

February 2, 2024

Paul Casseri
Lewiston-Porter Central School District
4061 Creek Road
Youngstown, New York 14174

Dear Paul:

We are enthusiastic about the prospect of serving you and the Lewiston-Porter Central School District (“District,” “you” or “your”). The purpose of this letter is to document your agreement for Freed Maxick CPAs, P.C. (“Freed Maxick,” “we” or “our”) to consult with and assist you with review of accounting records and provide assistance in the training of the District Treasurer.

Our Understanding of Your Needs

We understand the District is requesting assistance with review of their accounting records and financial reports from July 1, 2023 through the current date, provide assistance in making necessary corrections to the accounting records, ongoing review of their accounting records on a monthly basis or as needed and training of the District Treasurer as needed.

Objectives

We understand the engagement objectives to be review of accounting records and training of the District Treasurer as needed,

Services and Scope of Work

We will provide consulting services as requested by the District Superintendent and Interim Business Administrator, including:

- Review of their accounting records and financial reports from July 1, 2023 through the current date;
- Provide assistance in making necessary corrections to the accounting records through the current date;
- Ongoing review of accounting records on a monthly basis or as needed;
- Training of the District’s Treasurer as needed.

In providing these services, we will communicate with you any relevant considerations in the timing and manner we deem appropriate in the circumstances, including but not limited to discussions in person and/or by telephone, email and other correspondence. If requested, at the conclusion of our engagement, we will provide a brief written summary of our work.

Client Acceptance of Work

On a routine basis, we will review with you the intended scope of work and deliverables set out in this document to confirm we have met the defined project expectations. If you believe the deliverables do not conform, you will notify us in writing within thirty (30) days of receiving the deliverables that they do not conform. We will then have a reasonable period of time, based upon its severity and complexity, to correct the non-conformity. If you use the deliverables before acceptance, or if you fail to notify us of the non-conformance within the thirty (30) day period, the deliverables will be considered accepted.

Staffing

Kathryn Barrett will be responsible for overseeing the engagement and the delivery of all services to you. Other professionals at the necessary skill and experience levels may be called upon to assist in this project as appropriate. While we will attempt to comply with your requests for certain individuals, we retain the right to assign and reassign our personnel, as appropriate, to perform the services.

Engagement Assumptions and District Responsibilities

Our services, fees and work schedule are based upon the following assumptions, representations and information supplied by you.

The District will determine the extent of services it wishes Freed Maxick to provide and ensure our company has access to key people and data.

If circumstances arise relating to the availability of sufficient, competent evidence or information which, in our professional judgment, prevents us from completing the engagement, we retain the unilateral right to take any course of action permitted to us, including withdrawal from the engagement.

In the event we are requested or authorized by the District or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, including the fees and expenses of our counsel, incurred in responding to such requests.

You agree to furnish personnel, facilities and resources, and undertake the responsibilities set forth in this engagement letter. You also agree to cause all levels of your employees and contractors to cooperate fully and timely with us. You will designate an employee or employees within your senior management who will make or obtain all management decisions with respect to this engagement on a timely basis. You also agree that all assumptions set forth in this engagement letter are accurate and agree to provide us with such further information we may need and which we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals made independently and we will not be obligated to evaluate, advise on, confirm, or reject such decision and approvals. You will evaluate the adequacy and results of services and will let us know immediately of any problems or issues you perceive in our personnel, services, or deliverables. We will also let you know where we feel we are not getting the appropriate cooperation or direction and advise you of any other issues related to this engagement.

The success of this engagement is dependent upon full openness, communications, cooperation, and timely direction. The fulfillment of these responsibilities is critical to the success of this engagement. The successful delivery of our services, and the fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs, or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.

Fees and Expenses

Our fees for the services described in this letter will be based upon actual time and material at our standard rates, plus out-of-pocket expenses. Our current rates are as follows and may be subject to adjustments as our prevailing rates change from time to time:

Partner	\$350
Senior Manager	\$275
Manager	\$225
Supervisor	\$175
Associate	\$150

You acknowledge that this is our good faith estimate based upon our understanding of the engagement assumptions and the facts and circumstances we are aware of at this time. If the basis of our estimates is inaccurate, the fees and expenses may be different from those we each anticipate.

Fees for services of this type are always difficult to estimate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key District personnel, unavailable information or undetermined or requested scope changes during our scoping efforts, we will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances.

We will bill our fees and expenses monthly. Those fees and expenses do not include taxes. You will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the services and deliverables, excluding taxes on our income generally. Our invoices are payable upon presentation and amounts remaining overdue for more than thirty (30) days will be subject to an interest charge of 1.5% per month from the date of invoice. If you object to any portion of an invoice, you will notify us of your objection within ten (10) days of the date of the invoice, and the parties will promptly make a good faith effort to settle the disputed portion of the invoice. No interest will accrue on such disputed portion of the invoice until the dispute is resolved. You will in any event pay the portion of the invoice that is not in dispute within such thirty (30) day period. We reserve the right to suspend or terminate services if our invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension or termination.

