

BOARD MEETING: Regular Meeting
DATE: Wednesday, February 12, 2025
TIME: 6:00 p.m.
PLACE: Naples High School Library Conference Room

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of February 12, 2025

(Board Action)

IV. Proposed Executive Session, Subject to Board Approval

V. Pledge of Allegiance

VI. Public Comments:

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

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

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

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

VII. Points of Interest

VIII. Superintendent Reports – Administrative Updates - Presentations

- Transportation Department – Patrick Elwell
- Student Representative Update
- Superintendent Update
- Administrative Updates
- Assistant Superintendent for Business - Budget Workshop #2

IX. Board Reports

- Policy Committee

X. Minutes

(Board Action)

XI. Business

(Board Action)

- Independent Audit Services
- Extra-Classroom Activity Fund Transfers
- 2025 Marching Band Trip
- Discards
- Treasurer's Report

XII. Personnel

(Board Action)

- Appointment
 - Head Custodian
 - School Bus Driver
 - School Bus Monitor
- Retirement Resignation
 - Physical Education Teacher
 - Elementary Teachers
 - Elementary Special Education Teacher
- Resignation
 - School Nurse
 - Building Maintenance Assistant
- Unpaid Days

XIII. Personnel 2025-2026 School Year

(Board Action)

- Appointment - 2025-2026 Fall Coach

XIV. Consent Agenda Items

(Board Action)

- CSE Committee Recommendations
- Substitutes

XV. Adjournment

(Board Action)

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, February 12, 2025 at _____ p.m. in the Naples High School Library Conference Room.

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

Members Absent:

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

A quorum being present, the Regular Meeting of February 12, 2025 was called to order at _____ p.m. by _____.

Motion:

2nd:

Resolved, that the Board of Education approves the agenda of the Regular Meeting of February 12, 2025 as presented.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- a) The medical and employment history of a particular person.
- b) The proposed acquisition of real property, but only when publicity would substantially affect the value of these things.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Time out of Executive Session: _____ p.m.

Pledge of Allegiance

Public Comments – Boards Response

Points of Interest

- The BOE Meeting of February 26th is cancelled. The Board Retreat replaced the meeting.

Superintendent Reports – Administrative Reports - Presentations

Assistant Superintendent for Business: Budget Workshop #2

Board Reports – Policy Committee

Motion:

2nd:

Resolved, that the Board of Education approves the minutes of the following meeting(s):

- Regular Meeting of January 22, 2025
- Special Meeting of February 4, 2025

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- Resolved, that the Board of Education accepts and approves the Proposal from Mengle, Metzger Barr & Co, LLP for Independent Audit Services from July 1, 2025 through June 30, 2030 as outlined in the proposal attached.
- Resolved, as per Policy 5520 – Extra Classroom Activities Funds, that authorization is given to transfer the remaining balance of the following inactive Extra-Curricular Accounts to Student Council:
 - Triumphant in 2021 & Beyond \$0.10
 - NCS PBL Club \$200.44
 - Naples Robotics \$47,888.52
- Resolved, that the Board of Education authorizes the annual Naples Marching Band trip to 1000 Islands to participate in the Theresa Memorial Cup Competition from Saturday, May 24, 2025 through May 25, 2025.
- Resolved, that approval be given for the following to be declared surplus property and approval given to discard as per Policy #5250:
 - Elementary Library Discards for January 2025 as per attached list.
- Resolved, that the Board of Education approves the Treasurer's Monthly Report as follows: For period ending December 2024. (Attached)

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

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

- 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 fingerprinting clearance report:
 - David Fordon, Head Custodian, effective 02/17/25, at the rate of \$18.00/hour
 - Kirk Pulver, School Bus Driver, effective 02/24/25, at the rate of \$23.70/hour
 - Lisa Wilcox, School Bus Monitor, effective 02/24/25, at the rate of \$15.50/hour

- Resolved, that the Board of Education approves the following retirement resignation, with regret:
 - Tracy Savard, Physical Education Teacher, effective 06/30/25
 - Christine Arsenault, Elementary Teacher, effective 06/30/25
 - Jeffrey Liebentritt, Elementary Teacher, effective 06/30/25
 - Natalie Ball, Elementary Special Education Teacher, effective 06/30/25
- Resolved, that the Board of Education approves the following resignations, with regret:
 - Tomasina Trank, School Nurse, effective 06/27/25.
 - David Fordon, Building Maintenance Assistant, effective 02/17/25, contingent on approval of Head Custodian appointment.
- Resolved, that the Board of Education approves the request of Ashlee Irwin Stedje for an Unpaid Days from May 12, 2025 through May 16, 2025.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following 2025-2026 School Year personnel item(s) as presented:

- Resolved, that the Board of Education approves the following Fall Sport Coach for the 2025-2026 School Year, salary as per negotiated agreement, contingent on student enrollment:
 - Boys Varsity Soccer: Jonathan Betrus

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education, upon the recommendation of Superintendent Kevin Swartz, approves the Consent Agenda Items as presented:

- a. Resolved, that the Board of Education approves committee recommendations from the following meeting(s):
 - Committee on Special Education actions of 12/16/24; 12/17/24; 01/09/25; 01/10/25; 01/14/25; 01/14/25; 01/14/25; 01/15/25; 01/17/25; 01/22/25; 01/22/25; 01/25/25.
 - Committee on Pre-School Special Education actions of 12/19/24; 01/08/25; 01/08/25; 01/08/25.
 - 504 Committee actions of 01/15/25; 01/15/25; 01/15/25.
- b. Resolved, that the Board of Education hereby approves the following Substitute appointments, pending a successful background fingerprinting clearance report:

<u>Name</u>	<u>Position</u>
Karen Johnson	Teacher Aide, Emergency Approval effective 02/05/25

Karen Johnson
Ryan Ringelberg

School Monitor, Emergency Approval effective 02/05/25
Teacher Aide, Temporary, effective 02/24/25 to 06/26/25

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of February 12, 2025 is hereby adjourned at
_____ p.m.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

WFLRFP 2026-24
Independent Audit Services
Committee Summary for *Naples Central School*

Committee: *Chad Hunt, Chris Brautigam, Michele Barkley, Kevin Swartz*

Committee met on *January 30, 2025* and reviewed the *two* responses received for the WFLRFP 2026-24 Independent Audit solicitation. Below is a summary for each vendor:

<i>MMB and Co.</i>		
Evaluation Criteria	Points Available	Committee Score
Required Forms /Information & RFP Format	10	10
Proposer's Comprehension of the Required Work/Scope of Services	25	25
Profession Qualifications and Experience	15	15
Staffing & Resumes	15	15
References	15	15
Total Proposed Price & Standard Contract	20	20
Total Points	100	100

Summary:

We currently work with MMB and Co. and are very satisfied with our services. They are easy to work with and are always available to answer any and all questions. Looking forward to our continued partnership!



WAYNE - FINGER LAKES

Board of Cooperative Educational Services

DOLLAR COST BID

Wayne- Finger Lakes BOCES

Naples Central School District



**BUSINESS
ADVISORS
AND CPAS**



BUSINESS
ADVISORS
AND CPAS

January 23, 2025

Ms. Linda McClean, CPPB
Purchasing Director
Wayne-Finger Lakes BOCES
131 Drumlin Court
Newark, NY 14513-1863

Please accept the enclosed proposal and other requested information as a firm and irrevocable offer in response to your request for the years June 30, 2026, with the option of performing similar services for each of the four subsequent fiscal years.

A. Mengel Metzger Barr & Co. LLP

B. The individual signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with BOCES.

C. Our cost proposal is inclusive of all expenses for travel, labor, communications and all other miscellaneous expenses which will be incurred while performing the audit.

Very truly yours,

MENGEL, METZGER, BARR & CO. LLP



Thomas Zuber, CPA
Partner

DOLLAR COST BID

AUDIT FEES AND OTHER

The estimated annual fee to complete our audit services, as described in the Technical Proposal, for the District for the years June 30, 2026, with the option of performing similar services for each of the four subsequent fiscal years can be found below.

Naples Central School District	Extra classroom Activity	Single Audit Programs	All other funds and/or account groups
2026	\$2,000	\$2,500	\$24,000
2027	\$2,050	\$2,550	\$25,600
2028	\$2,100	\$2,600	\$26,700
2029	\$2,150	\$2,650	\$27,800
2030	\$2,200	\$2,700	\$28,900

*Audit committee/ board meetings will be billed at \$395.

WE ARE COMMITTED TO QUALITY, VALUE-ADDED SERVICE.

If requested, we can maintain and update your depreciation records for GASB reporting and assist you with the preparation of your Management's Discussion and Analysis (MD&A) for the district's basic financial statements.

We understand the importance of efficiencies and cost control and have specifically designed our audit methodology to provide your engagement team with the tools they need to perform a high-quality audit in as cost effective a manner as possible.

In addition, you may contact us at any time without additional charges. A collaborative relationship is important to the District, and MMB is committed to investing the necessary time to discuss your changes, challenges, and potential issues which may impact you and your business.

WE BELIEVE IN COMPLETE TRANSPARENCY WHICH MEANS:

- ▶ We quote services based on experience and realistic expectations to avoid unexpected fees.
- ▶ We will not seek reimbursement for travel, lodging subsistence, or other out-of-pocket cost.
- ▶ We will mutually agree upon a fee in advance of any work should a change occur in the District or additional projects outside the scope of this proposal become necessary. The following are our billing rates by staff level applicable to the District:

Staff Level	Hourly Rates 2024
Partner	\$300-400
Principal	\$185-275
Manager	\$130-185
Senior/Associate	\$70-120

*Rates subject to change annually

FEE ASSUMPTIONS

Our fee estimate is based on the following assumptions:

- ▶ The fees quoted include the services outlined above. Additional areas or services beyond the scope would be billed separately at our standard hourly rates.
- ▶ Key documents are provided on the dates agreed and there are no significant delays outside of our control.
- ▶ Your personnel will prepare schedules and analyses as requested and will be available to assist us as needed.
- ▶ No significant changes occur in the internal accounting controls, accounting systems, key personnel or structure of the organization.
- ▶ Bills will be rendered on a monthly basis as the work commences and are due 30 days from the invoice date.

WFLRFP 2026-24
Independent Audit Services
Committee Summary for Naples Central School

Committee: Chad Hunt, Chris Brautigam, Michele Barkley, Kevin Swartz

Committee met on *January 30, 2025* and reviewed the *two* responses received for the WFLRFP 2026-24 Independent Audit solicitation. Below is a summary for each vendor:

<i>Bonadio & Co., LLP</i>		
Evaluation Criteria	Points Available	Committee Score
Required Forms /Information & RFP Format	10	10
Proposer's Comprehension of the Required Work/Scope of Services	25	25
Profession Qualifications and Experience	15	15
Staffing & Resumes	15	15
References	15	15
Total Proposed Price & Standard Contract	20	15
Total Points	100	95

Summary:

We appreciate Bonadio & Co., LLP submitting a bid. While we were satisfied with what was submitted as well as our reference checks, it came down to price for us. Unfortunately, Bonadio & Co., LLP was higher than another vendor. For this reason, we have decided to go in a different direction.

January 23, 2025

Linda McClean, CPPB
Purchasing Director
Wayne-Finger Lakes BOCES
131 Drumlin Court
Newark, NY 14513

**RE: Proposal to Provide External (Independent) Auditing Services to Naples
Central School District**

Dear Ms. McClean:

I am entitled to represent Bonadio & Co., LLP, and empowered to submit the proposal, and authorized to sign a contract with Wayne-Finger Lakes BOCES.

This proposal is firm and irrevocable through April 23, 2025. If no award is made by that time, Bonadio may elect to modify the quoted fees to meet the factors in place at that time. We are not obligated to honor the fees listed in this proposal after this irrevocable period.

Very truly yours,

The Bonadio Group



Randall Shepard, CPA
Partner

171 Sully's Trail
Pittsford, NY 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

Cost Proposal & Standard Contract

A. Cost Proposal

Naples Central School District	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030	Total
Financial Statement Audit	\$22,500	\$24,100	\$25,800	\$27,700	\$29,700	\$129,800
Extra Classroom Audit	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Single Audit (a)	\$ 2,500	\$2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
	\$28,000	\$29,600	\$31,300	\$33,200	\$35,200	\$157,300
Single year contract premium	<u>4,000</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	-
Total All-Inclusive price	<u>\$32,000</u>	<u>\$28,600</u>	<u>\$30,300</u>	<u>\$32,200</u>	<u>\$34,200</u>	<u>\$157,300</u>

The fees above include a \$4,000 Single Year Contract Premium. This premium will be amortized, as shown, equally in each succeeding contract year and reduce the agreed upon fee for those years. The purpose of this premium to offset the first-year costs of a new client. These costs are returned to you in future fee savings.

- (a) Single audit fee includes one major program. Additional audit requirements associated with multiple major programs will result in additional fees.

Out-of-Pocket Expenses Included in the Total All-Inclusive Maximum Price

We do not charge our clients separately for out-of-pocket expenses: telephone conversations or office overhead items such as travel, copies, faxes, or administrative support. Therefore, expenses, to the extent incurred, are included in our fees. We do not charge for travel time.

