000
- Assign up to \$1,000,000 to newly established capital reserve

6/30/27

- Excess Revenue over Expenditures: \$450,000
- Transfer from Debt Service to General Fund: \$75,000
- Assign up to \$1,000,000 to newly established capital reserve

6/30/28

- Excess Revenue over Expenditures: \$450,000
- Transfer from Debt Service to General Fund: \$75,000
- Assign up to \$1,000,000 to newly established capital reserve

DRAFT

POLICY

2023

1338

By-Laws

SUBJECT: DUTIES OF THE SCHOOL PHYSICIAN/NURSE PRACTITIONER

The school physician/nurse practitioner shall be appointed by the Board of Education. The duties of the school physician/nurse practitioner shall include, but are not limited to, the following:

- a) Performs professional medical services in the examination and care of school children;
- b) Performs routine examinations of school children to detect the presence of contagious diseases and physical defects;
- c) Serves as an on call member on the Committee on Special Education;
- d) Reports to the Board on school health services;
- e) Coordinates scheduling for physical examinations to all students participating in interscholastic athletics;
- f) Provides final medical clearance for a return to extra class athletic activities for all students who have or are believed to have sustained a mild traumatic brain injury (concussion);
- g) Develops the program of health service in accordance with policies approved by the Board and as directed by the Superintendent of Schools;
- h) Conducts physical exams for all bus drivers and bus driver substitutes prior to employment and annually thereafter;
- i) Conducts a medical evaluation on any employee at the request of the Board of Education.

8 NYCRR Section 136.5
Education Law Sections 902, 913 and 6902

Adopted: 06/27/07
Revised: 06/13/12
Revised: 10/03/12
Revised: 10/18/23

POLICY

2023

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1 of 2

By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent and members of his or her staff will attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least seventy-two (72) hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. When the District has the ability to do so, it will conspicuously post the meeting notices on its website.

The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed rule, regulation, policy or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable, before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the website to the extent practicable before the meeting.

If videoconferencing or online technology is used to conduct a meeting, the public notice for the meeting will inform the public, identify all the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations. If a meeting is streamed live over the internet, the public notice will inform the public of the website's internet address. Voting may be done through videoconferencing, provided that members can be both seen and heard voting and participating from remote locations.

(Continued)

POLICY

2023

1510
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By-Laws

SUBJECT: REGULAR BOARD MEETINGS (Cont'd.)

Recording of Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Public Expression at Meetings

The Board encourages public expression at Board meetings. The Board will designate a specific portion of its meeting agenda for this participation. The Board may invite visitors to participate in its discussion of matters on the agenda.

Quorum

The quorum for any Board meeting is a simple majority. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of order to conduct its business.

Education Law Sections §§ 1708 and 2504

General Construction Law Section § 41

Public Officers Law Article 7, §§ Section 103(District), 104 and 107

NOTE: Refer also to Policy #1520 -- Special Meetings of the Board of Education
#1540 -- Executive Sessions
#6211 -- Employment of Relatives of Board of Education Members

Adopted: 06/27/07

Revised: 05/02/12

Revised: 04/12/17

Revised: 10/18/23

POLICY

2023

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1 of 7

Internal Operations

SUBJECT: COMMITTEES OF THE BOARD

The Board and/or the President of the Board may, at its discretion, establish committees for the purpose of undertaking a specific task in connection with Board activity. These committees, however, cannot make legal decisions for the entire Board.

Permanent Committees

No individual member and no group comprised of less than the full membership shall be designated as a permanent committee to perform any of the Board's functions except those for which State law requires signatories.

Ad Hoc Committees

At the request of the Board, the President shall appoint temporary committees, comprised of less than the full membership of the Board for special purposes. These committees shall be discharged on the completion of their assignment. Board committees cannot make legal decisions for the entire Board of Education.

Standing Committees

Standing committees of Board members shall, when specifically charged to do so, conduct studies, make recommendations to the Board, and act in an advisory capacity, but shall not take action on behalf of the Board.

1. Committees shall not consist of a majority of Board members.
2. Members shall be appointed by the President as soon as after the organization meeting as practicable.
3. Each Board committee shall be convened by a chairperson who shall report for the committee.

Standing Committees of the Board of Education shall be established by motion of the Board of Education at its annual reorganizational meeting.

The President of the Board shall appoint individual members to the several committees by August 1st **with each member serving on no fewer than two committees** in any given fiscal year. The President shall name one member of each committee to be chairperson of said committee.

The President of the Board of Education shall be an ex-officio non-voting 1 member of all standing committees. The Superintendent or his/her designee shall be present at all committee meetings.

No committee shall function until a scope of activities for said committee has been approved by Board action. Additional activities may be assigned by Board motion.

(Continued)

POLICY

2023

2210
2 of 7

Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Audit and Finance

This policy in its entirety shall be considered the Audit Committee Charter

Objective

The Audit and Finance Committee is appointed by the Board of Education to provide independent assistance to the Board in fulfilling its financial oversight responsibilities. Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the Committee and the District with such care as a generally prudent person in a similar position would use under similar circumstances. The Committee will help establish the overall tone for quality financial management and reporting, sound business risk controls, and ethical behavioral throughout the district.

The Committee's primary functions are to:

- Monitor the integrity of the District's financial reporting process and system of internal controls regarding finance, accounting, security, regulatory, and legal compliance.
- Monitor the independence and performance of the District's external and internal auditors.
- Provide a communications link between the external auditors, management, the internal auditor, and the Board of Education.

Composition and Requisite skills

The Committee is comprised of three members of the Board of Education appointed annually with the goal of creating staggered terms. In addition, the Board may appoint a non-Board member of the community to serve on the Committee.

The Committee members collectively should possess the expertise and experience in accounting, auditing, financial reporting, and school district finances needed to understand and evaluate the District's financial statements, the external audit of those statements, the District's system of internal control and risk assessment, and the District's internal audit activities.

(Continued)

POLICY

2023

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Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Audit and Finance cont'd

Committee members shall meet independence requirements. To be considered independent, the members cannot:

- Be employed by the District or accept any consulting advisory or other compensatory fee from the District, either currently or within the past three (3) years.
- Be in the immediate family (husband, wife or any children and their spouses) of an individual employed by the District in an administrative or supervisory capacity, who performs necessary financial functions in the operation of the District, or who provides contractual services to the District, either currently or within the past three (3) years.
- Be a partner, owner, or executive in any business which received payment from the District in an amount of \$1,000.00 or higher, in any of the past five (5) years.

Any Committee member who is not a member of the Board of Education shall be administered the District's oath of office by the District Clerk.

Committee members may have access to confidential information during the exercise of their duties and responsibilities. Committee members shall have an obligation to the District to maintain confidentiality of all such information.

Meetings and Notification

The Committee shall meet a minimum of six times each year and monthly if possible. An agenda of each meeting should be determined in advance and the members should receive supporting documents in advance for reasonable review and consideration. Any member of the Board of Education, who is not a member of Committee, may attend audit committee meetings.

The Committee will maintain minutes of each meeting and periodically report to the Board of Education significant results of their activities. At a minimum, the minutes will include the date, attendance, a brief summary of the topics discussed, and a record of all actions or recommendations agreed to by the Committee. Copies of materials discussed or presented at the meeting shall be attached to the file copy of the minutes.

For certain subjects regarding the appointment of the External Auditor, meeting with the External Auditor prior to commencement of the audit, and review and discussion of risk assessment, the committee may meet in Executive Session.

(Continued)

POLICY

2023

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Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Audit and Finance cont'd

Duties and Responsibilities

External Audit Focus

- Oversee the competitive Request for Proposal Process (RFP) used to solicit quotations for the District's annual external audit.
- Recommend selection of the External Auditor to the Board of Education.
- Meet with the External Auditor prior to commencement of the audit to review the engagement letter, including the scope, plan, and coordination of the external audit.
- Review and discuss with the External Auditor any risk assessment of the District's fiscal operations developed as part of the auditor's responsibilities under government auditing standards for a financial statement audit and federal single audit standards, if applicable.
- Review the External Auditor's assessment of the District's system of internal controls.
- Receive and review the draft annual audit report and accompanying draft management letter and working directly with the External Auditor, assist the Board of Education in interpreting such documents.
- Make a recommendation to the Board of Education on accepting the annual audit report.
- Review any corrective action plan based on audit findings and recommendations and assist the Board of Education in monitoring the implementation of such a plan.

Internal Audit Focus

- Make recommendations to the Board of Education regarding the appointment of the Internal Auditor.
- Provide oversight of the internal audit function.

(Continued)

POLICY

2023

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Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Budget

Objective

To assist the full Board with the decision-making process related to the planning, organization, and implementation of the school district's annual budget.

Procedures

1. Committee meetings shall be called by the Chairperson of the Budget Committee.
2. The committee shall keep minutes which shall be provided to all Board members.
3. The committee is empowered by the full Board to submit recommendations to the full Board.
4. The committee may request individuals or groups to present written or verbal position statements, factual material, and surveys.
5. Committee meetings may be open for public comment upon a duly approved motion of the majority of the committee membership.
6. Board members not being a committee member, but present at the committee meetings, are in attendance as observers only.
7. Upon a duly approved motion, the committee shall enter into an executive session for discussion related to personnel, legal, contractual, and/or any other topics so covered by the Open Meetings Law.

(Continued)

POLICY

2023

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Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Facilities

Objective

To assist the full Board with the decision-making process related to the operation and maintenance of all facilities, grounds, transportation system, and the equipment therein.

Procedures

1. Committee meetings shall be called by the chairperson of the Buildings & Grounds and Transportation Committee
2. The committee shall keep minutes which shall be provided to all Board members.
3. The committee is empowered by the full Board to submit recommendations to the full Board.
4. The committee may request individuals or groups to present written or verbal position statements, factual material, and surveys.
5. Committee meetings may be open for public comment upon a duly approved motion of the majority of the committee membership.
6. Board members not being a committee member, but present at the committee meetings, are in attendance as observers only.
7. Upon a duly approved motion, the committee shall enter into an executive session for discussion related to sale, purchase or lease of real property owned or **being** considered for purchase or lease by the District; or other topics so covered by the Open Meeting Law.

(Continued)

POLICY

2023

2210
7 of 7

Internal Operations

SUBJECT: COMMITTEES OF THE BOARD (Cont'd.)

Standing Committee: Policy

Objective

To assist the full Board with the review of existing Board policies and, where deemed necessary, to recommend for Board action proposed amendments or new policies.

Procedures

- a) Committee meetings shall be called by the chairperson of the Policy Committee.
- b) The committee shall keep minutes which shall be provided to all Board members.
- c) The committee is empowered by the full Board to submit recommendations to the full Board.
- d) The committee may request individual(s) or groups to present written or verbal position statements, factual material, and surveys.
- e) Board members not being committee members, but present at the committee meeting, are in attendance as observers only.
- f) Committee meetings may be open for public comment upon a duly approved motion of the committee membership.