Non-Solicitation

During the term of this engagement and for a period of one (1) year following its expiration or termination, neither party will actively solicit, employ or otherwise engage any of the other party's employees (including former employees) who were involved in the engagement. In the event either party breaches this provision, the breaching party agrees to pay to the aggrieved party within thirty (30) days after demand an amount equal to the greater of \$50,000 or 100 percent (100%) of the annual base salary of any such employee. For the avoidance of doubt, the foregoing does not prohibit either party from employing individuals who were not involved in the engagement or who apply for positions in response to internal postings, employment advertisements or other general solicitations of employment, whether such applications are during the term of this engagement or thereafter.

General Business Terms and Project Acceptance

The attached General Business Terms apply to this engagement and are an integral part of our agreement. Please indicate your agreement to these arrangements by signing and returning to me the enclosed copy of this letter.

We appreciate the opportunity to be of service to you and look forward to working with you on this project. You will receive our closest attention. If at any time you have questions, concerns, or issues with our services, billings or anything else related to our service, do call me at 585-344-1967.

Sincerely,

Freed Maxick CPAs, P.C.



Kathryn M. Barrett, CPA
Director

Attachments: General Business Terms

This engagement letter and the attached General Business Terms correctly set forth our understanding and acceptance of this agreement.

Acknowledged and accepted:

Lewiston-Porter Central School District

Signature

Date

Title

These General Business Terms (the "Terms") will govern the services provided by Freed Maxick CPAs, P.C. ("Freed Maxick", "we", "us" or "our(s)") as set forth in the engagement letter dated February 2, 2024 (the "Engagement Letter") executed by Lewiston-Porter Central School District ("you" or "your(s)") and Freed Maxick to which these Terms are attached. These Terms, together with the Engagement Letter and any of its attachments, constitute the entire understanding and agreement between Lewiston-Porter Central School District and Freed Maxick with respect to the services described in the Engagement Letter (collectively, the "Agreement"), supersede all prior oral and written communications, and may be amended, modified or changed (including changes in scope or nature of the services or fees) only in writing when signed by both parties. If there is a conflict between these Terms and the terms of the Engagement Letter, these Terms will govern.

1. Confidentiality With respect to any information supplied in connection with this Agreement and designated by either party as confidential, or which the recipient should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, the recipient agrees to protect the confidential information in a reasonable and appropriate manner, and use and reproduce the confidential information only as necessary to perform its obligations under this Agreement and for no other purpose. The obligations in this section will not apply to information which is: (i) publicly known; (ii) already known to the recipient; (iii) lawfully disclosed by a third party; (iv) independently developed; or (v) disclosed pursuant to legal requirement or order. Subject to the foregoing, the recipient may disclose the confidential information on a need-to-know basis to the recipient's contractors, agents and affiliates who agree to maintain its confidential nature.

2. Deliverables (a) Upon full payment of all amounts due Freed Maxick in connection with this Agreement, all right, title and interest in the deliverables set out in the Engagement Letter will become Lewiston-Porter Central School District, Inc.'s sole and exclusive property, except as set forth below. Freed Maxick will retain sole and exclusive ownership of all right, title and interest in its work papers, proprietary information, processes, methodologies, techniques, ideas, concepts, trade secrets, know how and software, including such information as existed prior to the delivery of the services and, to the extent such information is of general application, anything which Freed Maxick may discover, create or develop during the provision of services for Lewiston-Porter Central School District, Inc.. Except for software owned by and/or proprietary to Freed Maxick, to the extent the deliverables contain Freed Maxick's proprietary information, Freed Maxick grants Lewiston-Porter Central School District a non-exclusive, non-assignable, royalty-free license to use it in connection with the deliverables and the subject of the Engagement Letter and for no other or further use. To the extent the deliverables contain the proprietary information of a third party, Lewiston-Porter Central School District agrees to comply with such third party's terms of license as the same are communicated to Lewiston-Porter Central School District, Inc.. All licenses to software (including any enhancements to software) will be licenses to object code only.

(b) Lewiston-Porter Central School District acknowledges and agrees that any advice, information or work product provided to Lewiston-Porter Central School District by Freed Maxick in connection with this engagement is for the sole benefit and use of Lewiston-Porter Central School District and may not be relied upon or used by any third

party. Lewiston-Porter Central School District further agrees that if it makes any such advice, information or work product available to any third party other than as expressly permitted by the Engagement Letter or Section 1(v) above, the provisions of Section 4(c) below will apply unless: (i) Lewiston-Porter Central School District provides to the third party an acknowledgement and release letter in the form to be mutually agreed upon if and when such a letter is required (the "Letter"); and (ii) the third party signs and returns the Letter to Lewiston-Porter Central School District, Inc.. Upon request, Lewiston-Porter Central School District will provide Freed Maxick with a copy of the signed Letter.