B. Rates for Additional Professional Services

Fees for Additional Services

Fees for additional services will be negotiated with you prior to commencement of work. You will never be billed for any work you have not already authorized.

SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS IF REQUESTED BY THE DISTRICT

	Hourly Rate
Partner	\$410
Principal	\$250
Manager	\$210
Supervisory Staff	\$180
Staff	\$140

Many times we will work with our clients to negotiate fixed fee engagements that result in blended hourly rates for services performed, which provides you with a certainty of cost. In our experience, each project is unique and must be priced accordingly to ensure the fairest price for you and for us.

Manner of Payment

It is understood that progress payments will be made on the basis of hours of work completed in accordance with the project cost proposal. Interim billings shall cover a period of not less than a calendar month. The engagement will be billed monthly during the course of the engagement.

Unlimited Phone Support

In order to properly serve our clients, we need to know what the issues affecting them are. We realize, however, that clients are sometimes hesitant to call us as they have been "nickel and dimed" with fees for phone calls by other firms. To encourage regular contact with our clients, we offer unlimited phone support throughout the year. Because we will provide ongoing access to the accounting, auditing, and business advice you need on a fixed-price basis, you will not be inhibited from seeking timely advice by fear of the meter endlessly running. We want to offer you access to the accumulated wisdom of the firm through CPAs with substantial experience who can help you achieve your goals.

While the fixed fee audit entitles the District to unlimited consultation with us, if your question or issue requires additional research and/or analysis beyond the phone conversation, this additional work will be subject to an additional price negotiation prior to the additional services being performed. In our experience, our clients are knowledgeable about those situations that would constitute an additional service and are prepared to have that discussion.

C. Standard Contract

Our standard contract takes the form of an engagement letter which is provided prior to the commencement of work.

Upon selection, the District's standard contract, if used, is subject to review and approval of Bonadio's in house counsel.

WAYNE - FINGER LAKES

Board of Cooperative Educational Services

A PROPOSAL TO PROVIDE INDEPENDENT AUDIT SERVICES TO

Wayne - Finger Lakes BOCES

Canandaigua City School District
Clyde-Savannah Central School District
Geneva Central School District
Naples Central School District
Williamson Central School District

Proposer: MMB + CO

Federal Tax ID# 16-1092347

RFP Subject: WFLRFP 2026-24 Audit Services –
Independent Audit Proposal

Contact: Thomas Zuber, CPA

Address: 100 Chestnut Street, Suite 1200,
Rochester, NY 14604

Phone: (585) 423-1860

Fax: (585) 423-5966

Email: tzuber@mmb-co.com

Date: January 23, 2025



BUSINESS
ADVISORS
AND CPAS

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January 23, 2025

Ms. Linda McClean, CPPB
Purchasing Director
Wayne-Finger Lakes BOCES
131 Drumlin Court
Newark, NY 14513-1863

Thank you for the opportunity to propose to provide external auditing services required by Wayne- Finger Lakes BOCES (BOCES) for the years ending June 30, 2025 for Canandaigua City School Distrct and June, 30 2026 for Clyde-Savannah Central School District, Geneva Central School District, Naples Central School District and Williamson Central School District with the option of performing similar services for each of the four subsequent fiscal years. We have read, acknowledged, and fully understand the four addendums set forth by Wayne-Finger Lakes BOCES.

We believe that the contents of this proposal will illustrate our understanding of the external auditing services required as well as our unique qualifications for successfully servicing BOCES.

While the contents of this proposal will illustrate in detail our understanding of and approach to the auditing services required by BOCES, we would like to highlight a few key elements:

- MMB + CO has a deep understanding of governments that comes from providing audit and consulting services to New York State school districts and BOCES for more than 60 years. Over this time, we have developed a strong track record for anticipating and responding to the needs of these governments.
- We understand the public sphere in which BOCES operate, including the extent of oversight by State and federal agencies, and in some cases, scrutiny by the press. While our professional responsibility is to the Board, we strive to work with management to ensure high quality financial reporting and compliance.
- We agree to perform these services within the specified timeframes assuming no delays occur that are beyond our control.

Please review the attached proposal, stated as a firm and irrevocable offer for the fiscal years ending June 30, 2025, with the option of performing similar services for each of the four subsequent fiscal years, which outlines our firm's profile, qualifications, approach to the audit and fee structure. If you have any questions regarding the information contained in the proposal or on any other matter, please contact us.

We are available, at your convenience, to meet with you to discuss any questions you may have and to demonstrate our sincere interest to serve BOCES. As a firm that is committed to the highest level of service, we look forward to our mutually successful relationship with BOCES.

Very truly yours,

 THOMAS ZUBER & CO. LLP

Thomas Zuber, CPA
Partner

INDEPENDENCE

INDEPENDENCE

AUDIT INDEPENDENCE

Not only do we have to ensure that MMB remains independent of our audit clients; we also have to ensure that we are perceived to be independent by any readers of your financial statements. We therefore have a number of safeguards in place to ensure this is the case.

As your audit partner, it will be Tom's responsibility to authorize all services that we are asked to provide to you. If any of our staff believe that they might be conflicted, they have duty to make the circumstances known to the partners. Any staff with financial, business or personal relationships with you will not be allowed to be part of the audit team.

In addition, our Firm completes a full client independence questionnaire on an annual basis to ensure no conflicts arise in future years. The firm fully complies with the auditing profession's ethical standards on independence.

MMB has not had any professional relationships involving the Participants during the past five (5) years, other than being the independent Auditors, therefore, there are no relationships that constitute a conflict of interest relative to performing the proposed engagement. Independence is a priority to MMB, as it is reviewed on an annual basis firm-wide.

EXTERNAL AUDIT APPROACH

EXTERNAL AUDIT APPROACH

AUDIT SCOPE AND UNDERSTANDING

In response to your request, we are pleased to confirm the scope of our proposal to perform the external audit of the financial statements, Federal Financial Assistance Programs as required under the Federal Single Audit Act of 1984, as amended in 1996 and the Uniform Guidance, and the Extraclassroom Activity Funds as of year ending June 30, 2025, with the option of performing similar services for each of the four subsequent fiscal years. Our audits will be conducted in accordance with U.S. Generally Accepted Auditing Standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act of 1984, as amended in 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

REPORTING REQUIREMENTS

The following reports will be submitted to BOCES as part of the overall reporting package:

- The Minimum Audit schedules for a Board of Cooperative Educational Services or School District as issued by the New York State Education Department.
- An audit opinion with accompanying financial statements and notes for all funds and account groups of BOCES or School District.
- An audit opinion with accompanying financial statements and notes for the Extra classroom Activity Funds.
- An audit opinion with accompanying financial statements and notes for Single Audit programs.
- A management letter, which will include a summation statement of audit findings, a description of any material weaknesses in internal control, and recommendations for financial management improvement.
- Annual presentation of the above to BOCES or School District's Board of Education and Audit Committee at a regularly scheduled public meeting.

APPROACH AND METHODOLOGY

Our audit methodology is based on a comprehensive audit program developed utilizing industry audit guides and professional reference material primarily from CCH. Our work plan includes a detailed study of your internal controls, testing of transactions, analytical analysis and substantive procedures as required. In planning and assessing risk, the audit will require that we review and understand such things as your budget, organizational charts, financial reporting and your computer system.

Our audit plan encompasses a risk-based approach which places great emphasis on looking not only at the accounting transactions but the underlying operation and substance of BOCES and those transactions. In order to properly design our audit approach, we will communicate with various personnel to ensure a truly effective approach is designed for BOCES.

We are extremely sensitive to not only the needs of your audit but also to the individuals we will be working directly with to ensure we will provide an effective and efficient audit with minimum disruption to BOCES and staff.

We will establish an entrance conference with Management to review and discuss the nature, approach and timing of our audit process. We will provide a summary worksheet of the type of information we will be requesting for the internal control review and year end phases of our audit.

EXTERNAL AUDIT APPROACH

Our audit will be conducted in a preliminary, substantive testing, and compliance stage. Our audit plan and approach will be as follows:

- Entrance conference with management
 - Discuss the audit process
 - Establish an understanding of the flow of information
 - Discuss various operational and administrative items
- Meet with audit committee to discuss audit process
 - Management responsibilities
 - Needs and expectations of the Board and Management
 - Audit procedures and approach
 - Scope of services
 - Compliance requirements and internal controls
 - Recent auditing statements and standards
- Planning and brainstorming session with audit staff
 - Fraud risk (throughout audit)
 - Audit approach
 - Supervision
- Begin the preliminary fieldwork phase of the audit
 - Risk assessment process
 - Evaluate and understand internal controls
 - Test internal controls
 - Compliance testing (single audit)
- Review with management any internal control related items identified in preliminary fieldwork phase
- Begin year-end field work phase of audit
 - Substantive testing of balances
- Draft financial statements prepared together with internal control communications and review with Management
- Exit conference with audit committee
 - Review audit executive summary
 - Review draft financial statements
 - Review internal control communications
- Presentation to Board
- Complete Single Audit and Student Activity Funds Field Work (can also be done during preliminary and audit stages)
 - Compliance testing over major federal programs
 - Testing of specific Student Activity Accounts

EXTERNAL AUDIT APPROACH

COMPUTER APPLICATION

The firm has made a commitment and investment to computerize our audit workpapers which is tailored to each client's needs. This has greatly reduced the redundant workpaper preparation and enhanced our efficiency on each audit.

SAMPLING

The samples we select will be representative of the population in which all items in the population will have an opportunity to be selected. Our methods will include statistical sampling such as random number sampling, systematic sampling and haphazard sampling. Once our review of your internal accounting control procedures is complete, we may elect to expand our samples accordingly. We will also provide test transactions to be entered into your accounting system to provide assurance that your accounting software processes transactions appropriately.

ANALYTICAL PROCEDURES

Analytical procedures will be used in the planning stage, as a substantive procedure and in the final review stage of the audit.

INTERNAL CONTROLS

Our approach to gain an understanding of your internal control structure will include questionnaires, flow charts, interviews with employees and testing of transactions. Our audit program has a series of procedures required to be completed that specifically address laws and regulations that will be subject to audit testing. Our audit sample includes target testing which is for the purpose of compliance.

EMERGING ISSUES

The Governmental Accounting Standards Board has issued an exposure draft titled the Financial Reporting Model Improvements. The objective of this proposal would be to improve the effectiveness of the Financial Statements in providing certain information to its users. Districts and BOCES will need to begin to prepare for this change and will need to educate their board members on the impact of this change.

Recent events have created inflationary challenges for school districts that will impact the supply chain cost of material and supplies, cost of labor as well as the tax Cap calculations. Schools will need to navigate these challenges through their long-term planning process and understand the impact of the use of appropriated fund balance and reserve.

Through our commitment to NYS School Districts, MMB+CO has been involved in interpreting and understanding the above noted items through our work with the Public Schools Accounting Committee and the Governmental Accounting and Auditing Committee of the NYS Society of CPAs and we have positioned our selves to provide guidance and remain current on these issues.

ADDITIONAL SERVICES

If requested, we can maintain and update your depreciation records for GASB reporting and assist you with the preparation of your Management's Discussion and Analysis (MD&A) for BOCES' Basic Financial Statements. We are also available to provide various training or consulting services throughout the year. Our partners, Directors and Managers provide various training relating to the following areas:

Our audit will be conducted in a preliminary, substantive testing, and compliance stage. Our audit plan and approach will be as follows:

- Student Activities Funds
- Year End Closing Procedures
- Bank Reconciliation
- Fund Balance Projection
- Tax Cap Calculation
- Forensic Auditing
- Cashflow projections

It should be noted that any additional services are closely monitored to ensure there is no violation of the independence requirement.

EXTERNAL AUDIT APPROACH

MANAGEMENT LETTER

Upon completion of the audits, we will submit a letter to management commenting in detail upon areas where we believe improvements may be made. Management letters provide an objective evaluation of the performance regarding industry norms and make concrete suggestions that we believe will contribute to the overall financial soundness of an organization. The guiding principle behind our management letters is to offer positive and constructive suggestions rather than to indulge in theory or criticism. The management letter will include the required communications to the Board of Directors of any significant deficiencies and/or material weaknesses in internal control, if any are noted.

AUDIT ADMINISTRATION

We will provide an Executive Summary showing year over year comparisons for the Participating Districts' audit committees. In addition, we are available throughout the year to provide management advisory services to the extent which does not impair our independence, and we are available for phone consultation through-out the year at no charge.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and a few of those banks have mandated the use of this service. To the extent applicable, the Participating Districts hereby authorize us to participate in this electronic confirmation process through the third party's Web site (e.g. by entering the Participating Districts bank account information to initiate the process and then accessing the bank's confirmation response) and agrees that we shall have no liability in connection therewith.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package which contains the Data Collection Form, financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and/or a corrective action plan to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We appreciate the opportunity to be of service to the Participating Districts and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please free to contact our office.

