

**BOARD MEETING:** Regular Meeting  
**DATE:** Wednesday, December 6, 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 December 6, 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

- Student Representative Update
- Operation Santa Update
- Superintendent Update
- Administrative Update
- School Business Administrator Update
- UPK – Grade 2 Department Update

IX. Board Reports

- Policy Committee

X. Minutes (Board Action)

- Regular Meeting of October 4, 2023
- Regular Meeting of October 18, 2023

XI. Tax Collection and Return of Unpaid Taxes (Board Action)

XII. Independent Audit Report – Extra-Classroom Activity Funds (Board Action)

XIII. Corrective Action Plan – Extra-Classroom Activity Funds (Board Action)

XIV. Business (Board Action)

- Discards

XV. Personnel (Board Action)

- Resignation
  - School Bus Driver
- Appointments
  - Building Maintenance Mechanic
  - School Bus Driver
- Unpaid Leave

XVI. Consent Agenda Item (Board Action)

- Substitute
  - Lifeguard

XVII. Consent Agenda Items (Board Action)

- CSE, CPSE and 504 Committee Recommendations
- Student Teacher
- Volunteers
- Substitute
  - Teachers
  - Teacher Aides
  - Teacher Assistants
  - Typist
  - School Bus Driver
  - Lifeguard

XVIII. Adjournment (Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, December 6, 2023 at 6:20 p.m. in the Naples High School Library.

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

Members Absent:     Jacob Hall                     Amie Levine

Also Present: Kevin Swartz, Chad Hunt, Kristina A. Saucke, Matt Mahoney, Katherine Piedici, Garrett Waltman and Pamela Claes.

Guests: Christina Brautigam, Michele Barkley, Brittany Ritz, Liz Dormer, Kelly VandeSande, Stefan Welch, and Operation Santa student participants Anthony LaFemina, Dean Rischpater, Mason Altmire, Frazey Neubauer, Allesandra Figueiredo, Ben Hebding, Landon Gleichauf, McKinley Burke, Luke Finnan, Trent Stone, Abbey Betrus, Molly Deignan, and Katie Colf.

A quorum being present, the meeting was called to order at 6:20 p.m. by 1st Vice President Joseph Callaghan.

**Motion:**             Steven Mark  
**2<sup>nd</sup>:**                 Gail Musnicki

Resolved, that the Board of Education approves the agenda of the Regular Meeting of December 6, 2023 as presented.

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

**Motion:**             Maura Sullivan  
**2<sup>nd</sup>:**                 Steven Mark

Resolved, that the Board of Education approves calling an executive session at 6:21 p.m. for the purpose of discussing the employment history of a particular person or persons.

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

Kelley Louthan joined the meeting at 6:22 p.m.

Robert Brautigam joined the meeting at 6:25 p.m.

**Time out of Executive Session: 6:42 p.m.**

**Pledge of Allegiance**

**Public Comment:** None

**Points of Interest:** Board Members Angela Rischpater and Kelley Louthan commented on how beautiful the school looks with the holiday lights.

Superintendent Swartz shared a letter from SEI lead architect Vic Tomaselli, who is retiring after seventeen years with SEI and multiple projects with Naples, stating given how well the renovations have held up to the test of time it seems clear to him that the building environment is well respected

and appreciated by those who use it and it is a testament of pride by the students, staff and the District's maintenance and cleaning staff. Mr. Tomaselli noted in his letter how much time he spent here in Naples as a child hiking, hunting and fishing and also noting that Naples has proven to be among the very best clients he has ever had the pleasure to work with, adding since SEI has been involved, Naples has always proven they have a very sound and committed Board of Education, Administration, staff and teachers who have never forgotten their responsibility to serve the students and of course the community to provide the best education.

**Superintendent Recognitions & Updates:**

Student Representative Update – Student Representative Garrett Waltman stated they have Light-up-Naples coming up this weekend; Interact Club is hosting a coat drive; National Honor Society (NHS) just got done running it's first annual Pie Contest, noting the proceeds will go to the Open Cupboard; NHS is also running a Food Drive to benefit the Open Cupboard; and Winter Sports are starting up.

Superintendent Update – Superintendent Kevin Swartz announced there were a number of students as well as Mrs. VandeSande present to speak Operation Santa. Mrs. VandeSande thanked the board for having them come and speak, noting the students present were only about one third of the thirty-seven student elves involved in Operation Santa. Mrs. VandeSande noted the number of families who wanted to participate are down this year, stating there are about thirty-six families receiving gifts from Operation Santa and about 8-10 families that have been adopted by community members. Mrs. VandeSande stated every year she says she has the best group of kids working with Operation Santa then the next year comes and she has the best group of kids again, adding a lot of the students are also playing sports so they are bouncing in and out, noting this year they have seven teams with a president who is responsible for each team; The Rotary will be delivering the gifts next Saturday. 1st Vice President Joseph Callaghan thanked the students for keeping the Operation Santa tradition alive at NCS, noting it's an important tradition for the entire community. The students members of Operation Santa introduced themselves. Superintendent Swartz noted there are a lot of skills and attributes we hope students walk out the doors with upon graduation and he feels having empathy for others, recognizing there are people around us who need help, and the work ethic and the desire to actually do something about it to help people is most significant. Mrs. VandeSande stated the students are always very thoughtful in choosing the gifts for each family.