Education Law sections 1708, 2116-c and 4601

NOTE: Refer also to Policy #5572 – Audit Committee

Adopted: 06/27/07

Revised: 06/03/09

Revised: 06/30/10

Revised: 10/18/23

Discard Books from Elementary 10/10/23

Qty.	Title	Qty.	Title
8	Video Quest	8	Don't Look Back
6	Snow Trek	5	Dangerous Game
5	Forgotten Treasure	5	Snake River
8	Smoke	6	Mischief and Mayhem
1	Wonderful Alexander and the Catwings	1	Are you there God? It's Me, Margaret.
2	They're Poets and They Know It	5	Turtle at Home
1	Young Wolf and Spirit Horse	2	Pompeii...Buried Alive!
1	Flat Stanley and the Haunted House	2	Catwings Return
6	Giggles and Snort	4	Catwings
1	Little House on Rocky Ridge	25	Bunnicula
1	Lucky Charms and Birthday Wishes	1	Cracker Jackson
1	Haunted House	1	Voices After Midnight
1	Laura Ingalls Wilder, Pioneer Girl	1	Me and the Weirdos
1	Pierre	4	Paul Revere's Ride
4	Little House on the Prairie	2	Moonwalk
1	Nate the Great San Francisco Detective	1	The Strange Writing of Jessamine Colter
1	Happy Birthday, Little Witch	1	Dinosaur Hunters
1	First Kids	2	Barry The Bravest Saint Bernard
1	Pleasing the Ghost	1	The Adventures of Spider
17	Stone Fox	13	Little Miss Stoneybrook...and Dawn
1	Claudia and the Sad Goodbye	1	Happy Little Family
2	Robert and the Instant Millionaire Show	1	The Notebook of Doom: Day of the Night Crawlers

Discard Books from Elementary 10/10/23

1	Karen's Pumpkin Patch	1	Brave Dog Blizzard
1	Amelia Bedelia Goes Camping	1	The Cybil War
1	Exploring Adventure Fiction	1	Baby-sitters on Board!
7	It's Fine to Be Nine	1	The Littles and the Terrible Tiny Kid
1	Thea Stilton and the Cherry Blossom Adventure	1	Season of Promise: Elizabeth's Jamestown Colony Diary
1	Aliens Don't Wear Braces	1	Leprechauns Don't Play Basketball
1	The Journal of Douglas Allen Deeds	1	A Blossom Promise
1	The Horse That Played Center Field	1	Dawn and the Halloween Mystery
1	Yours Till Niagara Falls, Abby	1	The Wild Whale Watch
1	Henry and Beezus	1	The Comeback Dog
1	Here's Hilary!	3	Wild, Wild Wolves
1	Unicorns Don't Give Sleigh Rides	1	Doll Hospital Tatiana Comes to America
4	Little House in the Big Woods	10	Farmer Boy
1	Amazing Poisonous Animals	1	Amazing Birds
1	Amazing Bikes	1	Amazing Tropical Birds
1	Amazing Boats	1	Amazing Butterflies and Moths
1	Amazing Bears	1	Amazing Flying Machines
1	Amazing Birds of Prey		
		Total:	218 books

Library Weeding Log

Naples Junior-Senior High School

From: 9/18/2023 To: 10/17/2023

9/28/2023 - Copies Removed: 16

The 100 : a ranking of the most influential persons in history (Removed: 1)

Author: Hart, Michael H.	ISBN: 0-8065-1350-0 (pbk.)	Published: 1992		
Call Number	Barcode	Price	Acquired	Removed By
920 Har	NAS0021111	\$22.50	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

The 100 greatest heroes (Removed: 1)

Author: Jeffers, H. Paul (Harry Paul), 1934-2009.	ISBN: 0-8065-2476-6	Published: 2003		
Call Number	Barcode	Price	Acquired	Removed By
920 Jef	NAS0021305	\$29.95	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

American political leaders : from colonial times to the present (Removed: 1)

Author: O'Brien, Steven.	ISBN: 0-87436-570-8 (alk. paper)	Published: 1991		
Call Number	Barcode	Price	Acquired	Removed By
R 920 OBR	NAS0017597	\$65.00	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

Biographical dictionary of Hispanic Americans (Removed: 1)

Author: Meyer, Nicholas E.	ISBN: 0-8160-4331-0 (pbk.)	Published: 2001		
Call Number	Barcode	Price	Acquired	Removed By
920 MEY	NAS0007308	\$19.95	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

Eat, pray, love : one woman's search for everything across Italy, India, a (Removed: 1)

Author: Gilbert, Elizabeth, 1969-	ISBN: 0-670-03471-1	Published: 2006		
Call Number	Barcode	Price	Acquired	Removed By
910.4 GIL	NAS0023502	\$21.20	6/13/2017	joiney@naplescscsd.org
Was Available -- Weeded				

Extraordinary explorers and adventurers (Removed: 1)

Author: Alter, Judy, 1938-	ISBN: 0-516-21693-7	Published: 2001		
Call Number	Barcode	Price	Acquired	Removed By
920 ALT	NAS0028016	\$39.00	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

Football faith : 52 NFL stars reflect on their faith (Removed: 1)

Author: Maaddi, Rob,	ISBN: 978-1-63409-222-7	Published: 2015		
Call Number	Barcode	Price	Acquired	Removed By
920 MAA	NAS0033610	\$16.98	6/13/2017	joiney@naplescscsd.org
Was Available -- Deleted				

The hidden children (Removed: 1)

Author: Greenfeld, Howard.	ISBN: 0-395-66074-2	Published: 1993		
Call Number	Barcode	Price	Acquired	Removed By
920 GRE	NAS0017896	\$13.56	6/13/2017	joiney@naplescscsd.org
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9/28/2023 - Copies Removed: 16

Latino Americans in sports, film, music, and government : trailblazers (Removed: 1)

Author: Mintzer, Richard.	ISBN: 1-59084-936-1	Published: 2006		
Call Number 920 Min	Barcode NAS0021284	Price \$22.95	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Deleted				

Lewis and Clark : exploring North America (Removed: 1)

Author: Twist, Clint.	ISBN: 0-8114-7255-8	Published: 1994		
Call Number 917.8 TWI	Barcode NAS0017631	Price \$14.60	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Weeded				

Marco Polo : overland to medieval China (Removed: 1)

Author: Twist, Clint.	ISBN: 0-8114-7251-5	Published: 1994		
Call Number 915.104 TWI	Barcode NAS0017633	Price \$14.60	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Weeded				

Nature and culture (Removed: 1)

Author: [Luo Zhewen zhu bian].	ISBN: 7-11903401-4	Published: 2004		
Call Number China Display 915.1 NAT	Barcode NAS0034799	Price \$0.00	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Weeded				

Our country's presidents (Removed: 1)

Author: Freidel, Frank Burt.	ISBN: 0-87044-024-1	Published: 1981		
Call Number 920 NAT	Barcode NAS0002692	Price	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Deleted				

The taking of Jake Livingston (Removed: 1)

Author: Douglass, Ryan	ISBN: 978-1-984812-53-7	Published: 2021		
Call Number F DOU	Barcode NAS0036805	Price \$18.53	Acquired 9/28/2023	Removed By jolney@naplescscsd.org
Was In Processing -- Deleted				

The travels of Marco Polo (Removed: 1)

Author: Hull, Mary.	ISBN: 1-56006-238-X (acid-free)	Published: 1995		
Call Number 915.04 Hul	Barcode NAS0017769	Price \$17.15	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Weeded				

The Wright brothers : How They Invented the Airplane (Removed: 1)

Author: Freedman, Russell.	ISBN: 0-8234-1082-X (pbk.)	Published: 1991		
Call Number 920 Fre	Barcode NAS0018990	Price \$23.90	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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The catcher in the rye (Removed: 1)

Author: Wiseman, Blaine.

ISBN: 978-1-51052013-4

Published: 2018

Call Number

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813 WIS

NAS0023832

\$80.00

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Was Available -- Deleted

Macbeth (Removed: 1)

Author: Whelan, Piper.

ISBN: 978-1-51051174-3

Published: 2017

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9/26/2023 - Copies Removed: 1

The Forest of Hands and Teeth (Removed: 1)

Author: Ryan, Carrie.

ISBN: 978-0-385-73682-4 (pbk.)

Published: 2009

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F RYA

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After ever after (Removed: 1)

Author: Sonnenblick, Jordan.

ISBN: 978-0-439-83706-4 (trade)

Published: 2010

Call Number

Barcode

Price

Acquired

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F SON

NAS0035284

\$16.99

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Behemoth (Removed: 1)

Author: Westerfeld, Scott.

ISBN: 978-1-41697175-7 (trade :
hardcover)

Published: 2010

Call Number

Barcode

Price

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F LEV

NAS0035053

\$18.99

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A bend in the road (Removed: 1)

Author: Sparks, Nicholas.

ISBN: 0-446-52778-5

Published: 2001

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F SPA

NAS0026126

\$11.60

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Beneath a meth moon : an elegy (Removed: 1)

Author: Woodson, Jacqueline.

ISBN: 978-0-399-25250-1 (trade)

Published: 2012

Call Number

Barcode

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F WOO

NAS0035714

\$13.42

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Was Available -- Deleted

Betwixt (Removed: 1)

Author: Smith, Tara Bray.

ISBN: 978-0-316-06033-2

Published: 2007

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Burned (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-208193-3

Published: 2013

Call Number

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F SHE

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\$19.26

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Was Available -- Weeded

Cirque du freak : a living nightmare (Removed: 1)

Author: Shan, Darren.

ISBN: 978-0-316-60510-6 (pbk.)

Published: 2002

Call Number

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Was Available -- Weeded

Cirque du freak : allies of the night (Removed: 1)

Author: Shan, Darren.

ISBN: 0-316-11437-5 (pbk.)

Published: 2005

Call Number

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Price

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Was Available -- Weeded

Cirque du freak : hunters of the dusk (Removed: 1)

Author: Shan, Darren.

ISBN: 0-316-60211-6 (pbk.)

Published: 2005

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\$0.00

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Cirque du freak : killers of the dawn (Removed: 1)

Author: Shan, Darren.

ISBN: 978-0-316-15626-4 (hc.)

Published: 2005

Call Number

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\$7.99

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Cirque du freak : lord of the shadows (Removed: 1)

Author: Shan, Darren.

ISBN: 978-0-316-15628-8 (trade
bdg.)

Published: 2006

Call Number

Barcode

Price

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Removed By

F SHA

NAS0034604

\$7.99

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Was Available -- Weeded

Cirque du freak : sons of destiny (Removed: 1)

Author: Shan, Darren.

ISBN: 978-0-316-15629-5 (hc.)

Published: 2006

Call Number

Barcode

Price

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F SHA

NAS0034755

\$7.99

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Cirque du freak : the Lake of Souls (Removed: 1)

Author: Shan, Darren.