SAMPLE OF PRIOR COMPLETED EXTERNAL AUDIT

In an effort to go green, sample audit reports can be found on each of the school districts websites listed in the client references section.

QUALITY ASSURANCE

MMB QUALITY ASSURANCE PROCEDURES

The quality of our work is key to our success, and we have several mechanisms in place to ensure that our professional services are performed to a high level of quality in accordance with MMB's policies and applicable professional and regulatory standards. These mechanisms include:

- ▶ **Workpaper review** – All technical work is reviewed by a partner and/or a senior technical manager to ensure work is performed and delivered to standards consistent with all relevant professional standards and complies fully with appropriate regulatory and legislative requirements.
- ▶ **Staff continuity planning** – We understand the benefits to be gained both for our clients and for our internal staff, in maintaining stable project teams and to this end we build continuity planning into our general business planning and transition planning when necessary. This promotes continuity wherever possible and ensures seamless service.
- ▶ **Internal quality reviews** - Conducted annually on certain assignments by experienced independent partners and managers, internal reviews assess whether the services were performed to a high level of quality in accordance with MMB's policies and applicable professional and regulatory standards.
- ▶ **External reviews** – As a member of the American Institute of Certified Public Accountants (AICPA) we are required under AICPA Standards to be the subject of an Independent Peer Review. We have attached our most recent peer review report for your review in Attachment I.

RECRUITMENT AND RETENTION OF THE BEST STAFF

We recruit high quality people who are strong in their field and provide them with excellent working experiences and comprehensive training.

In order to monitor all staff members' development and ensure that our high standards are maintained, we have an internal staff development process to ensure that each person receives regular feedback, coaching, and performance evaluations to ensure our professionals are developing the skills commensurate with their responsibilities.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

With proactive planning we would not anticipate any potential audit problems, however, should one occur, we will communicate with the appropriate level of management to ensure a satisfactory resolution is obtained.

CONFIDENTIALITY

We confirm that where you give us confidential information, we shall at all times keep it confidential, except as required by law, regulation or professional pronouncements applicable to our engagement.

Very truly yours,

MENGEL, METZGER, BARR & CO. LLP



Thomas Zuber, CPA
Partner

ABOUT MMB + CO



EXECUTIVE SUMMARY

MMB + CO IS THE RIGHT FIRM FOR BOCES

We are delighted to present our proposal for the provision of audit and tax services to BOCES. We have prepared our proposal based on our understanding of your needs, our experience with organizations like yours, and the discussions we have had with management. We understand the key requirements you most likely have of your selected advisers are:

A team you know can deliver

- ▶ MMB has nearly 100 years of experience delivering assurance, tax, financial advisory and consulting services to organizations similar to BOCES.
- ▶ We have a sincere interest in getting to further know your business and how you operate and are poised to address your immediate and long-term service needs.

Proven industry experience

- ▶ Providing services to the governmental industry is a niche focus with MMB. More importantly, our governmental Team consists of seven Partners specializing in providing auditing services to governmental entities in addition to a total of 36 individuals firm-wide.
- ▶ With over 80 school districts for whom we perform external audits, and six BOCES, MMB's team of professionals offers the hands-on experience and technical skill to serve the distinctive needs of our governmental clients and help them fulfill their missions.

Innovative services

- ▶ Flexible approach and methodology to manage the engagement effectively.
- ▶ Investment in technology to maximize efficiencies and minimize time spent on each engagement.
- ▶ Ideas for business improvements throughout the engagement.

A commitment to communication, issue identification and resolution.

- ▶ We encourage regular planning sessions to ensure that we contribute meaningful ideas to BOCES business. Such substantive and regular contact also makes it possible to define and prioritize goals, determine timetables and designate responsibility to appropriate individuals.
- ▶ Communication is valued, respected and continual with our clients and BOCES will experience the same.

Value for fees to suit your needs

- ▶ Openness and transparency in pricing our work, no surprises.
- ▶ Specifically designed audit methodology to provide your engagement team with the necessary tools to perform a high quality, cost-effective audit.

MMB + CO FIRM PROFILE

MMB + CO is a regional accounting firm that has the perfect mix of large-firm resources and small-firm attention to detail that is desired by organizations like BOCES. We still value the same personalized service and commitment to our client relationships that has been a hallmark of our reputation since 1923. We service a wide range of not-for-profit and government organizations throughout New York State from our five offices located in Canandaigua, Elmira, Latham, Queensbury, and Rochester.

STAFF TRAINING AND DEVELOPMENT POLICIES AND PROGRAMS

MMB + CO is committed to developing our most important resource, our people, by ensuring they have ongoing knowledge about issues specific to your operations. Annually, all audit and accounting staff attend in-house training seminars specifically on the current issues facing the not-for-profit and government industries, with a focus on the auditing and accounting issues surrounding those areas. Additionally, the firm has a career development program in which every staff from level 1 through manager is assigned a coach who is either a manager, principal, or partner.

LICENSE TO PRACTICE IN NEW YORK STATE

Our Partners are licensed by the New York State Department of Education as Certified Public Accountants. In addition, the firm is fully qualified to perform accounting and auditing work for any New York Municipality.

CONTINUING PROFESSIONAL EDUCATION

All partners and professionals are required to complete at least 40 hours of continuing professional education in which twenty-four hours must be related to the Uniform Guidance and Yellow Book Audits each year. Qualified in-house technicians and professionals provide staff training consisting of topics of general appeal to all CPAs and specialized programs geared to the needs of our clients (i.e. State Aid, Budgeting, Reserve Funds, and Financial Planning.)

GEOGRAPHIC AREA

Currently our Governmental clients are in a fifteen-county area within New York State.

BDO ALLIANCE USA

MMB + CO is a member of the BDO Alliance USA, a national association of independently owned and operated local and regional accounting, consulting, business and technology firms sharing a dedication to providing our clients with exceptional service. By supplementing our existing services, the BDO Alliance USA brings us the necessary tools to better serve our clients with greater flexibility, efficiency and cost-effectiveness.

As a member firm, the BDO Alliance USA allows us to:

- ▶ Enhance client services and broaden abilities
- ▶ Gain greater technical knowledge in specialty areas
- ▶ Utilize professionals with experience in a wide range of industries
- ▶ Access the most up-to-date technical information
- ▶ Participate in the targeted training programs



MMB + CO FIRM PROFILE

WORKING PAPER RETENTION

The audit documentation for this engagement is the property of MMB + CO and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the New York State Oversight Agencies or its designee, a Federal Agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MMB + CO personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the Federal Cognizant Agency, Oversight Agency for Audit, Pass-through Entity, U.S. General Accounting Office, Parties designated by the federal or state governments or by the Entity as part of an audit quality review process, Auditors of entities of which WEDC is a sub-recipient of grant funds, or the reasonable inquiries of successor auditors. If we are aware that a Federal Awarding Agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

ACCOUNTING SERVICES

As a result of our specialization in government work, we provide full scale accounting and financial services to our clients as requested. We routinely meet with clients to provide training and consulting in areas which include:

- ▶ Budgets and Forecasting
- ▶ Reserve Fund Development and Analysis
- ▶ Long Range Planning
- ▶ Performance Audits
- ▶ Documentation of Financial Procedures

All additional services are monitored closely to ensure independence is not impaired.

LEADERSHIP IN THE ACCOUNTING PROFESSION/COMMUNITY

We pride ourselves as being the leader in the accounting profession. As you will see in our engagement team biographies, many of our professionals participate actively on statewide committees and boards. Our partners are frequent presenters for NYS School Boards Association, NYS Association of School Business Officials, as well as NYS Government Officers Finance Association, on accounting and reporting, internal controls, and GASB Statements. Our partners are also members of the New York State Society of Certified Public Accounts (NYSSCPA) - Public Schools Committee and NYSSCPA - Government Accounting and Auditing Committee, which allows for networking with the NYS Office of the State Comptroller and NYS State Education Department.

MMB is a regional professional accounting firm that has provided audit, tax and consulting services to many successful organizations for nearly 100 years. Our Firm includes over 225 full-time professionals, including 36 partners, working in offices throughout New York State in Canandaigua, Elmira, Latham, Queensbury, and Rochester. Our Firm has earned a reputation for high-quality service and delivering results that distinguish us in the marketplace. Our governmental client base comprises a very significant portion of our practice and we look forward to continuing our dedication to this industry in the future.

MMB + CO's STRENGTHS

MMB built its reputation on a collaborative, service-oriented business philosophy and demonstrated commitment to quality, reliability, and responsiveness. Due to our exceptional service, we have retained clients since the Firm's inception and continue to service additional clients each year. Although we maintain lengthy client relationships, we continue to approach each client with skepticism and with their best interest in mind. As a reflection of our client service, our client retention percentage remains over 95%. The keys to our client service include:

- ▶ **Partnering Philosophy:** BOCES will receive the attention you deserve from MMB. As your audit, tax and general business consulting firm, we would make certain all financial reporting issues and changes in rules are brought to the attention of BOCES quickly so that any impact on the financial statements can be resolved on a timely basis. Our service delivery mindset is focused on business conversations with our clients. We don't just react to what should be done or speak in generalities; we get involved in your business, answer your questions and solve problems. We will collaborate with you to be an extra level of support.
- ▶ **Governmental Experience:** With over 36 devoted team members, including 7 partners, working within the MMB governmental Team, we share your commitment to the industry. Our dedicated governmental Service Team is well versed in dealing with the various complexities specific to the industry. With over 80 clients in this sector, we are committed to helping our clients succeed. As you will see on page 8, we carry a superior level of commitment and knowledge to the governmental industry.
- ▶ **Responsiveness and Accessibility to Partners:** MMB is not burdened by the bureaucratic hierarchy and multiple layers of larger organizations. This equates to direct and swift turnaround from our Rochester office for complex questions and issues. Your engagement partner, Thomas Zuber, will be your central point of contact for continuing advice and counsel and to efficiently resolve issues as they arise. MMB built its reputation on a collaborative, service-oriented business philosophy and demonstrates commitment to quality, reliability, and responsiveness. Our excellent staff-to-partner ratio, one of the lowest in the industry, assures you will receive extensive partner involvement. In addition, our professional culture, distinctive style, and values set us apart and enable us to retain client relationships that have spanned decades. Our philosophy is to work with our clients to resolve issues and to assist in implementing changing accounting and tax rules and regulations.
- ▶ **Stability of Staff:** You will be working with our professional staff who are experienced in performing audits of governmental organizations. We have made a commitment to maintain higher staffing levels year-round in order to meet the needs of our clients who may require assistance with projects throughout the year. In addition, because of the inconvenience to our clients, we have made significant efforts to keep our staff turnover to a minimum. MMB has one of the lowest turnover ratios in the industry. We strive to attract and retain the best and brightest to the Firm and keep them here working with you.
- ▶ **We Value Your Future:** Regardless of the industries in which our firm provides internal services, our core value remains consistent. This is evident by the statement we live by each and every day: *We Value Your Future*. This motto pertains to three distinctive areas of our business: our employees, our clients, and our community. By integrating these three areas through relationships, education, and dedication to the highest standards, we are able to create a firm based on integrity. Working with BOCES allows our Firm to align ourselves with others who share this same core value and for that reason, we are sincerely interested in providing services to BOCES.

MMB + CO's STRENGTHS

- ▶ **Diversity, Equity, and Inclusion:** MMB actively embraces and encourages diversity, equity, and inclusion. We feel embracing individual diversity brings a sense of creativity to our workplace. Effectively serving clients from all backgrounds allows MMB to gain additional knowledge and encourages all employees to celebrate cultural differences. Our Diversity, Equity and Inclusion Committee strongly believes in spreading awareness surrounding diversity and is committed to nurturing an environment of fairness and equal treatment to all, regardless of religion or race. More notably, they developed an Accounting Diversity Scholarship Program. This aims to provide financial assistance to minority students seeking to pursue a career in accounting, as this field has been historically under-represented by the minority community. Through this program, our firm is helping to change the statistics and help a community of students work towards their dreams. As a Firm, we are substantially ahead of the industry average as it relates to the number of females and/or individuals of color, comprised of approximately 50% of our staff members.
- ▶ **Dedication to Quality Control:** The growth and strength of our Firm has been and will continue to be based on delivery of the highest quality professional service. We devote substantial financial and human resources to assure the services we deliver to clients are done so in a cost effective and quality manner. We are members of the AICPA's Peer Review Program, which requires peer reviews to ensure compliance with stringent quality control standards set by the AICPA to foster quality performance. This process involves engaging an outside accounting firm to conduct a review of our internal procedures every three years. Each of our peer reviews, including our most recent peer review which was completed as required in September 2021, has resulted in a pass rating. (See Attachment I.) In addition, we conduct our own internal peer review annually.
- ▶ **Commitment to Education:** As part of our commitment to public school accounting and auditing, our partners and managers continually conduct training seminars for board members, superintendents, business officials, claims auditors and extraclassroom advisors. A partial listing of the various local and state wide training our team provide, and affiliated organizations we work with are listed on the next page. In addition, we attend many of the local ASBO meetings and events to be available to our clients in which we share information on changes and updated to accounting and auditing standards as well as current events and trends we are seeing in the public school district industry.