**Administrative Update**

- Superintendent Swartz noted tomorrow night is the Elementary Band and Music Concert; Wednesday, December 13<sup>th</sup> is the High School Band and Music Concert; EV Bus update – Both of our buses are now in Bergen at Leonard Buses and we should be receiving the buses within a week or two, adding we have just completed the bid today for the EV infrastructure work; Superintendent Swartz stated there have been several other states in the northeast who also have stringent mandates on EV buses and some of them have begun to pull back, also there are a number of NY legislatures who are beginning to say they are not against pursuing EV but we might have look at the mandate a little differently; The Capital Project is moving along on time, the Elementary playground is getting the final mulch down and then will have the final inspection; The first wave of Elementary classrooms is completed, noting they are finishing up some HVAC and compressor work, and sheetrock will begin over the holiday break; The High School Auditorium is moving along well, all of the asbestos work is done and most of the demolition of the floor is completed, they will be removing some of the debris and then they are hoping to be able to pour some concrete over the holiday.

- Secondary Principal Matt Mahoney stated the Jazz Band will be performing at Rotary on December 11<sup>th</sup>; Students and staff are getting ready for mid-terms and regents in January; An initiative called Strength Based Practices is going on at the High School which offers different tools for teachers to work with; The results of the Connection Survey came back and 94% of students stated they felt connected to an adult in the District in one way or another; They are finishing up with curriculum writing and next they will be talking about some of the cross-curricular skills that they need; The first quarter finished about 3-4 weeks ago, noting 65% of students were on Honor Role or higher which means 65% of kids had an overall average of 85% or better, stating that is pretty impressive; We had our second student named Top of the Trades at WFL Tech Center, noting that considers not only their academic performance but how they work with others, their skills in the trade, and if they a leader in the classroom; BVT is allowing the school to present the annual Musical at the BVT, noting shows will be presented over two weekends to make up for the smaller size of the auditorium.
- Director of Pupil Personnel Katherine Piedici stated they are in the middle of planning for mid-term exam accommodations; They are in the midst of several Committee on Special Education meetings; Their department is also working on budget projections for the 2024-2025 school year, adding they are looking at what they will need in terms of programming in and out of District; The department is looking at reconfiguring into smaller work groups so that they can spend more focused work time on some of the initiatives they are working on, aligning goals, curriculum instruction, and working on structured supports for intervention; Mrs. Piedici stated it was nice to get the team's feedback on meeting collaboratively in a way that was a little bit different, noting if it progresses well they will shift it to the High School team as well.
- Elementary Principal Kristina A. Saucke stated they will be working through survey results on the Math Pilot program in January; Carrie Grove and Ms. Saucke visited Marcus Whitman to spend time with their instructional coach to discuss what has gone well for them and what has been challenging, trying to look at all aspects including budget implications for the program; Getting ready for State testing in the spring, noting because they are tripled up in spaces due to the construction project they are already having conversations about accommodations and where they are going to place students for testing; Test guides have been received and Carrie Grove is getting them organized to be handed out to teachers; They have been talking about their MTSS process, looking at what kids need academically but also building up the social/emotional needs; They have scheduled Safe Harbors to come in to meet some of the state mandated program requirements, noting they will be presenting age appropriate child abuse information to each classroom; The 2<sup>nd</sup> session of the after school program will begin in January, noting permission forms were submitted this week, with close to 100 students wanting to participate; The Book Fair is going on now; The music concert is tomorrow night; the Parent Teacher Partnership will be doing a bake sale fundraiser at the concert; We have just received new school t-shirts, noting they wear the t-shirts to the monthly rally in the valley; Most of the classes will be walking down to the Naples Library to see the ginger bread house displays; The holiday bazaar is on the 20<sup>th</sup> and 21<sup>st</sup>, noting PTP could use help with wrapping gifts for the students and gift donations; Ms. Saucke thanked High School Music teacher Ryan McNally for bringing the High School chorus over to do some Holiday caroling and the character ed team will be doing a holiday sing-a-long and invite community senior citizens to come in for the sing-a-long on the 22<sup>nd</sup> noting they also have cookies; this weekend is Light Up Naples.

School Business Administrator Update – School Business Administrator Chad Hunt stated the Independent Audit Report for Extra-Classroom is on the agenda, noting there were some minor

findings by the auditor one of which was issuing 1099 forms to vendors who have been paid more than \$600, noting they are developing procedures to track vendor income, adding another finding was making sure extra-classroom accounts are student run and activities are not tracked solely by the advisor instead of the students, noting a corrective action plan will be approved tonight.

