

MINUTES
DAVIE COUNTY BOARD OF EDUCATION
TUESDAY, MARCH 5, 2019

The Davie County Board of Education met at 6:00pm, March 5, 2019, in the Board Room of the Central Davie Education Center, 220 Martin Luther King Jr. Road, Mocksville, NC.

Board Members Present:

Clint Junker, Chairman
Paul Drechsler
Dub Potts
Terry Hales
Lori Smith
David Carroll

Board Members Absent:

Wendy Horne, Vice-Chair

Staff Present:

Dr. William P. Steed, Interim Superintendent
Jeff Wallace, Associate Superintendent
Jill Wilson, Board Attorney
Tammy Naylor, Chief Financial Officer
Jinda Haynes, Assistant Superintendent
Elle King, Executive Assistant to the Superintendent and Board of Education

Chairman Junker called the meeting to order at 5:15pm and asked the board to accept a modification to the agenda; Mr. Junker requested the audit contract be moved from the consent agenda to a business item.

Terry Hales made the motion, seconded by Lori Smith, to adopt the modified agenda. The motion carried 6-0.

Chairman Junker called for a motion to go into closed session to preserve the attorney client privilege pursuant to the North Carolina General Statutes listed on the agenda, to review personnel and property matters protected by State Law and to discuss student concerns made confidential by General Statutes and the Family Educational Rights and Privacy Act. Dub Potts made the motion, seconded by Paul Drechsler; the motion carried 6-0. The board went into closed session at 5:18pm.

Chairman Junker reconvened the meeting at 6:00pm and offered the invocation. Boy Scout Troop 575 led the Pledge of Allegiance.

David Carroll made the motion, seconded by Terry Hales, to approve the minutes of the February 5, 2019 regular Board of Education meeting and the February 5, 2019 special called Board of Education meeting as presented. The motion carried 6-0.

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Board Report

Chairman Junker reviewed upcoming events in March. He announced the next scheduled meeting of the Board of Education will be Tuesday, April 2, 2019 at 6:00pm.

Superintendent's Report

Dr. Steed reported to the board on his continued efforts to visit schools and to meet staff and students. Dr. Steed stated that he is enjoying the opportunity to serve Davie County Schools as superintendent and appreciates the support and confidence shown by the board and DCS' administrators. Dr. Steed also shared his belief that the teachers, leaders, and administrators in the district are doing a tremendous job and that we are fortunate in the high quality of educators we have here in Davie County.

Recognitions

Mrs. Jinda Haynes recognized Cooleemee Elementary School for being named a PTEC Signature School for the district. Principal Cindy Stone, Assistant Principal Samuel Brown, and several staff members from Cooleemee Elementary School were recognized. Mrs. Haynes shared two inspiring videos highlighting the tremendous efforts at Cooleemee to make sure that students feel connected and loved and that they are learning and growing.

Mrs. Haynes recognized the Davie County Schools' 2018-2019 Spelling Bee Winners. The third place winner was Porter Spann, a fourth grade student from Pinebrook Elementary. The second place winner was Amber McCullough, an eighth grade student from William Ellis Middle School. The spelling bee champion was Reagan Edson, an eighth grade student from South Davie Middle School. This is the third consecutive win for Miss Edson, who competed last year in the national spelling bee. Mrs. Haynes explained Reagan will now represent Davie County Schools in the Regional Spelling Bee on March 24, 2019.

Mrs. Tonya Kerr recognized Bonnie Jo Taylor, a seventh grade student from North Davie Middle School. Miss Taylor placed first in the 7th grade Language Arts competition at the 2019 Junior Beta Club state convention.

Mr. Jeff Wallace and Coach Mike Absher recognized the Davie County High School Competition Cheerleading Team on their outstanding 2018-2019 season. This team earned top honors at the NCHSAA 4A State Championship; placed 5th in Nationals; 2nd in the World Championship; and 5th in the Game Day Championship. Coach Angie Stage was recognized for being named the 2018-2019 North Carolina Coach of the Year for Girls Spirit.