A partial listing of the recent presentations we have been involved with are as follows:

Location	Date	Topics	Presenters
ASBO NY- SBMW	November 14, 2024	OSC Audit Updates	Tom Zuber
ASBO NY- SBMW	November 13, 2024	Financial Statement Review Capita Projects Accounting	Jen Menard
ASBO – Central NY	October 18, 2024	Accounting Update	Tom Zuber
MMB– Training	October 17, 2024	Claims Audit Training	Tom Zuber
Monroe County School Boards	October 5, 2024	Required Fiscal Training	Tom Zuber
Four County School Boards	August 3, 2024	Required Fiscal Training	Mike DeBadts/ Tom Zuber
MMB- Training	June 20, 2024	Treasurer Training	Tom Zuber/ Mike DeBadts
ASBO NY- Education Summit	June 4, 2024	GASB Updates	Tom Zuber
NYGFOA	September 16, 2023	Advanced Debt Management	Chris Healy
NYGFOA	September 9, 2023	Advanced Debt Management	Chris Healy
MMB- Training	June 22, 2023	Claim Auditor/Treasurer Training	Tom Zuber/ Mike DeBadts
ASBO- NY Education Summit	June 5, 2023	New Financial Reporting Model	Tom Zuber
ASBO- NY FMAA	May 9, 2023	New Financial Reporting Model	Tom Zuber
ASBO- NY FMAA	May 2, 2023 May 11, 2023	GASB 96	Mike DeBadts
ASBO– NY	November 14, 2022	GASSB 87 and GASB 96	Tom Zuber
Monroe County School Boards	October 15, 2022	MCSB Required Fiscal Training	Tom Zuber
Four County School Boards	July 23, 2022	Required Fiscal Training	Mike DeBadts/ Melissa Duerr
Rochester	June 16, 2022	Treasurer Training	Tom Zuber/ Mike DeBadts
Monroe County - ASBO	May 19, 2022	Accounting Update	Tom Zuber
ASBO – NY	April 26, 2022 May 10, 2022	Leases	Tom Zuber
ASBO – NY	March 24, 2022	Business Officials Bootcamp	Tom Zuber
ASBO- NY	February 22, 2022	Reserve, Fund Balance, Strategic Planning	Tom Zuber
ASBO NY – SBMW	November 4, 2021	GASB 87	Tom Zuber
Monroe County School Boards	October 16, 2021	Monroe County School Boards Required Fiscal Training	Tom Zuber
NYGFOA	September 30, 2021	Advanced Debt Management	Chris Healy
WFL BOCES	September 21, 2021	Four County School Boards Required Fiscal Training	Tom Zuber/ Mike DeBadts
NYGFOA	September 16, 2021	Advanced Debt Management	Chris Healy

Our goal is to help educate those individuals involved with school district management, in order to improve fiscal accountability for all school districts and BOCES.



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

September 17, 2021

To The Partners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

*Henderson Hutcherson
& McCullough, PLLC*

CONFLICT OF INTEREST/ LITIGATION

CONFLICT OF INTEREST/ LITIGATION

CONFLICT OF INTEREST

In the event a conflict of interest arises in the future, MMB is committed to maintaining transparency and adhering to ethical standards. Should the Firm be awarded a contract and a conflict emerge, we will immediately notify BOCES of the conflict, providing a detailed explanation of its nature and potential impact.

REGULATORY ACTION/LITIGATION

There has been no regulatory action taken by an oversight body such as the Internal Revenue Service against the firm or any staff member.

LAWSUITS/LITIGATION

MMB has not had any lawsuits or litigation matters resulting from any public project undertaken by the Firm, or any types of projects where claims or settlements were paid to the Firm within the past five (5) years.

STAFF QUALIFICATIONS/ ENGAGEMENT TEAM

LEADERS SERVING BOCES/SCHOOL DISTRICTS

Expertise and communication are important considerations in selecting an auditor. MMB + CO views each engagement as a priority and manages its audits by assigning at least two professionals at the partner or manager level with primary responsibility for the engagement. This ensures that the highest level of service is available to a client at any time. At the same time, you will have direct access to all of our professionals. Resumes outlining each individual's unique qualifications are included in this proposal. Specific supervisors, senior associates and associates will be chosen based on their experience and your specific scheduling needs.

MMB + CO's staff is among the finest of the CPA firms in the region. Our trained professionals can handle any project in a proficient and timely manner. This is due to our extensive in-house staff training and outside continuing professional education that exceeds New York State guidelines. We train our staff, so they are current on new developments, and we maintain an extensive library covering accounting, auditing, tax, reimbursement, and consulting issues. Our professional staff spends over half its time servicing not-for-profit and government clients.

Thomas Zuber, your lead engagement partner, will be available throughout the term of the agreement for continuing advice and counsel.

The resumes of our engagement team you would work with and the individuals having primary responsibility with the engagement are to follow.

ORGANIZATIONAL STRUCTURE

	<u>Total</u>
Partners	36
Principals	21
Director	2
Senior Managers	16
Managers	24
Seniors	31
In-Charge	10
Associate II	13
Associate I	22
<u>Total</u>	<u>175</u>

ENGAGEMENT TEAM



Thomas Zuber, CPA
Partner (NYS License 080393)

Phone: (585) 672-1829

Email: tzuber@mmb-co.com

EDUCATIONAL BACKGROUND:

State University of New York College at Fredonia - B.S. Degree in Accounting, 1994

CERTIFICATION:

Certified Public Accountant - New York State, 1998

CAREER EXPERIENCE:

MMB + CO – Partner

Raymond F. Wager, CPA, P.C. (October 2005) Shareholder

Raymond F. Wager, CPA, P.C. (June 1994 - 2005) Audit Supervisor / Manager

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- New York State Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Government Finance Officer Association
- NYSSCPA – Public Schools Accounting Committee (Past Chair)
- NYSSCPA – Government Accounting and Auditing Committee
- NYSSCPA – Rochester Chapter – Board of Directors
- NYSSCPA – Rochester Chapter Past President
- NYSSCPA – Nominating Committee 2010
- NYSSCPA – Fire District TASC Force
- NYSSCPA – Deferred Compensation TASC Force

WORK SPECIALTIES:

- Supervision and planning of municipal, public authority, and school district audits
- Developed firm work plans for deferred compensation plan audits
- Researched and developed procedures relating to employment preparation education, special parks grants, New York State DOT audits, and the uniform guidance
- Provided technical and advisory services for fund balance and reserve planning
- Developed work programs for risk assessment, compliance auditing, and financial statement preparation

OTHER ACTIVITIES:

- Tom is an active presenter at the New York State spring and summer workshops sponsored by the New York School Boards Association, New York State Association of School Business Officials, and New York State Government Finance Officers Association, on topics relating to internal accounting controls, general purpose accounting guidance, fraud, and GASB statements.
- Tom has spoken to high school accounting classes discussing the certified public accountant's profession and the various opportunities available to students upon completion of college

ENGAGEMENT TEAM



Michael J. DeBadts, CPA
Partner (NYS License 122566)

Phone: (585) 672-1858
Email: mdebadts@mmb-co.com

EDUCATIONAL BACKGROUND:

State University of New York, College at Geneseo, NY
M.S. in Accounting May 2006
B.S. in Accounting May 2005

CERTIFICATION:

Certified Public Accountant - New York State, 2016

CAREER EXPERIENCE:

MMB + CO - Partner
Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP - (2019) Principal
Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP - (2018) Sr. Manager
Raymond F. Wager, CPA, P.C., (August 2006 - 2017)

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- New York State Association of School Business Officials (Rochester Chapter)
- New York State Society of Certified Public Accountants (NYSSCPA)
- American Institute of Certified Public Accountants
- NYSSCPA - Public School Committee

SIGNIFICANT ACCOMPLISHMENTS:

- Has lead and assisted with the annual audit of several of the firm's clients which include school districts, BOCES, villages, towns, counties, health plans, and not-for-profit agencies. Provides assistance and training services for several of the firm's clients, and has been a presenter at regional professional organization training workshops on several occasions.

ENGAGEMENT TEAM



Heather Lewis, CPA

Partner (NYS License 091102)

Phone: (518) 785-0134

Email: hlewis@mmb-co.com

EDUCATIONAL BACKGROUND:

Siena College

BS in Accounting, May 2002

CERTIFICATION:

Certified Public Accountant - New York State, 2004

CAREER EXPERIENCE:

MMB+ CO - Partner, June 2002- Present

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- Member American Institute of Certified Public Accountants (AICPA)
- Member New York State Society of Certified Public Accountants
- Member AICPA Government Audit Quality Center
- Member NYS Association of School Business Officials
- Member GFOA

CONTINUING PROFESSIONAL EDUCATION:

- Financial Management, Accounting and Auditing presented by ASBO (3 days in past 3 years)
- Annual School District Specific In-house Training (4 days in past 3 years)
- Yellow Book (7 hours)
- Government Accounting and Auditing Conference (2 days)
- Internal Control and Risk Assessment Standards (5.5 days in past 3 years)
- General Accounting and Auditing Updates (6.5 days in past 3 years)
- Annual Government Audit Quality Center Update (6 hours)
- Single Audit/Uniform Guidance (15 hours)

ENGAGEMENT TEAM



Christopher J. Healy, CPA, CGFM

Partner (NYS License 116057)

Phone: (518) 785-0134

Email: chealy@mmb-co.com

EDUCATIONAL BACKGROUND:

College of Saint Rose, Albany, NY

MS in Accounting, May 2013

BS in Business Administration, May 2013

CERTIFICATION:

Certified Public Accountant - New York State, 2014

Certified Government Financial Manager® (CGFM®) - June 2016 - License 17418



CAREER EXPERIENCE:

MMB + CO - Partner, July 2013- Present

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- Member American Institute of Certified Public Accountants (AICPA)
- Member New York State Society of Certified Public Accountants
- Member New York State Society of Certified Public Accountants Public Schools Committee
- Member Association of Government Accountants
- Member New York State Government Finance Officers Association
- President, Ingersoll Place Assisted Living Facility

CONTINUING PROFESSIONAL EDUCATION:

- Financial Management, Accounting and Auditing presented by ASBO (3 days in past 3 years)
- Annual School District Specific In-house Training (3 days in past 3 years)
- General Accounting and Auditing Updates (8 days in past 3 years)
- Government Accounting, Reporting and Financial Management (12 days in past 3 years)

ENGAGEMENT TEAM



Melissa Duerr, CPA

Partner (NYS License 114262)

Phone: (585) 337-4462

Email: mduerr@mmb-co.com

EDUCATIONAL BACKGROUND:

St. John Fisher College of New York, B.S. Accounting, May 2003

CERTIFICATION:

Certified Public Accountant - New York State, 2014

CAREER EXPERIENCE:

MMB + CO - Partner

Mengel Metzger Barr & Co. LLP - Principal (2022-2024)

Mengel Metzger Barr & Co. LLP - Senior Manager (2019 - 2021)

Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP (2018) Manager

Raymond F. Wager, CPA, P.C. (June 2011 to 2017)

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- New York State Society of Certified Public Accountants
- American Institute of Certified Public Accountants

SIGNIFICANT ACCOMPLISHMENTS:

- Melissa has supervised the annual audit of several of the firm's clients which include IDA's, school districts, BOCES, towns, counties, villages, and not-for-profit agencies. She has also, provided various types of client assistance to several towns, villages, and school district's including general accounting, bookkeeping, reconciliations, and preparation of Annual Financial Reports filed with New York State.

ENGAGEMENT TEAM

John Rynkiewicz, Jr., CPA, Principal

EDUCATIONAL BACKGROUND:

Certified Public Accountant - New York State
Rochester Institute of Technology - B.S. Degree in Accounting, 1997.

CERTIFICATION:

Certified Public Accountant - New York State, 2003

CAREER EXPERIENCE:

MMB+CO - Principal
Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP (2018) Senior Manager
Raymond F. Wager, CPA, P.C. (May 2010 - 2017)
Freed Maxick & Battaglia, CPA's (May 2008 - April 2010)
Ernst & Young, LLP (April 2005 - May 2008)

SIGNIFICANT ACCOMPLISHMENTS:

- Audit services for clients in municipal, not-for-profit, manufacturing, and health care in industries. Responsible for planning and coordination of all aspects of audit including development of testing, procedures and day to day management of engagements.
- Has served as manager of four internal audit engagements. Also, has planned and coordinated audit procedures for engagements for our governmental audit clients. Currently, manages day to day activities of engagements to ensure meeting deadlines, and the timely delivery of client requests.

