

# SOUTH LEWIS CENTRAL SCHOOLS 2018-19 Instructional Calendar

July						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September	
3	Labor Day
4	Superintendent's Conference Day
5	School Opens
October	
8	Columbus Day
November	
12	Veteran's Day Observed
21-23	Thanksgiving Holiday
December	
24-31	Christmas Holiday
January	
1	New Year Holiday
21	Martin Luther King Day
22-25	Regents Exams
February	
18	Winter Recess (President's Day)
19-22	Winter Recess
April	
15-18	Spring Recess
19	Good Friday
22	Easter Monday
May	
27	Memorial Day
June	
3	Regents Day
18-25	Regents Days
26	Rating Day
26	Last Day of School

January						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

March						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

<b>School Day Tally</b>			
Sept	19	Feb	15
Oct	22	March	21
Nov	18	April	16
Dec	15	May	22
Jan.	21	June	18
<b>187 days total</b>			

**NOTE:** If additional days must be used for emergency closings, the first day taken will be April 22, 19, April 18, then 17, 16, etc. In the event of long term emergency closings, the Board of Education reserves which makeup days will be used from any scheduled recess periods and/or holidays, consistent with any language that may exist in district labor agreements.

## SOUTH LEWIS ATHLETIC DEPARTMENT CHAPERONE GUIDELINES

(As of 12/9/2008)

As a chaperone at any South Lewis Athletic event, you are responsible for enforcing school rules and helping all people in attendance have an enjoyable time.

We must keep in mind that athletic contests are a social event for students and community, but rules still need to be enforced.

Some rules that are important to be enforced:

1. No use or possession of alcohol, tobacco, or tobacco products.
2. No fighting.
3. Spectators are to watch the event. They should be in the gym, in bleachers or in the area of the fields designated for spectators.
4. Students should not be “wandering” around the halls or school grounds outside the spectator area.
5. We are committed to maintaining attractive facilities. Assure that our indoor spectators consume food and drink outside the gymnasiums and spectators use garbage cans to get rid of garbage.
6. Once a student spectator enters an indoor contest they must remain. If they leave they cannot return unless they make arrangements with a chaperone prior to leaving.  
**A chaperone should be warning people of this rule as they leave.**
7. All school rules are in place for students at athletic events.

Chaperones should get to the event 1/2 hour prior to the event and stay 1/2 hour after or until the crowd disperses. You need to wear your ID badge at the event.

Chaperones should check the school building a couple of times during the event. Make sure necessary areas are secure and no one is loitering. You should check it prior to the event. If necessary see custodian to lock down unneeded areas. Be mobile and visible.

If you have problems with any students, you should ask them to leave the event.

- If you have any problems with adults or individuals from other schools and they do not respond positively you should contact an administrator or you can call the sheriff by dialing 376-3511. Do not feel that you need to get into a shouting match or any type of physical altercation with a spectator.

Use similar judgment as you would use in school. Remember that we are promoting positive support for our school and our athletes.

If an adult is smoking, politely remind them that state law prohibits smoking on school grounds and at school events and that we would appreciate it if they would put it out.

Please report to the principal or athletic director, any incidents or concerns you may have as soon as possible after the event. Putting the incident in writing is very important.

Please enjoy the event while performing the task.

### CHAPERONE DUTY ADDITIONS FOR NIGHT GAMES

1. Students should be watching the game and not loitering outside the “field” area during the game.
2. Make sure that chaperones are “circling” the areas to include the restroom and concession area.
3. Make sure a chaperone is in the area of the bleachers and the concessions.
4. At no time should spectators be on the track or inside the track fence.

## **CONCERTS, MUSICALS AND PLAY CHAPERONE RESPONSIBILITIES**

Chaperones for concerts, musicals and play chaperone need to:

1. Be at the auditorium 30 minutes prior to the event.
2. Chaperones who are ticket takers are to take tickets until the last person has arrived. At that time the tick taker assumes chaperone responsibilities.
3. Keep food, water, soda and refreshments out of the auditorium.
4. Check facility to make sure it is safe. As an example, if a floor needs to be mopped or cleaned, contact a custodian or the administrator at the event.
5. Be at the back doors of the auditorium. Chaperones are to close the doors at the beginning of the performance and keep people from entering the auditorium during performances. Members of the audience are to enter during breaks, such as intermission or applause, when the performance will not be disrupted.
6. Occasional check the restroom facilities (gender appropriate) for supplies.
7. Request people wearing hats to take them off.
8. Open the back doors at the end of the performance.
9. Chaperone check the rows after people leave the auditorium for personal belongings.
10. Stay until the audience has left the facility.

# South Lewis Central Schools 2018-19 Budget

March 20, 2018

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# CURRENT 2017-18 Budget

\$25,185,830

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- Cost-Drivers:
  - Salaries:
    - Administrative/Supervisory/Confidential: TBD
    - SRP: 3.25%
    - SLTA: TBD
  - Healthcare: 2.0%
  - Pensions:
    - ERS: Steady @ approximately 15-16% of payroll
    - TRS: Increase from 9.8% to 10.63% of payroll
  - Building/Department Budgets: Increase of 2% (total = \$3,142,323)
  - BOCES and RIC Budgets: Increase of 3.5% (total = \$3,748,559)
  
- State Aid:
  - Foundation Aid: \$146,830 (1.4% increase)
    - Includes \$95,627 Community Schools Aid
  - Expense Based-Aids (Transportation, BOCES, etc...) – No Formula Change
  - Enrollment Based-Aid (Textbook/Software, Library, etc...) – No Formula Change



# Local Tax Levy History and Recommendation

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- Tax Levy History:
  - 2009-10: 1.79%
  - 2010-11: 3.4%
  - 2011-12: 2.98%
  - 2012-13: 1.97% (Allowable Limit was 3.46%)
  - 2013-14: 1.98% (Allowable Limit was 4.95%)
  - 2014-15: 1.98% (Allowable Limit was 5.96%)
  - 2015-16: 1.95% (Allowable Limit was 3.45%)
  - 2016-17: 0% (Allowable Limit was .12%)
  - 2017-18: 1.25% (Allowable Limit was 2.8%)
  
