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PROFESSIONAL EXPERIENCE

Silver Creek Central School District
Silver Creek, New York

March 2009 – Present

District Treasurer/ Accountant

- Code and process cash receipts in WINCAP
- Prepare monthly bank reconciliations, monthly Treasurer Report and monthly Cash Flow and Collateral Statements
- Prepare bank transfers for payroll and accounts payable warrants
- Review warrant reports for propriety and sign checks after review by District Auditor
- Prepare bank transfers for State and Federal Aid from General Fund to other Funds
- Review Central Treasurer's Report on Extra- Curricular Funds
- Prepare sales tax returns
- Prepare journal entries as necessary for school lunch program sales and claims, interfund transactions, and any adjusting/reconciling items. Submit school lunch claims
- Maintain Federal Project folders, prepare FS-25 and FS-10F's
- Review Federal project payroll budget codes and allocate benefits to projects if budgeted
- Prepare invoices for NR foster students and other invoices as needed
- Transmit payroll tax payments and TSA and Direct Deposit ACH files
- Process budget amendments/transfers and create new budget/revenue codes
- Close General Ledger cycles in WINCAP
- Prepare year-end entries for State and Federal receivables, prepaid items, deferred revenues, and accrued liabilities for modified cash basis financial statements.
- Prepare year-end audit reconciliation reports and manage audit process for external auditors
- Prepare ST - 3 for certification by Superintendent of Schools

Healthcare Solutions WNY, LLC
Cheektowaga, New York

December 2006 – September 2008

Accountant

- Review and approve accounts payable for payment
- Perform monthly closing of general ledger accounts in Great Plains
- Prepare monthly financial statements
- Provide year- end statements to tax accountants to facilitate tax return preparation

Southtowns Catholic School
Lake View, New York

March 1996 – August 1999

Book-keeper / Accounts Payable Clerk /Finance Committee

- Pay and record monthly expenses
- Invoicing receivables for tuition
- Prepare and present monthly finance reports to the School Board
- Prepare Annual Proposed Budget for Board Approval

O'Connell / Martino

Buffalo, New York

Senior Accountant

- Supervise reviews of small to mid-sized local businesses

October 1986 – May 1989

Fox & Company – Buffalo

Tonawanda, New York

Staff Accountant

- Perform audits of local municipalities and non-profit organizations

September 1985 – October 1986

E D U C A T I O N

State University of New York College at Fredonia

B.S. in Business Administration/Accounting, with honors

**FRONTIER CENTRAL SCHOOL
DISTRICT**

DISTRICT TREASURER

**Terms and Conditions of
Employment**

2015 - 2016

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FRONTIER CENTRAL SCHOOL DISTRICT

**Terms and Conditions of Employment
for
District Treasurer**

1.0 EMPLOYMENT

THE EMPLOYEE COVERED

The following current employee in the job title specified herein shall be covered by these terms & conditions determined by the Board of Education. The title covered by these terms and conditions of employment: District Treasurer.

1.1 TERMS & CONDITIONS

The employee is employed by the Board of Education, under the supervision of the Superintendent of Schools and/or his designee, described in the duties set forth in the appropriate job description.

1.2 DURATION

Terms and Conditions of Employment – on or about November 18, 2015 – June 30, 2016.

1.3 WORK HOURS/YEAR

The employee shall devote the necessary work hours per workday in discharging the duties of her position for each work week. A workday is defined under these agreed terms & conditions as at least 8 hours per day unless appointed otherwise by the Board of Education. The work year for the positions covered by these terms and conditions shall be twelve (12) months unless appointed otherwise by the Board of Education.

2.0 PERSONAL TIME OFF LEAVE (PTO)

The employee covered by the agreement shall earn 25 PTO days on July 1 or a pro-rated basis for a full month of service.