David A. Rizzari, Director

EDUCATIONAL BACKGROUND:

Rochester Institute of Technology - B.S. Degree in Accounting

CAREER EXPERIENCE:

MMB + CO - Director
Raymond F. Wager, CPA, P.C. (March 1988 - 2017) Senior Manager
Naramore, Niles and Co. (May 1977 - March 1988) Senior Accountant/Manager
Naramore, Niles and Co. (May 1975 - May 1977) Internship/Staff Accountant

PROFESSIONAL ASSOCIATIONS AND ACTIVITIES:

- New York State Association of School Business Officials (Rochester Chapter)
- Accounting and Auditing Committee - NYSGFOA
- NYSGFOA - Board of Governors/Treasurer
- ARC of Monroe County - Board of Directors
- ARC of Monroe County - Finance Committee

SIGNIFICANT ACCOMPLISHMENTS:

- Interacted in the peer review of Raymond F. Wager, CPA, P.C. conducted in 2015 by Marvin and Co., P.C. This review resulted in an unqualified opinion regarding the accounting and auditing practice of the firm.
- Responsible for the quality control of the practice which involves an annual review of selected financial statement clients and the implementation of many new procedures and policies to improve quality controls within the firm.
- Successfully assisted a school district and a BOCES (first in NYS) with the preparation of the Comprehensive Annual Financial Report (CAFR) to achieve the Certificate of Excellence in Financial Reporting awarded by both ASBO and GFOA. At MMB + CO, I am currently responsible for the final review of all governmental reports and correspondence before they are sent out to the client to help ensure accuracy and adherence to the expectations of quality expected by the firm.

ENGAGEMENT TEAM

Ryan McGlynn, CPA, Senior Manager

EDUCATIONAL BACKGROUND:

The College at Brockport, B.S. Accounting, December 2015

CERTIFICATION:

Certified Public Accountant - New York State, 2020

CAREER EXPERIENCE:

MMB + CO - Senior Manager

MMB + CO - Manager (October 2020 - 2022)

Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division (2019)- Senior Accountant

Raymond F. Wager, CPA, P.C., Division of Mengel Metzger Barr & Co. LLP (2019) - In-Charge Accountant

Raymond F. Wager, CPA, P.C. (February 2016 to December 2017)

Paige O'Neil, CPA Manager

EDUCATIONAL BACKGROUND:

Mercyhurst University, B.A. Accounting and Marketing - 2017

CERTIFICATION:

Certified Public Accountant - New York State, 2023

CAREER EXPERIENCE:

MMB + CO - Manager

MMB + CO - Senior Accountant (2022 - 2024)

Mengel, Metzger, Barr & Co - In-Charge Accountant- (2021 - 2022)

Mengel, Metzger, Barr & Co - Staff Accountant- (2019 - 2021)

Americorps NCCC Team Member (October 2017- July 2018)

Jennifer Austin, CPA, Manager

EDUCATIONAL BACKGROUND:

Roberts Wesleyan College, B.S. Accounting - 2019

CERTIFICATION:

Successfully completed CPA exams in May 2023

CAREER EXPERIENCE:

MMB + CO - Manager

MMB + CO - Senior Accountant (October 2021 - 2024)

Mengel Metzger Barr & Co. LLP - Staff Accountant (May 2019 - September 2021)

ENGAGEMENT TEAM

Tiffany Raskopf, Senior Accountant

EDUCATIONAL BACKGROUND:

St. Bonaventure University, BBA Accounting, December 2013

CAREER EXPERIENCE:

MMB + CO - Senior Accountant (2018 - Present)

Raymond F. Wager, CPA, P.C. - Staff Accountant (2013- 2018)

Nicole Wright, Senior Accountant

EDUCATIONAL BACKGROUND:

Keuka College - B.S. Accounting, May 2016

CAREER EXPERIENCE:

MMB + CO - Senior Accountant

Mengel Metzger Barr & Co. LLP - In-Charge (2019)

Mengel Metzger Barr & Co. LLP - Staff (2016-2018)

CLIENT REFERENCES

CLIENT REFERENCES

Client	Address	Ph#	Contact/Email	Service Date	Work Provided
Victor Central School District	953 High Street Victor, New York 14564	(585) 924-3252	Mr. Dick Stutzman/ Stutzman3@victorschools.org	Current Client	Audit of Basic Financial Statement, Single Audit and Extraclassroom Activity Fund Audit
Marion Central School District	4034 Warner Road, Marion, NY 14505	(315) 926-2300	Mr. Rich Walker/ rwalker@marioncs.org	Current Client	Audit of Basic Financial Statement, Single Audit and Extraclassroom Activity Fund Audit
Penn-Yan Central School District	1 School Drive Penn Yan, NY 14527	(315) 5363371	Ms. Ashley Doyle adoyle@pycsd.org	Current Client	Audit of Basic Financial Statement, Single Audit and Extraclassroom Activity Fund Audit

School District Client	Contact Person	Phone Number
Addison CSD	Mr. Richard Everly	(607) 359-2245
Albion CSD	Mr. Rick Recchio	(585) 589-2050
Alexander CSD	Mr. Tim Batzel	(585) 591-1551
Andover CSD	Ms. Jenifer Joyce	(607) 478-8491
Avon CSD	Ms. Kristen Murphy	(585) 226-2455
Baldwinsville CSD	Ms. Tiffany Turner	(315) 638-6055
Bradford CSD	Ms. Lisa Kuhnel	(607) 583-4616
Brighton CSD	Mr. Lou Alaimo	(585) 242-5089
Brockport CSD	Mr. Darrin Winkley	(585) 637-5303
Caledonia-Mumford CSD	Mr. Jeremy Nardone	(585) 538-3001
Canandaigua City SD	Mr. Matt Fitch	(585) 396-3700
Canaseraga CSD	Mr. Chad Groff	(607) 545-6421
Cato-Meridian CSD	Ms. Elizabeth Kupiec	(607) 758-4100
Churchville-Chili CSD	Mr. Matthew DeAmarall	(315) 626-2716
Cortland City CSD	Mr. Kristopher Williamson	(607) 758-4100
Dalton-Nunda CSD	Ms. Kenneth Forrester	(585) 468-2541
Dansville CSD	Mr. Tom Fraizer	(585) 335-4000
DeRuyter CSD	Ms. Amanda Graham-Quirk	(315) 852-3400
Dryden CSD	Ms. Jennifer Case	(607) 844-5361
East Bloomfield CSD	Mr. Scott Donnelly	(585) 657-6121
East Irondequoit CSD	Mr. John D. Abbott	(585) 339-1200
East Rochester UFSD	Ms. Staci SanSoucie	(585) 248-6302
Elba CSD	Ms. Lisa Penna	(585) 757-9967
Fairport CSD	Mr. Matthew Stevens	(585) 421-2000
Fulton City SD	Ms. Kathleen Hooper	(315) 593-5505
Geneseo CSD	Ms. Stephanie Hilt	(585) 243-3450
Greece CSD	Mr. Romeo Colilli	(585) 966-2000
Hilton CSD	Mr. Adam Geist	(585) 392-1000
Holley CSD	Ms. Sharon Zacher	(585) 638-6316
Honeoye CSD	Mr. Michael Bastian	(585) 229-4125
Honeoye Falls-Lima CSD	Mr. Colin Pierce	(585) 243-7000
Horseheads CSD	Ms. Katy Buzzetti	(607) 739-5601
Jordan-Elbridge CSD	Mr. James R. Froio	(315) 689-8500
Kendall CSD	Mr. Charles Nasella	(585) 659-8930
Letchworth CSD	Mr. John Novak	(585) 493-5150
Livonia CSD	Mr. Jeremy Lonneville	(585) 346-4000
Lyndonville CSD	Mr. Dan Dragula	(585) 765-2251
Lyons CSD	Mr. Michael Pangallo	(315) 946-2200
Manchester-Shortsville CSD	Mr. Timothy Burns	(585) 289-3964
Marcus Whitman CSD	Mr. Christopher Wickham	(585) 554-4848
Medina CSD	Mr. Mark Kruzynski	(585) 798-2701
Moravia CSD	Mr. Jeffrey Lawrence	(315) 497-2670
Newark CSD	Mr. Gregory Kern	(315) 332-3230
North Rose-Wolcott CSD	Mr. Andrew Dilbasi	(315) 594-3141
Oakfield-Alabama CSD	Ms. Christine Griffin	(585) 948-5211

School District Client	Contact Person	Phone Number
Onondaga CSD	Ms. Joseph Sterbank	(315) 552-5000
Oswego City SD	Mr. Peter Colucci	(315) 341-2912
Penfield CSD	Dr. Daniel Driffill	(585) 249-5700
Penn Yann CSD	Ms. Ashley Doyle	(315) 536-3371
Perry CSD	Mr. Reed Pettys	(585) 237-0270
Phelps-Clifton Springs CSD	Mr. Karl Dubash	(315) 548-6420
Pittsford CSD	Ms. Mike Vespi	(585) 267-1000
Red Creek CSD	Ms. Danielle DeBiase	(315) 754-2011
Romulus CSD	Mr. Edward Ninestine	(866) 810-0345
Rush-Henrietta CSD	Mr. Andy Whitmore	(585) 359-5000
Seneca Falls CSD	Mr. James Bruni	(315) 568-5500
Sodus CSD	Mr. Steven K. Moore	(315) 483-5200
Spencerport CSD	Mr. Richard Wood	(585) 349-5111
Victor CSD	Mr. Dick Stutzman	(585) 924-3252
Waterloo CSD	Ms. Joanne Slauson	(315) 539-1501
Wayland-Cohocton CSD	Ms. Cindy Flowers	(585) 728-2212
Wayne CSD	Ms. Christine Quinlan	(315) 524-1011
Webster CSD	Mr. Brian Freeman	(585) 265-3600
Wheatland-Chili CSD	Ms. Jessica Jackson	(585) 889-6247
Williamson CSD	Mr. Jeff Sutton	(315) 589-9661
BOCES #2- Monroe and Orleans Counties	Mr. Steven Roland	(585) 352-2400
BOCES- Cattaraugus- Allegany- Erie-Wyoming	Ms. Amy Windus	(716) 376-8200
BOCES- Genesee Valley	Mr. Daniel Groth	(585) 658-7900
BOCES- Orleans- Niagara	Ms. Melanie Conley	(800) 836-7510
BOCES- Oswego	Mr. Michael Sheperd	(315) 963-4241
BOCES- Wayne/Finger Lakes	Mr. Everton Sewell	(315) 332-7409

ATTACHMENTS

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line. Do not leave this line blank.

Mongel, Metzger, Barr & Co., LLP

2 Business name/disregarded entity name, if different from above

MMB+CO

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☒ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership):

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions):

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any):

Exemption from FATCA reporting code (if any):

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

100 Chestnut Street, Suite 1200

6 City, state, and ZIP code

Rochester, NY 14604

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

1 6 - 1 0 9 2 3 4 7

OR

Employer identification number

1 6 - 1 0 9 2 3 4 7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

01/02/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (cancelled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

APPENDIX A: RESPONSE FORM

Failure to complete this form shall result in your Response being deemed non-responsible and rejected without further evaluation

The undersigned hereby offers and, if proposal is awarded by the Board of Education of the BOCES, agrees to furnish the services in compliance with all terms, scope of work, conditions, specifications, and addenda in this Request for Proposal. The undersigned further agrees to accept, via email or other electronic means, and all notifications and contractual documents including but not limited to, notifications, insurance verification requests, and purchase orders.

Scope of Work:

As outlined in this RFP document, the Scope of Work in Part II the "Audit Overview", Proposer understands the requirements or must state any exceptions in a separate section of your proposal noted as such. Any exceptions will be evaluated and determined whether they are in the best interest of the BOCES and the School Districts that it services.

Addenda:

The undersigned has read, understands and fully cognizant of the information to Proposers as outlined in the RFP document, including any addenda issued in connection with this request. The undersigned hereby acknowledges receipt of the following addendum(s): 1,2,3, & 4, _____ (write "none" if none). In addition, the undersigned has completely and appropriately filled out all the required forms.

Obligation:

The undersigned, by submission of this Offer, agrees to be obligated, if recommended for award to provide services to the BOCES as stated in this RFP, Addenda, or by written amendment during negotiations with the BOCES.

Compliance:


The undersigned hereby accept all administrative requirements of the RFP and by submitting this Response Form, the Proposer represents that they will be in compliance with such requirements.

Submittal Requirements:

The undersigned certifies it has attached a complete response to the submittal requirements listed in Part III "Submission by Prospective Consultants" of this RFP.

No response shall be accepted which has not been signed in the appropriate space below.

I certify, under penalty of perjury, that I have the legal authorization to bind the Consultant hereunder:

Company Name: Mengel Metzger Barr & Co. LLP	Name: Thomas Zuber, CPA
Address: 100 Chestnut Street, Suite 1200	Title: Partner
City: State: Zip: Rochester, NY 14604	Phone: (585) 423-1860
Signature of Authorized Person: 	Fax: (585) 423-1860
Printed Name: Thomas Zuber, CPA	Email: tzuber@mmb-co.com

Appendix B: Non-Collusive Bidding Certification

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his knowledge and belief:

- (1) The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or competitor;
- (2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
- (3) No attempt has been made or will be made by the bidder to induce any other person, partnership, or corporation to submit or act to submit a bid for the purpose of restricting competition.