ISBN: 978-0-316-01665-0

Published: 2006

Call Number

Barcode

Price

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Cirque du freak : the Vampire Prince (Removed: 1)

Author: Shan, Darren.	ISBN: 978-0-316-60274-7 (pbk.)	Published: 2004		
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F SHA	NAS0026250	\$13.01	6/13/2017	joiney@naplescscsd.org
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Cirque du freak : the vampire's assistant (Removed: 1)

Author: Shan, Darren.	ISBN: 978-0-316-60684-4 (pbk.)	Published: 2002		
Call Number	Barcode	Price	Acquired	Removed By
F SHA	NAS0034494	\$7.99	6/13/2017	joiney@naplescscsd.org
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Cirque du freak : trials of death (Removed: 1)

Author: Shan, Darren.	ISBN: 0-316-60367-8	Published: 2001		
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F SHA	NAS0034482	\$7.99	6/13/2017	joiney@naplescscsd.org
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Cirque du freak : tunnels of blood (Removed: 1)

Author: Shan, Darren.	ISBN: 978-0-316-60763-6 (pbk.)	Published: 2002		
Call Number	Barcode	Price	Acquired	Removed By
F SHA	NAS0034601	\$7.99	6/13/2017	joiney@naplescscsd.org
Was Available -- Weeded				

Cirque du freak : Vampire Mountain (Removed: 1)

Author: Shan, Darren.	ISBN: 978-0-316-60542-7 (pbk.)	Published: 2003		
Call Number	Barcode	Price	Acquired	Removed By
F SHA	NAS0035429	\$14.74	6/13/2017	joiney@naplescscsd.org
Was Available -- Weeded				

Confessions of the Sullivan sisters (Removed: 1)

Author: Standiford, Natalie.	ISBN: 978-0-545-10710-5 (trade)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F STA	NAS0033387	\$16.91	6/13/2017	joiney@naplescscsd.org
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Contact harvest (Removed: 1)

Author: Staten, Joseph.	ISBN: 978-0-7653-1569-4	Published: 2007		
Call Number	Barcode	Price	Acquired	Removed By
F STA	NAS0035819	\$0.00	6/13/2017	joiney@naplescscsd.org
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Cross my heart, hope to die (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-212819-5 (trade)	Published: 2013		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0026344	\$19.26	6/13/2017	joiney@naplescscsd.org
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Daughter of smoke & bone (Removed: 1)

Author: Taylor, Laini.	ISBN: 978-0-316-13402-6 (trade)	Published: 2011		
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F TAY	NAS0035190	\$18.99	6/13/2017	jolney@naplescscsd.org
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Days of blood & starlight (Removed: 1)

Author: Taylor, Laini.	ISBN: 978-0-316-13397-5 (trade)	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
F TAY	NAS0035423	\$17.00	6/13/2017	jolney@naplescscsd.org
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Deadly : a Pretty little liars novel (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-219974-4 (hardcover)	Published: 2013		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0033539	\$16.91	6/13/2017	jolney@naplescscsd.org
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Dear John (Removed: 1)

Author: Sparks, Nicholas.	ISBN: 978-0-446-61830-4 (pbk.)	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
F SPA	NAS0031158	\$24.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Dreams of gods & monsters (Removed: 1)

Author: Taylor, Laini.	ISBN: 978-0-316-13407-1	Published: 2014		
Call Number	Barcode	Price	Acquired	Removed By
F TAY	NAS0035680	\$15.25	6/13/2017	jolney@naplescscsd.org
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Endlessly (Removed: 1)

Author: White, Kiersten.	ISBN: 978-0-06-198588-1 (trade)	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
F WHI	NAS0026309	\$19.26	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Every last word (Removed: 1)

Author: Stone, Tamara Ireland.	ISBN: 978-1-48472364-7	Published: 2017		
Call Number	Barcode	Price	Acquired	Removed By
F STO	NAS0036195	\$7.89	3/23/2018	jolney@naplescscsd.org
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The Fury (Removed: 1)

Author: Smith, Alexander Gordon, 1979-	ISBN: 978-0-374-32495-7 (trade)	Published: 2013		
Call Number	Barcode	Price	Acquired	Removed By
F SMI	NAS0035574	\$14.25	6/13/2017	jolney@naplescscsd.org
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Goliath (Removed: 1)

Author: Westerfeld, Scott.	ISBN: 978-1-41697177-1 (trade)	Published: 2011		
Call Number	Barcode	Price	Acquired	Removed By
F WES	NAS0026299	\$20.58	6/13/2017	jolney@naplescscsd.org
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Grind (Removed: 1)

Author: Walters, Eric, 1957-

ISBN: 978-1-55143-317-2

Published: 2004

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NAS0034289

\$9.95

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The guardian (Removed: 1)

Author: Sparks, Nicholas.

ISBN: 0-446-61343-6

Published: 2004

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F SPA

NAS0004091

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The haunting hour (Removed: 1)

Author: Stine, R. L.

ISBN: 0-06-623604-5

Published: 2001

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F STI

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\$0.00

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The house of mirth (Removed: 1)

Author: Wharton, Edith, 1862-1937.

ISBN: 0-451-52362-8 (pbk.)

Published: 1980

Call Number

Barcode

Price

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Removed By

F WHA

NAS0023761

\$11.51

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Was Available -- Deleted

How to save a life (Removed: 1)

Author: Zarr, Sara.

ISBN: 978-0-316-03606-1 (trade)

Published: 2011

Call Number

Barcode

Price

Acquired

Removed By

F ZAR

NAS0035227

\$17.99

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Was Available -- Deleted

Leviathan (Removed: 1)

Author: Westerfeld, Scott.

ISBN: 978-1-41697173-3 (trade)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

F WES

NAS0034804

\$19.99

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Was Available -- Deleted

The lovely bones : a novel (Removed: 1)

Author: Sebold, Alice.

ISBN: 0-316-16881-5 (pbk.)

Published: 2004

Call Number

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Price

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F SEB

NAS0031613

\$3.99

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Was Available -- Weeded

The lying game (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-211416-7 (trade)

Published: 2010

Call Number

Barcode

Price

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F SHE

NAS0023450

\$14.44

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Make lemonade (Removed: 1)

Author: Wolff, Virginia Euwer.

ISBN: 0-590-48141-X (pbk.)

Published: 1994

Call Number

Barcode

Price

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Message in a bottle (Removed: 1)

Author: Sparks, Nicholas.

ISBN: 0-446-60681-2

Published: 1999

Call Number Barcode
F SPA NAS0004087

Price
\$11.37

Acquired
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Was Available -- Weeded

Never have I ever : a Lying game novel (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-186972-3 (trade
bdg.)

Published: 2011

Call Number Barcode
F SHE NAS0026292

Price
\$18.24

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Was Available -- Weeded

Night world. No. 1 (Removed: 2)

Author: Smith, L. J. (Lisa J.)

ISBN: 978-1-41697450-5 (pbk.)

Published: 2008

Call Number Barcode
F SMI NAS0034627

Price
\$8.99

Acquired
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F SMI NAS0035033

\$7.99

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Was Available -- Weeded

Night world. No. 3 (Removed: 1)

Author: Smith, L. J. (Lisa J.)

ISBN: 978-1-41697452-9 (pbk.)

Published: 2009

Call Number Barcode
F SMI NAS0034767

Price
\$9.99

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Was Available -- Weeded

One of those hideous books where the mother dies (Removed: 1)

Author: Sones, Sonya.

ISBN: 978-1-41690788-6 (pbk.)

Published: 2005

Call Number Barcode
F SON NAS0026230

Price
\$12.23

Acquired
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Was Available -- Weeded

The other side of dark (Removed: 1)

Author: Smith, Sarah, 1947-

ISBN: 978-1-44240280-5 (trade)

Published: 2010

Call Number Barcode
F SMI NAS0035054

Price
\$16.99

Acquired
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Paranormalcy (Removed: 1)

Author: White, Kiersten.

ISBN: 978-0-06-198584-3 (trade)

Published: 2010

Call Number Barcode
F WHI NAS0035083

Price
\$16.99

Acquired
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joiney@naplescsd.org

Was Available -- Deleted

Peak (Removed: 1)

Author: Smith, Roland, 1951-

ISBN: 978-0-15-202417-8

Published: 2007

Call Number Barcode

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Was Available -- Weeded				

The rules of survival (Removed: 1)

Author: Werlin, Nancy.	ISBN: 978-0-14-241071-4 (pbk.)	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
F WER	NAS0031070	\$16.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Ruthless : a pretty little liars novel (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-208187-2	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0023658	\$15.34	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Sag Harbor : a novel (Removed: 1)

Author: Whitehead, Colson, 1969-	ISBN: 978-0-307-45516-1 (pbk.)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F WHI	NAS0023781	\$13.61	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

The Scorpio Races (Removed: 1)

Author: Stiefvater, Maggie, 1981-	ISBN: 978-0-545-22490-1 (trade)	Published: 2011		
Call Number	Barcode	Price	Acquired	Removed By
F STI	NAS0035204	\$17.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Solitary (Removed: 1)

Author: Smith, Alexander Gordon, 1979-	ISBN: 978-0-312-67476-2 (pbk.)	Published: 2011		
Call Number	Barcode	Price	Acquired	Removed By
F SMI	NAS0035060	\$15.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Something, maybe (Removed: 1)

Author: Scott, Elizabeth.	ISBN: 978-1-41695356-2 (pbk.)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F SCO	NAS0023752	\$14.41	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

The space between trees (Removed: 1)

Author: Williams, Katie, 1978-	ISBN: 978-0-8118-7175-4 (trade : alk. paper)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F WIL	NAS0034944	\$16.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Stop pretending : what happened when my big sister went crazy (Removed: 1)

Author: Sones, Sonya.	ISBN: 0-06-446218-8 (pbk.)	Published: 2001		
Call Number	Barcode	Price	Acquired	Removed By
F SON	NAS0023754	\$14.41	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

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Naples Junior-Senior High School

From: 9/18/2023 To: 10/17/2023

9/22/2023 - Copies Removed: 71

Story of a girl : a novel (Removed: 1)

Author: Zarr, Sara.

ISBN: 978-0-316-01454-0

Published: 2008

Call Number

Barcode

Price

Acquired

Removed By

F ZAR

NAS0031765

\$17.35

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Was Available -- Deleted

Stunning : pretty little liars novel (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-208189-6 (trade)

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F SHE

NAS0023634

\$15.34

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Was Available -- Weeded

Supernaturally (Removed: 1)

Author: White, Kiersten.

ISBN: 978-0-06-198587-4 (pbk.)

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F WHI

NAS0026315

\$19.26

6/13/2017

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Was Available -- Deleted

Swarm (Removed: 1)

Author: Westerfeld, Scott.

ISBN: 978-1-48144339-5

Published: 2016

Call Number

Barcode

Price

Acquired

Removed By

F WES

NAS0036029

\$17.30

6/13/2017

jolney@naplescsd.org

Was Available -- Deleted

This full house (Removed: 1)

Author: Wolff, Virginia Euwer.

ISBN: 978-0-06-158304-9 (trade)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

F WOL

NAS0034643

\$18.99

6/13/2017

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Was Available -- Deleted

To be perfectly honest : a novel based on an untrue story (Removed: 1)

Author: Sones, Sonya,

ISBN: 978-0-689-87604-2

Published: 2013

Call Number

Barcode

Price

Acquired

Removed By

F SON

NAS0033629

\$16.90

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Was Available -- Weeded

Toxic : a pretty little liars novel (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-228701-4

Published: 2014

Call Number

Barcode

Price

Acquired

Removed By

F SHE

NAS0033566

\$16.90

6/13/2017

jolney@naplescsd.org

Was Available -- Weeded

True believer (Removed: 1)

Author: Wolff, Virginia Euwer.