Mr. Hunt also commented on the EV Buses, noting the buses were delivered to Bergen at Leonard Buses two weeks ago, however the bus was damaged upon delivery, so they are waiting for replacement parts and they will deliver both buses once the damaged bus is repaired.

Budget Update: They have started the draft expense budget, noting the first state aid run is about a month away, noting because of declining enrollment we expect a decrease in aid, adding we are also anticipating a loss of \$500,000 to \$700,000 decrease of revenue from stimulus funds so they are working together to tighten the belt and asking only for what is needed. Mr. Hunt stated the District is in a great fiscal position and they are working to provide the community with a fair budget, adding once the state releases its first budget run they will have a better idea of where the District stands.

UPK-Grade 2 Department Update – Department Chairperson Brittany Ritz presented the UPK - Grade 2 Department report, noting the members of her Department are UPK Teacher Angela Lynk, Kindergarten Teachers Mary Cloninger and Dawn Roffman, First Grade Teachers Natalie Ball, Brittany Ritz, Jennifer Lester and Jennifer Kohlenberg, and Second Grade Teachers Carlee Sossong, Diana DiGrande, Cassondra Ellsworth, and Kayc Cass-Northrop.

Mrs. Ritz stated the department's 1<sup>st</sup> priority is the Foundational Academic Skills, noting they felt the missing piece in their curriculum was the foundation of phonics skills and so they are using a new program, Reading Horizons this year and they have seen some good results with their students, noting the vertical alignment has pulled things together for them with students recognizing the different foundational pieces and understand as they progress, showing a video demonstrating the concept of using repetition to learn skills and showing the similarities from grade to grade, reinforcing the skills using vertical alignment.

Mrs. Ritz presented information on the Eureka Math<sup>2</sup> Pilot program, again emphasizing vertical alignment between the grades, using common language among grade levels to build foundational skills, adding they are determining if they want to move forward with the pilot program; Mrs. Ritz noted a big challenge is getting the time to collaborate on the vertical alignment of the curriculum, looking at how we can be creative as a District so that they have the opportunity to work on the vertical alignment and curriculum work collaboration, adding there have been times that the department feels they need additional building level support for new and veteran teachers with new curriculum.

Brittany noted she shares Podcasts with other teachers in the UPK-2 Department, noting it was a fun way to share additional Professional Development with the department. Discussion and comments followed pertaining to information presented.

**Board Reports:** Policy Committee member Steven Mark stated the committee is in the process of reviewing all of the policies, noting they are reviewing about thirty to forty policies at each committee meeting, adding one of the big ones they had reviewed that day was Solicitation of Charitable Donations from School Children, regarding Booster Clubs and School Support

Organizations, etc., noting the committee will continue to review and amend policies as needed. Superintendent Swartz stated the policy on solicitation was an interesting policy as they want to strike a balance between supporting good causes such as the food and clothing drives and not putting a student in a position where they feel pressured to participate, adding they felt that policy needs further discussion. Mr. Swartz noted any policy revisions will be brought to the next board meeting for review. Board Member Steven Mark stated some of the policies have not been revised in years and others have been revised every couple of years, noting it's a pretty extensive process but it's very interesting and educating.

**Motion: Gail Musnicki**

**2nd: Angela Rischpater**

**Resolved, that the Board of Education approves the minutes of the following meetings:**

- Regular Meeting of October 4, 2023
- Regular Meeting of October 18, 2023

**Voting Yes: 7 Motion Carried**

**Voting No: 0**

**Motion: Steven Mark**

**2nd: Gail Musnicki**

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

WHEREAS, The Education Law provides that the tax collector be relieved of responsibility for the uncollected portion of the tax list when a complete list of the delinquent taxes has been certified to the Board of Education and since the collector has affixed her affidavit to such statement and has filed a statement accounting for the handling of the tax warrant; and

WHEREAS, The Assistant Superintendent for Business has examined and verified the accuracy of the signed report of the collector,

THEREFORE, BE IT RESOLVED, That the Board accept the report of the Tax Collector, and having determined that the collector has accounted for the full amount of the tax warrant and that the lists of the delinquent tax items, with the addition of the 3% penalty, be certified to the office of the county treasurers:

AND IT IS FURTHER DIRECTED, That the tax warrant, tax roll and collector's copies of the tax receipts shall be placed on file.

**Voting Yes: 7 Motion Carried**

**Voting No: 0**

**Abstain: 0**

**Motion: Kelley Louthan**

**2nd: Steven Mark**

**Resolved, that upon the recommendation of the Board of Education Audit Committee, the Board of Education accepts the Independent Auditor's Extra-classroom Activity Funds Auditors' Report for the year ending June 30, 2023.**

**Voting Yes: 7 Motion Carried**

**Voting No: 0**

**Motion: Maura Sullivan****2nd: Kelley Louthan**

The Corrective Action Plan for the Independent Auditors' Extra-classroom Activity Funds Financial Report for the year ending June 30, 2023 is hereby accepted as presented and authorization given to file the Corrective Action Plan with the State of New York, Office of the State Comptroller.

