

Agenda
Finance Committee
Heins Education Building
Assembly Room, Basement
106 Gordon Street, Sanford, NC 27330
Thursday, February 29, 2024
4:30pm

1. Call to Order-Alan Rummel
2. Approval of 2/29/2024 Agenda-Alan Rummel
3. Approval of 1/25/2024 Minutes-Alan Rummel
4. Broadway Presbyterian Church Parking Lot Update-Dr. Chris Dossenbach
5. Technology Update-Rebecca Measamer
6. Lottery Applications-Chris McNeill
7. 2024 Audit Contract-Kelly Jones
8. Banking Services Bids-Kelly Jones
9. Review Board Attorney Invoice-Services through 1/31/2024-FYI-Kelly Jones
10. Review Monthly Financial Report-FYI-Kelly Jones
11. Review Monthly Board Expense Summary -FYI-Kelly Jones
12. Adjourn-Alan Rummel

The next Finance Committee meeting is scheduled for Thursday, February 22, 2024, 5pm, Assembly Room, Basement, Heins Education Building.

FINANCE COMMITTEE MEETING

Finance Committee Meeting – January 25, 2024

3

Present: Alan Rummel, Patrick Kelly, Dr. Chris Dossenbach, Kelly Jones, Salvatore Cosimo, Stacie Eggers, Susan Britt, Rebecca Measamer, and Lisa Duffey.

Alan Rummel called the meeting to order. Patrick Kelly made a motion to approve the agenda, Alan Rummel seconded the motion, the motion carried unanimously.

Patrick Kelly made a motion to approve the minutes from the December 5, 2023 meeting, Alan Rummel seconded the motion, the motion carried unanimously.

Broadway Presbyterian Church Parking Lot Update

Dr. Dossenbach updated the Finance Committee on the ongoing conversation with Broadway Presbyterian Church regarding the possible purchase of their parking lot for Broadway Elementary staff parking. He is currently waiting for additional information from the church representative. Will continue to keep Board advised on information as it becomes available.

Purchasing Technology Equipment

Rebecca Measamer updated the committee on the 2nd round of technology purchases. The costs associated with each school was included in the attachments provided to the committee. She also noted that there would be 1 additional purchase before the end of the fiscal year. Patrick Kelly made a motion to approve with Alan Rummel seconding the motion. This will be placed under Consent at the Board of Education meeting on February 13, 2024.

E-Rate Update

Rebecca Measamer updated the committee on E-Rate funding received by the school district this school year.

EMS-Linq-HR Module

Stacie Eggers updated the committee on the quote received for the migration of the current HRMS software to EMS-Linq Module. She noted that this was a recommendation from the recent performance audit. The projected migration timeline is May 2024. Patrick Kelly made a motion to approve with Alan Rummel seconding the motion. This will be placed under Consent at the Board of Education meeting on February 13, 2024.

Banking Service RFP

Kelly Jones shared that there were 3 bids received in response to the banking RFP that was approved at the December 12, 2023 BOE meeting. Mrs. Jones stated that she had briefly reviewed the bids received and would like to be allowed to contact surrounding school districts that currently have working relationships with each of the banks that submitted bids. This would allow her and the finance team to ask specific questions related to their processes and services that have been offered. Mrs. Jones stated that she would report back to the committee at the February 29, 2024 meeting.

2024-2025 Budget Update

Kelly Jones stated that the budgets from the schools and departments have been received and are currently being reviewed by Administration. It was also noted that individual meetings were scheduled with each BOE member to ensure that we know each member's top priorities related to the FY 24/25 Budget. The first Budget Work session is scheduled for February 15, 2024 at 5:00 pm.

Evergreen Solutions Staffing Study

Dr. Dossenbach reviewed the 6 recommendations that Everygreen outlined in their final staffing study report.

Review Board Attorney Invoice

Kelly Jones provided the invoice from Tharrington Smith, L.L.P for services rendered through November 30, 2023 in the amount of \$4,695.42 and services through December 31, 2023 in the amount of \$2,089.96 for committee review. These invoices will be provided to the Board at the February 13, 2024 meeting as FYI.

Review Financial Report-FYI-Kelly Jones

Kelly Jones shared the Financial Report with the Finance Committee for review. The financial report will be provided to the Board at the February 13, 2024 meeting as FYI.

Board Expense Summary-

Kelly Jones shared the Board Expense Summary with the Finance Committee for review. The expense summary will be provided to the Board at the February 13, 2024 meeting as FYI.

With no further business, Patrick Kelly made a motion to adjourn, Alan Rummel seconded the motion, the motion carried unanimously. The next Finance Committee meeting is scheduled for Thursday, February 29, 2023, 4:30pm, assembly room.

Respectfully submitted,

Kelly G. Jones
Chief Finance Officer

Documents for Finance Committee Meeting 1/25/2024

1 message

5

Rebecca Measamer <rmeasamer@lee.k12.nc.us>

To: Susan Britt <sbritt@lee.k12.nc.us>, Chris Dossenbach <cdossenbach@lee.k12.nc.us>, Stacie Eggers <seggers@lee.k12.nc.us>

Cc: Rebecca Measamer <rmeasamer@lee.k12.nc.us>

Good morning,

I have attached 5 documents I would like to give out at the Finance Committee meeting tomorrow. I didn't want to show up with them without you seeing them first.

- Email to principals and directors (and others) with Bus Wi-Fi flyers.
- Bus Wi-Fi flyer
- Schools technology refresh plan 1 year
- Schools technology 4 year refresh plan - with district purchase
- Schools technology 4 year refresh plan - without district purchase

I added the refresh plan without the district purchasing student chromebooks. Would like to know if you would rather I share this. Let me know which you prefer.

Once approved, do I need to bring copies for all or would Susan need to?






Thanks,

--

Rebecca Measamer
Director of Technology
Lee County Schools
919-774-6226 Ext 2640

E-mail correspondence to and from this sender may be subject to the North Carolina Public Records Law and may be disclosed to third parties.