We, the undersigned, propose to furnish all materials called for, in full accordance with the specifications and instructions in the attached bid proposal, and agree to all conditions therein.

FIRM Mengel Metzger Barr & Co. LLP SIGNED BY Thomas Juler CPA

100 Chestnut Street, Suite 1200
ADDRESS Rochester, NY 14604 TITLE Partner

PHONE NO. (585) 423-1860 DATE 1/23/2025

Appendix C: Declaration

The undersigned hereby declares that no member or employees of the Board of Cooperative Educational Services of Ontario, Seneca, Yates, Cayuga, and Wayne Counties, is directly, or indirectly interested in this bid, or in supplies or work to which it relates, or in any of the profits thereof.

By: Thomas Zuber, CPA

Title: Partner

Firm: Mengel Metzger Barr & Co. LLP

Date: 1/23/2025

APPENDIX E

Page 1 of 2

Supplier/Bidder Qualification & Disclosure Form

INSTRUCTIONS: Provide below the names, home addresses, offices held and any ownership interest of all officers of the Consultant named above. If additional space is necessary, provide on an attached sheet.

Name	Home Address	Office Held	Ownership Interest

INSTRUCTIONS: Provide below the names, home addresses, and ownership interest of all individuals not listed above, and any partnership, corporations and any other owner having a 10% or greater interest in the Consultant named above. If a listed owner is a corporation or partnership, provide below the same information for the holders of 10% or more interest in that corporation or partnership. If additional space is necessary, provide that information on an attached sheet. If there are no owners with 10% or more interest in your Consultant, enter "None" below. Complete the certification at the bottom of this form. If this form has previously been submitted to the Wayne-Finger Lakes BOCES, Business Office in connection with another bid/RFP, indicate changes, if any, where appropriate, and complete the certification below.

Name	Home Address	Office Held	Ownership Interest

COMPLETE ALL QUESTIONS BELOW:

1. Within the past five years has another company or corporation had a 10% or greater interest in the Consultant identified above? (If yes, complete and attach a separate disclosure form reflecting previous ownership interests.)
Yes ____ No. X
2. Has any person listed in this form, or its attachments ever been arrested, charged, indicted, plead guilty or been convicted of a criminal or disorderly conduct matter by the State of New York, any other political subdivision of the State, or the U.S. Government? (If yes, attach a detailed explanation for each instance.) Yes ____ No. X
3. Has any person or entity listed in this form, or its attachments ever been excluded, suspended, debarred or otherwise declared ineligible by any agency or government from bidding or contracting to provide services, labor, material or supplies? (If yes, attach a detailed explanation for each instance.) Yes ____ No X
4. Are there now any criminal matters, suspension or debarment proceedings pending in which the Consultant and/or its officers and/or managers are involved? (If yes, attach a detailed explanation for each instance.) Yes ____ No X
5. Has any federal, state or local license, permit or other similar authorization, necessary to perform the work applied for herein and held or applied for by any person or entity listed in this form been suspended or revoked, or been the subject of any pending proceedings specifically seeking or litigating the issue of suspension or revocation? (If yes to any part of this question, attach a detailed explanation for each instance.) Yes ____ No X
6. How many years has your organization been in business? Refer to our website
7. How many years has your organization done business under the current business name? Refer to our website
8. List any other or former business names that your organization has operated under.

9. If your organization is a corporation:
Date of Incorporation: _____ State of Incorporation: _____
President's Name: _____ Vice-President's Name: _____

APPENDIX E

Page 2 of 2

Supplier/Bidder Qualification & Disclosure Form

10. If your organization is a partnership:

Date of Organization: See handouts

Type of Partnership (if applicable) _____

Name(s) of general partner(s): _____

11. Has your organization ever failed to timely complete work awarded to it and/or failed to timely deliver equipment by the required delivery date? (If yes, attach a detailed explanation for each instance.) Yes ____ No X
12. Has your organization ever participated in a meeting with an agency or government, or received written complaints, regarding alleged deficiencies in your organization's performance of a contract awarded through competitive bidding? (If yes, attach a detailed explanation for each instance.) Yes ____ No. X
13. Are there any outstanding or pending judgments, claims, arbitration proceedings or suits against your organization or officers? Yes ____ No. X
14. Has your organization filed any lawsuits or requested arbitration with regard to contracts in the last five years? Yes ____ No X
15. During the last five years, has an officer or principal of your organization been an officer or principal with another organization when it failed to perform a contract. Yes ____ No X

CERTIFICATION: I, being duly sworn, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that the Wayne-Finger Lakes BOCES is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the Wayne-Finger Lakes BOCES to notify the Wayne-Finger Lakes BOCES in writing of any changes to the answers or information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement with the Wayne-Finger Lakes BOCES and that the BOCES may declare any contract(s) resulting from this certification void and unenforceable.

I, being duly authorized, certify that the information supplied above, including all attached pages, is complete and correct to the best of my knowledge. I certify that all of the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

(Print or Type)

Date: 1/23/2025

Thomas Zuber CPA

Signature

Thomas Zuber, CPA Name

Partner Title

Mengel Metzger Barr & Co. LLP Company

100 Chestnut Street, Suite 1200, Rochester, NY 14604 Address



MENGMET-01

KELAOUNI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/24/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # BR-812008

Alliant Insurance Services

1440 Arrowhead Dr

Maumee, OH 43537

***Further proof of insurance will
be provided upon selection**

CONTACT

NAME:

PHONE

(A/C, No, Ext):

FAX

(A/C, No):

E-MAIL

ADDRESS:

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A : Navigators Insurance Company

42307

INSURER B :

INSURER C :

INSURER D :

INSURER E :

INSURER F :

INSURED

Mengel Metzger Barr & Co. LLP

100 Chestnut Street # 1200

Rochester, NY 14604

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE \$
	CLAIMS-MADE OCCUR					DAMAGE TO RENTED PREMISES (Ea occurrence) \$
						MED EXP (Any one person) \$
						PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$
	POLICY PRO-JECT LOC					PRODUCTS - COMP/OP AGG \$
	OTHER:					\$
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	ANY AUTO					BODILY INJURY (Per person) \$
	OWNED AUTOS ONLY					BODILY INJURY (Per accident) \$
	HIRED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
						\$
	UMBRELLA LIAB OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB CLAIMS-MADE					AGGREGATE \$
	DED RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y / N				PER STATUTE OTH- ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A				E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		NY22APLZ034J5IV	10/1/2022	10/1/2023	Per Claim/Aggregate 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Proof of Insurance-

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Library Weeding Log

Naples Elementary School

Removed From: 1/1/2025 Removed To: 1/31/2025

1/27/2025 - Copies Removed: 90

The Apollo 13 mission : core events of a crisis in space (Removed: 1)

Author: Radomski, Kassandra, ISBN: 978-1-47654181-5 (lib. bdg.) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
629.45 RAD	NAE3701016	\$19.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Apples (Removed: 1)

Author: Farmer, Jacqueline. ISBN: 978-1-57091-695-3 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
634 FAR	11004265	\$14.40	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/5/2023	

Was Available -- Weeded -- Total Circulations: 1

Babysitting basics : caring for kids (Removed: 1)

Author: Browning, Leah. ISBN: 978-0-7368-6462-6 Published: 2007
(hardcover : alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
649 BRO	310000007	\$18.85	6/13/2017	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Babysitting rules : a guide for when you're in charge (Removed: 1)

Author: Browning, Leah. ISBN: 978-0-7368-6464-0 Published: 2007
(hardcover : alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
649 BRO	310000008	\$18.85	6/13/2017	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/6/2018	

Was Available -- Weeded -- Total Circulations: 1

A backyard vegetable garden for kids (Removed: 1)

Author: Leavitt, Amie Jane. ISBN: 978-1-58415-634-5 (library bound) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
635 LEA	NAE3700468	\$22.46	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Be aware! : a hero's guide to being smart and staying safe (Removed: 1)

Author: Olson, Elsie, 1986-

ISBN: 978-1-53211964-4

Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
613.6 Ols	310000911	\$18.95	12/5/2019	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Bean (Removed: 1)

Author: Schwartz, David M.

ISBN: 0-8368-2970-0 (lib. bdg.)

Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
634 SCH	0000015726	\$13.10	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Broken bones (Removed: 1)

Author: Glaser, Jason.

ISBN: 978-0-7368-6330-8
(hardcover)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
617.4 Gla	310000011	\$15.85	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			4/13/2018	

Was Available -- Weeded -- Total Circulations: 1

Bulldozers (Removed: 1)

Author: Glover, David, 1953 September 4-

ISBN: 1-58340-705-7

Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
621.8 GLO	NAE3700209	\$18.97	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Caring for your frog (Removed: 1)

Author: Craats, Rennay.

ISBN: 1-59036-198-9 (library
bound : alk. paper)

Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
639.3 CRA	0000015983	\$16.50	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

A carpenter's job (Removed: 1)

Author: De Nijs, Erika,

ISBN: 978-1-50260427-9

Published: 2016

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
694.023 DE	NAE3701219	\$16.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Casual cows (Removed: 1)

Author: Dolphin, Colleen, 1979- ISBN: 978-1-61613-369-6 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
636.2 DOL	NAE3700720	\$14.45	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			6/18/2019	

Was Available -- Weeded -- Total Circulations: 1

A chef's job (Removed: 1)

Author: Worthington, Niles, ISBN: 978-1-50260439-2 Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
641.5023 WOR	NAE3701222	\$16.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Coconut (Removed: 1)

Author: Lee, Jackie, active 2015. ISBN: 978-1-62724-842-6 Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
634.9 LEE	NAE00161268	\$19.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Composting : nature's recyclers (Removed: 1)

Author: Koontz, Robin Michal. ISBN: 978-1-40482194-1 (lib. bdg.) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
631.8 KOO	11004063	\$17.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Cranes (Removed: 1)

Author: Glover, David, 1953 Sept. 4- ISBN: 1-58340-700-6 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
621.8 GLO	NAE3700219	\$18.97	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/5/2024	

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 1

A dam holds back (Removed: 1)

Author: Sikkens, Crystal.

ISBN: 978-0-7787-2905-1

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
627 SIK	NAE3701306	\$18.20	10/10/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			10/26/2017	

Was Available -- Weeded -- Total Circulations: 1

Diggers (Removed: 1)

Author: Glover, David, 1953 Sept. 4-

ISBN: 1-58340-701-4

Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
621.8 GLO	NAE3700231	\$18.97	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			4/15/2024	

Was Available -- Weeded -- Total Circulations: 1

Do you know where your water has been? : the disgusting story behind what (Removed: 1)

Author: Barnhill, Kelly Regan.

ISBN: 978-1-42961995-0 (lib. bdg. : alk. paper) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
628.1 BAR	NAE3700534	\$17.99	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Do you really want a bird? (Removed: 1)

Author: Heos, Bridget.

ISBN: 978-1-60753-205-7 (lib. bdg.)

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
636.6 HEO	NAE00160647	\$18.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Eggs (Removed: 1)

Author: Spilsbury, Louise.

ISBN: 1-58810-144-4

Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
635 SPI	11003298	\$25.76	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			12/20/2023	

Was Available -- Weeded -- Total Circulations: 1

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Enchanted gardening : growing miniature gardens, fairy gardens, and more (Removed: 1)

Author: Amstutz, Lisa J.

ISBN: 978-1-49148234-6

Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
635.9 Ams	310000690	\$27.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/22/2017	

Was Available -- Weeded -- Total Circulations: 1

Farming (Removed: 1)

Author: Gibbons, Gail.

ISBN: 978-0-8234-0682-1 (lib. bdg.)

Published: 1988

Call Number	Barcode	Price	Acquired	Removed By
630 GIB	11004354	\$17.05	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/27/2019	

Was Available -- Weeded -- Total Circulations: 1

Find your future in engineering (Removed: 1)

Author: Reeves, Diane Lindsey, 1959-

ISBN: 978-1-63471-900-1

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
620.0023 REE	NAE3701312	\$20.95	10/10/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			1/2/2018	

Was Available -- Weeded -- Total Circulations: 1

Fruit (Removed: 1)

Author: Head, Honor.

ISBN: 978-1-59920-260-0 (lib. bdg. : hardcover)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
641.3 HEA	0000016366	\$16.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			10/24/2022	

Was Available -- Weeded -- Total Circulations: 1

Fruit (Removed: 1)

Author: Nugent, Samantha.

ISBN: 978-1-48963995-0

Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
634 NUG	0000016463	\$18.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			6/18/2019	

Was Available -- Weeded -- Total Circulations: 1

Fruits and vegetables (Removed: 1)

Author: Branigan, Carrie.