- 2018-19 Tax Levy Recommendation
  - 1.97% increase (*Estimated Allowable Limit is 2.75%*)



## 2018-19 Recommended Budget

\$25,559,993

- 
- **What is in/not in this budget compared to this year?**
    - All current programs and opportunities for students
    - Building/Department Budgets as presented/requested
    - Minor Staffing/Program Changes
      - Elimination of Elementary Tenure Area Teacher (due to enrollment)
      - Addition of three paid Assistant Varsity Coaches
        - Boys and Girls Soccer and Volleyball



## 2018-19 Recommended Budget

\$25,559,993

- 
- **What is in/not in this budget compared to this year?**
    - Purchase of three school buses and one school car
    - Mini-Renovation/Capital Outlay Project – 2018-19 will be Year 2
      - Up to \$100,000 district-funded up front monies with SED reimbursement the following year at our aid ratio (approximately 85%)
        - **Middle School Gym Renovation**
          - YEAR 1: Baskets, Score Clock, Wall Pads, Batting Cage, etc... - DONE
          - **YEAR 2: Bleachers (motorized)**
    - Establishment of a Capital Reserve Fund



# 2018-19 Elementary (UPK-6) Enrollment

	Glenfield	Port Leyden
UPK	Up to 18 (1 class)	Up to 18 (1 class)
K (Projected)	38 (19, 19)	39 (20, 19)
1	34 (17, 17)	44 (22, 22)
2	41 (21, 20)	35 (18, 17)
3	36 (18, 18)	39 (20, 19)
4	37 (19, 18)	38 (19, 19)
	<i>Total = 204/11 = 18.5</i>	<i>Total = 213/11 = 19.4</i>
	<b>Middle School</b>	
5	92/4 = 23	
6	47/4 = 11.8	



## 2018-19 Recommended Budget

\$25,559,993

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- Spending increase of approximately 1.15%
  - Current budget is \$25,185,830
  - Cost Drivers - Salaries, Health Insurance, and BOCES/RIC Services
  - Cost Savers – Elimination of an Elementary Tenure Area position (due to enrollment and retirements)
  
- 1.97% Tax Levy Increase Recommendation (Allowable Limit is 2.75%)
  
- Establishment of a Capital Reserve Fund

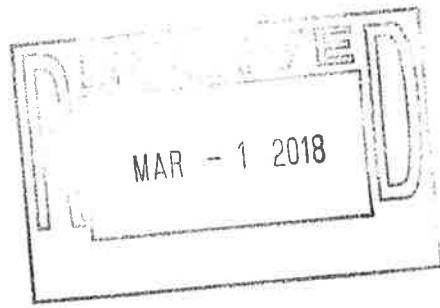


# DISCUSSION

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**\*Increased State Aid ? :**

- Home-School-Community Services Coordinator Position
- School Safety Considerations



3/20  
Bot mfg

**Memo To: Mr. Doug Premo  
Superintendent**

**From : Rich Poniktera  
Director of Facilities III**

**Re: Items for discard/disposal and or public sale**

**Date: December 19, 2017**

**We have 7 electric motors from equipment we no longer have and we would like to put them on Auctions international.**



## **Response to Request for Independent Auditing Services**

**Date of Proposal: February 16, 2018**

**Presented to:**

South Lewis Central School District  
Barry J. Yette, *Business Administrator*

**Presented by:**

Bowers & Company CPAs, PLLC  
Laurie J. Podvin, CPA  
*Engagement Partner*  
1120 Commerce Park Drive East  
Watertown, New York 13601  
[lpodvin@bcpllc.com](mailto:lpodvin@bcpllc.com)  
(315) 777-4915

**BOWERS & COMPANY CPAs**



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SYRACUSE | 120 Madison Street, 1700 AXA Tower II, Syracuse, NY, 13202 | 315.234.1100  
WATERTOWN | 1120 Commerce Park Drive East, Watertown, NY 13601 | 315.788.7690

February 16, 2018

Mr. Barry J. Yette  
Business Administrator  
South Lewis Central School District  
P.O. Box 10  
Turin, NY 13473

Dear Barry,

We are pleased to provide you the enclosed proposal for independent auditing services.

We believe our Firm is best qualified to perform the engagement based on our knowledge and experience with Government Auditing Standards and our past record with your school district, as well as other districts as referenced in our proposal.

I encourage you to contact any of the Governmental references enclosed in our proposal to obtain an understanding of the level of service we have provided to these organizations.

Please do not hesitate to contact me with any questions. I look forward to hearing back from you after your review.

Very truly yours,

**Bowers & Company CPAs, PLLC**

A handwritten signature in black ink, appearing to read 'Laurie J. Podvin'. The signature is fluid and cursive.

Laurie J. Podvin, CPA  
*Partner*

# PRELIMINARY OBSERVATIONS



South Lewis Central School District (the "District") services grades PK-12 in three buildings with a budget of approximately \$25,000,000. The Board of Education is comprised of nine members who meet monthly. The District is a component of the Jefferson-Lewis BOCES and has approximately 225 staff members. Utilizing the funds enumerated in the NYS Comptroller's Uniform System of Accounts, the District operates its own food service program. The District receives approximately \$1,200,000 in Special Aid grants each year, of which approximately \$800,000 being federal grants. The District participates in NYSTRS and NYSERS and utilizes nVision as its financial accounting software. All financial accounting and reporting is handled through the District business office, conducting business with 760 vendors per year. Approximately 1060 purchase orders, 7500 payroll checks, and 3000 non-payroll checks are prepared each fiscal year.