**Voting Yes: 7****Motion Carried****Voting No: 0****Motion: Steven Mark****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 approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
  - Elementary School Discards: 22 Motorola Walkie Talkies and their charging bases
  - Elementary Library Discards: List Attached

**Voting Yes: 7****Motion Carried****Voting No: 0****Motion: Maura Sullivan****2nd: Steven Mark**

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

- a. Resolved, that the Board of Education hereby approves the following Substitute appointment:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Juliann Hall	Lifeguard	5339 Whiting Road, Naples, NY 14512

**Voting Yes: 7****Motion Carried****Voting No: 0****Motion: Kelley Louthan****2nd: Gail Musnicki**

**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 resignation, with regret:
  - Steven Janto, School Bus Driver, effective January 6, 2024.
- Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Probationary appointments, pending a successful background clearance report provided to the school as a result of the fingerprinting process:
  - Marcus Wagner, 5725 Big Tree Road, Lakeville, NY 14480, as a Building Maintenance Mechanic, effective December 11, 2023, at the rate of \$28.50/hour.
  - Robert Strasburg II, 10551 Atlanta Back Road, Cohocton, NY 14826, as School Bus Driver, effective December 4, 2023, at the rate of \$21.40/hour.
- Resolved, that the Board of Education approves the following requests for unpaid leave:
  - Elizabeth Mehloose, School Bus Driver:  
Five ( 5 ) Unpaid days – February 26, 2024 through March 1, 2024

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

**Motion:** Steven Mark

**2<sup>nd</sup>:** Kelley Louthan

**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 October 4, 2023; October 10, 2023; October 11, 2023; October 12, 2023; October 25, 2023; October 26, 2023; October 30, 2023; November 14, 2023; November 21, 2023; and November 22, 2023.
- Committee on Preschool Special Education Committee actions of November 1, 2023.
- 504 Committee actions of October 10, 2023; October 25, 2023; October 26, 2023; October 27, 2023; November 14, 2023; and November 15, 2023.

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

<u>Name</u>	<u>Placement</u>	<u>Supervising Teacher</u>
Olivia Fazio	Elementary Education: 10/26/23–12/15/23	Jennifer Lester

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

<u>Name</u>	<u>Position</u>	<u>Address</u>
Colin Rogers	Volunteer	6211 County Road 33, Naples, NY 14512
Kaitlyn Schultz	Volunteer	11397 Nickles Road, Prattsburgh, NY 14873
Amanda Grisa	Volunteer	6848 Seman Road, Naples, NY 14512
Olivia Kobielski	Volunteer	2 Cross Street, Naples, NY 14512
Lucy Maloney	Volunteer	5566 Vardon Drive, Canandaigua, NY 14424

d. Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background clearance report provided to the school as a result of the fingerprinting process:

<u>Name</u>	<u>Position</u>	<u>Address</u>
Thomas Shepard	Teacher	4622 Bachelor Road, Canandaigua, NY 14424
Owen Douglas	Teacher	38 Lyon Street, Naples, NY 14512
Owen Douglas	Teacher Aide	38 Lyon Street, Naples, NY 14512
Owen Douglas	Teacher Assistant	38 Lyon Street, Naples, NY 14512
Isaiah Martin	Teacher Assistant	26 South Main, Alfred, NY 14802
Mackenzie McLellan	Teacher Aide	6395 State Route 64, Apt. 3, Naples, NY 14512
Mackenzie McLellan	Teacher Assistant	6395 State Route 64, Apt. 3, Naples, NY 14512
Mackenzie McLellan	Typist	6395 State Route 64, Apt. 3, Naples, NY 14512
Laberta Pompeo	Food Service Helper	6170 Italy Valley Road, Naples, NY 14512
Laberta Pompeo	Teacher Aide	6170 Italy Valley Road, Naples, NY 14512
Nicole Brink	Teacher	6921 West Gulick Road, Naples, NY 14512
Nicole Brink	Teacher Assistant	6921 West Gulick Road, Naples, NY 14512
Nicole Brink	Teacher Aide	6921 West Gulick Road, Naples, NY 14512
Nicole Brink	Typist	6921 West Gulick Road, Naples, NY 14512
Nicole Brink	School Bus Driver	6921 West Gulick Road, Naples, NY 14512
Trenton Stone	Lifeguard	7727 Gulick Road, Naples, NY 14512

**Voting Yes: 7**

**Motion Carried**

**Voting No: 0**



## Regular Meeting

December 6, 2023

**Motion: Steven Mark**

**2<sup>nd</sup>:** Robert Brautigam

There being no further business, the Regular Meeting of December 6, 2023 is hereby adjourned at 7:51 p.m.

**Voting Yes: 7**

### Motion Carried

**Voting No: 0**

Dated this 6<sup>th</sup> day of December, 2023

Panel of CQs

Pamela Jo Claes, District Clerk



# UPK-2nd Grade 2023-2024

Alone we can do so little;  
together we can do so much.