5 attachments

-  **Lee County Schools - Technology Improvement Plan (1 Yr).pdf**
60K
-  **Lee County Schools - Technology Improvement Plan (4 Yrs) without district purchase.pdf**
86K
-  **Lee County Schools - Technology Improvement Plan (4 Yrs) Summary.pdf**
87K
-  **Bus Wi-Fi.pdf**
156K
-  **Lee County Schools Mail - Notice_ Wi-Fi on Buses.pdf**
135K

Lee County Schools
Technology Improvement Plan
Yearly Refresh

Yearly Refresh																		
Site	Teacher/Student/Classroom																	
	Student Chromebooks		TA/Sub Touch Chromebook		ClearTouch Panel		65" TV's		Windows Laptops		Port Replicator		32" Monitors		Yearly Total			
	Quantity	Estimated Cost	Quantity	Estimated Cost	Quantity	Estimated Cost	Quantity	Estimated Cost	Quantity	Estimated Cost	Quantity	Estimated Cost	Quantity	Estimated Cost				
Deep River	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Bullock	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Ingram	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Tramway	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Greenwood	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Edwards	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
Broadway	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
WB Wicker	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
East Lee	70	\$17,150.00	5	\$1,750.00	3	\$12,658.23			6	\$4,620.00	6	\$1,350.00	6	\$750.00	\$38,278.23			
SanLee	70	\$17,150.00	5	\$1,750.00	1	\$4,219.41			5	\$3,500.00	8	\$6,160.00	10	\$2,250.00	\$36,279.41			
West Lee	70	\$17,150.00	5	\$1,750.00	1	\$4,219.41			5	\$3,500.00	8	\$6,160.00	10	\$2,250.00	\$36,279.41			
Lee County High	50	\$12,250.00	2	\$700.00					8	\$5,600.00	10	\$7,700.00	10	\$2,250.00	\$29,750.00			
Southern Lee High	50	\$12,250.00	2	\$700.00					8	\$5,600.00	10	\$7,700.00	10	\$2,250.00	\$29,750.00			
Lee Early College	15	\$3,675.00	0	\$0.00					8	\$5,600.00	10	\$7,700.00	10	\$2,250.00	\$29,750.00			
BSA	7	\$1,715.00	2	\$700.00					1	\$700.00	2	\$1,540.00	2	\$250.00	\$6,615.00			
Warren Williams	0	\$0.00	0	\$0.00	0	\$0.00			0	\$0.00	0	\$0.00	0	\$0.00	\$0.00			
Floyd Knight	3	\$735.00	2	\$700.00	2	\$8,438.82			0	\$0.00	2	\$450.00	2	\$250.00	\$15,520.00			
	895	\$219,275.00	29	\$122,362.89	33	\$23,100.00			104	\$23,400.00	104	\$13,000.00	104	\$250.00	\$12,113.82			
School's Grand Total		\$498,647.89													\$210,700.00			
Technology (District)		\$210,700.00																
District Purchase																		
Student Chromebooks																		
Quantity															Estimated Cost			
30															\$7,350.00			
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Elementary Classrooms
Monitor
Port Replicator
Clear Touch Interactive Panel w/ imbedded desktop
Teacher: Windows Laptop
TA: Touch Chromebook
Sub: Student Chromebook (Checkout while on campus)

Middle & High Classrooms
Monitor
Port Replicator
65" TV
Teacher: Windows Laptop
TA: Touch Chromebook
Sub: Student Chromebook (Checkout while on campus)



TECHNOLOGY IMPROVEMENT PLAN

DESCRIPTION	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	4 YEAR TOTAL
Deep River	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Bullock	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Ingram	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Tramway	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Greenwood	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Edwards	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Broadway	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
WB Wicker	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
East Lee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
SanLee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
West Lee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
Lee County High	\$29,750.00	\$29,750.00	\$29,750.00	\$29,750.00	\$119,000.00
Southern Lee High	\$29,750.00	\$29,750.00	\$29,750.00	\$29,750.00	\$119,000.00
Lee Early College	\$6,615.00	\$6,615.00	\$6,615.00	\$6,615.00	\$26,460.00
Bragg Street Academy	\$5,355.00	\$5,355.00	\$5,355.00	\$5,355.00	\$21,420.00
Warren Williams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Floyd Knight	\$12,113.82	\$12,113.82	\$12,113.82	\$12,113.82	\$48,455.28
Yearly Total	\$498,647.89	\$498,647.89	\$498,647.89	\$498,647.89	\$1,994,591.56



TECHNOLOGY IMPROVEMENT PLAN

DESCRIPTION	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	4 YEAR TOTAL
Deep River	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Bullock	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Ingram	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Tramway	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Greenwood	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Edwards	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
Broadway	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
WB Wicker	\$38,278.23	\$38,278.23	\$38,278.23	\$38,278.23	\$153,112.92
East Lee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
SanLee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
West Lee	\$36,279.41	\$36,279.41	\$36,279.41	\$36,279.41	\$145,117.64
Lee County High	\$29,750.00	\$29,750.00	\$29,750.00	\$29,750.00	\$119,000.00
Southern Lee High	\$29,750.00	\$29,750.00	\$29,750.00	\$29,750.00	\$119,000.00
Lee Early College	\$6,615.00	\$6,615.00	\$6,615.00	\$6,615.00	\$26,460.00
Bragg Street Academy	\$5,355.00	\$5,355.00	\$5,355.00	\$5,355.00	\$21,420.00
Warren Williams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Floyd Knight	\$12,113.82	\$12,113.82	\$12,113.82	\$12,113.82	\$48,455.28
Yearly Total	\$498,647.89	\$498,647.89	\$498,647.89	\$498,647.89	\$1,994,591.56

District Purchase		
Student Chromebooks		
Quantity	Estimated Cost	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
30	\$7,350.00	
70	\$17,150.00	
70	\$17,150.00	
70	\$17,150.00	
180	\$44,100.00	
180	\$44,100.00	
15	\$3,675.00	
0	\$0.00	
5	\$1,225.00	