ISBN: 0-689-82827-6

Published: 2001

Call Number

Barcode

Price

Acquired

Removed By

F Wol

NAS0019149

\$15.78

6/13/2017

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Was Available -- Deleted

Twisted (Removed: 1)

Author: Shepard, Sara, 1977-

ISBN: 978-0-06-208101-8 (trade)

Published: 2011

Call Number

Barcode

Price

Acquired

Removed By

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From: 9/18/2023 To: 10/17/2023

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F SHE	NAS0023659	\$14.49	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

Two truths and a lie (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-186974-7 (trade)	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0035273	\$12.23	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

Vicious (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-228704-5	Published: 2014		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0033569	\$16.91	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

Wanted : a pretty little liars novel (Removed: 1)

Author: Shepard, Sara, 1977-	ISBN: 978-0-06-156617-2 (trade)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F SHE	NAS0023473	\$14.44	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

The wedding (Removed: 1)

Author: Sparks, Nicholas.	ISBN: 0-446-69333-2 (pbk.)	Published: 2004		
Call Number	Barcode	Price	Acquired	Removed By
F SPA	NAS0004075		6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

Where it began (Removed: 1)

Author: Stampler, Ann Redisch.	ISBN: 978-1-44242321-3 (trade)	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
F STA	NAS0035281	\$16.99	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

Zen and the art of faking it (Removed: 1)

Author: Sonnenblick, Jordan.	ISBN: 978-0-439-83707-1	Published: 2007		
Call Number	Barcode	Price	Acquired	Removed By
F SON	NAS0026274	\$12.23	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

9/21/2023 - Copies Removed: 129

33 snowfish (Removed: 1)

Author: Rapp, Adam.	ISBN: 978-0-7636-2917-5 (pbk.)	Published: 2006		
Call Number	Barcode	Price	Acquired	Removed By
F RAP	NAS0035718	\$6.31	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

The 1920s (Removed: 1)

Author: Hanson, Erica, 1952-	ISBN: 1-56006-552-4 (lib. : alk. paper)	Published: 1999		
Call Number	Barcode	Price	Acquired	Removed By

Library Weeding Log

Naples Junior-Senior High School

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973.91 Han NAS0019646
Was Available -- Deleted

6/13/2017 jolney@naplescscsd.org

After you (Removed: 1)

Author: Moyes, Jojo, 1969-

ISBN: 978-0-14-310886-3

Published: 2016

Call Number Barcode
F MOY NAS0023812

Price
\$13.65

Acquired
9/6/2017

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jolney@naplescscsd.org

Was Available -- Deleted

Allegiant (Removed: 1)

Author: Roth, Veronica.

ISBN: 978-0-06-202406-0 (trade)

Published: 2013

Call Number Barcode
F ROT NAS0035596

Price
\$11.99

Acquired
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Was Available -- Weeded

The American frontier (Removed: 1)

Author: James D. Torr, book editor.

ISBN: 978-0-7377-0785-4 (pbk. :
alk. paper)

Published: 2002

Call Number Barcode
978 AME NAS0023115

Price
\$27.96

Acquired
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Was Available -- Weeded

The American Revolution (Removed: 1)

Author: Bohannon, Lisa Frederiksen.

ISBN: 0-8225-4717-1 (lib. bdg. :
alk. paper)

Published: 2004

Call Number Barcode
973.3 BOH NAS0030023

Price

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Was Available -- Weeded

Andy Warhol : prince of pop (Removed: 1)

Author: Greenberg, Jan, 1942-

ISBN: 0-385-73056-X (trade)

Published: 2004

Call Number Barcode
B WARHOL NAS0025553

Price

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jolney@naplescscsd.org

Was Available -- Weeded

Angel : a Maximum Ride novel - book 7 (Removed: 1)

Author: Patterson, James, 1947-

ISBN: 978-0-316-03620-7 (trade)

Published: 2011

Call Number Barcode
F PAT NAS0023545

Price
\$15.29

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Was Available -- Deleted

Anne Frank, beyond the diary : a photographic remembrance (Removed: 1)

Author: Rol, Ruud van der.

ISBN: 0-670-84932-4

Published: 1993

Call Number Barcode
B Frank NAS0018810

Price
\$12.84

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Was Available -- Deleted

Anne Hutchinson (Removed: 1)

Author: Aller, Susan Blvin.

ISBN: 978-0-7613-5208-2 (lib. bdg.
: alk. paper)

Published: 2010

Call Number Barcode

Price

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B HUT	NAS0026275	\$20.95	6/13/2017	jolney@naplescscsd.org
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Anthem (Removed: 1)

Author: Rand, Ayn.	ISBN: 978-1-45388600-7 (pbk.)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F RAN	NAS0023046	\$11.76	6/13/2017	jolney@naplescscsd.org
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Aristotle : the father of logic (Removed: 1)

Author: Roscoe, Kelly,	ISBN: 978-1-49946126-8	Published: 2016		
Call Number	Barcode	Price	Acquired	Removed By
B ARI	NAS0033602	\$26.70	6/13/2017	jolney@naplescscsd.org
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Attila the Hun : leader of the barbarian hordes (Removed: 1)

Author: Price, Sean.	ISBN: 978-0-531-20737-6 (pbk.)	Published: 2009		
Call Number	Barcode	Price	Acquired	Removed By
B ATTILA	NAS0023749	\$11.01	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Ayatollah Khomeini (Removed: 1)

Author: Willett, Edward, 1959-	ISBN: 0-8239-4465-4	Published: 2004		
Call Number	Barcode	Price	Acquired	Removed By
B Khomeini	NAS0021261	\$23.95	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Babe Ruth : a twentieth-century life (Removed: 1)

Author: Hampton, Wilborn.	ISBN: 978-0-670-06305-5 (trade)	Published: 2009		
Call Number	Barcode	Price	Acquired	Removed By
B RUTH	NAS0034681	\$16.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Before I fall (Removed: 1)

Author: Oliver, Lauren, 1982-	ISBN: 978-0-06-172680-4 (trade)	Published: 2010		
Call Number	Barcode	Price	Acquired	Removed By
F OLI	NAS0023437	\$15.29	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

The beginning of everything (Removed: 1)

Author: Schneider, Robyn.	ISBN: 0-06-221713-5	Published: 2013		
Call Number	Barcode	Price	Acquired	Removed By
F SCH	NAS0035712	\$14.21	6/13/2017	jolney@naplescscsd.org
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Ben Franklin's almanac : being a true account of the good gentleman's life (Removed: 1)

Author: Fleming, Candace.	ISBN: 0-689-83549-3	Published: 2003		
Call Number	Barcode	Price	Acquired	Removed By
B Franklin	NAS0025501		6/13/2017	jolney@naplescscsd.org
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From: 9/18/2023 To: 10/17/2023

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Betrayal (Removed: 1)

Author: Olsen, Gregg.

ISBN: 978-1-40278958-8

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F OLS

NAS0026340

\$15.26

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Was Available -- Deleted

Birthmarked (Removed: 1)

Author: O'Brien, Caragh M.

ISBN: 978-1-59643-569-8 (trade)

Published: 2010

Call Number

Barcode

Price

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Removed By

F OBR

NAS0034919

\$16.99

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Was Available -- Deleted

A blue so dark (Removed: 1)

Author: Schindler, Holly, 1977-

ISBN: 978-0-7387-1926-9 (pbk.)

Published: 2010

Call Number

Barcode

Price

Acquired

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F SCH

NAS0023387

\$6.46

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Buffalo soldiers (Removed: 1)

Author: Reef, Catherine.

ISBN: 0-8050-2372-0

Published: 1993

Call Number

Barcode

Price

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NAS0017604

\$14.95

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Was Available -- Deleted

Carry on : the rise and fall of Simon Snow (Removed: 1)

Author: Rowell, Rainbow.

ISBN: 978-1-25004955-1

Published: 2015

Call Number

Barcode

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F ROW

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Was Available -- Weeded

Catherine the Great : Empress of Russia (Removed: 1)

Author: Vincent, Zu, 1952-

ISBN: 978-0-531-20738-3 (pbk.)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

B CATHERINE II

NAS0023759

\$11.01

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Was Available -- Deleted

Che Guevara : the making of a revolutionary (Removed: 1)

Author: Crompton, Samuel Willard.

ISBN: 978-1-43390053-2 (lib. bdg.)

Published: 2009

Call Number

Barcode

Price

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B GUE

NAS0033302

\$26.00

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Was Available -- Weeded

A child called "It" : one child's courage to survive (Removed: 1)

Author: Pelzer, David J.

ISBN: 1-55874-366-9 (trade paper)

Published: 1995

Call Number

Barcode

Price

Acquired

Removed By

B Pelzer

NAS0031163

\$11.95

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Was Available -- Weeded

Cinder (Removed: 1)

Author: Meyer, Marissa,

ISBN: 978-0-312-64189-4

Published: 2012

Call Number

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Naples Junior-Senior High School

From: 9/18/2023 To: 10/17/2023

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F MEY	NAS0036223	\$8.99	4/23/2018	jolney@naplescsd.org
Was Available -- Deleted				

The Coffin Club (Removed: 1)

Author: Schreiber, Ellen.	ISBN: 978-0-06-128886-9 (pbk.)	Published: 2009		
Call Number	Barcode	Price	Acquired	Removed By
F SCH	NAS0034543	\$17.66	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

Commonwealth : a novel (Removed: 1)

Author: Patchett, Ann.	ISBN: 978-0-06-249179-4	Published: 2016		
Call Number	Barcode	Price	Acquired	Removed By
F PAT	NAS0036086	\$17.30	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

The conquests of Alexander the Great (Removed: 1)

Author: Behnke, Alison.	ISBN: 978-0-8225-5920-7 (lib. bdg. : alk. paper)	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
B ALEXANDER	NAS0033267	\$28.95	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

Cress (Removed: 1)

Author: Meyer, Marissa.	ISBN: 978-1-25005632-0	Published: 2014		
Call Number	Barcode	Price	Acquired	Removed By
F MEY	NAS0033579	\$17.85	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

Cry, the beloved country (Removed: 1)

Author: Paton, Alan.	ISBN: 0-7432-6217-4	Published: 2003		
Call Number	Barcode	Price	Acquired	Removed By
F PAT	NAS0031312	\$18.36	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

Dance with a vampire (Removed: 1)

Author: Schreiber, Ellen.	ISBN: 978-0-06-177898-8	Published: 2009		
Call Number	Barcode	Price	Acquired	Removed By
F SCH	NAS0033209	\$16.89	6/13/2017	jolney@naplescsd.org
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The dark and hollow places (Removed: 1)

Author: Ryan, Carrie.	ISBN: 978-0-385-73859-0 (trade)	Published: 2011		
Call Number	Barcode	Price	Acquired	Removed By
F RYA	NAS0023750	\$13.51	6/13/2017	jolney@naplescsd.org
Was Available -- Weeded				

The dead and the gone (Removed: 1)

Author: Pfeffer, Susan Beth, 1948-	ISBN: 978-0-15-206311-5	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
F PFE	NAS0033240	\$17.00	6/13/2017	jolney@naplescsd.org
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The dead-tossed waves (Removed: 1)

Author: Ryan, Carrie.

ISBN: 978-0-385-73684-8 (trade)

Published: 2010

Call Number

Barcode

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F RYA

NAS0023444

\$15.29

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Was Available -- Weeded

The Declaration of Independence (Removed: 1)

Author: Marcovitz, Hal.

ISBN: 1-59084-038-0

Published: 2003

Call Number

Barcode

Price

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NAS0021194

\$19.95

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Was Available -- Weeded

The Declaration of Independence (Removed: 1)

Author: Mazer, Anne.

ISBN: 0-439-17876-2 (pbk.)