—Helen Keller





UPK: Angela Lynk

Kindergarten  
Mary Cloninger  
Dawn Roffman







First Grade  
 Natalie Ball  
 Brittany Ritz  
 Jennifer Lester  
 Jen Kohlenberg

Second Grade  
 Carlee Sossong  
 Diana DiGrande  
 Cassie Ellsworth  
 KayC Northrop





# Reading Horizons



- Phonics instruction
- Explicit, multi-sensory
- Vertical alignment



# **Phonemic Awareness and Phonics Instruction**

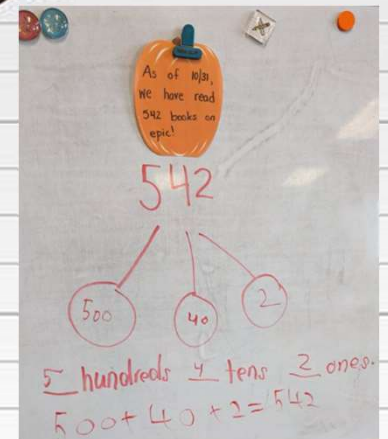






## Eureka Pilot

- Vertical alignment
- Common language among grades levels
- Fluency, manipulatives, student friendly









## Challenges and Hopes

- **Time**
  - collaboration (vertical/horizontal), curriculum work
- **Building level support**
  - new curriculum/programs



## PD and Podcast

### Popcorn & a Podcast

PD helps us learn and grow, but finding time is hard, I know. Just scan this code and you will find, a podcast to fuel your heart and mind!



### Pretzels & a Podcast

Have a snack and listen in. This episode is a podcast win! It's packed with tips to help us grow. Just munch away and enjoy the show!







# Thank you!



Life as a  
**TEACHER** begins  
the day you  
realize you are  
always a  
**LEARNER**

## **Board of Education Auditor Report – December 2023 Board Meeting**

From July 1, 2023 – September 30, 2023 I have approved warrants 0001-0040 for a total amount of \$2,804,786.31 during the first quarter of the 2023-2024 fiscal year.

Total of 537 transactions.

We did incur a late fee of \$25 due to an Athletic invoice not being turned into the district office in a timely manner. Payroll paperwork has been taking longer than expected from Boces for auditing.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Evelyn Letta', with a long horizontal flourish extending to the right.

Evelyn Letta

# Naples Central School - School Tax End of Warrant Report

FINAL REPORT 11/14/23

## 2023-2024 Paid and Unpaid Report Totals - End of Warrant Period

Swiss	Town	PAID	UNPAID	TOTAL	UNPAIDS	+3% Penalty Taken from Report	Total to Collect from Town	County Total
244800	Springwater	63,386.90	10,429.73	73,816.63	10,429.73	312.89	10,742.62	10,742.62
322000	Bristol	299,085.23	8,438.58	307,523.81	8,438.58	253.17	8,691.75	
322200	Canadice	34,924.52	1,866.23	36,790.75	1,866.23	55.99	1,922.22	
322400	Canandaigua	110,061.59	11,180.88	121,242.47	11,180.88	335.43	11,516.31	
323801	Naples Village	855,585.69	71,819.40	927,405.09	71,819.40	2,154.59	73,973.99	
323889	Naples Town	2,011,663.96	107,214.55	2,118,878.51	107,214.55	3,216.42	110,430.97	
324200	Richmond	50,004.40	1,692.64	51,697.04	1,692.64	50.77	1,743.41	
324600	South Bristol	7,407,337.74	228,308.32	7,635,646.06	228,308.32	6,849.26	235,157.58	443,436.23
463689	Cohocton	82,011.27	1,720.95	83,732.22	1,720.95	51.63	1,772.58	
466000	Prattsburgh	288,806.79	28,203.07	317,009.86	28,203.07	846.09	29,049.16	30,821.74
572400	Italy	848,002.06	53,383.96	901,386.02	53,383.96	1,601.54	54,985.50	
572800	Middlesex	300.81	0.00	300.81	0.00	0.00	0.00	54,985.50
TOTAL		12,051,170.96	524,258.31	12,575,429.27	524,258.31	15,727.78	539,986.09	539,986.09

check V

Beginning ATC Tax Program = 12,575,429.27 vs 12,575,428.81 = Amount to be raised less Star Reimbursement  
(0.46) Due to rounding. ATC program over \$.53.