3.0 JURY DUTY

The employee shall be allowed leave without loss of pay as may be necessary in order to perform jury duty. Such leave shall not be deducted from any other leave allowance. When the employee receives a notice of call to jury duty, she shall notify the employer to that effect according to Board of Education procedures. The employee shall receive her per diem in addition to the allowance for jury duty. Documentation supporting an absence for jury duty is required to be submitted to the Personnel Department in a timely manner.

4.0 JUDICIAL AND ADMINISTRATIVE PROCEEDINGS

The employee shall be allowed leave without loss of pay for the time required to appear in court involuntarily or for appearance in any other judicial or administrative proceeding where such appearance is in response to a subpoena as a witness or similar circumstances but not as a defendant in non-Frontier Central School cases.

Included as part of the leave time allowed under the subparagraph shall be the time required to travel to and from the place where the employee's appearance is made. Leave allowed under the sub-paragraph shall not be charged against other leave. Any compensatory pay for such time, received through due process of the case shall be turned over to the Frontier Central School District. Documentation supporting an absence for judicial or administrative proceedings is required to be submitted to the Personnel Department in a timely manner.

5.0 HOLIDAYS

The employee will be compensated for the following holidays. Please note: The employee must work the day preceding and the day after a holiday in order to receive compensation unless the employee uses previous scheduled PTO days:

Independence Day	Additional Day at Christmas
Labor Day	New Year's Eve
Columbus Day	New Year's Day
Veterans' Day	Martin Luther King Jr. Day
Thanksgiving Day	President's Day
Day after Thanksgiving	Good Friday
Christmas Day	Memorial Day

6.0 WEATHER OR OTHER EMERGENCY CONDITIONS

Unless excused by the Superintendent, the employee is expected to report for work during school closings. When due to inclement weather, if the employee feels in her judgment that she cannot safely report to work, the employee shall be allowed to use personal leave after contacting her immediate supervisor.

7.0 PROFESSIONAL CONFERENCES

Upon approval by the Superintendent, the employee may be granted leave without loss of pay to attend professional meetings, conferences and workshops.

8.0 MEDICAL AND CHILD-REARING LEAVE

1. The employee eligible for medical leave under the District's Family and Medical Leave Act Policy shall be eligible for up to twelve weeks of unpaid leave during any twelve month period. Medical leave is provided in order for an employee to care for a spouse, child or parent who has a serious health condition or when the employee has a serious health condition rendering her unable to perform the functions of the employee's job.
2. Where the need for the leave can be reasonably anticipated in advance, as in the case of a scheduled medical procedure, pregnancy, and the like, the employee shall provide the Superintendent with written notice of the impending need for the leave and as close an approximation as possible to the date when the employee requests the leave to begin.
3. Actual application for the leave shall be submitted to the Superintendent at least thirty (30) calendar days in advance of the first day of leave whenever possible and in no case later than the fifth actual day of absence if immediate leave had to be taken without notice because of circumstances beyond the employee's control.

CHILD-REARING LEAVE

1. Subject to the conditions set forth, child-rearing leave may be granted to any employee for the purpose of caring for a child for whom they are a parent or legal guardian of and who will not have passed its first birthday on or before the last day of the requested leave, provided that the employee desires to resume active employment.
2. Where the need for the leave can be reasonably anticipated in advance, as in the case of child birth, pending adoption, and the like, the employee shall give the Superintendent written notice of the impending need for the leave and as close an approximation as possible of the date when the employee requests the leave to begin.
3. The period of leave shall be for:
 - A. The employee is entitled to leave under the Family and Medical Leave Act of 1993 ("FMLA") may take up to twelve (12) weeks leave pursuant to the terms of the District FMLA Policy, subject to the employee's total available unused FMLA leave during the appropriate one-year period.
 - B. The employee who is not entitled to leave under the FMLA or who is seeking leave in excess of the leave available to her under the FMLA may take a minimum of six months for a twelve month employee or a minimum of five months for an eleven or ten month employee. The employee seeking leave under the paragraph who has leave available under the FMLA shall exhaust her FMLA leave rights simultaneously with any leave taken under the paragraph.