Published: 2000

Call Number

Barcode

Price

Acquired

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NAS0021233

\$23.95

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Was Available -- Weeded

Delirium (Removed: 1)

Author: Oliver, Lauren, 1982-

ISBN: 978-0-06-211243-9 (trade)

Published: 2011

Call Number

Barcode

Price

Acquired

Removed By

F OLI

NAS0023438

\$15.29

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Was Available -- Deleted

Desperate measures (Removed: 2)

Author: Probst, Jeff, 1962-

ISBN: 978-0-14-751390-8

Published: 2016

Call Number

Barcode

Price

Acquired

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F PRO

NAS0026403

\$12.60

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Was Available -- Deleted

F PRO

NAS0026421

\$12.72

10/19/2017

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Was Available -- Deleted

Dr. Josef Mengele : the angel of death (Removed: 1)

Author: Cefrey, Holly.

ISBN: 0-8239-3374-1

Published: 2001

Call Number

Barcode

Price

Acquired

Removed By

B Men

NAS0019174

\$24.51

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Was Available -- Weeded

Dreaming Anastasia (Removed: 1)

Author: Preble, Joy.

ISBN: 978-1-40221817-0 (pbk.)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

F PRE

NAS0023439

\$8.49

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Was Available -- Deleted

The drop (Removed: 1)

Author: Ross, Jeff, 1973-

ISBN: 978-1-55469-392-4

Published: 2011

Call Number

Barcode

Price

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Removed By

F ROS

NAS0023556

\$13.96

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Elizabeth I of England (Removed: 1)

Author: Sapet, Kerrily, 1972-

ISBN: 978-1-931798-70-9 (library binding) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
B Elizabeth	NAS0021339	\$24.25	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Empire in the east : the story of Genghis Khan (Removed: 1)

Author: Rice, Earle.

ISBN: 1-931798-62-1 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
B KHAN	NAS0021366	\$25.15	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Envy (Removed: 1)

Author: Olsen, Gregg.

ISBN: 978-1-40278957-1 (trade) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
F OLS	NAS0023654	\$15.31	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Escape from slavery : the boyhood of Frederick Douglass in his own words (Removed: 1)

Author: Douglass, Frederick, 1817?-1895.

ISBN: 0-679-84651-4 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
B DOUGLASS	NAS0023706	\$11.91	6/13/2017	jolney@naplescscsd.org
Was Available -- Weeded				

Fairest (Removed: 1)

Author: Meyer, Marissa.

ISBN: 978-1-25006055-6 Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
F MEY	NAS0033584	\$16.91	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

The fall of reach (Removed: 1)

Author: Nylund, Eric S.

ISBN: 978-0-7653-6729-7 (pbk.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
F NYL	NAS0035261	\$7.99	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Fallen angels (Removed: 1)

Author: Myers, Walter Dean.

ISBN: 0-590-40942-5 Published: 1988

Call Number	Barcode	Price	Acquired	Removed By
F MYE	NAS0004296	\$8.35	6/13/2017	jolney@naplescscsd.org
Was Available -- Deleted				

Fang : a Maximum Ride novel - book 6 (Removed: 1)

Author: Patterson, James, 1947-

ISBN: 978-0-316-03619-1 (trade) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
F PAT	NAS0034890	\$10.99	6/13/2017	jolney@naplescscsd.org
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First strike (Removed: 1)

Author: Nylund, Eric S.	ISBN: 978-0-7653-2834-2 (pbk.)	Published: 2010
Call Number F NYL	Barcode NAS0035271	Price \$6.00
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
Was Available -- Deleted		

Forbidden passage (Removed: 1)

Author: Probst, Jeff, 1962-	ISBN: 978-0-14-751388-5	Published: 2014
Call Number F PRO	Barcode NAS0026405	Price \$12.60
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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Freedom from fear (Removed: 1)

Author: Kennedy, David M.	ISBN: 0-19-516892-5 (pbk. : acid-free paper : pt. 1)	Published: 2004
Call Number 973.91 KEN	Barcode NAS0023182	Price \$18.95
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Gone with the wind (Removed: 1)

Author: Mitchell, Margaret, 1900-1949.	ISBN: 0-684-83068-X	Published: 1964
Call Number F MIT	Barcode NAS0023740	Price \$25.55
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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The Great Depression : opposing viewpoints (Removed: 1)

Author: William Dudley, book editor.	ISBN: 1-56510-084-0	Published: 1994
Call Number 973.917 Gre	Barcode NAS0017355	Price \$11.95
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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The great fire (Removed: 1)

Author: Murphy, Jim, 1947-	ISBN: 0-590-47267-4	Published: 1995
Call Number 977.3 MUR	Barcode NAS0018146	Price \$14.41
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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Half brother (Removed: 1)

Author: Oppel, Kenneth, 1967-	ISBN: 978-0-545-22925-8 (trade)	Published: 2010
Call Number F OPP	Barcode NAS0035063	Price \$17.99
	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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Harry Potter and the cursed child. Parts one and two (Removed: 1)

Author: Thorne, Jack.	ISBN: 978-1-33809913-3	Published: 2016
Call Number F ROW	Barcode NAS0036016	Price \$25.54
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Harry Potter and the goblet of fire (Removed: 1)

Author: Rowling, J. K.	ISBN: 978-0-439-13959-5	Published: 2000
Call Number F ROW	Barcode NAS0006765	Price \$8.49
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Haunted (Removed: 1)

Author: Preble, Joy.	ISBN: 978-1-40224468-1 (pbk.)	Published: 2011
Call Number F PRE	Barcode NAS0023440	Price \$8.49
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Hitler : a study in tyranny (Removed: 1)

Author: Bullock, Alan, 1914-2004.	ISBN: 0-06-080216-2 (pbk)	Published: 1971
Call Number B HITLER	Barcode NAS0017812	Price \$12.75
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Home invasion (Removed: 1)

Author: Polak, Monique.	ISBN: 1-55143-482-2	Published: 2005
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How I live now (Removed: 1)

Author: Rosoff, Meg.	ISBN: 0-385-74677-6 (trade bdg.)	Published: 2004
Call Number F ROS	Barcode NAS0025544	Price \$9.95
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How I survived bullies, broccoli, and Snake Hill (Removed: 1)

Author: Patterson, James, 1947-	ISBN: 978-0-316-23175-6 (trade)	Published: 2013
Call Number F PAT	Barcode NAS0035593	Price \$9.00
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Hypatia : mathematician, inventor, and philosopher (Removed: 1)

Author: Donovan, Sandra, 1967-	ISBN: 978-0-7565-3760-9 (library binding)	Published: 2008
Call Number B HYP	Barcode NAS0031776	Price \$0.00
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I will save you (Removed: 1)

Author: de la Peña, Matt.	ISBN: 978-0-385-73827-9 (trade : hc)	Published: 2010
Call Number F PEN	Barcode NAS0035070	Price \$16.99
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Indira Gandhi : political leader in India (Removed: 1)

Author: Somervill, Barbara A.

ISBN: 978-0-7565-1885-1 (library binding) Published: 2007

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B GANDHI

NAS0034464

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The infinite moment of us (Removed: 1)

Author: Miracle, Lauren, 1969-

ISBN: 978-1-41971358-3 (pbk.) Published: 2014

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F MYR

NAS0033483

\$16.88

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Insurgent (Removed: 1)

Author: Roth, Veronica.

ISBN: 978-0-06-202404-6 (trade) Published: 2012

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NAS0035731

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Joseph Goebbels (Removed: 1)

Author: Roscoe, Kelly,

ISBN: 978-1-50817049-5 Published: 2016

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NAS0033660

\$26.70

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Joseph Stalin and the Soviet Union (Removed: 1)

Author: Cunningham, Kevin, 1966-

ISBN: 978-1-931798-94-5 (library binding) Published: 2006

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B Stalin

NAS0021399

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Just in case (Removed: 1)

Author: Rosoff, Meg.

ISBN: 978-0-385-74678-6 (trade bdg.) Published: 2006

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F ROS

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Ketchup clouds : a novel (Removed: 1)

Author: Pitcher, Annabel,

ISBN: 978-0-316-24676-7

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NAS0035633

\$15.25

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Kissing coffins (Removed: 1)

Author: Schreiber, Ellen.

ISBN: 978-0-06-077624-4 (pbk.) Published: 2007

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Kublai Khan (Removed: 1)

Author: Dramer, Kim.

ISBN: 1-55546-812-8

Published: 1990

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Life : an exploded diagram (Removed: 1)

Author: Peet, Mal.

ISBN: 978-0-7636-5227-2

Published: 2011

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Life as we knew it (Removed: 1)

Author: Pfeffer, Susan Beth, 1948-

ISBN: 978-0-15-206154-8 (pbk.)

Published: 2008

Call Number

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NAS0026312

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Was Available -- Deleted

Love bites (Removed: 1)

Author: Schreiber, Ellen.

ISBN: 978-0-06-168942-0 (trade)

Published: 2010

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Lyddie (Removed: 1)

Author: Paterson, Katherine.

ISBN: 0-14-240254-0 (pbk.)

Published: 2004

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\$12.31

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Mahmoud Ahmadinejad : president of Iran (Removed: 1)

Author: Broyles, Matthew.

ISBN: 978-1-40421900-7 (library binding)

Published: 2008

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A man named Dave : a story of triumph and forgiveness (Removed: 1)

Author: Pelzer, David J.

ISBN: 0-452-28190-3

Published: 2000

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Barcode

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B PELZER

NAS0023043

\$9.35

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Mao Zedong and the Chinese Revolution (Removed: 1)

Author: Naden, Corinne J.

ISBN: 978-1-59935-100-1 (lib. bdg.)

Published: 2009

Call Number

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NAS0023652

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Martin Luther : father of the Reformation (Removed: 1)

Author: Somervill, Barbara A.	ISBN: 978-0-7565-1593-5 (trade)	Published: 2006		
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B Lut	NAS0032014	\$23.85	6/13/2017	jolney@naplescscsd.org
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Mary Tudor : Bloody Mary (Removed: 1)

Author: Maurer, Gretchen.	ISBN: 978-0-9834256-2-5 (trade)	Published: 2011		
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B MAR	NAS0033593	\$18.95	6/13/2017	jolney@naplescscsd.org
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Me before you (Removed: 1)

Author: Moyes, Jojo, 1969-	ISBN: 978-0-670-02660-9 (trade)	Published: 2012		
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F MOY	NAS0023813	\$8.54	9/6/2017	jolney@naplescscsd.org
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Mikhail Gorbachev (Removed: 1)

Author: Kort, Michael, 1944-	ISBN: 0-531-10941-0	Published: 1990		
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B GOR	NAS0005450		6/13/2017	jolney@naplescscsd.org
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Mother Teresa : [a photographic story of a life] (Removed: 1)

Author: Gold, Maya.	ISBN: 978-0-7566-3881-8	Published: 2008		
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B TERESA p13.99usd	NAS0034465		6/13/2017	jolney@naplescscsd.org
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My brother is a big, fat liar (Removed: 1)

Author: Patterson, James, 1947-	ISBN: 978-0-316-20754-6 (trade)	Published: 2013		
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F PAT	NAS0035586	\$9.00	6/13/2017	jolney@naplescscsd.org
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Napoleon Bonaparte (Removed: 1)

Author: Landau, Elaine.	ISBN: 978-0-8225-3420-4 (lib. bdg. : alk. paper)	Published: 2006		
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B NAP	NAS0022077	\$7.11	6/13/2017	jolney@naplescscsd.org
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Nevermore : a Maximum Ride novel - book 8 (Removed: 1)