12,575,429.27  
check V

Submitted by: Michelle Barkley 11/14/23  
School Tax Collector Date

9/1/2023 - 11/14/2023

## Balancing Report Naples CSD

Page 1 of 1  
11/14/2023  
User: michele

Warrant	\$13,237,316.46				
Adjustments	\$0.00				
STAR Savings	\$661,887.19				
Adjusted Warrant (w/o STAR)	\$12,575,429.27				
Full Payments	\$12,051,170.96				
Partial Payments	\$0.00				
Direct to County	\$0.00 (NOT deposited in the bank)			Direct To County	\$0.00
				Direct Penalties	\$0.00
				<b>Total Direct</b>	<b>\$0.00</b>
<b>Tax Collected</b>	<b>\$12,051,170.96</b>	Collected	95.83%		
Tax - Direct	\$12,051,170.96				
Service Charges	\$0.00				
Surcharges	\$0.00				
Misc Collected	\$6.89				
Penalties	\$11,570.89				
2nd Notice Fees	\$0.00			Credit	\$475,181.75
Bad Check Fee Paid	\$0.00	Bad Check Fees Billed	\$0.00	Cash	\$50.58
<b>Net Deposit</b>	<b>\$12,062,748.74</b>			Check	\$11,587,516.41
Not Collected	\$524,258.31			<b>Total Deposit</b>	<b>\$12,062,748.74</b>

Reference

CC = 31 Transactions

E-CHECK = 124 Transactions

TTL = \$475,181.75

= 3.9%

**Overpayments**  
**Naples CSD**

Page 1 of 1  
11/14/2023  
User: michele

Tax Map ID	Bill #	Owner	Date	Batch #	Overpaid	Tax Due	Total Paid
Parcel Count: 0			Total Overpaid:		\$0.00		



**Miscellaneous Report**  
**Naples CSD**

Page 1 of 1  
11/13/2023  
User: michele

<b>Tax Map ID</b>	<b>Bill #</b>	<b>Owner</b>	<b>Misc</b>
019.00-02-034.100	004210	Stubbs Raymond F	(\$0.01)
205.00-1-10.000	001866	Taylor Thomas R	(\$2.00)
80.32-1-19	004967	DeWind Daniel	(\$4.88)
	<b>Parcel Count: 3</b>	<b>Total Misc:</b>	<b>(\$6.89)</b>

**NAPLES CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
FINANCIAL REPORT**

**For Year Ended June 30, 2023**



BUSINESS  
ADVISORS  
AND CPAS

## **T A B L E   O F   C O N T E N T S**

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Notes to Financial Statement	4
Auditors' Findings and Evaluation	5 - 6



BUSINESS  
ADVISORS  
AND CPAS

## INDEPENDENT AUDITORS' REPORT

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

### ***Qualified and Unmodified Opinions***

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Naples Central School District for the year ended June 30, 2023 and the related notes to the financial statement.

### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Naples Central School District for the year ended June 30, 2023, in accordance with the cash basis of accounting as described in Note 1.

### ***Basis of Qualified***

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### ***Responsibility of Management for the Statement of Cash Receipts and Disbursements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor Responsibilities for the Audit of the Financial Statement***

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.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
November 6, 2023

**NAPLES CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For Year Ended June 30, 2023**

	<b>Cash Balance July 01, 2022</b>	<b>Receipts</b>	<b>Disburse- ments</b>	<b>Cash Balance June 30, 2023</b>
Class of 2022	\$ 666	\$ -	\$ 666	\$ -
Class of 2023	5,193	17,110	22,073	230
Class of 2024	1,625	6,884	2,707	5,802
Class of 2025	4,144	2,132	799	5,477
Class of 2026	1,843	3,595	1,540	3,898
Class of 2027	3,137	629	-	3,766
Class of 2028	-	2,012	133	1,879
5th & 6th Grade Band	1,638	2,743	4,497	(116)
Boys Baseball Club	431	4,362	4,705	88
Boys Golf Club	839	-	-	839
CC and More	908	-	-	908
Colorguard	1,139	-	-	1,139
Cross Country Club	2,836	200	672	2,364
Elementary Library Club	4,637	6,174	6,706	4,105
Elementary Student Council	1,228	600	500	1,328
Flying Fajitas Ski Team	1,322	-	-	1,322
French Club	788	-	-	788
Game Club	-	557	46	511
Girls Basketball Club	1,765	-	-	1,765
Girls Softball Club	2,215	-	-	2,215
High School Chorus	3,208	-	495	2,713
High School Library Club	4,936	7,591	6,881	5,646
Indoor Soccer Club	1,927	-	-	1,927
Jr. Robotics Club	1,697	-	-	1,697
Junior Student Government	35	-	-	35
Naples Corner Store	9	-	-	9
Naples Robotics	51,728	1,000	4,839	47,889
NCS Musical	8,638	15,554	15,206	8,986
NCS PBL Club	200	46	46	200
NCS Varsity Swim Club	9,612	4,000	1,669	11,943
News Staff - In and Out	-	2,025	2,025	-
Operation Santa	16,766	14,569	16,787	14,548
P.L.A.N.T. Club	800	-	-	800
Popcorn Sales Club	136	-	-	136
Rotary Interact Club	-	1,054	957	97
Sales Tax Holding Account	163	1,815	1,740	238
Ski Club	320	-	-	320
Spanish Club	899	-	-	899
Student Council	17,616	6,079	1,940	21,755
Trap Shooting Club/Team	6,431	6,800	8,684	4,547
Triumphant in 2021 and Beyond	439	-	-	439
Yearbook	8,841	5,967	7,341	7,467
<b>TOTAL</b>	<b>\$ 170,755</b>	<b>\$ 113,498</b>	<b>\$ 113,654</b>	<b>\$ 170,599</b>

( ) Denotes red figure.