## YOUR NEEDS

For the years ended June 30, 2018 through June 30, 2022, we will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the financial statements of the District. We will express an opinion on the fair presentation of the financial statements in conformity with generally accepted accounting principles, as well as an opinion on the fair presentation of the District's Extraclassroom activity funds in accordance with the cash basis of accounting. Also, if required, we will audit and report on compliance for each major program and on internal control over compliance required by Government Auditing Standards and the Uniform Guidance.

## OBJECTIVE

The objective of our audit is the expression of an opinion as to whether the District's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. We will meet all audit start dates and deadlines as stated in the RFP and/or by the finance committee of the District.

Our proposal is a firm and irrevocable offer of the audit period covered.



# QUALIFICATIONS AND EXPERIENCE

## EXPERIENCE SERVING SIMILAR SCHOOL DISTRICTS

We have extensive experience auditing school districts and are currently providing audit and accounting services to the South Lewis Central School District, as well as the following school districts. We encourage you to contact them to learn more about our experience and commitment to quality client service for similar audit and accounting services work to what your District requires.

11+ YEARS  
OF SERVICE

- **Thousand Islands**, Angela Picunas, (315) 686-5521
- **General Brown**, Lisa Smith, (315) 639-4711
- **Lyme**, Sandra Dudley-Rooney, (315) 639-4711
- **Sackets Harbor**, Julie Gayne, (315) 646-3575
- **Copenhagen**, Dale Munn, Jr., (315) 688-4411

7-10 YEARS  
OF SERVICE

- **Beaver River**, Randy Myers, (315) 346-1211
- **Canton**, Dee Folsom, (315) 386-8561
- **Clifton-Fine**, Colleen Ayers, (315) 848-3333
- **Harrisville**, Rebecca Phillips, (518) 543-2707
- **LaFargeville**, Nicole Parliament, (315) 658-2241
- **Lowville**, Sandy Rivers, (315) 376-9000
- **Morristown**, Kim Fuller, (315) 848-3333
- **Norwood-Norfolk**, Lisa Mitras, (315) 353-4611
- **St. Lawrence-Lewis BOCES**, Nicole Ashley, (315) 386-4504
- **Watertown**, Dale Morrow, (315) 785-3700

1-5 YEARS  
OF SERVICE

- **South Jefferson** (Internal Audit), Cora Harvey, (315) 583-6104
- **Gouverneur** (Internal Audit), Carol LaSala, (315) 287-4836
- **Madison**, Melanie Brouillitte, (315) 893-1878
- **Indian River**, Audrey Stevenson, (315) 642-3441
- **Brushton-Moira**, Susan Perkins, (518) 529-5131
- **Brasher Falls**, Karen Locey, (315) 389-5131

<1 YEAR  
OF SERVICE

- **Hermon-Dekalb**, Janet Boyd, (315) 347-3442

# QUALIFICATIONS AND EXPERIENCE

## GOVERNMENTAL CLIENT REFERENCES

We encourage you to contact the following Governmental clients for their opinion of our work process, work ethic, and work product.

### GOVERNMENTAL AUDIT

- **City of Watertown**, James Mills, (315) 785-7754
- **Town of Massena**, Brenda Mossow, (315) 769-3588
- **SUNY Auxiliary Services Corp.**, Debbie Godden, (315) 343-4503
- **NYS Dept of Agriculture & Markets, NYS Fair**, Tracy Robbins (518) 457-1179
- **Greater Syracuse Land Bank**, Katelyn Wright, (315) 422-2301

### STATE AND LOCAL AUTHORITIES

- **Lewis County Development Corp.**, Eric Virkler, (315) 376-3014
- **Watertown Local Development Corp.**, Don Rutherford, (315) 786-3494
- **Jefferson County Local Development Corp.**, Lyle Eaton, (315) 782-5865
- **County of Lewis Industrial Development Agency**, Eric Virkler, (315) 376-3014
- **Jefferson County Industrial Development Agency**, Lyle Eaton, (315) 782-5865

### ADHERE TO GASB STANDARDS

- **Town of Cape Vincent**, Debra Suller, (315) 654-3795
- **Town of Lyme**, Scott Aubertine, (315) 767-8814
- **Town of Lysander**, David Rahrle, (315) 635-1443
- **Town of Turin**, Jerry Reed, (315) 348-6073
- **Town of Watertown**, Joel Bartlett, (315) 782-2069
- **Village of Adams**, Darlene Rexford, (315) 232-2632
- **Village of Cape Vincent**, Timothy Maloney, (315) 654-2533
- **Village of Lowville**, Donna Smith, (315) 376-2834
- **Village of Pulaski**, Michele Cusyck, (315) 298-2622
- **Town of Watertown Fire District**, Mary Tanner, (315) 782-6354
- **Henderson Fire District**, Patricia Burdick, (315) 788-1641



# QUALIFICATIONS AND EXPERIENCE

## LEADERSHIP

Laurie J. Podvin, CPA is the leading expert in the area of NYS Central School District and BOCES audits, having specialized in this area for 30 years. As the Engagement Partner on 14 school district audits and Consulting Partner on an additional seven, Laurie's breadth of experience in this area of governmental auditing is unmatched in this market.

Laurie leads the *Bowers & Company Governmental Practice Group* with over 140 years of governmental audit experience. For a Bowers school district client, this unparalleled expertise translates into an extraordinary level of confidence and service that they will not find elsewhere. Laurie sums up her thoughts on her area of expertise:

- When Bowers starts a school district audit, our *responsibility is to produce an audit that protects the School Board*. Upon review of our audit, the Board of Education will have confidence that:
  - The District's financial position has been examined with scrutiny.
  - The District's audit will be reported in compliance with NYS regulations.
  - The District will be informed of any areas that need attention.
- There are many firms that produce standard school audits, but few with the knowledge and ability to confidently complete the audit knowing that nothing was missed, and every area was examined accurately to professional standards. Errors or omissions can place a school board in an awkward position.
- We measure ourselves by the thoroughness and timeliness of our audit. A school district is held to deadlines, and there isn't an acceptable reason they should ever miss an audit related deadline.
- We breakdown the field work. We spend 2 days to execute preliminary work in May, when your school officials have more free time. This allows us to reduce the time spent during the summer performing audit work.
- We are open to assisting and making recommendations. The Business Manager will have time to ask any questions before the books are closed at year end. This prevents mistakes we could have found during the audit.
- We will have a better idea if your district is required to have a single audit, for instance where you may be on the cusp.