Author: Patterson, James, 1947-	ISBN: 978-0-316-10184-4 (trade)	Published: 2012		
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F PAT	NAS0023655	\$17.99	6/13/2017	jolney@naplescscsd.org
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The new freedom to the New Deal, 1913-1939 (Removed: 1)

Author: Katz, William Loren.	ISBN: 0-8114-6279-X	Published: 1993		
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973.91 Kat	NAS0017679	\$15.54	6/13/2017	jolney@naplescsd.org
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Okay for now (Removed: 1)

Author: Schmidt, Gary D.	ISBN: 978-0-547-15260-8 (trade)	Published: 2011		
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F SCH	NAS0023818	\$14.49	9/6/2017	jolney@naplescsd.org
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Otto von Bismarck : Iron chancellor of Germany (Removed: 1)

Author: Heuston, Kimberley Burton, 1960-	ISBN: 978-0-531-21278-3 (lib. bdg.)	Published: 2010		
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B BISMARCK	NAS0023724	\$11.01	6/13/2017	jolney@naplescsd.org
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Pandemonium (Removed: 1)

Author: Oliver, Lauren, 1982-	ISBN: 978-0-06-197806-7 (trade)	Published: 2012		
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F OLI	NAS0023615	\$15.34	6/13/2017	jolney@naplescsd.org
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Paralyzed (Removed: 1)

Author: Rud, Jeff, 1960-	ISBN: 978-1-55469-059-6	Published: 2008		
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F RUD	NAS0034518	\$16.95	6/13/2017	jolney@naplescsd.org
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Patrick Henry's Liberty or death speech : a primary source investigation (Removed: 1)

Author: Jarnow, Jesse.	ISBN: 1-40420152-1 (library binding)	Published: 2005		
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973.3 Jar	NAS0021276	\$21.95	6/13/2017	jolney@naplescsd.org
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Patriots of the Revolutionary War (Removed: 1)

Author: Clark, Charles, 1949-	ISBN: 1-59018-220-0 (alk. paper)	Published: 2003		
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973.3 Cla	NAS0021260	\$22.95	6/13/2017	jolney@naplescsd.org
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Pervez Musharraf : president of Pakistan (Removed: 1)

Author: Harmon, Daniel E.	ISBN: 978-1-40421905-2	Published: 2008		
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B Mus	NAS0032046	\$23.85	6/13/2017	jolney@naplescsd.org
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Pol Pot (Removed: 1)

Author: Koopmans, Andy.

ISBN: 1-59018-596-X (hard cover : Published: 2005
alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
B Polpot	NAS0021282	\$22.95	6/13/2017	joiney@naplescscsd.org
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Queen of the Bremen. (Removed: 1)

Author: DiFante, Marlies Adams.

ISBN: 978-1-46754632-4

Published: 2010

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B DIF	NAS0036023		6/13/2017	joiney@naplescscsd.org
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Requiem (Removed: 1)

Author: Oliver, Lauren, 1982-

ISBN: 978-0-06-201453-5 (trade)

Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
F OLI	NAS0035439	\$11.39	6/13/2017	joiney@naplescscsd.org
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The restless dead : ten original stories of the supernatural (Removed: 1)

Author: edited by Deborah Noyes.

ISBN: 978-0-7636-2906-9 (hc.)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
F NOY	NAS0031858	\$16.99	6/13/2017	joiney@naplescscsd.org
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The revenant : a novel of revenge (Removed: 1)

Author: Punke, Michael.

ISBN: 978-1-25007268-9

Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
F PUN	NAS0036004	\$13.65	6/13/2017	joiney@naplescscsd.org
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Road to nowhere (Removed: 1)

Author: Pike, Christopher.

ISBN: 0-671-74508-5

Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
F PIK	NAS0023325	\$9.96	6/13/2017	joiney@naplescscsd.org
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Royal blood (Removed: 1)

Author: Schreiber, Ellen.

ISBN: 978-0-06-128887-6 (trade
bdg.)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F SCH	NAS0034868	\$16.99	6/13/2017	joiney@naplescscsd.org
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The sabotage (Removed: 1)

Author: Probst, Jeff, 1962-

ISBN: 978-0-14-751389-2

Published: 2015

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F PRO	NAS0026410	\$12.60	6/13/2017	joiney@naplescscsd.org
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Sarah's key (Removed: 1)

Author: Rosnay, Tatiana de, 1961-

ISBN: 978-0-312-37084-8 (pbk.)

Published: 2007

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Scarlet (Removed: 1)

Author: Meyer, Marissa.

ISBN: 978-0-312-64296-9 (trade)

Published: 2013

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NAS0033597

\$17.85

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Scars (Removed: 1)

Author: Rainfield, C. A. (Cheryl A.)

ISBN: 978-1-934813-32-4 (trade)

Published: 2010

Call Number

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The seven serpents trilogy (Removed: 1)

Author: O'Dell, Scott, 1898-1989.

ISBN: 978-1-40221836-1 (pbk.)

Published: 2009

Call Number

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\$12.79

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Shooter (Removed: 1)

Author: Myers, Walter Dean, 1937-.

ISBN: 0-06-029520-1

Published: 2005

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Simón Bolívar : South American liberator (Removed: 1)

Author: Goodnough, David.

ISBN: 0-7660-1044-9

Published: 1998

Call Number

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NAS0020942

\$20.36

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The sky is everywhere (Removed: 1)

Author: Nelson, Jandy.

ISBN: 978-0-8037-3495-1

Published: 2010

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NAS0034872

\$17.99

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Skybreaker (Removed: 1)

Author: Oppel, Kenneth.

ISBN: 978-0-06-053227-7 (trade
bdg.)

Published: 2006

Call Number

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The Spanish-American War (Removed: 1)

Author: Bachrach, Deborah, 1943-	ISBN: 1-56006-405-6	Published: 1991
Call Number 973.8 BAC	Barcode NAS0017510	Price \$17.95
Acquired 6/13/2017	Removed By jolney@naplescsd.org	
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The story of Malcolm X : civil rights leader (Removed: 1)

Author: Stine, Megan.	ISBN: 0-8368-1383-9	Published: 1995
Call Number B X	Barcode NAS0017651	Price \$11.90
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Sunrise over Fallujah (Removed: 1)

Author: Myers, Walter Dean, 1937-	ISBN: 0-439-91624-0	Published: 2008
Call Number F MYE	Barcode NAS0033238	Price \$17.99
Acquired 6/13/2017	Removed By jolney@naplescsd.org	
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The things a brother knows (Removed: 1)

Author: Reinhardt, Dana.	ISBN: 978-0-375-84455-3 (trade)	Published: 2010
Call Number F REI	Barcode NAS0023441	Price \$14.44
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This world we live in (Removed: 1)

Author: Pfeffer, Susan Beth, 1948-	ISBN: 978-0-547-24804-2 (trade : alk. paper)	Published: 2010
Call Number F PFE	Barcode NAS0026317	Price \$13.48
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Vampire kisses (Removed: 1)

Author: Schreiber, Ellen.	ISBN: 978-0-06-009336-5	Published: 2005
Call Number F SCH	Barcode NAS0033236	Price \$10.86
Acquired 6/13/2017	Removed By jolney@naplescsd.org	
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Vampireville (Removed: 1)

Author: Schreiber, Ellen.	ISBN: 978-0-06-077625-1 (trade bdg.)	Published: 2006
Call Number F SCH	Barcode NAS0033207	Price \$10.86
Acquired 6/13/2017	Removed By jolney@naplescsd.org	
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We should hang out sometime : embarrassingly, a true story (Removed: 1)

Author: Sundquist, Josh.	ISBN: 978-0-316-25102-0	Published: 2014
Call Number B SUN	Barcode NAS0035779	Price \$16.50
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The West : an illustrated history (Removed: 1)

Author: Ward, Geoffrey C.	ISBN: 0-316-92236-6	Published: 1996		
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978 War	NAS0017774	\$30.00	6/13/2017	jolney@naplescsd.org
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Women's rights and nothing less : the story of Elizabeth Cady Stanton (Removed: 1)

Author: Bohannon, Lisa Frederiksen.	ISBN: 1-883846-66-8 (lib. bdg.)	Published: 2001		
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B Stanton	NAS0021280	\$21.25	6/13/2017	jolney@naplescsd.org
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Wonder (Removed: 1)

Author: Palacio, R. J.	ISBN: 978-0-375-86902-0	Published: 2012		
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F PAL	NAS0035359	\$15.99	6/13/2017	jolney@naplescsd.org
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The World Trade Center attack (Removed: 1)

Author: Tamara L. Roleff, book editor.	ISBN: 0-7377-1469-7 (pbk. : alk. paper)	Published: 2003		
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974.7 Wor	NAS0021110	\$25.95	6/13/2017	jolney@naplescsd.org
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Yasser Arafat (Removed: 1)

Author: Brexel, Bernadette.	ISBN: 0-8239-4469-7	Published: 2004		
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B Arafat	NAS0021169	\$23.95	6/13/2017	jolney@naplescsd.org
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The 1900s (Removed: 1)

Author: Woog, Adam, 1953-	ISBN: 1-56006-550-8 (lib : alk. paper)	Published: 1999		
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973.91 Woo	NAS0019644		6/13/2017	jolney@naplescsd.org
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The 1910s (Removed: 1)

Author: Uschan, Michael V., 1948-	ISBN: 1-56006-551-6 (lib. alk. paper)	Published: 1999		
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973.91 Usc	NAS0019645		6/13/2017	jolney@naplescsd.org
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The 1930s (Removed: 1)

Author: Louise I. Gerdes, book editor.	ISBN: 0-7377-0300-8	Published: 2000		
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The 1940s (Removed: 1)

Author: Uschan, Michael V., 1948-

ISBN: 1-56006-554-0 (alk. paper)

Published: 1999

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The 1950s (Removed: 1)

Author: Kallen, Stuart A., 1955-

ISBN: 1-56006-555-9 (lib. : alk. paper)

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The 1960s (Removed: 1)

Author: Holland, Gini.

ISBN: 1-56006-556-7 (alk. paper)

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The 1970s (Removed: 1)

Author: Stewart, Gail, 1949-

ISBN: 1-56006-557-5 (alk. paper)

Published: 1999

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The 1980s (Removed: 1)

Author: Kallen, Stuart A., 1955-

ISBN: 1-56006-558-3 (lib. : alk. paper)

Published: 1999

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The 1990s (Removed: 1)

Author: Kallen, Stuart A., 1955-

ISBN: 1-56006-559-1 (alk. paper)

Published: 1998

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Always a witch (Removed: 1)

Author: MacCullough, Carolyn.

ISBN: 978-0-547-22485-5 (trade)

Published: 2011

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America held hostage : the Iran hostage crisis and the Iran-contra affair (Removed: 1)

Author: Lawson, Don.

ISBN: 0-531-11009-5

Published: 1991

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Angry young man (Removed: 1)

Author: Lynch, Chris, 1962-

ISBN: 978-0-689-84790-5 (trade : Published: 2011
hardcover)

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Ask the passengers : a novel (Removed: 1)

Author: King, A. S. (Amy Sarig), 1970-

ISBN: 978-0-316-19468-6 (trade) Published: 2012

Call Number

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F KIN

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The astonishing adventures of Fanboy & Goth Girl (Removed: 1)

Author: Lyga, Barry.