C. A maximum of one calendar year may be taken for the employee.

GENERAL PROVISIONS APPLICABLE TO ALL LEAVE TYPES

1. Medical and child-rearing leave is without pay or benefits of any kind except for such leave which also constitutes FMLA leave, and for such leave, the District will continue its percentage contribution toward the employee's medical insurance benefits as required the FMLA.
2. Probationary service credit or seniority will not be granted for any period of time spent on unpaid medical or unpaid child-rearing leave.
3. An employee on leave shall confirm to the Superintendent in writing her intent to return on the required day and such writing shall be delivered to the Superintendent not later than the 30th consecutive calendar day prior to the last day of the leave. Failure to give such notice on time or failure to return on time shall be deemed to be a voluntary resignation by the employee which the Board of Education is entitled to accept effective as of the last day of the leave.
4. When the employee returns from a medical or child-rearing leave, the employee shall be re-credited with all time-accumulated benefits accumulated as of the day prior to the first day of leave (unless those benefits were used by the employee during the period of the leave).
5. When the employee returns from a medical or child-rearing leave, the employee shall return to the position with the same civil service title as was vacated at the beginning of the leave, but not necessarily the same division or building location.
6. The regularly scheduled twelve (12) month employee who resumes active employment following a medical or child-rearing leave of absence will be credited, for salary purposes, for a full year's service if the employee completed twenty-six (26) or more weeks of active service during the school year in which the child-rearing leave commenced.

9.0 SALARY AND PAY DAYS

The employee will be paid 1/26 of her contract salary on each of the 26 payroll dates during the fiscal year. The annual salary for 2015-2016 will be \$56,000.00 and pro-rated upon start date.

10.0 HEALTH, DENTAL INSURANCE AND 105H

- 10.1 The employee will receive health insurance through a plan selected by the Board of Education for the employee.
- 10.2 The employee will make the following contribution toward her health insurance premiums:

2015 – 2016 – 11% Contribution

- 10.3 Dental benefits shall be afforded to the District Treasurer through the FCTA Benefit Trust Program. All benefits afforded shall be established by the FCTA Benefit Trust Board of Directors. The District shall make a contribution of \$650.00 to the FCTA Benefit Trust for the employee in each contract year. The employee at retirement, may, at their own choosing and cost, continue in the FCTA Dental Plan.
- 10.4 Twelve (12) month employee contribution towards health insurance will be deducted over a twenty-six (26) pay period.
- 10.5 The employee who retires may, at her own choosing and cost, continue in the District Medical Plan until Medicare is in effect for the individual. It is the responsibility of the retiree to make all payments as required by the Personnel Office.
- 10.6 The District shall contribute \$500 per year to the employee's Section 105h account for the 2015 – 2016 fiscal year. The Section 105h account will be used to reimburse the employee for any unreimbursed medical expenses as to the extent permitted by the applicable IRS regulations. Five percent (5%) of the District's above annual contribution for the employee will be deducted from the employee's account as a surcharge to cover the administrative costs of the plan. The deduction will be made by the Business Office. Any unused funds in the member's account at the end of each fiscal year will be carried forward and shall be available for use by the employee after termination of employment. Once the employment of the employee is terminated, the employee will contribute the administrative fees every year which will be deducted from her account until the account is exhausted.
- 10.7 If the employee declines health insurance, a \$4,000 annual incentive will be awarded and paid quarterly, pro-rated.

11.0 MILEAGE

With prior approval by the Superintendent or her designee, the District will reimburse the authorized employee for use of her private automobile for the conduct of school business at the rate established by the District at its annual organization meeting. Reimbursement will be for district established distances for job description assignments which include number of trips per week, plus approved emergency runs.

12.0 GROUP LIFE INSURANCE

The employee, while actively employed by the District in the District Treasurer position, shall be covered by a \$100,000 group term life insurance policy at no cost to her while in service to the District, subject to applicable deductions for taxes. The coverage will terminate immediately when the employee leaves employment with the District for any reason.