## SIMILAR AUDIT EXPERIENCE

Our Government Practice Group provides audit services to 21 School Districts or BOCES and several Municipalities in New York State including:

- **Central School Districts.** Beaver River, Brasher Falls, Brushton-Moira, Canton, Clifton-Fine, Copenhagen, General Brown, Harrisville, Hermon-DeKalb, Indian River, LaFargeville, Lowville Academy & Central School, Lyme, Madison, Morristown, Norwood-Norfolk, Sackets Harbor, South Lewis, Thousand Islands, and Watertown City School District
- **BOCES.** St. Lawrence-Lewis BOCES
- **Municipalities.** Towns: Cape Vincent, Clayton, Lyme, Lysander, Massena, Orleans, Turin, and Watertown. Villages: Adams, Cape Vincent, Lowville, and Pulaski. Cities: Watertown

## PROACTIVE CLIENT SERVICE

Bowers maintains communication with its school district clients throughout the year, providing consulting services and assistance on issues that affect their day to day operations. Examples of this include:

- **GASB Standards.** We are available to assist all our governmental clients with implementing processes and procedures required by GASB standards.
- **Consulting.** Ongoing consulting and availability for technical issues that arise from new accounting pronouncements.



# QUALIFICATIONS AND EXPERIENCE

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## CONTINUING PROFESSIONAL EDUCATION ("CPE")

Our CPE policy requires all professional staff to fulfill the New York State Department of Education's continuing education requirements; however, we encourage our professionals to go beyond the *minimum requirements* to become more rounded professionals. We provide webinars and outside training to not only improve their auditing skills, but to improve their understanding of business and the economy in general. We conduct monthly staff meetings to discuss current events related not only to accounting and auditing standards, but also finance and economics.

Bowers is a member of the AICPA's Governmental Audit Quality Center (GAQC) and the New York State Association of School Business Officials (ASBO) and listed as a provider of audit services. Our *Government Practice Group* members attend the annual Accounting and Auditing Update Seminar to stay current on all key financial issues and changes effecting school operations and receive eight hours of CPE credits focused specifically on school district audits.

In addition to this specific training, Bowers requires each individual responsible for planning, directing, and conducting the audit to complete at least 80 hours of continuing education and training every two years which contributes to their professional proficiency. In addition, each of those individuals must complete at least 24 of the 80 hours of continuing education and training in subjects directly related to government auditing.

## ANALYSIS OF FINANCIALS

Although a significant amount of our audit procedures focus on compliance and governmental audit standards, we also view the District as a business. Accordingly, our audit procedures include extensive analytical procedures including the following:

- **Fund Balances.** We monitor each school's fund balance to ensure that the District is adhering to the requirement of not retaining more than 4%.
- **Reserves.** We perform a review of reserves to make sure those that you are taking are reasonable and adhere to and are in compliance with applicable laws.
- **Variation Analysis.** A variation analysis of revenue and expenditures is performed, comparing budgeted to actual to aid in planning and budgeting going forward.

## GOVERNMENT EDUCATIONAL SEMINARS

Bowers has provided periodic educational workshops and speaking engagements, such as:

- 2018 Extra Classroom Activity Fund Workshop. BOCES, Watertown, NY
- 2016 Uniform Guidance. **Updating Your Policies and Procedures**, BOCES, Watertown, NY
- 2016 Extra Classroom Activity Fund Workshop. BOCES, Watertown, NY
- 2015 Annual Governmental Conference. **Savory Downtown**, Watertown, NY
- NYS Association of Towns Finance Schools. **GASB 54: Fund Balance Reporting and Governmental Fund Definition**
- GASB 34. **Its Effect on Funding of Community Projects**
- Rural Housing Coalition Conference. **Financial Management – Best Practices**

## SINGLE AUDIT IN ACCORDANCE WITH OMB'S UNIFORM GUIDANCE

Our Firm has extensive experience with single audits in accordance with the Uniform Guidance.

# EXECUTIVE SUMMARY

## OUR FIRM

Bowers & Company CPAs, PLLC ("Bowers" or the "Firm") is a firm of certified public accountants offering a wide range of services in the areas of accounting, auditing, taxation, and consulting. The Firm was originally established in 1977, as a result of a desire to offer the same high-quality services of the national firms but with a personalized approach more appropriate to small and medium-sized companies. Since its formation, Bowers has experienced strong, steady growth to its present size of 20 partners and a total staff of over 95 professionals, representing clients with operations in over thirty-five states and numerous international locations.

The Firm's structure is organized by specialties with separate audit and accounting, tax, and business consulting departments. We have a diverse client base and have specific industry knowledge in Government, Not-for-Profit, Manufacturing, Transportation, Convenience Stores, Real Estate, and Construction.

Bowers has local offices in Syracuse and Watertown, New York. The audit services will be performed by staff from our Watertown office.

## OUR VISION

Bowers & Company, CPAs, PLLC continuously strives to be the premier accounting firm that provides excellent service to our clients through consistency in the teams that serve them. We develop professionals that aspire to reach their full potential, making us the Firm of choice for clients, employees, and the business community.



## OUR PHILOSOPHY

Our goal is to provide premier accounting and business consulting services to our clients while striving to exceed their expectations in the delivery of these services. We believe a professional practice guided by these principles will succeed in providing you with the highest quality services available.