ISBN: 978-0-618-72392-8 (hc.) Published: 2006

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\$16.95

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Back (Removed: 1)

Author: McClintock, Norah.

ISBN: 978-1-55143-989-1 (pbk.) Published: 2009

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Bang (Removed: 1)

Author: McClintock, Norah.

ISBN: 978-1-55143-654-8 (pbk.) Published: 2007

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The beekeeper's apprentice, or, On the segregation of the queen : a Mary R (Removed: 1)

Author: King, Laurie R.

ISBN: 0-312-42736-0 (pbk.) Published: 2007

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Blood meridian, or, The evening redness in the West (Removed: 1)

Author: McCarthy, Cormac, 1933-

ISBN: 0-679-64104-1 (alk. paper) Published: 2001

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Barcode

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\$19.60

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Bloodlines (Removed: 1)

Author: Mead, Richelle.

ISBN: 978-1-59514-317-4 (trade) Published: 2011

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The boy book : (a study of habits and behaviors, plus techniques for tamin (Removed: 1)

Author: Lockhart, E.	ISBN: 978-0-385-73208-6 (hc.)	Published: 2006		
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F LOC	NAS0031105	\$15.95	6/13/2017	jolney@naplescscsd.org
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The boyfriend list : (15 guys, 11 shrink appointments, 4 ceramic frogs and (Removed: 1)

Author: Lockhart, E.	ISBN: 0-385-73207-4	Published: 2005		
Call Number	Barcode	Price	Acquired	Removed By
F LOC	NAS0023336	\$15.95	6/13/2017	jolney@naplescscsd.org
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The boys' war : Confederate and Union soldiers talk about the Civil War (Removed: 1)

Author: Murphy, Jim, 1947-	ISBN: 0-89919-893-7	Published: 1990		
Call Number	Barcode	Price	Acquired	Removed By
973.7 Mur	NAS0020207	\$13.60	6/13/2017	jolney@naplescscsd.org
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The brides of Rollrock Island (Removed: 1)

Author: Lanagan, Margo, 1960-	ISBN: 978-0-375-86919-8 (trade : hardback)	Published: 2012		
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F LAN	NAS0035390	\$17.00	6/13/2017	jolney@naplescscsd.org
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Calvin : a novel (Removed: 1)

Author: Leavitt, Martine, 1953-,	ISBN: 978-0-374-38073-1	Published: 2015		
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F LEA	NAS0035937	\$16.00	6/13/2017	jolney@naplescscsd.org
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Civil War (Removed: 1)

Author: Stanchak, John E.	ISBN: 0-7894-6302-4	Published: 2000		
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973.7 BIE	NAS0017519	\$17.95	6/13/2017	jolney@naplescscsd.org
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The Civil War : an illustrated history (Removed: 1)

Author: Clinton, Catherine, 1952-	ISBN: 0-439-53172-1	Published: 2004		
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973.7 CLI	NAS0007751	\$10.95	6/13/2017	jolney@naplescscsd.org
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The clockwork three (Removed: 1)

Author: Kirby, Matthew J., 1976-	ISBN: 978-0-545-20337-1 (trade)	Published: 2010		
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F KIR	NAS0026328	\$11.92	6/13/2017	jolney@naplescscsd.org
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The crossing (Removed: 1)

Author: McCarthy, Cormac, 1933-	ISBN: 0-394-57475-3	Published: 1994		
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F MCC	NAS0023738	\$13.61	6/13/2017	jolney@naplescsd.org
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Crossroads of twilight (Removed: 1)

Author: Jordan, Robert, 1948-2007.	ISBN: 0-312-86459-0 (regular ed.)	Published: 2003		
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F JOR	NAS0023103	\$29.95	6/13/2017	jolney@naplescsd.org
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A crown of swords (Removed: 1)

Author: Jordan, Robert, 1948-	ISBN: 0-606-13907-9	Published: 1997		
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F Jor	NAS0014634	\$15.40	6/13/2017	jolney@naplescsd.org
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Cut (Removed: 1)

Author: McCormick, Patricia, 1956-	ISBN: 0-439-32459-9 (pbk.)	Published: 2002		
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F MCC	NAS0036015	\$14.10	6/13/2017	jolney@naplescsd.org
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Day of tears : a novel in dialogue (Removed: 1)

Author: Lester, Julius.	ISBN: 0-7868-0490-4	Published: 2005		
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F LES	NAS0004401	\$15.99	6/13/2017	jolney@naplescsd.org
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Dead of night : a zombie novel (Removed: 1)

Author: Maberry, Jonathan.	ISBN: 978-1-25000089-7 (trade)	Published: 2011		
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F MAB	NAS0033581		6/13/2017	jolney@naplescsd.org
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The Dharma bums (Removed: 1)

Author: Kerouac, Jack, 1922-1969.	ISBN: 0-14-004252-0	Published: 1990		
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F KER	NAS0033500	\$23.46	6/13/2017	jolney@naplescsd.org
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Diary of a wimpy kid : cabin fever (Removed: 2)

Author: Kinney, Jeff.	ISBN: 978-1-41970223-5	Published: 2011		
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Diary of a wimpy kid : Rodrick rules (Removed: 2)

Author: Kinney, Jeff.	ISBN: 978-0-8109-9473-7 (trade)	Published: 2008		
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F KIN	NAS0034440	\$4.99	6/13/2017	jolney@naplescsd.org
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Diary of a wimpy kid : the long haul (Removed: 1)

Author: Kinney, Jeff.	ISBN: 978-1-41971189-3	Published: 2014		
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F KIN	NAS0033621	\$13.11	6/13/2017	jolney@naplescsd.org
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Diary of a wimpy kid : the ugly truth (Removed: 1)

Author: Kinney, Jeff.	ISBN: 978-0-8109-8491-2	Published: 2010		
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F KIN	NAS0035065	\$6.99	6/13/2017	jolney@naplescsd.org
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The Disenchantments (Removed: 1)

Author: LaCour, Nina.	ISBN: 978-0-525-42219-8 (trade)	Published: 2012		
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F LAC	NAS0023679	\$14.49	6/13/2017	jolney@naplescsd.org
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Evidence of things not seen (Removed: 1)

Author: Lane, Lindsey.	ISBN: 978-0-374-30060-9	Published: 2014		
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Eyewitness : a living documentary of the African American contribution to (Removed: 1)

Author: Katz, William Loren.	ISBN: 0-684-80199-X	Published: 1995		
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973 KAT	NAS0014415	\$24.95	6/13/2017	jolney@naplescsd.org
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Fall of night (Removed: 1)

Author: Maberry, Jonathan.	ISBN: 978-1-25003494-6	Published: 2014		
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F MAB	NAS0023797	\$13.64	6/13/2017	jolney@naplescsd.org
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Fastback Beach (Removed: 1)

Author: Matheson, Shirlee Smith.	ISBN: 1-55143-267-6	Published: 2003		
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Hi-Lo F MAT	NAS0034288	\$9.95	6/13/2017	jolney@naplescsd.org
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The French and Indian War, 1660-1763 (Removed: 1)

Author: Collier, Christopher, 1930-	ISBN: 0-7614-0439-2 (lib. bdg.)	Published: 1998		
Call Number 973.2 Col	Barcode NAS0018894	Price \$33.73	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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From the corner of his eye (Removed: 1)

Author: Koontz, Dean R. (Dean Ray), 1945-	ISBN: 0-553-58274-7	Published: 2001		
Call Number F KOO	Barcode NAS0034592	Price \$7.99	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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Gathering blue (Removed: 1)

Author: Lowry, Lois.	ISBN: 0-440-22949-9	Published: 2002		
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The gathering storm (Removed: 1)

Author: Jordan, Robert, 1948-2007.	ISBN: 978-0-7653-0230-4 (trade)	Published: 2009		
Call Number F JOR	Barcode NAS0035027	Price \$23.99	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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The golden lily : a Bloodlines novel (Removed: 1)

Author: Mead, Richelle.	ISBN: 978-1-59514-318-1 (trade)	Published: 2012		
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Good night, Maman (Removed: 1)

Author: Mazer, Norma Fox, 1931-2009.	ISBN: 0-15-201468-3	Published: 1999		
Call Number F MAZ	Barcode NAS0020235	Price \$19.95	Acquired 6/13/2017	Removed By jolney@naplescscsd.org
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Gossamer (Removed: 1)

Author: Lowry, Lois.	ISBN: 978-0-618-68550-9 (hc.)	Published: 2006		
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Hold still (Removed: 1)

Author: LaCour, Nina.	ISBN: 978-0-525-42155-9 (trade)	Published: 2009		
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If I have a wicked stepmother, where's my prince? (Removed: 1)

Author: Kantor, Melissa.

ISBN: 0-7868-0960-4

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Author: Lunetta, Demitria.

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Author: Lunetta, Demitria.

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Island of dragons (Removed: 2)

Author: McMann, Lisa.

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Island of fire (Removed: 1)

Author: McMann, Lisa.

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Island of graves (Removed: 1)

Author: McMann, Lisa.

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Published: 2015

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Island of legends (Removed: 1)

Author: McMann, Lisa.

ISBN: 978-1-44249328-5 (trade :
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Island of shipwrecks (Removed: 1)

Author: McMann, Lisa.

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Island of silence (Removed: 1)

Author: McMann, Lisa.

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Jake, reinvented (Removed: 1)

Author: Korman, Gordon.

ISBN: 0-7868-1957-X (hc.)

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The Japanese Americans (Removed: 1)

Author: Contino, Jennifer M.

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Knife of dreams (Removed: 1)

Author: Jordan, Robert, 1948-2007.

ISBN: 0-312-87307-7 (acid-free paper)

Published: 2005

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Living in colonial America (Removed: 1)

Author: Michael C. Ryan, book editor.

ISBN: 0-7377-1729-7 (lib. : alk. paper)

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Lord of chaos (Removed: 1)

Author: Jordan, Robert.

ISBN: 0-606-12079-3

Published: 1995

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Love and other foreign words (Removed: 1)

Author: McCahan, Erin.

ISBN: 978-0-8037-4051-8 (trade)

Published: 2014

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Author: Kantor, Melissa,

ISBN: 978-0-06-227920-0

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Messenger (Removed: 1)

Author: Lowry, Lois.

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\$16.75

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Was Available -- Deleted

The metamorphosis (Removed: 1)

Author: Kafka, Franz, 1883-1924.

ISBN: 0-553-21369-5 (pbk.)

Published: 1986

Call Number

Barcode

Price

Acquired

Removed By

F KAF

NAS0023728

\$10.71

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Was Available -- Deleted

The Mexican-American War (Removed: 1)

Author: Nardo, Don, 1947-

ISBN: 1-56006-495-1 (lib. : alk. paper)

Published: 1999

Call Number

Barcode

Price

Acquired

Removed By

973.6 NAR

NAS0017591

\$17.95

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Was Available -- Deleted

My book of life by Angel (Removed: 1)

Author: Leavitt, Martine, 1953-

ISBN: 978-0-374-35123-6 (trade)

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F LEA

NAS0035370

\$17.99

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Was Available -- Weeded

Never fall down : a novel (Removed: 1)

Author: McCormick, Patricia, 1956-

ISBN: 978-0-06-173093-1 (trade)

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F MCC

NAS0035312

\$18.89

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Was Available -- Deleted

Odd Thomas (Removed: 1)

Author: Koontz, Dean R. (Dean Ray), 1945-

ISBN: 978-0-345-53342-5 (pbk.)