ISBN: 1-58340-613-1

Published: 2006

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
641.3 BRA	NAE0014658	\$18.95	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/19/2022	

Was Available -- Weeded -- Total Circulations: 1

Funky chicken enchiladas : and other Mexican dishes (Removed: 1)

Author: Fauchald, Nick. ISBN: 978-1-40485189-4 (lib. bdg.) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
641.5972 FAU	NAE3700547	\$18.99	6/13/2017	gpulver@naplescscd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Gadgets and inventions (Removed: 1)

Author: Hobbs, Mike, 1954- ISBN: 978-1-59920-924-1 (lib. bdg.) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
600 Hob	310000459	\$24.85	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Generating wind power (Removed: 1)

Author: Walker, Niki, 1972- ISBN: 978-0-7787-2913-6 (rlb) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
621.4 WAL	310000127	\$19.85	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/1/2023	

Was Available -- Weeded -- Total Circulations: 1

Green iguanas (Removed: 1)

Author: Lunis, Natalie. ISBN: 978-1-59716-863-2 (lib. bdg.) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
639.3 Lun	NAE001701894	\$16.96	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/20/2023	

Was Available -- Weeded -- Total Circulations: 1

Growing (Removed: 1)

Author: Glover, David, 1953 September 4- ISBN: 978-1-58340-690-8 (hc.) Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
612.6 GLO	NAE0014660	\$18.95	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 0

Horse sense (Removed: 1)

Author: Gruber, Beth.

ISBN: 0-7565-0702-2 (hardcover)

Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
636.1 GRU	11002955	\$16.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/7/2021	

Was Available -- Weeded -- Total Circulations: 1

Inclined planes in action (Removed: 1)

Author: Gosman, Gillian.

ISBN: 978-1-44880685-0 (lib. bdg.)

Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100265	\$17.70	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

A kid's guide to how flowers grow (Removed: 1)

Author: Ayers, Patricia.

ISBN: 0-8239-5462-5 (lib. bdg.)

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
635.9 Aye	NAE0011729	\$13.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

A kid's guide to how herbs grow (Removed: 1)

Author: Ayers, Patricia.

ISBN: 0-8239-5464-1 (lib. bdg.)

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
635.7 Aye	NAE0011727	\$13.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

A kid's guide to how plants grow (Removed: 1)

Author: Ayers, Patricia.

ISBN: 0-8239-5465-X (lib. bdg.)

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
635.9 Aye	NAE0011725	\$13.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			5/8/2023	

Was Available -- Weeded -- Total Circulations: 1

A kid's guide to how vegetables grow (Removed: 1)

Author: Ayers, Patricia.

ISBN: 0-8239-5461-7

Published: 2000

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
635 Aye	NAE0011726	\$13.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			6/18/2019	rg

Was Available -- Weeded -- Total Circulations: 1

Levers in action (Removed: 1)

Author: Gosman, Gillian.

ISBN: 978-1-44880682-9 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100268	\$17.70	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

The magic school bus presents the human body (Removed: 1)

Author: Green, Dan, 1975 June 20-

ISBN: 1-33820334-7

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
612 GRE	NAE9100425		5/31/2023	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/30/2023	rg

Was Available -- Weeded -- Total Circulations: 1

Medieval arms and armor (Removed: 1)

Author: Whiting, Jim, 1951-

ISBN: 978-1-42962270-7 (lib. bdg.) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
623.4 WHI	NAE3700685	\$17.99	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

My friend has asthma (Removed: 1)

Author: Levene, Anna.

ISBN: 1-932333-25-8 (hc.)

Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
616.2 LEV	0000015966	\$18.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

My friend has autism (Removed: 1)

Author: Tourville, Amanda Doering, 1980-

ISBN: 978-1-40486109-1 (pbk.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
618.92 TOU	NAE3700691	\$18.99	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 0

My friend has diabetes (Removed: 1)

Author: Levene, Anna.

ISBN: 1-932333-26-6 (hc.)

Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
616.4 LEV	0000015967	\$18.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

My senses (Removed: 1)

Author: Read, Leon.

ISBN: 978-1-59771-188-3 (lib. bdg.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
612.8 Rea	NAE9000012		6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Oranges (Removed: 1)

Author: Lilly, Melinda.

ISBN: 1-58952-045-9

Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
641.3 LIL	11002070	\$17.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Our bones (Removed: 1)

Author: Guillain, Charlotte.

ISBN: 978-1-43293596-2 (lib. bdg.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
612.7 GUI	NAE3700694	\$16.13	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 1

Our brains (Removed: 1)

Author: Guillain, Charlotte.

ISBN: 978-1-43293592-4 (lib. bdg.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
612.8 GUI	NAE3700695	\$16.13	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Our stomachs (Removed: 1)

Author: Guillain, Charlotte.

ISBN: 978-1-43293591-7 (lib. bdg.)

Published: 2010

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
612.3 GUI	NAE3700696	\$16.13	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/1/2019	rg

Was Available -- Weeded -- Total Circulations: 1

Pearl's new tooth : a book about caring for your teeth (Removed: 1)

Author: Dinmont, Kerry, ISBN: 978-1-50382022-7 Published: 2018

Call Number	Barcode	Price	Acquired	Removed By
617.6 Dinmont	NAE3701416	\$18.95	1/22/2018	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Potatoes (Removed: 1)

Author: Bentley, Joyce, ISBN: 1-59389-220-9 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
641.3 BEN	NAE0014610	\$18.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Potatoes (Removed: 1)

Author: Spillsbury, Louise, ISBN: 1-58810-149-5 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
641.3 SPI	11002093	\$14.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Pulleys in action (Removed: 1)

Author: Gosman, Gillian, ISBN: 978-1-44880681-2 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100278	\$17.70	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Reaching for the moon : the Apollo astronauts (Removed: 1)

Author: Marcovitz, Hal, ISBN: 0-7910-5957-X Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
629.45 MAR	50000000102	\$16.32	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 0

Redwoods (Removed: 1)

Author: Chin, Jason.

ISBN: 978-1-59643-430-1 (trade)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
634 CHI	NAE00158877	\$16.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Riding (Removed: 1)

Author: Green, Lucinda.

ISBN: 0-7894-5428-9

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
636.1 GRE	T 2600100		6/1/2022	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Rocks and soil (Removed: 1)

Author: Hoffman, Steven M. (Steven Michael), 1960-

ISBN: 978-1-44882560-8 (lib. bdg.)

Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
631.4 Hof	310000371	\$15.85	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			12/19/2017	

Was Available -- Weeded -- Total Circulations: 2

Roly-poly ravioli : and other Italian dishes (Removed: 1)

Author: Fauchald, Nick.

ISBN: 978-1-40485186-3 (lib. binding)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
641.5945 FAU	NAE3700579	\$18.99	6/13/2017	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	g Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Saving animals from hurricanes (Removed: 1)

Author: Person, Stephen.

ISBN: 978-1-61772-290-5 (lib. bdg.)

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
636.08 PER	NAE00159768	\$25.27	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Screws in action (Removed: 1)

Author: Gosman, Gillian.

ISBN: 978-1-44880686-7 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100283	\$17.70	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Sewers and the rats that love them : the disgusting story behind where it (Removed: 1)

Author: Barnhill, Kelly Regan.

ISBN: 978-1-42961998-1 (lib. bdg. Published: 2009
: alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
628.3 BAR	NAE3700583	\$17.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Shorthaired cats in America (Removed: 1)

Author: Quasha, Jennifer.

ISBN: 0-8239-5513-3

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
636.8 Qua	NAE0011738	\$13.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			12/17/2019	

Was Available -- Weeded -- Total Circulations: 2

Simple machines : wheels, levers, and pulleys (Removed: 1)

Author: Adler, David A.,

ISBN: 978-0-8234-3309-4 (library Published: 2015
binding)

Call Number	Barcode	Price	Acquired	Removed By
621.8 ADL	NAE00160926		6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Solar story : how one community lives alongside the world's biggest solar (Removed: 1)

Author: Drummond, Allan,

ISBN: 978-0-374-30899-5
(hardcover)

Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
621.31 DRU	NAE20000599	\$17.55	8/19/2020	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Space equipment (Removed: 1)

Author: Whitehouse, Patricia, 1958-

ISBN: 1-40345154-0 (Library Binding-Hardcover)

Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
629.47 WHI	11003083	\$16.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/2/2017	rg

Was Available -- Weeded -- Total Circulations: 1

The space shuttle (Removed: 1)

Author: Langille, Jacqueline.

ISBN: 0-86505-678-1 (rlb)

Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
629.45 LAN	NAE2900074		6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/16/2025	rg

Was Available -- Weeded -- Total Circulations: 1

The story of the Hoover Dam : a history perspectives book (Removed: 1)

Author: Halls, Kelly Milner, 1957-

ISBN: 978-1-62431-668-5 (lib. bdg.)

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
627.820 HAL	NAE9100285	\$19.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Tadpoles (Removed: 1)

Author: Greenaway, Theresa, 1947-

ISBN: 0-7398-1828-7

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
639.3 GRE	0000015649	\$17.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Trains on the move (Removed: 1)

Author: Clark, Willow.

ISBN: 978-1-43589331-3 (lib. bdg.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
625.2 CLA	NAE9000073	\$15.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Truck (Removed: 1)

Author: Haldane, Elizabeth.

ISBN: 0-7566-1142-3 (plc)

Published: 2005

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
629.224 HAL	NAE001701377	\$19.96	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Tunnels (Removed: 1)

Author: Loh-Hagan, Virginia. ISBN: 978-1-63472-167-7 Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
624.1 LOH	NAE00161756	\$20.25	9/26/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/27/2017	

Was Available -- Weeded -- Total Circulations: 1

The vegetable group (Removed: 1)

Author: Frost, Helen, 1949- ISBN: 978-0-7368-0541-4 (lib. bdg.) Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
635 FRO	11002137	\$10.95	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			6/18/2019	

Was Available -- Weeded -- Total Circulations: 1

Vegetables (Removed: 1)

Author: Thomas, Ann, 1953- ISBN: 0-7910-6977-X Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
641.3 THO	11003622	\$18.60	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/31/2023	

Was Available -- Weeded -- Total Circulations: 2

Vegetables, vegetables! (Removed: 1)

Author: Robinson, Fay. ISBN: 0-516-06030-9 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
635 ROB	11000360	\$11.96	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/18/2022	

Was Available -- Weeded -- Total Circulations: 1

Vegetarian cooking around the world (Removed: 1)

Author: photographs by Robert L. and Diane Wolfe. ISBN: 0-8225-0927-X Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
641.5 VEG	11000143	\$0.00	6/13/2017	ssheedy@naplescscd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/22/2023	

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 1

VW Beetle (Removed: 1)

Author: Maurer, Tracy, 1965-

ISBN: 1-60044-229-3

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
629.222 MAU	NAE3700314	\$19.00	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/9/2024	rg

Was Available -- Weeded -- Total Circulations: 1

Wedges in action (Removed: 1)

Author: Gosman, Gillian.

ISBN: 978-1-44880683-6 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100294	\$17.70	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/19/2024	rg

Was Available -- Weeded -- Total Circulations: 1

What is taste? (Removed: 1)

Author: Aloian, Molly.

ISBN: 978-0-7787-0967-1 (lib. bdg.)

Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
612.8 ALO	NAE00160518	\$18.75	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

What's going on in the compost pile? : a book about systems (Removed: 1)

Author: Chappell, Rachel M., 1978-

ISBN: 978-1-60044-541-5

Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
631.8 Cha	310000202	\$18.85	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Wheels and axles in action (Removed: 1)

Author: Gosman, Gillian.

ISBN: 978-1-44880684-3 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
621.8 GOS	NAE9100296	\$17.70	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/9/2024	rg

Was Available -- Weeded -- Total Circulations: 1

Why can't I hear that? : pitch and frequency (Removed: 1)

Author: Spilsbury, Louise.

ISBN: 978-1-41096005-4

Published: 2014

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Call Number	Barcode	Price	Acquired	Removed By
612 SPI	NAE00160719	\$18.75	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Why do astronauts wear spacesuits? (Removed: 1)

Author: Portman, Michael, 1976- ISBN: 978-1-43399239-1 (pbk.) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
629.45 Por	310000515	\$18.85	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/15/2020	

Was Available -- Weeded -- Total Circulations: 1

Why must I brush my teeth? (Removed: 1)

Author: Gaff, Jackie. ISBN: 1-84234-347-5 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
617.6 GAF	NAE0014602	\$18.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Why must I wash my hands? (Removed: 1)

Author: Gaff, Jackie. ISBN: 1-84234-350-5 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
611 GAF	NAE0014603	\$18.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

The wild side of pet fish (Removed: 1)

Author: Waters, Jo. ISBN: 978-1-41091020-2 (lib. bdg.) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
639.34 WAT	11003121	\$18.45	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/17/2020	

Was Available -- Weeded -- Total Circulations: 1

Your body (Removed: 1)

Author: Llewellyn, Claire. ISBN: 978-1-59771-096-1 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
612 LLE	NAE00148348	\$18.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/1/2019	

Library Weeding Log

Naples Elementary School

1/27/2025 - Copies Removed: 90

Was Available -- Weeded -- Total Circulations: 1

Your body battles a stomachache (Removed: 1)

Author: Cobb, Vicki.

ISBN: 978-0-8225-7166-7 (lib. bdg. Published: 2009
: alk. paper)

Call Number	Barcode	Price	Acquired	Removed By
616.3 COB	11004520	\$18.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			1/28/2022	

Was Available -- Weeded -- Total Circulations: 1

Your body on gluten (Removed: 1)

Author: Downs, Mike.