The centerpiece to our success is our people. We provide the best possible training, resources and work environment for our staff. Our professionals maintain close contact with our clients throughout the year and encourage our clients to contact us regarding operating plans and other matters relating to your operations.

## GOVERNMENTAL PRACTICE GROUP

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Our *Governmental Practice Group* brings over 140 years of combined experience in Government audits, currently providing audit services for numerous cities, towns, and villages and 21 New York State Central School Districts or BOCES. Our senior members of this group include:

Laurie J. Podvin, CPA, *Partner*, is a member of the NYS Society of CPAs, the American Institute of CPAs, and the Association of School Business Officials (ASBO). Laurie has 30 years of Government auditing and accounting experience.

Elizabeth A. Bush, CPA, *Partner*, is a member of the NYS Society of CPAs and the American Institute of CPAs. Liz has 27 years of Government auditing experience and specializes in Not-for-Profit accounting, including single audit reporting.

Thomas E. Bowie, CPA, *Partner*, is a member of the NYS Society of CPAs, the American Institute of CPAs; and has 35 years of Government auditing and accounting experience.

Nicole M. Teska, CPA, CFE, *Partner*, is a member of the NYS Society of CPAs, the American Institute of CPAs, and President of the CNY Chapter of American Society of Women Accountants. Nicole has over six years of Government audit experience, including fraud investigations.

Brianna Tousant Uhlinger, CPA, *Manager*, is a member of the American Institute of Certified Public Accountants. Brie has ten years of experience in Not-for-Profit and Government auditing and accounting.

Lester S. Burt, CPA, *Manager*, is a member of the NYS Society of CPAs and the American Institute of CPAs. Lester has eight years of Government audit experience and specializes in Not-for-Profit and Transportation audits.

Daniel J. Krol, CPA, MBA, *Senior Accountant*, has four years of experience in Not-for-Profit and Government auditing and accounting.

Thomas A. Hyatt, CPA, *Senior Accountant*, has six years of experience in Not-for-Profit and Government auditing and accounting.

Lyndi M. Hill, *Senior Accountant*, has seven years of experience in Not-for-Profit and Government auditing and accounting.

Bryan R. Olson, *Senior Accountant*, has five years of experience in Not-for-Profit and Government auditing and accounting.

Jordan A. Thomas, *Senior Accountant*, has four years of experience in Not-for-Profit and Government auditing and accounting, as well as individual and corporate tax preparation.

# PROFESSIONAL SERVICES TEAM

## PARTNERS AND STAFF ASSIGNED TO THE ENGAGEMENT

### Engagement Partner

Laurie J. Podvin, CPA  
Years of Public Accounting  
Experience: 30

### Senior Accountant

Jordan A. Thomas  
Years of Public Accounting  
Experience: 4

### Staff Accountant

Tyler I. Popick  
Years of Public Accounting  
Experience: 3

Mariah A. Garrett  
Years of Public Accounting  
Experience: 1

\*Complete biographical information for each engagement team member has been included in *Appendix A*.



## ACCREDITATION

Bowers belongs to, and follows the guidelines of, the following organizations:

- A peer-reviewed member of the American Institute of Certified Public Accountants (AICPA)
- A member of the AICPA's Governmental Audit Quality Center (GAQC)
- A member of the AICPA's Private Companies Practice Section (PCPS)
- A member of the AICPA's Employee Benefit Audit Quality Center (EBAQC)
- A member of the New York State Society of CPAs (NYSSCPA)
- A member of the Employee Benefit Plan Audit Quality Center

## QUALIFICATIONS OF PROFESSIONAL STAFF

Our professional services team meets all licensing requirements and continuing professional education requirements required by *Government Auditing Standards*. The Partner and Staff assigned to your engagement have been involved in implementing new GASB pronouncements for several governmental entities, most recently GASB 68.

*Laurie J. Podvin* is licensed to practice in the State of New York as a Certified Public Accountant. All assigned staff have met and will meet the continuing professional education requirements necessary to satisfy Governmental Accountability Office (GAO) standards. *All listed will be assigned throughout the term of the agreement for continuing advice and counsel.*

## STAFF COMMITMENT, CONTINUITY, AND TURNOVER

We understand the best way to provide you with responsive, excellent service is to assign the most qualified individuals to the engagement and maintain continuity of staff on successive engagements. We are committed to maintaining the best possible combination of Partners and Staff that will bring a vast history of bookkeeping, accounting, audit, tax, and consulting experience in similar industries.

Our focus is to attract and retain the best people and to provide them with superior development opportunities. In fact, the Central New York Business Journal named us as one of its *"Best Places to Work in Central New York"* in 2017.

## PEER REVIEW

Our Firm received an unmodified opinion on our most recent Peer Review, which included two government engagements in the review. *See Appendix B for a copy of our Peer Review Report.*

## REGULATORY ACTION

There has been no regulatory action taken by an oversight body against Bowers. Similarly, there have been no federal or state desk reviews or field reviews of our audits during the past three years.

## CONFLICTS OF INTEREST

We hereby assure that there are no conflicts of interest between Bowers and the District, its Board or its Management; and the Firm is independent of the District as defined by generally accepted auditing standards/the U.S. Government Accounting Office's Government Auditing Standards (2011).



# AUDIT APPROACH

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## AUDIT PROCEDURES

Bowers utilizes Practitioners Publishing Company's ("PPC") Audits of School Districts and Governmental Single Audit programs and checklists to conduct its school district audits. Our comprehensive risk assessment software is utilized on every audit engagement to ensure compliance with governmental audit standards.

We will meet with the District for an entrance conference meeting prior to starting fieldwork. We will also conduct interim fieldwork at a mutually agreed upon time during the month of May or June each year.

We will request that District staff compile audit documentation and prepare requested work papers to assist us in conducting the audit and to minimize the number of hours incurred. This will allow us to keep your audit fees to a reasonable amount each year.