3. Warranty Freed Maxick warrants that the services will be performed with reasonable care in a diligent and competent manner. Freed Maxick's sole obligation will be to correct any non-conformance with this warranty or, if Freed Maxick cannot correct the non-conformance, to refund to Lewiston-Porter Central School District the amount paid to Freed Maxick for the portion of the services or deliverables that does not conform to this warranty; provided that Lewiston-Porter Central School District gives Freed Maxick written notice within thirty (30) days after the services are performed or, if applicable, deliverables are delivered. The notice will specify and detail the non-conformance and Freed Maxick will have a reasonable amount of time, based on its severity and complexity, to correct the non-conformance. Freed Maxick does not warrant and is not responsible for any third party products or services. Lewiston-Porter Central School District, Inc.'s sole and exclusive rights and remedies with respect to any third-party products or services are against the third-party vendor and not against Freed Maxick.

THIS WARRANTY IS FREED MAXICK'S ONLY WARRANTY CONCERNING THE SERVICES AND ANY DELIVERABLE, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.

4. Indemnification (a) Each party agrees to indemnify, hold harmless and defend the other from and against any and all claims, actions, fees, expenses, costs, damages, losses and liabilities (including reasonable attorneys' fees) (collectively, "Liabilities") for bodily injury or death of any person or damage to real or tangible personal property which the other party may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party, its employees, agents or representatives.

(b) Freed Maxick agrees to indemnify, hold harmless and defend Lewiston-Porter Central School District from and against any and all Liabilities to the extent such Liabilities result from the infringement of any third party's intellectual property by any deliverables provided under this Agreement. The foregoing indemnification will not apply to the extent any infringement results from: (i) the use of the deliverables other than in accordance with the terms of this Agreement and any applicable documentation or instructions supplied by Freed Maxick; (ii) any modification to the deliverables not expressly agreed to in writing by Freed Maxick; or (iii) the combination of the deliverables with any materials not provided or expressly approved by Freed Maxick.

(c) Lewiston-Porter Central School District agrees to indemnify, defend and hold harmless Freed Maxick from and against any and all Liabilities incurred or suffered by or asserted against Freed Maxick to the extent such Liabilities result from a third party's use, possession of or reliance upon Freed Maxick's advice, information or work product as a result of Lewiston-Porter Central School District, Inc.'s failure to comply with the Letter requirements of Section 2(b) above.

5. Liability Except for each party's indemnification obligations under this Agreement, the total liability of Lewiston-Porter Central School District and Freed Maxick (and their respective affiliates, officers, directors, employees, contractors, agents and representatives) relating to this Agreement will in no event exceed an amount equal to the fees paid (in the case of Freed Maxick's liability) or owing (in the case of Lewiston-Porter Central School District, Inc.'s liability) to Freed Maxick under this Agreement. In no event will Lewiston-Porter Central School District Freed Maxick (or their respective affiliates, officers, directors, employees, contractors, agents or representatives) be liable for any special, consequential, incidental, punitive or exemplary damages or loss (nor any loss of profits, savings, data, use of software or hardware or business opportunity, or interruption of business) even if advised of the possibility of such loss.

6. Termination (a) Either party may terminate this Agreement at any time, with or without cause, upon fifteen (15) days' prior written notice to the other party.

(b) Lewiston-Porter Central School District will pay Freed Maxick for all services rendered (including deliverables and products delivered), expenses incurred and commitments made by Freed Maxick through the effective date of termination.

7. General (a) Except for the payment of money, neither party will be liable for any delays or failures in performance due to circumstances beyond its reasonable control.

(b) No term of this Agreement will be deemed waived, and no breach of this Agreement excused, unless the waiver or consent is in writing signed by the party granting such waiver or consent.

(c) Neither party may assign or transfer this Agreement without the other party's prior written consent.

(d) Any notices given pursuant to this Agreement will be in writing, delivered to the addresses set forth in the Engagement Letter (unless changed by either party by notice to the other party), and will be effective upon receipt.

(e) If any term or provision of this Agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

(f) Each party is an independent contractor and not an employee, agent, joint venturer or partner of the other.

(g) Freed Maxick may from time to time use subcontractors to deliver specific products or services to Lewiston-Porter Central School District, Inc.. The management of and all financial arrangements with subcontractors will be Freed Maxick's responsibility.

(h) The terms of this Agreement which by their nature are to survive this Agreement will survive its expiration or termination.

(i) The parties acknowledge that they may correspond or convey documentation via Internet e-mail and that neither party has control over the performance, reliability, availability, or security of Internet e-mail. Therefore, neither party will be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond its reasonable control.

(j) Neither party intends that there be any third party beneficiaries to this Agreement.

(k) Neither party will use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding the foregoing, Freed Maxick may mention Lewiston-Porter Central School District, Inc.'s name and provide a general description of the engagement in Freed Maxick's client lists and marketing materials.

(l) The parties agree that this Agreement and any dispute or claim arising out of or relating to this Agreement or the services will be governed by and construed in accordance with the laws of the state in which the Freed Maxick office providing the services is located without regard to such state's laws of conflicts. The parties agree that all litigation or other legal proceedings under this Agreement will be brought in the State or Federal courts located therein. The parties agree to this choice of law, jurisdiction and venue, and waive the defense of an inconvenient forum. Additionally, the parties waive trial by jury and agree that any dispute or claim should be resolved by a judge without a jury.

(m) Any action against either party by the other in connection with this Agreement must be brought within eighteen (18) months after the cause of action arises.