Published: 2012

Call Number

Barcode

Price

Acquired

Removed By

F KOO

NAS0035563

\$7.98

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Was Available -- Weeded

Once a witch (Removed: 1)

Author: MacCullough, Carolyn.

ISBN: 978-0-547-22399-5 (trade)

Published: 2009

Call Number

Barcode

Price

Acquired

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F MAC

NAS0034789

\$16.00

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Opposing viewpoints in American history. Volume 1, From colonial times to (Removed: 1)

Author: Bruno Leone, executive editor ; William Dudley, series editor ; John C. Chalberg, consulting editor. ISBN: 1-56510-347-5 (v. 1 : pbk. : Published: 1996 alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
973 Opp	NAS0017746	\$31.12	6/13/2017	jolney@naplescsd.org
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Opposing viewpoints in American history. Volume II, From Reconstruction to (Removed: 1)

Author: Bruno Leone, executive editor ; William Dudley, series editor ; John C. Chalberg, consulting editor. ISBN: 1-56510-349-1 (v. 2 : pbk. : Published: 1996 alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
973 Opp	NAS0006377	\$31.12	6/13/2017	jolney@naplescsd.org
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The path of daggers (Removed: 1)

Author: Jordan, Robert, 1948- ISBN: 0-606-18661-1 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
F Jor	NAS0014635	\$15.40	6/13/2017	jolney@naplescsd.org
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Personal effects (Removed: 1)

Author: Kokie, E. M. ISBN: 978-0-7636-5527-3 (hardback) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
F KOK	NAS0035720	\$13.42	6/13/2017	jolney@naplescsd.org
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Photos that made U.S. history (Removed: 2)

Author: Wakin, Edward. ISBN: 0-8027-8230-2 (v. 1) Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
973.9 WAK	NAS0017801	\$15.37	6/13/2017	jolney@naplescsd.org
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973.9 WAK	NAS0017802	\$15.37	6/13/2017	jolney@naplescsd.org
Was Available -- Deleted				

Please ignore Vera Dietz (Removed: 1)

Author: King, A. S. (Amy Sarig), 1970- ISBN: 978-0-375-86586-2 (trade) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
F KIN	NAS0035047	\$16.99	6/13/2017	jolney@naplescsd.org
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The realm of possibility (Removed: 1)

Author: Levithan, David. ISBN: 0-375-82845-1 (trade) Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
F LEV	NAS0035579	\$7.38	6/13/2017	jolney@naplescsd.org
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Runaway slaves (Removed: 1)

Author: Karin Coddon, book editor.

ISBN: 978-0-7377-1343-5 (pbk. :
alk. paper) Published: 2004

Call Number Barcode
973.7 Run NAS0021306
Was Available -- Deleted

Price
\$27.95

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Savannah Grey (Removed: 1)

Author: McNish, Cliff.

ISBN: 978-0-7613-7025-3

Published: 2011

Call Number Barcode
F MCN NAS0033403
Was Available -- Deleted

Price
\$13.46

Acquired
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The secret life of bees (Removed: 1)

Author: Kidd, Sue Monk.

ISBN: 0-670-89460-5 (hardcover :
alk. paper) Published: 2002

Call Number Barcode
F KID NAS0026011
Was Available -- Deleted

Price
\$20.25

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September girls (Removed: 1)

Author: Madison, Bennett.

ISBN: 0-06-125563-7

Published: 2013

Call Number Barcode
F MAD NAS0035472
Was Available -- Deleted

Price
\$14.25

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The silence of murder (Removed: 1)

Author: Mackall, Dandi Daley.

ISBN: 978-0-375-96896-9 (lib.
bdg.) Published: 2011

Call Number Barcode
F MAC NAS0035717
Was Available -- Deleted

Price
\$13.42

Acquired
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The silent boy (Removed: 1)

Author: Lowry, Lois.

ISBN: 0-618-28231-9

Published: 2003

Call Number Barcode
F LOW NAS0026118
Was Available -- Deleted

Price
\$9.99

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Silent to the bone (Removed: 1)

Author: Konigsburg, E. L.

ISBN: 0-689-83601-5

Published: 2000

Call Number Barcode
F KON NAS0026238
Was Available -- Weeded

Price
\$10.67

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Son (Removed: 1)

Author: Lowry, Lois.

ISBN: 978-0-547-88720-3 (trade) Published: 2012

Call Number Barcode
F LOW NAS0035431
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Price
\$11.46

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The sound of letting go (Removed: 1)

Author: Kehoe, Stasia Ward.

ISBN: 978-0-670-01553-5 (trade)

Published: 2014

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Barcode

Price

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F KEH

NAS0035642

\$15.25

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Stoner & Spaz (Removed: 1)

Author: Koertge, Ronald.

ISBN: 0-7636-1608-7 (alk. paper)

Published: 2002

Call Number

Barcode

Price

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F KOE

NAS0034267

\$11.10

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SYLO (Removed: 1)

Author: MacHale, D. J.

ISBN: 978-1-59514-666-3

Published: 2013

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Barcode

Price

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F MAC

NAS0033488

\$16.91

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To kill a mockingbird (Removed: 1)

Author: Lee, Harper.

ISBN: 978-0-446-31078-9 (pbk.)

Published: 2010

Call Number

Barcode

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F LEE

NAS0007671

\$6.99

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Towers of midnight (Removed: 1)

Author: Jordan, Robert, 1948-2007.

ISBN: 978-0-7653-2594-5 (trade)

Published: 2010

Call Number

Barcode

Price

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F JOR

NAS0026280

\$25.49

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The Trail of Tears : the story of the Cherokee Removal (Removed: 1)

Author: Elish, Dan.

ISBN: 0-7614-1228-X

Published: 2002

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973 ELI

NAS0020938

\$25.09

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Was Available -- Deleted

Truth (Removed: 1)

Author: Kyi, Tanya Lloyd, 1973-

ISBN: 1-55143-265-X (pbk.)

Published: 2003

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Hi-Lo F KYI

NAS0034280

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Under the mesquite (Removed: 1)

Author: McCall, Guadalupe Garcia.

ISBN: 978-1-60060-429-4 (trade)

Published: 2011

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Barcode

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F MCC

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\$17.95

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The Unwanteds (Removed: 1)

Author: McMann, Lisa.

ISBN: 978-1-44240768-8

Published: 2011

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F MCM	NAS0033600	\$16.91	6/13/2017	jolney@naplescsd.org
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U.S.A. twenties (Removed: 6)

Author: [project editor, Sally MacEachern]. ISBN: 978-0-7172-6013-3 (set : lib. Published: 2005
bdg. : alk. paper)

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973.91 USA	NAS0031325		6/13/2017	jolney@naplescsd.org
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973.91 USA	NAS0031641		6/13/2017	jolney@naplescsd.org
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The voyage of the Dawn Treader (Removed: 1)

Author: Lewis, C. S. (Clive Staples), 1898-1963. ISBN: 0-06-440502-8 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
F LEW	NAS0020946	\$14.44	6/13/2017	jolney@naplescsd.org
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The War of 1812 (Removed: 1)

Author: Nardo, Don, 1947- ISBN: 1-56006-401-3 Published: 1991

Call Number	Barcode	Price	Acquired	Removed By
973.5 NAR	NAS0017590	\$17.95	6/13/2017	jolney@naplescsd.org
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Watchers (Removed: 1)

Author: Koontz, Dean R. (Dean Ray), 1945- ISBN: 0-425-18880-9 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
F KOO	NAS0020945	\$11.76	6/13/2017	jolney@naplescsd.org
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Why fight? : the causes of the American Civil War (Removed: 1)

Author: Naden, Corinne J. ISBN: 0-8172-5580-X Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
973.7 NAD	NAS0008183	\$31.50	6/13/2017	jolney@naplescsd.org
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Winter's heart (Removed: 1)

Author: Jordan, Robert, 1948-2007. ISBN: 0-312-86425-6 (alk. paper) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
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F Jor	NAS0014612	\$15.40	6/13/2017	joiney@naplescsd.org
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Women of the American Revolution (Removed: 1)

Author: Slavicek, Louise Chipley, 1956- ISBN: 1-59018-172-7 (hardback : alk. paper) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
973.3 SLA	NAS0023091	\$21.96	6/13/2017	joiney@naplescsd.org
Was Available -- Deleted				

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13 little blue envelopes (Removed: 1)

Author: Johnson, Maureen, 1973- ISBN: 0-06-054141-5 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
F JOH	NAS0023512	\$13.96	6/13/2017	joiney@naplescsd.org
Was Available -- Weeded				

The Conformity (Removed: 1)

Author: Jacobs, John Honor, ISBN: 0-7613-9009-X Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
F JAC	NAS0033536	\$14.24	6/13/2017	joiney@naplescsd.org
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Jay's Journal (Removed: 1)

Author: anonymous ; edited by Beatrice Sparks. ISBN: 978-1-44241993-3 (pbk.) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
F JAY	NAS0033618	\$9.39	6/13/2017	joiney@naplescsd.org
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The kite runner (Removed: 1)

Author: Hosseini, Khaled. ISBN: 1-57322-245-3 (acid-free paper) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
F HOS	NAS0026220	\$17.57	6/13/2017	joiney@naplescsd.org
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The madness underneath (Removed: 1)

Author: Johnson, Maureen, 1973- ISBN: 978-0-399-25661-5 (trade : hardback) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
F JOH	NAS0035422	\$17.00	6/13/2017	joiney@naplescsd.org
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Need (Removed: 1)

Author: Jones, Carrie. ISBN: 1-59990-338-5 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F JON	NAS0034628	\$16.99	6/13/2017	joiney@naplescsd.org
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Raven's gate (Removed: 1)

Author: Horowitz, Anthony, 1955-

ISBN: 0-439-67995-8

Published: 2005

Call Number

Barcode

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F HOR

NAS0004103

\$18.48

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Redwall (Removed: 1)

Author: Jacques, Brian.

ISBN: 978-0-441-00548-2 (pbk.)

Published: 1998

Call Number

Barcode

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F JAC

NAS0020909

\$14.04

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Was Available -- Weeded

Scarlett fever (Removed: 1)

Author: Johnson, Maureen, 1973-

ISBN: 978-0-439-89928-4 (trade :
alk. paper)

Published: 2010

Call Number

Barcode

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F JOH

NAS0035824

\$0.00

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Was Available -- Weeded

The Shibboleth (Removed: 1)

Author: Jacobs, John Hornor,

ISBN: 0-7613-9008-1

Published: 2014

Call Number

Barcode

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Removed By

F JAC

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\$9.99

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Was Available -- Weeded

Suite Scarlett (Removed: 1)

Author: Johnson, Maureen, 1973-

ISBN: 978-0-439-89927-7 (alk.
paper)

Published: 2008

Call Number

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A thousand splendid suns (Removed: 1)

Author: Hosseini, Khaled.

ISBN: 978-1-59448-950-1 (hc.)

Published: 2007

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NAS0034284

\$24.35

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The twelve-fingered boy (Removed: 1)

Author: Jacobs, John Hornor.

ISBN: 978-0-7613-9007-7 (trade :
alk. paper)

Published: 2013

Call Number

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NAS0033567

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