We will issue a Management letter to the Board of Education on findings and recommendations as a result of audit procedures to communicate any internal control deficiencies and recommendations for improvement.

District personnel will be provided draft copies of all reports prior to final preparation and submission. If selected as continuing external auditor for the District, the format will be the same as the June 30, 2017 report.

## ANALYTICAL PROCEDURES

Type and extent of analytical procedures to be used in the engagement:

- **Planning.** Preliminary planning and comparison of account balances with the prior year.
- **Fieldwork.** Compensation analytical procedures, revenue measurements and predictive / reasonableness tests.
- **Engagement Review.** Final analytical procedures of account balances.

## APPROACH TO BE TAKEN IN DETERMINING COMPLIANCE WITH LAWS AND REGULATIONS

All invoices that are selected for testing will be tested for compliance with laws and regulations when applicable.

- Non-statistical sampling is used. The sample size is to be determined based on the population.
- Cash balances will be analyzed to ensure that cash is adequately collateralized.
- If applicable, major federal programs will be tested for compliance with general and specific requirements of the grantor agency and the Single Audit Uniform Guidance.
- Samples to be tested for this purpose will be based on materiality for the programs tested based on our risk analysis.

## AUDIT PROCEDURES – GENERAL

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.



## AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

## AUDIT OBJECTIVE

The objective of our audit will include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control over compliance related to major programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). *(If applicable)*

# PROFESSIONAL FEES AND EXPENSES

## FINANCIAL STATEMENT SERVICES

Our goal is to provide high-quality, reliable service at reasonable fees. Our fees are based on estimated hours and hourly rates, determined by each professional's level of experience.

We will audit the District's financial statements for the years ended June 30, 2018 – 2022, including Extra Classroom Activity Funds. Our fees for these services, including all direct and indirect costs, and all out-of-pocket expenses, are as follows:

SERVICES	2018	2019	2020	2021	2022
Total All-Inclusive Maximum Fee <sup>1</sup>	<u>\$ 17,000</u>	<u>\$ 17,500</u>	<u>\$ 18,000</u>	<u>\$ 18,500</u>	<u>\$ 19,000</u>

1. Total fee includes follow-up work, rectifying deficiencies with cognizant agencies, and provisions of advice and counsel to the District staff throughout the term of the engagement.

## STANDARD BILLING RATES

The hours of our professionals vary according to the degree of responsibility involved and the skill required. Should additional services be provided beyond the scope of the audit, the following are our current hourly rates:

STAFF LEVEL	HOURLY RATE
Partner	\$ 165
Manager	\$ 135
Professional Staff	\$ 100

# WHY CHOOSE BOWERS

While there are many similarities among CPA firms, our Firm possesses qualities that make us different. We are confident our unparalleled experience, resources, and approach make us the best suited to serve the District. *Following is a summary of qualities that make Bowers stand apart from the rest:*

## HOW ARE WE DIFFERENT?

- We treat every Not-for-Profit and Governmental engagement like we do a business, giving you the same comprehensive analysis we would with any organization.
- We pride ourselves on proactive Board communication.
- We issue an insightful management report, which doesn't just state the facts, but provides guidance and recommendations for your organization.

## STAFF CONSISTENCY

Bowers has extremely low employee turnover and excellent staff continuity. This is attributable to our investment in professional staff development. As a result, you will experience consistent staffing year-after-year. Your staff will not be "training" new auditors each year. We become your trusted advisors, the professionals you call when you have questions.

## FEE STRUCTURE

Due to the seasonality of our business, we are able to provide audit services to school districts and other fiscal year-end Not-for-Profit organizations at favorable rates.

## PARTNER INVOLVEMENT

Bowers is comprised of over 80 professional staff including 20 audit and tax partners. Our high partner ratio means the District receives significant attention from experienced professionals. This is not necessarily true with audit firms with low partner-to-staff ratios. Combined with our low turnover rate and several qualified governmental audit staff, exceptional professional service over the term of the agreement is assured.

## SINGLE AUDIT EXPERTISE

We have over 140 years of combined experience performing single audits, a requirement of many school district audits. A sample of our single audit experience includes:

- 20 New York State School Districts
- 1 New York State BOCES
- Jefferson Community College
- City of Watertown
- Town of Massena
- Lewis County Opportunities
- Village of Cape Vincent

## TECHNOLOGY

We utilize current technology, including document management systems, and paperless audit and tax software.



WE WANT TO BE A KEY PART OF YOUR SUCCESS



Our professionals have developed a reputation for helping similar organizations meet their goals and fulfill their missions. With the close, personal involvement of senior professionals on engagements, the extensive experience and insight of our professionals, and our commitment to staff continuity and meeting deadlines, we can help you accomplish your goals.

We understand challenges require more than ordinary solutions; they require forward-thinking, creative solutions that will help carry you into the future. We will take this proactive approach throughout the engagement.

We appreciate the opportunity to present this proposal and look forward to continuing our long-lasting relationship with the South Lewis Central School District.

If you have any questions or comments, please contact Laurie J. Podvin, CPA at (315) 777-4915 or [lpodvin@bcpllc.com](mailto:lpodvin@bcpllc.com).

APPENDIX A: ENGAGEMENT TEAM  
BIOGRAPHIES





**LAURIE J. PODVIN, CPA**  
*Engagement Partner*

Phone: (315) 777-4915  
Email: [lpodvin@bcpllc.com](mailto:lpodvin@bcpllc.com)

### SUMMARY OF EXPERIENCE

Originally from Watertown, New York, Laurie graduated from Nazareth College with a B.S. in accounting in 1987. Laurie received her CPA designation in 1990, has been in public practice for thirty years, specializing in Not-for-Profit and Governmental auditing, specifically School Districts. Laurie resides in Watertown with her family.