(See accompanying notes to financial statement)

**NAPLES CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENT**

**June 30, 2023**

**(Note 1)      Accounting Policy:**

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Naples Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Naples Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

**(Note 2)      Cash and Cash Equivalents:**

Cash and cash equivalents is comprised of one checking account and one NYCLASS account. The balance in these accounts is fully covered by FDIC Insurance.

**NAPLES CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**AUDITORS' FINDINGS AND EVALUATION**

We have examined the statement of cash receipts and disbursements of the Naples Central School District's Extraclassroom Activity Funds for the year ended June 30, 2023. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

**Current Year Deficiencies in Internal Control:**

**Deficit Balance**

As indicated on the statement of cash receipts and disbursements, the 5<sup>th</sup> and 6<sup>th</sup> Grade Band had a deficit balance of \$116 at June 30, 2023.

The Administration has reviewed this item and the Club received a refund check after year end that eliminated the deficit.

**IRS 1099-MISC Reporting**

During our examination, we noted that there is no procedure in place to monitor payments to vendors exceeding \$600 in the aggregate and to issue IRS Form 1099-MISC.

We recommend the District implement procedures to monitor payments to vendors of \$600 or more and if necessary, to issue IRS Form 1099-MISC.

**Student Participation**

Our examination revealed that although separate club ledgers were maintained, the ledgers for the Class of 2023 and Operation Santa were prepared by the Faculty Advisors with no student involvement.

We recommend the Student Treasurer together with the Faculty Advisor maintain a separate set of financial records.



**(Current Year Deficiencies in Internal Control) (Continued)**

**Raffle**

During the course of our examination, we noted that the Boys Baseball Club conducted a raffle as part of a fundraising event during the 2022-23 fiscal year.

According to Section 186 of the General Municipal Law, only a non-profit charitable organization that has been issued a games of chance identification number from the Racing and Wagering Board is eligible to conduct a raffle. We recommend the Administration review this situation and take the necessary corrective action during the 2023-24 fiscal year.

**Other Item:**

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

**Inactive Clubs –**

As indicated on the statement of cash receipts and disbursements the following clubs were financially inactive during the 2022-23 fiscal year:

Boys Golf Club	Girls Softball Club	Popcorn Sales Club
CC and More	Indoor Soccer Club	Ski Club
Colorguard	Jr. Robotics Club	Spanish Club
Flying Fajitas Ski Team	Junior Student Government	Triumphant in 2021 and Beyond
French Club	Naples Corner Store	
Girls Basketball Club	P.L.A.N.T. Club	

We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.

\*

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
November 6, 2023



To: Naples Board of Education, Kevin Swartz, Superintendent

From: Chad Hunt, School Business Administrator

Re: Extra Class Audit and Corrective Action Plans

Date: 12/4/2023

During our annual audit there were deficiencies in internal control surrounding our extra classroom activity funds. Below are those deficiencies and the associated corrective action plans that require Board of Education approval.

Deficiency #1: IRS 1099-MISC Reporting

The District is working to implement new procedures that would eliminate this deficiency. Annual reports will be run and 1099-MISC forms will be distributed to all vendors that exceed payments of \$600.00 annually in accordance with IRS regulations. This will be completed and implemented by June 30, 2023.

Deficiency #2: Student Participation

The District was made aware that two ledgers; Class of 2023 and Operation Santa we prepared by the Faculty Advisors and not the students. This has been addressed with all extra class accounts and has been corrected as of December 4, 2023.

Deficiency #3: Raffle

All groups have been made aware that in accordance with Section 186 of the General Municipal Law, only a non-profit charitable organization that has been issued a games of chance identification number from the Racing and Wagering Board may conduct a raffle. This deficiency has been corrected as of December 4, 2023.

Other Item:

While not a deficiency, the District will be reviewing inactive clubs and ensure those accounts are closed in accordance with Board of Education Policy.

With Respect,

A handwritten signature in black ink, appearing to be 'CHAD HUNT', is written over a faint, larger signature.

Chad Hunt, School Business Administrator

**NAPLES CENTRAL SCHOOL**  
**NAPLES, NEW YORK 14512**



November 28, 2023

Dear Mr. Swartz,

Please accept this letter as an official request to discard the following:

- 22 Motorola walkie talkies that no longer hold a charge, or do not work.  
This would also include the charging bases.

Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

Kristina Saucke  
Elementary Principal  
(585) 374-7951  
[ksaucke@naplescscsd.org](mailto:ksaucke@naplescscsd.org)

# Library Weeding Log

Naples Elementary School

From: 10/1/2023 To: 10/31/2023

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## 10/12/2023 - Copies Removed: 1

### Cheetah unleashed (Removed: 1)

Author: Snider, Brandon T.

ISBN: 978-1-49656529-7

Published: 2018

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Barcode

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\$17.26

1/16/2019

ssheedy@naplescsd.org

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## 10/10/2023 - Copies Removed: 2

### I spy Christmas : a book of picture riddles (Removed: 1)

Author: Wick, Walter.