860 \$210,700.00



Wi-Fi Network Name (SSID): KajeetSmartbus

Wi-Fi Password: smartbus



Wi-Fi Network Name (SSID): KajeetSmartbus

Wi-Fi Password: smartbus



Rebecca Measamer <rmeasamer@lee.k12.nc.us>

Notice: Wi-Fi on Buses

1 message

Rebecca Measamer <rmeasamer@lee.k12.nc.us>

Wed, Jan 24, 2024 at 7:59 AM

To: principals <principals@lee.k12.nc.us>, assistant-principals <assistant-principals@lee.k12.nc.us>, co-staff <co-staff@lee.k12.nc.us>, realtech <realtech@lee.k12.nc.us>, Directors <directors@lee.k12.nc.us>, itf <itf@lee.k12.nc.us>, Rebecca Measamer <rmeasamer@lee.k12.nc.us>

Notice: Wi-Fi is now available on all buses (135) within the district. Please print and display the attached flyer on every bus for students to access the information needed to connect. Additionally, please forward this email to all staff members on your campus.

**Wi-Fi Network Name (SSID): KajeetSmartbus****Wi-Fi Password: smartbus**

Thank you,

Rebecca Measamer
Director of Technology
Lee County Schools
919-774-6226 Ext 2640

**Bus Wi-Fi.pdf**

156K

**DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING
REPAIR & RENOVATION FUND
NORTH CAROLINA EDUCATION LOTTERY**

DPI USE ONLY

Approved By: _____

Date: _____

Date of Request: February 2/20/2024

County: Lee Contact Person: Chris McNeill

Address: 106 Gordan Street Sanford NC 27330 Title: Director of Facilities

LEA: Dr. Chris Dossenbach Phone: 919-776-4013

Address: 106 Gordan Street Sanford NC 27330 Email: chrismcneill@lee.k12.nc.us

Project Title: Renovation of Restrooms throughout the Buildings at All schools throughout district

Project Address: 2000 Nash Street Sanford NC 27330

Type of Facility: K-12 Grades

The Public School Building Repair & Renovation Fund was established by S.L. 2021-180, Section 4.4.(a1). The purpose of the Fund is to provide revenue to counties for repair and renovation projects. Per G.S. 115C-546.16, counties are to utilize funds for enlargement, improvement, expansion, repair, or renovation of classroom facilities at public school buildings within local school administrative units (LEAs) located in the county. As used in this context, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include administration, maintenance, or other facilities.

Brief Project Description (include est. start/end dates): Rest rooms at the school will be given a renovation if needed of Paint, New stall partitions, fixtures, and floor covering. Also, replacing some Water heaters that serves them.

Estimated Costs:

Planning and Design Services.....	\$	_____
New Construction – Facility Enlargement	\$	_____
New Construction – Addition(s)	\$	_____
Existing Construction – Facility Improvements	\$	_____
Existing Construction – Facility Repairs	\$	_____
Existing Construction – Facility Renovations	\$	<u>500,000</u>
TOTAL	\$	_____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request the release of \$500,000 from the Public School Building Repair & Renovation Fund. We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature – Chair, County Commissioners)

(Date)

(Signature – Chair, Board of Education)

(Date)

PRINT FORM

CLEAR FORM

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Broadway Elementary: HVAC changeout of equipment

Location: 307 South Main Street Broadway NC 27505

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the server room, change out the control valves on air handlers and fan coil units and change out pump's motors and seals.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		90,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	90,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 90,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County
LEA: Dr. Dossenbach
Address: 2000 Nash Street Sanford NC 27330

Contact Person: Chris McNeill
Title: Director of Facilities
Phone: 919-776-4013

Project Title: Deep River: HVAC changeout of equipment

Location: 4000 Deep River Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the server room, change out the control valves on air handlers and fan coil units and change out pump's motors and seals.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		90,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	90,000.00

Estimated Project Beginning Date: April 1, 2024

Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 90,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: BT Bullock: HVAC changeout of equipment

Location: 1410 McNeill Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the server room, change out the control valves on air handlers and fan coil units and change out pump's motors and seals.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		90,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	90,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 90,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Tramway Elementary: HVAC changeout of equipment

Location: 360 Center Church Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the server room, change out the control valves on air handlers and fan coil units and change out pump's motors and seals.

Estimated Costs:

Purchase of Land	\$	
Planning and Design Services		
New Construction		
Additions / Renovations		90,000.00
Repair		
Debt Payment / Bond Payment		
TOTAL	\$	90,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 90,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: West Lee Middle: HVAC changeout of equipment

Location: 3301 Wicker Street Sanford NC 27330

Type of Facility: 6th- 8th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for A & B Wing, Server Room, Health Rooms, and the Stem Lab

Estimated Costs:

Purchase of Land	\$	
Planning and Design Services		
New Construction		
Additions / Renovations		80,000.00
Repair		
Debt Payment / Bond Payment		
TOTAL	\$	80,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 80,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County
LEA: Dr. Dossenbach
Address: 2000 Nash Street Sanford NC 27330

Contact Person: Chris McNeill
Title: Director of Facilities
Phone: 919-776-4013

Project Title: East Lee Middle: HVAC changeout of equipment

Location: 1337 Broadway Road Sanford NC 27330

Type of Facility: 6th- 8th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for A & B Wing, Server Room, Health Rooms, and the Stem Lab

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		80,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	80,000.00

Estimated Project Beginning Date: April 1, 2024

Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 80,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Lee County High School: HVAC changeout of existing Boiler and two Fan coil Controllers

Location: 1708 Nash Street Sanford NC 27330

Type of Facility: 9th-12th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout the existing Boiler in the Cafeteria and to change 2 fan controllers on Admin air handlers

Estimated Costs:

Purchase of Land	\$	
Planning and Design Services		
New Construction		
Additions / Renovations		150,000.00
Repair		
Debt Payment / Bond Payment		
TOTAL	\$	150,000.00

Estimated Project Beginning Date: April 1, 2024

Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 150,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Floyd Knight School: Replacement of HVAC of Middle School Restrooms and Cafeteria