### AREAS OF EXPERTISE

- Auditing
- Governmental
- School Districts
- Not-for-Profit
- Individual and Corporate Taxation

### EDUCATION & PROFESSIONAL CERTIFICATIONS

- Bachelor of Science, Accounting, Nazareth College

### PROFESSIONAL AFFILIATIONS

- *Member*, New York State Society of Certified Public Accountants (NYSSCPA)
- *Member*, American Institute of Certified Public Accountants (AICPA)
- *Member*, NYS Association of School Business Officials (ASBO)
- *Board Member*, Greater Watertown North Country Chamber of Commerce

### PARTNER-IN-CHARGE OF THE FOLLOWING SELECTED ENGAGEMENTS

- Town of Massena
- 30 years of School District audit experience, Engagement Partner for 14 NYS Central School Districts and one BOCES.
- SUNY Canton (Canton College Association, Inc., Canton College Foundation, Inc., Canton Student Government Association)
- Jefferson Community College (Jefferson Community College, Jefferson Community College Foundation, Jefferson Community College Faculty Student Association, Inc., Jefferson Community College New Student Group)

## ENGAGEMENT TEAM BIOGRAPHIES



**JORDAN A. THOMAS**  
*Senior Accountant*

Phone: (315) 777-4923  
Email: [jthomas@bcpllc.com](mailto:jthomas@bcpllc.com)

### SUMMARY OF EXPERIENCE

Jordan graduated with his Bachelor of Science in Public Accounting from the State University of New York at Oswego in August of 2014.

### AREAS OF EXPERTISE

- Auditing
- Governmental
- School Districts
- Not-for-Profit
- Individual and Corporate Taxation

### EDUCATION & PROFESSIONAL CERTIFICATIONS

- Bachelor of Science, Public Accounting, State University of New York at Oswego

### SELECTED ENGAGEMENTS

- South Lewis Central School District
- Copenhagen Central School District
- Clifton-Fine Central School District
- Norwood-Norfolk Central School District
- Canton Central School District
- Sackets Harbor Central School District
- Indian River Central School District

## ENGAGEMENT TEAM BIOGRAPHIES

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**TYLER I. POPICK**  
*Staff Accountant*

Phone: (315) 777-4908  
Email: [tip@bcpllc.com](mailto:tip@bcpllc.com)

### SUMMARY OF EXPERIENCE

Tyler graduated from SUNY Oswego with a Bachelor of Science in Accounting and obtained his Master of Science in Accountancy from Southern New Hampshire University. Tyler has three years of public accounting experience.

### AREAS OF EXPERTISE

- Auditing
- Governmental
- School Districts
- Not-for-Profit
- Financial Institutions

### EDUCATION & PROFESSIONAL CERTIFICATIONS

- Bachelor of Science, Accounting, State University of New York at Oswego
- Master of Science in Accountancy, Southern New Hampshire University

### SELECTED ENGAGEMENTS

- South Lewis Central School District
- Beaver River Central School District
- Sackets Harbor Central School District
- Canton Central School District
- Harrisville Central School District
- Norwood Central School District
- Indian River Central School District
- Jefferson Community College
- Jefferson Community College Foundation
- Jefferson Community College Faculty Student Association, Inc.
- City of Watertown
- Watertown Local Development Corporation
- Village of Lowville



## ENGAGEMENT TEAM BIOGRAPHIES



**MARIAH A. GARRETT**  
*Staff Accountant*

Phone: (315) 788-7690  
Email: mag@bcpllc.com

### SUMMARY OF EXPERIENCE

Mariah graduated from SUNY Plattsburgh with a Bachelor of Science in Accounting and a Bachelor of Science in Business Administration. Mariah has two years of public accounting experience.

### AREAS OF EXPERTISE

- Auditing
- Governmental
- School Districts
- Not-for-Profit
- Individual and Corporate Taxation

### EDUCATION & PROFESSIONAL CERTIFICATIONS

- Bachelor of Science, Accounting & Business Administration, State University of New York at Plattsburgh

### SELECTED ENGAGEMENTS

- South Lewis Central School District
- St. Lawrence-Lewis Counties BOCES
- General Brown Central School District
- Hermon-DeKalb Central School District
- Clifton-Fine Central School District
- Lyme Central School District
- Neighbors of Watertown, Inc.
- Clayton Improvement Association, Ltd

APPENDIX B: PEER REVIEW  
REPORT

# PEER REVIEW REPORT



AICPA PEER REVIEW PROGRAM  
AND NYSSCPA PEER REVIEW PROGRAM  
ADMINISTERED BY NEW YORK STATE SOCIETY OF CPAs



June 17, 2016

Carl I Austin Jr  
Bowers & Company, CPAs PLLC  
120 Madison St  
1700 Axa Tower 2  
Syracuse, NY 13202

Dear Mr. Austin:

It is my pleasure to notify you that on June 15, 2016 the Peer Review Committee Reporting Acceptance Body #4 accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2018. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

A handwritten signature in blue ink, appearing to read "Liren Wei".

Liren Wei, CPA  
Chair, Peer Review Committee

cc: Richard James Davis

Firm Number: 3887169

Review Number 389771

Letter ID: 1085848A

# PEER REVIEW REPORT



## System Review Report

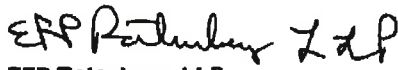
January 26, 2016

To the Partners of  
Bowers & Company, CPAs, PLLC  
And the Peer Review Committee of the NYSSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Bowers & Company, CPAs, PLLC, (the firm) in effect for the year ended June 30, 2015. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Bowers & Company, CPAs, PLLC, in effect for the year ended June 30, 2015, 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(ies)* or *fail*. Bowers & Company, CPAs, PLLC, has received a peer review rating of *pass*.