13.0 PROFESSIONAL GROWTH

The employee may earn a \$200.00 stipend, with prior approval, for the successful completion of 15 clock hours of workshops, in-service courses, conferences or college courses that will add to the knowledge of the employee and enhance her job performance. The employee may earn two (2) stipends during a school

year. The credited portion of the activity must take place outside of work hours and be at no cost to the District. The amount will be awarded to the employee in January for summer and fall courses/activities and July for spring courses/activities.

With prior approval by the Superintendent or her designee, and upon the employee providing the District with a copy of her notary license, the District shall reimburse an employee for the cost of the notary public course, book, fee, etc. and related expenses or if done on the employee's own time, will count the hours involved toward professional growth.

The employee's supervisor as well as the Assistant Superintendents of Curriculum and Personnel must give prior approval.

14.0 DISCIPLINE AND DISCHARGE

Any disciplinary action or discharge shall be in accordance with the Civil Service Law.

15.0 DIRECT DEPOSIT

If the employee desires to have her entire "net" bi-weekly earnings placed into her "bank account" through "direct deposit", she may do so under the following guidelines:

- 1.0 The employee shall select up to five banking institutions that are part of the ACH system of her choice in which her bi-weekly paycheck will be deposited. These five deposits may be to a single institution or up to five different institutions.
- 2.0 In the event that the employee elects multiple accounts for deposit, the employee will designate, in writing, what percentage will be allocated to each account.
- 3.0 The entire "net" bi-weekly paycheck will be deposited.
- 4.0 "Direct deposit" monies shall be placed and available in the employee's "bank account(s)" on the pay date (i.e. the date printed on the paycheck).
- 5.0 The employee who enrolls in a "direct deposit" plan and later desires to discontinue her "direct deposit," must advise the District in writing. No changes will be initiated by the District's payroll department without proper written notification.
- 6.0 The employee who selects "direct deposit" shall have each of her bi-weekly paychecks "direct deposited." The employee selecting twenty-six (26) bi-weekly paychecks shall have all twenty-six (26) bi-weekly paychecks "direct deposited."
 - i. The District agrees to make available to each employee all necessary "direct deposit" forms as required by the District's Bank.
 - ii. The District agrees to assume all "bank" charges associated with "direct deposit."

16.0 125 "FLEX PLAN" – UNREIMBURSED MEDICAL EXPENSES

The District will offer a Section 125 Plan, in compliance with Section 125 of the Internal Revenue Code, which includes at least un-reimbursed medical expenses and dependent care costs, but will not allow The employee to roll-over unexpended contributions to the next plan year.

Voluntary Deductions

Deductions will be made for tax-sheltered annuities, fringe benefit contributions, United Way and the Credit Union. Deductions may be changed not more than once per month, except the month of September in which case Tax Sheltered Annuities and Credit Union withholdings may be changed twice. Other voluntary deductions and United Way may also be withheld during the twenty (20) pay period. The employee may continue to have voluntary deductions withheld from each paycheck (22 or 26) for Tax Sheltered Annuities, Credit Union, Health Care Reimbursement (HCR), and Dependent Care Reimbursement (DCR). Voluntary deductions will be at no cost to the Frontier Central School District.

17.0 GENERAL PROVISIONS

- 17.1 If any provision herein is determined by the courts to be invalid, the remaining provisions shall be maintained in full force.
- 17.2 The employee shall have the right to review and add to the contents of her own personnel file exclusive of reference information pertaining to that time prior to initial hiring. No materials shall be entered in the personnel file unless it has been signed by the person making the entry and the employee.
- 17.3 Plans for significant changes in job assignments of the employee shall include input from the involved employee.

For the District:

For the Employee:

Janet MacGregor Plarr,
President of the Board of Education

Mary Kaye Clouden, District Treasurer

Date

Date