Location: Floyd Knight School 607 McIntosh Street Sanford NC 27330

Type of Facility: K-12 School

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor will replace the HVAC unit that serves the Middle School Restrooms and the Cafeteria.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		70,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	70,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 70,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Greenwood Elementary: HVAC changeout of equipment

Location: 1127 Greenwood Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the server area, and replacement of electrical panel

Estimated Costs:

Purchase of Land _____ \$ _____

Planning and Design Services _____

New Construction _____

Additions / Renovations _____ 103,000.00

Repair _____

Debt Payment / Bond Payment _____

TOTAL _____ \$ 103,000.00

Estimated Project Beginning Date: April 1, 2024

Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 103,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: JR Ingram Elementary: HVAC changeout of equipment

Location: 3309 Wicker Street Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the office area, server room, and replacement of electrical panel

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		100,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	100,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 100,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: JR Ingram Elementary: Tile replacement for the Entire School

Location: 3309 Wicker Street Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Removal of old carpet and tile and replace with New VCT Tile

Estimated Costs:

Purchase of Land	\$	
Planning and Design Services		
New Construction		
Additions / Renovations		300,000.00
Repair		
Debt Payment / Bond Payment		
TOTAL	\$	300,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 300,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Greenwood Elementary School: Tile replacement for the Entire School

Location: 1127 Greenwood Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Removal of old carpet and tile and replace with New VCT Tile

Estimated Costs:

Purchase of Land	\$	
Planning and Design Services		
New Construction		
Additions / Renovations		400,000.00
Repair		
Debt Payment / Bond Payment		
TOTAL	\$	400,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 400,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: Lee County High School Security Gates

Location: 1708 Nash Street Sanford NC 27330

Type of Facility: 9th- 12th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Removal of Swinging Gates at 4 Entrances and having them replaced with Permanent Door Access Entry and Automatic Gate for Behind Cafeteria

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		250,000.00
Repair	_____		_____
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	250,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 250,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Lee County

Contact Person: Chris McNeill

LEA: Dr. Dossenbach

Title: Director of Facilities

Address: 2000 Nash Street Sanford NC 27330

Phone: 919-776-4013

Project Title: J Glenn Edwards Elementary: HVAC changeout of equipment

Location: 3115 Cemetary Road Sanford NC 27330

Type of Facility: K-5th Grade school

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Contractor to changeout HVAC equipment for the office area, server room, and replacement of electrical panel and the replacement of Cooling Tower

Estimated Costs:

Purchase of Land _____ \$ _____

Planning and Design Services _____

New Construction _____

Additions / Renovations _____ 500,000.00

Repair _____

Debt Payment / Bond Payment _____

TOTAL _____ \$ 500,000.00

Estimated Project Beginning Date: April 1, 2024 Est. Project Completion Date: August 1, 2024

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

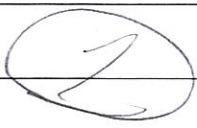
The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 500,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

The	Governing Board	
of	Board of Education	
and	Primary Government Unit	
	Lee County Schools	
	Discretely Presented Component Unit (DPCU) (if applicable)	
	N/A	

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Anderson Smith & Wike PLLC
	Auditor Address
	116 Greyllyn Road, Rockingham, NC 28379

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/24	10/31/24

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Kelly Jones

CFO/Lee Co. BOE

kjones@lee.k12.nc.us

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

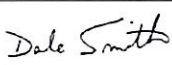
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Lee County Schools
Audit Fee (financial and compliance if applicable)	\$ 34,900.00
Fee per Major Program (if not included above)	\$ 1,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 5,000.00
All Other Non-Attest Services	\$ 4,000.00
TOTAL AMOUNT NOT TO EXCEED	\$ 43,900

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed)* Dale Smith	Signature* 
Date* 02/09/24	Email Address* dsmith@asw-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Lee County Schools	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Eric N. Davidson	Signature*
Date	Email Address* edavidson@lee.k12.nc.us

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address N/A

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 43,900
Primary Governmental Unit Finance Officer* (typed or printed) Kelly Jones	Signature*
Date of Pre-Audit Certificate*	Email Address* kjones@lee.k12.nc.us

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

February 9, 2024

Lee County Schools
106 Gordon Street
Sanford, NC 27331

We are pleased to confirm our understanding of the services we are to provide for Lee County Schools for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Lee County Schools as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lee County Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Lee County Schools' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedules of the Board's Proportionate Share of the Net Pension and OPEB Liabilities (Assets)
3. Schedules of Board Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Lee County Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal and State awards
2. Individual fund budgetary schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable

assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with 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 (or disclaimer of opinion) on compliance with federal and State statutes, regulations, and the terms and conditions of federal and State awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Guide.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and the State Single Audit Implementation Guide, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the State Single Audit Implementation Guide, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

As required by the Uniform Guidance and the State Single Audit Implementation Guide, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit Implementation Guide.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and the State Single Audit Implementation Guide.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lee County Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the State Single Audit Implementation Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and State statutes, regulations, and the terms and conditions of federal and State awards applicable to major

programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Lee County Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Lee County Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Guide.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and State awards, and related notes of Lee County Schools in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and State awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and State awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and State awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and State awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Guide; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the

conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and State awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and State awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and the State Single Audit Implementation Guide. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and State awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and State awards no later than the date the schedule of expenditures of federal and State awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and State awards in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and State awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and State awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Lee County Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Anderson Smith & Wike PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson Smith & Wike PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dale Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in early 2024.

Our fees for the audit and financial statement preparation services will not exceed \$34,900 for the audit and \$5,000 for the writing of the financial statements. We will bill separately for travel, postage, report reproduction, and any other reasonable out-of-pocket costs. In addition, we will bill separately at standard hourly rates for any federal or state awards required to be audited as a major program that were not audited as a major program during the three preceding fiscal years, or is required to be audited in the current year due to the auditee not being considered low risk; any assistance provided with GASB implementation disclosures, general ledger software conversions, or any nonattest services requested by management that we may provide. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel

and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our audit approach is to work closely with management and communicate frequently. The audit will require the assistance of management and staff to prepare supporting documents, schedules and analyses to be ready no later than the agreed upon dates set out in our email or other communications with management. Failure to meet these timelines or providing incomplete schedules and analyses will result in additional time and audit costs being incurred by our professional staff, who have to reschedule their planned work due to the delay in receiving complete document requests. Should all items requested not be completed on or prior to the dates specified, the Board understands that an increased fee (to be determined prior to proceeding) may be charged to compensate our firm for the incurred changes in professional staff schedules. If the delays result in an extension having to be requested, a minimum 5% fee will be added to the amended contract extension request to compensate the firm for these delays and scheduling changes.