  
EFP Rotenberg, LLP  
Corning, NY



## APPENDIX C: PUBLICATIONS AND SEMINARS

## PUBLICATIONS AND SEMINARS

Bowers presents numerous annual seminars and other specific tax and accounting seminars periodically. Recently presented and scheduled seminars include the following:

### GOVERNMENTAL EDUCATION – SCHOOL DISTRICTS

We recently held a presentation to NYS School Districts at the Jefferson-Lewis BOCES. This was a free instructional session where we covered specific material relating to the Special Aid Fund and Extra Classroom Activity Fund. School officials were able to openly ask any questions or address their concerns. Upon request, we also perform these presentations at individual schools.



### ANNUAL TAX SEMINAR

The Firm conducts its annual tax seminar in November and includes current and informative topics affecting our clients. Past topics have included the following:

- New Tax Laws
- Business Valuation Updates
- Financial Planning
- Manufacturing Activities Deductions
- Brownfield Tax Credits
- Empire Zone Credits
- Tax Controversy
- Cost Segregation
- Hottest Tax Savings Ideas

### BANK SEMINARS

Improved communication between accounting firms and the banking industry helps everyone. We can assist our clients by educating their bankers as to, for example, why a client elected a specific accounting and/or tax treatment or simply explaining the nature of a client's business.

In 2013, Bowers conducted a series of meetings with Central New York Banks to explain a new financial reporting framework that the AICPA has put out for small to medium sized entities (*FRF for SMEs*) that is designed to help lenders as well. The framework was built by CPA professionals who understand what bankers need to see in financial statements.

### ANNUAL NOT-FOR-PROFIT CONFERENCE

This annual conference allows Bowers and outside speakers to bring Not-for Profit organizations up to date on current financial, legislative, and legal issues in their industry. Topics from this year's conference included:

- Facts about Fraud...Prevention is the Key
- Governance Issues Facing the Executive Director and Board
- Preparing for an Audit
- The Single Audit
- Interpreting your Financial Statements

## PUBLICATIONS AND SEMINARS

### LAW FIRM SEMINARS

Business lawyers often draw upon our accounting and tax expertise. This need has led to various educational seminars with attorneys on such topics as:

- Understanding Financial Statements; *Bond, Schoeneck & King*, October 13, 2015
- Business Valuations
- Business Restructuring
- Deferred Compensation Plans
- Matrimonial Dispute Advisory

### ANNUAL CONSTRUCTION CONFERENCE

This annual conference allows Bowers and outside speakers to bring construction organizations up to date on current financial, legislative, and legal issues in their industry. Topics from past seminars have included:

- Financial Statement Analysis from a Banking & Bonding Perspective
- What do you Mean We Lost Our Bond Program?
- Understanding WIP and Completed Contract Schedules for Successful Project Management
- Contractor Tax Overview and Update

### ACCOUNTING AND IT SOFTWARE TRAINING/CONSULTING

Bowers has conducted regional training sessions helping small and medium sized businesses understand the details and nuances of accounting software, as well as consulting on various IT software systems inherent in their businesses, ensuring they are using these systems to their maximum capability.



### REGIONAL AND NATIONAL CONFERENCES

In addition to bank, association, and local industry group seminars, various Partners in the Firm have prepared and presented technical topics at regional and national conferences on various industry-specific topics.

APPENDIX D: COMMUNITY  
INVOLVEMENT



## COMMUNITY INVOLVEMENT

While we stress technical expertise and client service, our Firm also encourages balance, including good citizenship. In addition to the Firm's financial support, members of our Firm have been active in the following organizations, primarily in board leadership positions:

- Greater Watertown – North Country Chamber of Commerce
- Hospice of Jefferson County
- Say Yes to Education
- Habitat for Humanity
- The Rosamond Gifford Zoo at Burnet Park
- F.O.C.U.S. Greater Syracuse
- Food Bank of CNY
- Hospice and Palliative Care Associates of CNY
- Greater Syracuse Business Development Corporation
- Leadership Greater Syracuse
- Metropolitan Business Development Association
- Rape Crisis Center/Vera House
- Spanish Action League
- Inter Religious Council of CNY
- Home Aides of CNY
- Estate Planning Council of CNY
- Dunbar Association
- Transitional Living Services
- Faith-Hope Center
- Manlius Public Library
- Dewitt Community Library
- Bishop Grimes High School
- District 8 Little League Foundation
- Several Coaching and Board positions in area youth athletic leagues (Jamesville-Dewitt, Camillus, Valley and Geddes). *The Firm also sponsors several youth athletic teams annually.*
- Several Board and Committee positions at area religious denominations



**Memorandum of Agreement**  
Between the  
**South Lewis Central School District**  
And the  
**South Lewis School Related Personnel**

March \_\_\_\_, 2018

The District typically has need for up to four late bus runs as defined in Article XIII – Miscellaneous, Section 5.0, paragraph 5.1.3 of the Parties collective bargaining agreement. These late bus runs typically require between 1 and 2 hours each day. There has been an insufficient number of bus drivers, who are members of the School Related Personnel (SRP) bargaining unit, signing up to drive the necessary late bus runs to meet the District’s needs.

To address the District’s needs and ongoing concerns, the Parties agree as follows:

1. This agreement between the District and the SRP shall only be for the remainder of the current school year and it shall expire effective June 30, 2018
2. Effective, March 26, 2018, the Parties agree to modify Article XIV – Compensation, Section D. Salaries, so that the “Late Bus Runs” rate of “\$11.75 per hour” shall be paid at “\$22.40 per hour” for the remainder of the current school year.
3. Nothing in this agreement shall establish any precedent or obligation, including any past practice, which may be used by either party now or in the future.
4. This Agreement shall not be effective unless and until it is approved and ratified by public vote of the Board of Education of the South Lewis School District at the Board’s meeting on March 20, 2018.

\_\_\_\_\_  
Mark Austin, SRP President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Douglas Premo, Superintendent

\_\_\_\_\_  
Date