ISBN: 978-1-53211885-2

Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
613.2 DOW	310000980	\$22.95	12/5/2019	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Your skin weighs more than your brain : and other freaky facts about your (Removed: 1)

Author: Seuling, Barbara.

ISBN: 978-1-40483751-5 (lib. bdg.) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
612 SEU	NAE3700458	\$17.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			9/15/2023	

Was Available -- Weeded -- Total Circulations: 2

Your teeth (Removed: 1)

Author: Llewellyn, Claire.

ISBN: 978-1-59771-099-2

Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
617.6 LLE	NAE00148350	\$18.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method

Was Available -- Weeded -- Total Circulations: 0

1/24/2025 - Copies Removed: 28

Ape and Armadillo take over the world (Removed: 1)

Author: Sturm, James, 1965-

ISBN: 978-1-943145-09-6

Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
741.5 STU	NAE00161411	\$14.80	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			4/10/2023	

Was Available -- Weeded -- Total Circulations: 1

Library Weeding Log

Naples Elementary School

1/24/2025 - Copies Removed: 28

Betty's burgled bakery : an alliteration adventure (Removed: 1)

Author: Nichols, Travis.

ISBN: 978-1-45213183-2

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
741.5 NIC	NAE00161831	\$14.80	1/8/2018	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/11/2018	

Was Available -- Weeded -- Total Circulations: 2

The boy who cried vampire : a graphic novel (Removed: 1)

Author: Harper, Benjamin,

ISBN: 978-1-49655421-5

Published: 2018

Call Number	Barcode	Price	Acquired	Removed By
741.5 HAR	NAE3701372	\$18.99	1/22/2018	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/1/2022	

Was Available -- Weeded -- Total Circulations: 2

Cast away on the letter A : a Philemon adventure (Removed: 1)

Author: Fred, 1931-2013.

ISBN: 978-1-935179-63-4

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
741.5 PHI	NAE00160825	\$16.50	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/17/2018	

Was Available -- Weeded -- Total Circulations: 1

The dinosaur disaster (Removed: 1)

Author: McElligott, Matthew.

ISBN: 978-0-553-52374-4

Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
741.5 MCE	NAE00161064	\$17.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/17/2023	

Was Available -- Weeded -- Total Circulations: 10

Elvis : a graphic novel (Removed: 1)

Author: Collins, Terry.

ISBN: 978-1-42965476-0 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
741.5 PRE	NAE3700843	\$21.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/20/2023	

Was Available -- Weeded -- Total Circulations: 3

The ferret's a foot (Removed: 1)

Author: Venable, Colleen A. F.

ISBN: 978-0-7613-5223-5 (lib. bdg.)

Published: 2011

Library Weeding Log

Naples Elementary School

1/24/2025 - Copies Removed: 28

Call Number	Barcode	Price	Acquired	Removed By
741.5 VEN	NAE00159550	\$13.38	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/15/2024	

Was Available -- Weeded -- Total Circulations: 2

Frozen solid by Mr. Freeze! (Removed: 1)

Author: Matheny, Bill. ISBN: 978-1-43429212-4 (lib. bdg.) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
741.5 MAT	NAE3701514	\$16.95	1/25/2019	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			4/29/2021	

Was Available -- Weeded -- Total Circulations: 9

Hercules : the Twelve Labors : a Greek myth (Removed: 1)

Author: Storrie, Paul D. ISBN: 978-0-8225-3084-8 (lib. bdg.) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
741.5 STO	NAE00147927	\$14.95	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/7/2019	

Was Available -- Weeded -- Total Circulations: 1

Johnny Appleseed (Removed: 1)

Author: Ditchfield, Christin. ISBN: 0-516-22853-6 (lib. bdg.) Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
741.5 WAL	NAE001701564	\$14.96	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/20/2018	

Was Available -- Weeded -- Total Circulations: 1

Joker's wild! (Removed: 1)

Author: Matheny, Bill, ISBN: 978-1-43426485-5 Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
741.5 MAT	NAE3701047	\$15.95	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/22/2021	

Was Available -- Weeded -- Total Circulations: 4

The Little Rock Nine and the fight for equal education (Removed: 1)

Author: Jeffrey, Gary. ISBN: 978-1-43397483-0 (lib. bdg.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
741.5 JEF	NAE00160687	\$15.00	6/13/2017	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/9/2023	

Library Weeding Log

Naples Elementary School

1/24/2025 - Copies Removed: 28

Was Available -- Weeded -- Total Circulations: 1

The lost lunch (Removed: 1)

Author: Mortensen, Lori, 1955- ISBN: 978-1-43422014-1 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
741.5 MOR	NAE3700926	\$17.49	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/3/2024	

Was Available -- Weeded -- Total Circulations: 2

Lyric McKerrigan, secret librarian (Removed: 2)

Author: Sager Weinstein, Jacob, ISBN: 978-0-544-80122-6 Published: 2018

Call Number	Barcode	Price	Acquired	Removed By
741.5 SAG	NAE00162002	\$17.05	1/7/2019	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/2/2022	

Was Available -- Weeded -- Total Circulations: 2

Call Number	Barcode	Price	Acquired	Removed By
741.5 SAG	NAE20000218	\$17.05	12/10/2018	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/15/2022	

Was Available -- Weeded -- Total Circulations: 3

Mo and Jo : fighting together forever : a toon book (Removed: 1)

Author: Haspiel, Dean. ISBN: 978-0-9799238-5-2 (trade) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
741.5 HAS	NAE00158866	\$12.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/9/2023	

Was Available -- Weeded -- Total Circulations: 2

The Salem witch trials (Removed: 1)

Author: Martin, Michael, 1948- ISBN: 978-0-7368-3847-4 (lib. bdg.) Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
741.5 MAR	11003932	\$18.95	6/13/2017	ssheedy@naplescsd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			7/31/2018	

Was Available -- Weeded -- Total Circulations: 2

The secret of the stone frog : a Toon graphic novel (Removed: 1)

Author: Nytra, David, 1977- ISBN: 978-1-935179-18-4 (trade) Published: 2012

Library Weeding Log

Naples Elementary School

1/24/2025 - Copies Removed: 28

Call Number	Barcode	Price	Acquired	Removed By
741.5 NYT	NAE00160061	\$17.00	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/2/2021	rg

Was Available -- Weeded -- Total Circulations: 2

Shark in the library! (Removed: 1)

Author: Meister, Cari.

ISBN: 978-1-43422058-5 (lib. bdg.) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
741.5 MEI	NAE3700743	\$16.99	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			3/18/2024	rg

Was Available -- Weeded -- Total Circulations: 2

The Shark King : a Toon book (Removed: 1)

Author: Johnson, R. Kikuo.

ISBN: 978-1-935179-16-0 (trade) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
741.5 JOH	NAE00159820	\$12.95	6/13/2017	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/1/2022	rg

Was Available -- Weeded -- Total Circulations: 3

Squidding around. 1, Fish feud! (Removed: 2)

Author: Sherry, Kevin.

ISBN: 978-1-33863668-0

Published: 2020

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 SHE	NAE00162163	\$7.99	11/4/2021	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			12/21/2023	rg

Was Available -- Weeded -- Total Circulations: 13

Call Number	Barcode	Price	Acquired	Removed By
SERIES FIC SHE	NAE00162165	\$7.99	11/4/2021	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			9/20/2023	rg

Was Available -- Weeded -- Total Circulations: 22

Squidding around. 3, Prank you very much (Removed: 1)

Author: Sherry, Kevin.

ISBN: 978-1-33875563-3

Published: 2022

Call Number	Barcode	Price	Acquired	Removed By
GN 741.5 SHE	NAE00162353	\$18.16	4/19/2022	ssheedy@naplescscsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			2/16/2024	rg

Was Available -- Weeded -- Total Circulations: 18

Library Weeding Log

Naples Elementary School

1/24/2025 - Copies Removed: 28

Star wars adventures : Chewbacca and the slavers of the Shadowlands (Removed: 1)

Author: Cerasi, Christopher.

ISBN: 978-1-59582-764-7 (pbk.)

Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
741.5 STA	NAE00161195	\$7.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			3/22/2022	

Was Available -- Weeded -- Total Circulations: 4

Star wars : Clone Wars adventures. Volume 9 (Removed: 1)

Author: lettering, Michael Heisler ; [editor, Jeremy Barlow].

ISBN: 978-1-59307-832-4 (pbk.)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
741.5 Sta	NAE001701794	\$17.96	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			2/6/2023	

Was Available -- Weeded -- Total Circulations: 4

Star wars : Clone Wars adventures. Volume 10 (Removed: 1)

Author: lettering, Michael Heisler ; [editor, Jeremy Barlow].

ISBN: 978-1-59307-878-2

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
741.5 STA	NAE001701793	\$17.96	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			2/6/2023	

Was Available -- Weeded -- Total Circulations: 3

The war of the worlds (Removed: 1)

Author: Miller, Davis.

ISBN: 978-1-43420757-9 (lib. bdg.)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
741.5 Mil	310000276	\$18.89	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			3/24/2022	

Was Available -- Weeded -- Total Circulations: 3

Windmill dragons : a Leah and Alan adventure (Removed: 1)

Author: Nytra, David, 1977-

ISBN: 978-1-935179-88-7

Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
741.5 NYT	NAE00160964		6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	rg Disposal Method
			11/30/2021	

Was Available -- Weeded -- Total Circulations: 2

1/16/2025 - Copies Removed: 1

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Naples Elementary School

1/16/2025 - Copies Removed: 1**Impossible creatures (Removed: 1)**

Author: Rundell, Katherine.

ISBN: 978-0-593-80986-0 (trade)

Published: 2024

Call Number	Barcode	Price	Acquired	Removed By
FIC RUN	NAE2000000408	\$24.48	12/20/2024	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was In Processing -- Deleted -- Total Circulations: 0

1/10/2025 - Copies Removed: 1**Asia (Removed: 1)**

Author: Roumanis, Alexis,

ISBN: 978-1-48963030-8

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
950 ROU	NAE3701145	\$18.99	6/13/2017	gpulver@naplescsd.or
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			1/10/2025	

Was Available -- Weeded -- Total Circulations: 1

1/8/2025 - Copies Removed: 10**And then there were gnomes (Removed: 1)**

Author: Venable, Colleen A. F.

ISBN: 978-0-7613-4599-2 (lib. bdg.)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
741.5 VEN	NAE3700715	\$20.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
				rg

Was Available -- Weeded -- Total Circulations: 0

Benny and Penny in The toy breaker : a Toon Book (Removed: 1)

Author: Hayes, Geoffrey.

ISBN: 978-1-935179-07-8 (trade)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
741.5 HAY	NAE00159254	\$12.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			11/20/2023	rg

Was Available -- Weeded -- Total Circulations: 1

Bon appétit! : the delicious life of Julia Child (Removed: 1)

Author: Hartland, Jessie.

ISBN: 978-0-375-86944-0 (trade)

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
741.5 HAR	NAE00159932	\$16.99	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			5/2/2018	rg

Was Available -- Weeded -- Total Circulations: 1

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1/8/2025 - Copies Removed: 10

DC Super Friends : monkey business (Removed: 1)

Author: Fisch, Sholly.

ISBN: 978-1-43424700-1 (lib. bdg.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
741.5 Fis	310000482	\$15.85	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method
			10/30/2019	

Was Available -- Weeded -- Total Circulations: 1

DC Super Friends : nothing to fear (Removed: 1)

Author: Fisch, Sholly.

ISBN: 978-1-43424703-2 (lib. bdg.) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
741.5 Fis	310000484	\$15.85	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Howl at the moon (Removed: 1)

Author: Young, Jessica (Jessica E.),

ISBN: 978-1-33804525-3

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
741.5 YOU	NAE1000000306	\$14.16	3/31/2023	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

The Lewis and Clark Expedition (Removed: 1)

Author: Gunderson, Jessica Sarah, 1976-

ISBN: 978-0-7368-6493-0 (lib. bdg.)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
741.5 GRA	NAE9100269	\$22.49	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Samuel Morse and the telegraph (Removed: 1)

Author: Seidman, David, 1959-

ISBN: 978-0-7368-6846-4 (lib. bdg.)

Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
741.5 GRA	NAE001701578	\$18.95	6/13/2017	ssheedy@naplescsd.o
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

The space disaster (Removed: 1)

Author: McElligott, Matthew.

ISBN: 978-0-553-52383-6

Published: 2017

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1/8/2025 - Copies Removed: 10

Call Number	Barcode	Price	Acquired	Removed By
741.5 MCE	NAE3701629	\$17.01	11/14/2019	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

The weather disaster (Removed: 1)

Author: McElligott, Matthew.

ISBN: 978-0-553-52376-8

Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
741.5 MCE	NAE3701496	\$16.90	9/5/2018	ssheedy@naplescscd.org
Sublocation	Reason	Funding Source	Last Circ.	Disposal Method

Was Available -- Weeded -- Total Circulations: 0

Deleted: 1, Transferred: 0, Weeded: 129