Reporting


We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Lee County Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Lee County Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,

Anderson Smith & Wike PLLC



Dale Smith, CPA

RESPONSE:

This letter correctly sets forth the understanding of Lee County Schools.

Officer signature: _____ Date: _____

Board Chair Signature: _____ Date: _____



Report on the Firm's System of Quality Control

To the Partners of Anderson Smith & Wike, PLLC and the
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC (the firm) in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC in effect for the year ended March 31, 2022, 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*. Anderson Smith & Wike, PLLC has received a peer review rating of *pass*.

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

August 4, 2022



THARRINGTON SMITH LLP
ATTORNEYS AT LAW

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Federal Tax I.D. No.: 56-0852713

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Lee County Board Of Education
by email to: Susan Britt,
Admin Asst. to Superintendent
sbritt@lee.k12.nc.us

OK to pay
2/14/2024

PD-818334

February 13, 2024

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For Professional Services Rendered Through January 31, 2024

SPB

RE: 000000 General

SERVICES

Date	Person	Description of Services	Hours	
1/2/2024	SGR	Draft email to Davidson and Dossenbach re social media litigation.	0.10	
1/8/2024	SGR	Telephone conference with Womack re Board calendar.	0.20	
1/8/2024	SGR	Review and respond to emails from Britt and Eggers re various agenda items.	0.40	
1/8/2024	SGR	Telephone conference with Dossenbach and Davidson re meeting cancellation options.	0.30	
1/9/2024	SGR	Telephone conference with Malone re meeting rescheduling issues.	0.20	
1/9/2024	SGR	Draft email to Britt re required language for rescheduling notice.	0.20	
1/9/2024	VRM	Telephone conference with Rawson re rescheduling of board meeting issues.	0.20	
1/16/2024	SGR	Attend policy committee meeting virtually.	0.40	
1/18/2024	SGR	Travel to and attend Board meeting.	3.40	
1/26/2024	SGR	Review and respond to emails from Britt re policy change and property acquisition issue.	0.20	
Total Professional Services			5.60	\$1,316.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
VRM V. Rod Malone	PARTNER	0.20	\$235.00	\$47.00
SGR Stephen G. Rawson	PARTNER	5.40	\$235.00	\$1,269.00
Total Professional Services for this Matter				\$1,316.00
Total Current Charges for this Matter				\$1,316.00

RE: 000030 General Personnel

SERVICES

Date	Person	Description of Services	Hours	
1/3/2024	SGR	Review and respond to email from Dossenbach re amendments to administrator contract.	0.30	
1/4/2024	SGR	Telephone conference with Cosimo re subpoena issue.	0.10	
1/5/2024	SGR	Review and respond to email from Davidson re closed session item.	0.10	
1/5/2024	SGR	Review subpoena and respond to email from Cosimo re same.	0.10	
1/8/2024	SGR	Telephone conference with Cosimo re accommodations issue.	0.20	
1/9/2024	SGR	Telephone conference with Cosimo re teacher suspension.	0.20	
1/9/2024	SGR	Draft sample teacher suspension agreement.	0.20	
1/17/2024	SGR	Telephone conference with Cosimo re personnel report.	0.10	
1/18/2024	SGR	Telephone conference with Cosimo re separation in workers' compensation cases.	0.10	
1/19/2024	SGR	Draft email to Cosimo re separation letter for workers' comp long-term absences.	0.10	
1/22/2024	SGR	Review 2025-26 calendar from Eggers.	0.20	
1/23/2024	SGR	Telephone conference with Cosimo re background check issue.	0.10	
1/29/2024	SGR	Telephone conference with Duffey re off-campus discipline.	0.10	
1/30/2024	SGR	Draft email to Cosimo re legislative change re reporting.	0.10	
Total Professional Services			2.00	\$470.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	2.00	\$235.00	\$470.00
Total Professional Services for this Matter				\$470.00
Total Current Charges for this Matter				\$470.00

RE: 000031 Bond Forfeiture Matters

SERVICES

Date	Person	Description of Services	Hours
1/2/2024	JDH	Interoffice conference with Malone, Johnson and Pearson re ongoing bond forfeiture matters and responses to motions to set aside.	0.10
1/4/2024	JDH	Review administrative order from Assistant Clerk Clark re 2024 district court bond forfeiture hearing dates.	0.10
1/4/2024	JDH	Review e-courts portal Odyssey re motions to set aside in district court bond matters and retrieve court documents to include conditions of release.	0.10
1/4/2024	JDH	Prepare objection re district court bond matter.	0.10
1/5/2024	JDH	Review e-courts portal Odyssey re motions to set aside in district court bond matters and retrieve court documents to include conditions of release.	0.20
1/5/2024	JDH	Telephone conference with Dickey (defendant) re district court cash bond matter.	0.10
1/5/2024	JDH	Update bond forfeiture index re 2024 clerical procedures and contact information.	0.20
1/5/2024	JDH	Telephone conference with Iglesias (attorney for defendant) re motion to set aside in district court cash bond matter and next steps.	0.10
1/10/2024	JDH	Email correspondence to Clerk Thomas, Clark and Beasley, Rawson, Pearson and Johnson re ongoing bond forfeiture and vehicle matters.	0.20
1/10/2024	JDH	Review email correspondence; email correspondence to Assistant Clerk Clark re ongoing bond forfeiture matters.	0.10
1/12/2024	JDH	Review e-courts portal Odyssey re motions to set aside in district court bond matters and retrieve court documents to include conditions of release.	0.20
1/12/2024	JDH	Email correspondence to Pearson and Rawson re 2024 District and Superior Bond Forfeiture hearing dates and district attorney contact information.	0.20
1/16/2024	JDH	Review email correspondence; email to Rawson re bail agent inquiry from bail agent Correa in district court bond matter; review Odyssey re confirmation of same.	0.20
1/16/2024	SDP	Review motions to set aside.	0.40
1/17/2024	JDH	Telephone conference with Walker (bail agent) re possible petition to remit in district court bond matter.	0.20
1/17/2024	JDH	Telephone conference with bail agent Walker re petition to remit; email to Walker re same.	0.20
1/18/2024	SDP	Review motions to set aside; draft objection.	0.70
1/24/2024	SDP	Review motions to set aside.	0.20
1/30/2024	SDP	Review motions to set aside.	0.20