ISBN: 0-590-45846-9

Published: 1992

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T 2200075

\$13.11

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gpulver@naplescsd.org

Was Lost on 10/10/2023 by Freeland, Isabella (Student: P 9971) -- Weeded

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### Tales from a not-so-happy birthday (Removed: 1)

Author: Russell, Rachel Renée.

ISBN: 978-1-53442638-2

Published: 2018

Call Number

Barcode

Price

Acquired

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NAE3701579

\$13.20

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## 10/4/2023 - Copies Removed: 1

### Percy Jackson's Greek gods (Removed: 1)

Author: Riordan, Rick.

ISBN: 978-1-42318364-8 (trade)

Published: 2014

Call Number

Barcode

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### Guinness World Records, 2014 (Removed: 1)

Author: editor-in-chief, Craig Glenday.

ISBN: 978-1-908843-35-7 (trade)

Published: 2013

Call Number

Barcode

Price

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## 11/27/2023 - Copies Removed: 15

### Caves (Removed: 2)

Author: Pettiford, Rebecca,	ISBN: 978-1-62031-707-5	Published: 2017		
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551.44 PET	NAE20000049	\$20.25	4/18/2018	ssheedy@naplescscsd.org
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551.44 Pettiford	NAE3701375	\$17.96	1/22/2018	ssheedy@naplescscsd.org
Was Available -- Weeded				

### The circulatory system (Removed: 1)

Author: Olien, Rebecca.	ISBN: 978-0-7368-5408-5 (hardcover)	Published: 2006		
Call Number	Barcode	Price	Acquired	Removed By
612.1 Oli	310000018	\$15.85	6/13/2017	ssheedy@naplescscsd.org
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### Crayfish (Removed: 1)

Author: Grimm, Phyllis W.	ISBN: 0-8225-3030-9 (lib. bdg. : alk. paper)	Published: 2001		
Call Number	Barcode	Price	Acquired	Removed By
595.3 GRI	11003883	\$18.95	6/13/2017	ssheedy@naplescscsd.org
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### Jupiter (Removed: 1)

Author: Birch, Robin.	ISBN: 0-7910-7926-0	Published: 2004		
Call Number	Barcode	Price	Acquired	Removed By
523.45 BIR	11002981	\$14.95	6/13/2017	ssheedy@naplescscsd.org
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### The largest planet : Jupiter (Removed: 1)

Author: Loewen, Nancy, 1964-	ISBN: 978-1-40483952-6 (library binding)	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
523.45 LOE	NAE3700402	\$18.95	6/13/2017	ssheedy@naplescscsd.org
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### Mars (Removed: 1)

Author: Murray, Stuart, 1948-	ISBN: 0-7566-0765-5	Published: 2004		
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523.43 MUR	11002638	\$15.86	6/13/2017	ssheedy@naplescscsd.org
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### The nervous system (Removed: 1)

Author: Olien, Rebecca.	ISBN: 978-0-7368-5412-2 (hardcover)	Published: 2006		
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## Ringed giant : the planet Saturn (Removed: 1)

Author: Loewen, Nancy, 1964- ISBN: 978-1-40483956-4 (lib. bdg.) Published: 2008

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523.46 LOE	NAE3700435	\$18.95	6/13/2017	ssheedy@naplescscsd.org

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## Saturn (Removed: 1)

Author: Birch, Robin. ISBN: 0-7910-7932-5 Published: 2004

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523.46 BIR	11003074	\$14.95	6/13/2017	ssheedy@naplescscsd.org

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## The sideways planet : Uranus (Removed: 1)

Author: Loewen, Nancy, 1964- ISBN: 978-1-40483957-1 (lib. bdg.) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
523.47 LOE	NAE3700444	\$18.95	6/13/2017	ssheedy@naplescscsd.org

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## Sun (Removed: 1)

Author: Vogt, Gregory. ISBN: 978-0-7368-8892-9 (pbk.) Published: 2000

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523.7 VOG	NAE2900076		6/13/2017	ssheedy@naplescscsd.org

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## Tales from a not-so-popular party girl (Removed: 1)

Author: Russell, Rachel Renee. ISBN: 978-1-41698008-7 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
FIC RUS	NAE00159398	\$12.99	6/13/2017	ssheedy@naplescscsd.org

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## Tales from a not-so-talented pop star (Removed: 1)

Author: Russell, Rachel Renee. ISBN: 978-1-44241190-6 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
FIC RUS	NAE9100107	\$20.95	6/13/2017	ssheedy@naplescscsd.org

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## Welcome to Mars : making a home on the Red Planet (Removed: 1)

Author: Aldrin, Buzz. ISBN: 978-1-42632206-8 Published: 2015

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### Sonic the Hedgehog. 1, Fallout! (Removed: 1)

Author: Flynn, Ian, 1982-

ISBN: 978-1-68405-327-8

Published: 2018

Call Number

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Price

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