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RE: 000031 Bond Forfeiture Matters

SERVICES

Date	Person	Description of Services	Hours	
1/31/2024	JDH	Review email correspondence re petition to remit in district court bond matter; email correspondence to Rawson, Pearson and Keeler re same.	0.20	
		Total Professional Services	4.00	\$440.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
JDH Jennifer D. Honomichl	PARALEGAL	2.50	\$110.00	\$275.00
SDP Shayla D. Pearson	LEGAL ASSISTANT	1.50	\$110.00	\$165.00
	Total Professional Services for this Matter			\$440.00
	Total Current Charges for this Matter			\$440.00

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RE: 000049 General Student Discipline
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SERVICES

Date	Person	Description of Services	Hours	
1/11/2024	SGR	Telephone conference with Dossenbach re student discipline matter.	0.10	
1/30/2024	SGR	Telephone conference with Duffey re parent complaint re disciplinary incident.	0.30	
Total Professional Services			0.40	\$94.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	0.40	\$235.00	\$94.00
Total Professional Services for this Matter				\$94.00
Total Current Charges for this Matter				\$94.00

RE: 000055 General EC

SERVICES

Date	Person	Description of Services	Hours	
1/10/2024	SGR	Telephone conference with Sessoms and Duffey re behavior support for AU student.	0.40	
1/30/2024	SGR	Telephone conference with Mazzola re behavioral issue and IEP intervention options.	0.40	
1/30/2024	SGR	Meet with DuBuisson re behavioral interventions and external placement options.	0.20	
Total Professional Services			1.00	\$235.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	1.00	\$235.00	\$235.00
Total Professional Services for this Matter				\$235.00
Total Current Charges for this Matter				\$235.00

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RE: 000056 Public Records Requests

SERVICES

Date	Person	Description of Services	Hours	
1/17/2024	SGR	Review and respond to email from Alverson re public records request.	0.20	
		Total Professional Services	0.20	\$47.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	0.20	\$235.00	\$47.00
	Total Professional Services for this Matter			\$47.00
	Total Current Charges for this Matter			\$47.00

RE: 000058 Vehicle Forfeiture Matters

SERVICES

Date	Person	Description of Services	Hours	
1/10/2024	JDH	Review email correspondence; email correspondence to Assistant Clerk Beasley and Pearson re seized vehicle officer affidavits, petitions and orders.	0.20	
1/10/2024	JDH	Review email correspondence; email correspondence to Assistant Clerk Beasley re ongoing seized vehicle matters.	0.10	
1/18/2024	SDP	Review lienholder petition.	0.10	
1/22/2024	SDP	Review officer's affidavit.	0.10	
		Total Professional Services	0.50	\$55.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
JDH Jennifer D. Honomichl	PARALEGAL	0.30	\$110.00	\$33.00
SDP Shayla D. Pearson	LEGAL ASSISTANT	0.20	\$110.00	\$22.00
	Total Professional Services for this Matter			\$55.00
	Total Current Charges for this Matter			\$55.00

RE: 000061 General Policy Review

SERVICES

Date	Person	Description of Services	Hours	
1/16/2024	SGR	Review policy committee meeting materials and agenda.	0.20	
Total Professional Services			0.20	\$47.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	0.20	\$235.00	\$47.00
Total Professional Services for this Matter				\$47.00
Total Current Charges for this Matter				\$47.00

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RE: 000063 General Contract Review

SERVICES

Date	Person	Description of Services	Hours	
1/8/2024	SGR	Review special education vendor services contract from Sessoms.	0.30	
1/11/2024	SGR	Review contracts from Eggers.	0.50	
1/15/2024	SGR	Review and respond to email from Dossenbach re proposed interlocal agreement re maintenance garage.	0.20	
1/22/2024	SGR	Telephone conference with Dossenbach re contract issue.	0.10	
1/25/2024	SGR	Review and respond to email from Eggers re vendor agreement.	0.30	
		Total Professional Services	1.40	\$329.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	1.40	\$235.00	\$329.00
	Total Professional Services for this Matter			\$329.00
	Total Current Charges for this Matter			\$329.00

RE: 000066 Student Record Requests/Subpoenas

SERVICES

Date	Person	Description of Services	Hours	
1/22/2024	SGR	Review and respond to email from Duffey re subpoena response.	0.10	
		Total Professional Services	0.10	\$23.50

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	0.10	\$235.00	\$23.50
		Total Professional Services for this Matter		\$23.50
		Total Current Charges for this Matter		\$23.50

RE: 000067 General Student Matters

SERVICES

Date	Person	Description of Services	Hours	
1/10/2024	SGR	Telephone conferences with Duffey and Eggers re search warrant for student records.	0.40	
1/11/2024	SGR	Telephone conference with Duffey re search warrant.	0.10	
1/12/2024	SGR	Review and respond to email from Dossenbach re Narcan protocol.	0.30	
1/16/2024	SGR	Telephone conference with Duffey re student assignment issue.	0.20	
1/17/2024	SGR	Review and respond to email from Duffey re court order for records.	0.30	
1/19/2024	SGR	Telephone conference with Dossenbach re wireless device damage issue.	0.10	
1/30/2024	SGR	Review and respond to email from Duffey re emergency contacts issue.	0.10	
1/31/2024	SGR	Review and respond to emails from Duffey re subpoena.	0.30	
Total Professional Services			1.80	\$423.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	1.80	\$235.00	\$423.00
Total Professional Services for this Matter				\$423.00
Total Current Charges for this Matter				\$423.00

SERVICES

Date	Person	Description of Services	Hours	
1/25/2024	SGR	Telephone conference with Cosimo re EEOC charge and response.	0.10	
1/30/2024	SGR	Review and respond to email from Cosimo re EEOC charge.	0.10	
1/30/2024	SGR	Review EEOC charge; telephone conference with Cosimo re same.	0.20	
1/31/2024	SGR	Review additional documents received from Cosimo.	0.10	
Total Professional Services			0.50	\$117.50

PERSON RECAP

Person	Level	Hours	Rate	Amount
SGR Stephen G. Rawson	PARTNER	0.50	\$235.00	\$117.50
Total Professional Services for this Matter				\$117.50
Total Current Charges for this Matter				\$117.50

RE: 000999 Expenses

DISBURSEMENTS

Date	Description of Disbursements	Amount
1/18/2024	Photocopies (4 @ \$0.20)	\$0.80
1/18/2024	Postage	\$2.52
1/18/2024	Stephen G. Rawson- Travel Auto- (77 @ \$0.67)	\$51.59
	Total Disbursements	<u>\$54.91</u>
	Total Disbursements for this Matter	\$54.91
	Total Current Charges for this Matter	\$54.91

February 13, 2024
Client: 013334
Invoice #: 513865

Page: 15

Total Services	\$3,597.00	
Total Disbursements	\$54.91	
Total Current Charges		\$3,651.91
Previous Balance		\$2,089.96
Less Payments		\$2,089.96
PAY THIS AMOUNT		\$3,651.91

*Payments received after the invoice date are not reflected on this invoice.
Due Upon Receipt. A late fee of 8% per annum will be added to unpaid balances after 60 days.
Please include the invoice number on all remittance. Thank you.*

November 2023
Financials

10

Fund	1 digit Purpose	Description	Beginning Budget/Beg Balance		Budget Adjustments	Current Budget/Balance	Year-to-Date Expenses	PO's & Encumbrances		Remaining Balance	Percent Spent
			Budget/Beg Balance	Balance				Outstanding	Encumbrances		
1	5XXX	Instructional Services	63,082,141.00			\$63,082,141.00	\$25,254,546.49	\$727,160.38		\$37,100,434.13	41.19%
	6XXX	System-Wide Support Services	6,897,820.00			\$6,897,820.00	\$2,854,269.80	\$594,005.12		\$3,449,545.08	49.99%
	7XXX	Ancillary Services	250,000.00			\$250,000.00	\$25,587.52	\$0.00		\$224,412.48	10.24%
1	Total		\$70,229,961.00		\$0.00	\$70,229,961.00	\$28,134,403.81	\$1,321,165.50		\$40,774,391.69	41.94%
2	5XXX	Instructional Services	9,336,954.00			\$9,336,954.00	\$5,892,524.28	\$332,112.67		\$3,112,317.05	66.67%
	6XXX	System-Wide Support Services	9,522,070.00			\$9,522,070.00	\$4,739,551.19	\$0.00		\$4,782,518.81	49.77%
	7XXX	Ancillary Services	100,000.00			\$100,000.00	\$79,495.99	\$10,673.40		\$9,830.61	90.17%
	8XXX	Non-Programmed Charges	1,175,000.00			\$1,175,000.00	\$384,808.92	\$0.00		\$790,191.08	32.75%
2	Total		\$20,134,024.00		\$0.00	\$20,134,024.00	\$11,096,380.38	\$342,786.07		\$8,694,857.55	56.82%
3	5XXX	Instructional Services	9,583,232.00			\$9,583,232.00	\$3,791,610.46	\$633,793.37		\$5,157,828.17	46.18%
	6XXX	System-Wide Support Services	1,757,320.00			\$1,757,320.00	\$1,246,120.15	\$360,920.06		\$150,279.79	91.45%
	7XXX	Ancillary Services	25,571.00		\$9,000.00	\$34,571.00	\$34,571.00	\$0.00		\$0.00	100.00%
	8XXX	Non-Programmed Charges	402,921.00			\$402,921.00	\$0.00	\$0.00		\$402,921.00	0.00%
3	Total		\$11,769,044.00		\$9,000.00	\$11,778,044.00	\$5,072,301.61	\$994,713.43		\$5,711,028.96	51.51%
4	5XXX	Instructional Services	500,000.00			\$500,000.00	\$0.00	\$23,487.99		\$476,512.01	4.70%
	6XXX	System-Wide Support Services	1,185,000.00			\$1,185,000.00	\$931,695.94	\$0.00		\$253,304.06	78.62%
	8XXX	Non-Programmed Charges	-			\$0.00	\$0.00	\$0.00		\$0.00	0.00%
	9XXX	Capital Outlay	1,600,500.00			\$1,600,500.00	\$0.00	\$0.00		\$1,600,500.00	0.00%
4	Total		\$3,285,500.00		\$0.00	\$3,285,500.00	\$931,695.94	\$23,487.99		\$2,330,316.07	29.07%
5	7XXX	Ancillary Services	5,626,875.00			\$5,626,875.00	\$1,915,024.69	\$264,063.15		\$3,447,787.16	38.73%
	8XXX	Non-Programmed Charges	325,000.00			\$325,000.00	\$0.00	\$0.00		\$325,000.00	0.00%
5	Total		\$5,951,875.00		\$0.00	\$5,951,875.00	\$1,915,024.69	\$264,063.15		\$3,772,787.16	36.61%
8	5XXX	Instructional Services	2,000,000.00			\$2,000,000.00	\$819,090.81	\$150,617.04		\$1,030,292.15	48.49%
	6XXX	System-Wide Support Services	350,000.00			\$350,000.00	\$140,508.42	\$34,443.98		\$175,047.60	49.99%
	7XXX	Ancillary Services	125,000.00			\$125,000.00	\$4,776.71	\$0.00		\$120,223.29	3.82%
8	Total		\$2,475,000.00		\$0.00	\$2,475,000.00	\$964,375.94	\$185,061.02		\$1,325,563.04	46.44%
Grand Total			\$113,845,404.00		\$9,000.00	\$113,854,404.00	\$48,114,182.37	\$3,131,277.16		\$62,608,944.47	45.01%

Fund 1 – State
Fund 2 – Local
Fund 3 – Federal
Fund 4 – Capital Outlay
Fund 5 – Child Nutrition
Fund 8 – Special Revenue

**2023-2024
Board Expenses**

<u>Patrick Kelly-70</u>	* Registrations/Misc.	-
	** LCBOE Sanctioned Expenditures	-
		-
<u>James Laudate-71</u>	* Registrations/Misc.	220.00
	** LCBOE Sanctioned Expenditures	-
		<u>220.00</u>
<u>Eric Davidson-75</u>	* Registrations/Misc.	803.00
	** LCBOE Sanctioned Expenditures	-
		<u>803.00</u>
<u>Chris Gaster-76</u>	* Registrations/Misc.	299.91
	** LCBOE Sanctioned Expenditures	-
		<u>299.91</u>
<u>Sandra Bowen-77</u>	* Registrations/Misc.	495.00
	** LCBOE Sanctioned Expenditures	-
		<u>495.00</u>
<u>Alan Rummel-78</u>	* Registrations/Misc.	220.00
	** LCBOE Sanctioned Expenditures	-
		<u>220.00</u>
<u>Sherry Lynn Womack-79</u>	* Registrations/Misc.	2,038.90
	** LCBOE Sanctioned Expenditures	-
		<u>2,038.90</u>

Supplies & Materials/Misc.

Misc. Expenses

7/18/2023 NCSBA - Online Webhosting	6,150.00
7/20/2023 NCSBA - Video Subscription	1,500.00
7/26/2023 Catering - Board Retreat	368.35
8/2/2023 William C. Harrison - Travel Reim. - Board Retreat	48.47
8/9/2023 Security BOE Mtg. 7/18/23	292.20
8/23/2023 Security BOE Mtg 8/8/23	285.00
8/23/2023 Security BOE Mtg 8/17/23	37.50
9/13/2023 Sheraton Greensboro - S. Britt NCSBA Conf. Nov. 13-15	372.08
9/13/2023 NSBA Conf Registration - Nov. 13-15	495.00
9/27/2023 SAGA Annual Meeting	600.00
10/2/2023 Security BOE Mtg 9/12/23	270.00
10/17/2023 Security BOE Mtg 10/10/23	180.00
11/28/2023 Travel Reim. - S. Britt	79.91
12/14/2023 P-Card Expenses	319.80
1/11/2024 Security BOE Mtg - 12/12	240.00
1/18/2024 Security BOE Mtg - 1/18	180.00

Subtotal	<u>11,418.31</u>
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Total Supplies & Materials/Misc.	<u>11,418.31</u>
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Total Budget	<u>98,548.57</u>
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Registration/Misc.	4,076.81
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Total Supplies & Materials/Misc.	11,418.31
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Total Expended to Date	<u>15,495.12</u>
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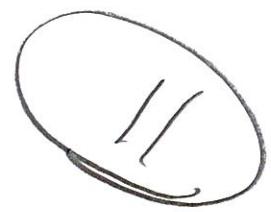
Performance Audit	12,500.00
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Salary Study	37,500.00
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Superintendent Search	22,647.86
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<u>72,647.86</u>

Amount Remaining	<u>10,405.59</u>
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Patrick Kelly-70

Registrations/Misc.

Total	Subtotal	
	-	
	-	

LCBOE Sanctioned Expenditures

Subtotal	
-	

James Laudate-71

Registrations/Misc.

10/9/2023 NCSBA Annual Conf. - Registration

220.00

Total	Subtotal	
	220.00	
	220.00	

LCBOE Sanctioned Expenditures

Subtotal	
-	

Eric Davidson-75

Registrations/Misc.

8/9/2023 NCSBA - Registration - SREC Lead Mtg.
10/3/2023 UNC School of Government - Registration
10/25/2023 NCSBA Annual Conf. Registration
1/10/2024 NCSBA - Chair/Supt. Training
1/10/2024 SAGA 1/8/24
2/2/2024 SAGA 2/5/24

79.00
25.00
510.00
149.00
20.00
20.00

Total	Subtotal	
	803.00	
	803.00	

LCBOE Sanctioned Expenditures

Subtotal	
-	

Chris Gaster-76

Registrations/Misc.

10/2/2023 NCSBA Annual Conf. - Registration
12/6/2023 Travel Reim.

220.00
79.91

Total	Subtotal	
	299.91	
	299.91	

LCBOE Sanctioned Expenditures

Subtotal	
-	

Sandra Bowen-77

Registrations/Misc.

10/2/2023 NCSBA Annual Conf.- Registration

495.00

Total	Subtotal	
	495.00	
	495.00	

LCBOE Sanctioned Expenditures

Subtotal	
-	

Alan Rummel-78

Registrations/Misc.

10/2/2023 NSBA Annual Conf. - Registration

220.00

Subtotal

Subtotal

Total

220.00
220.00

-

Sherry Lynn Womack-79

Registrations/Misc.

8/29/2023 SAGA 9/23
10/2/2023 Four Points by Sheraton Asheville
10/2/2023 NCSBA - Law Conference Registration
10/2/2023 NCSBA Annual Conf. - Registration
10/25/2023 SAGA - 10/23
12/6/2023 Travel Reim.
12/6/2023 Travel Reim.

20.00
444.09
597.00
495.00
23.00
159.82
299.99

Subtotal

Subtotal

Total

2,038.90
2,038.90

-

Performance Audit

7/10/2023 Evergreen Solutions LLC

12,500.00

Subtotal

Total

12,500.00
12,500.00

Salary Study

10/3/2023 Evergreen Solutions LLC
11/8/2023 Evergreen Solutions LLC

18,750.00
18,750.00

Subtotal

Total

37,500.00
37,500.00