Mr. Wallace and Coach Absher then recognized Coach Buddy Lowery and the Davie County High School Wrestling Team. The Wrestling War Eagles finished the season as the 2018-2019 Central Piedmont Conference Champions with an overall dual team record of 32-3. Matthew King was a NCHSAA 4A Regional Tournament runner-up and placed 4th at the NCHSAA 4A State Championship; Andy Flores was a NCHSAA 4A Regional Tournament runner-up and placed 3rd at the NCHSAA 4A State Championship; and Jesus Olmedo was a NCHSAA 4A Regional Tournament Champion and was named MVP of the NCHSAA 4A Regional Tournament, he was also a runner-up of the NCHSAA 4A State Championship. Coach Lowery was recognized for his 913 career wins with an 86.9% career winning percentage and 40 straight winning seasons.

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Consent Agenda

Lori Smith made the motion, seconded by Terry Hales, to approve the consent items as corrected. The motion carried 6-0. Consent items approved: Budget Amendments, Donations Report, Personnel Recommendations, 2019-2019 Davie County Early College High School Calendar, and the Public Building Capital Fund - Lottery Funds Application.

Business Items

Mr. Wallace presented to the board the YVEDDI contract that would take effect March 18, 2019 and be in place until June 30, 2019. Mr. Wallace explained that this is the third contract with YVEDDI this school year; in August 2018 the rate to transport a student was \$1.85/mile; in September 2018 the rate increased to \$2.02/mile; and the current contract would hold DCS to a rate of \$2.75/mile. Mr. Wallace explained that these increases were due to changes with the company's insurance and distribution of funds. Mr. Wallace and Mr. Jeremy Miller answered questions from the board about other options the district is looking into. Mr. Miller explained some of the limitations and restrictions surrounding other companies but also potential possibilities to be considered before the 2019-2020 school year. Dub Potts made a motion to approve the YVEDDI contract as presented; Paul Drechsler provided the second. The motion carried 6-0.

Mr. Wallace presented to the board the 2018-2019 graduation date for Davie County High School. The proposed graduation date would be Saturday, June 8, 2019 with commencement taking place at Davie County High School's War Eagle Stadium at 8:30am. Dr. Steed and Mr. Wallace discussed the plans should there be bad weather. Lori Smith made the motion to approve the proposed graduation date with a second from Paul Drechsler. The motion carried with a 6-0 vote.

Dr. Steed and Mrs. Tammy Naylor presented to the board the audit contract with Anderson, Smith and Wike, PLLC. It was explained that Davie County Schools has used this firm for the last several years due to the outstanding reputation of the firm, the professionalism of the firm, and the lack of options of other firms in the piedmont area. Dr. Steed also explained Anderson, Smith and Wike's rate had remained consistent over the last several years and with an interim superintendent and interim CFO - having a reliable, respected firm with whom we already have a great relationship, was considered the best decision for this upcoming audit. Paul Drechsler made a motion to approve the audit contract and fee as presented; Terry Hales seconded the motion. The motion carried 6-0.

Public Address to the Board

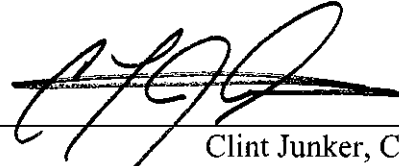
None.

Committee and Staff Reports

Mr. Wallace gave the board an update on proposed calendar flexibility legislation. Mr. Wallace and Dr. Steed thanked Representative Julia Howard for her support of House Bill 13 and House Bill 117. Mr. Wallace informed the board that 80 of 115 LEAs have requested a more flexible school calendar and that, if approved, Davie County Schools could become part of a pilot program of schools researching the effects of an earlier start date. The board asked questions about when this change would impact Davie County Schools and discussed the positive benefits of finishing the first semester before Christmas.

Adjourn

Chairman Junker provided an update on the status of the search for a new superintendent. Mr. Junker sincerely thanked the staff for putting Davie County Schools "on the map" which allowed for some truly great candidates. Lori Smith then made the motion to adjourn with a second from Dub Potts; the motion was approved with a 6-0 vote. The meeting adjourned at 7:15pm.



Clint Junker, Chairman



William P. Steed, Ed.D., Secretary

CJ:WPS:epk

Approved: 4/2/2019

BUDGET AMENDMENT

Davie County Board of Education

State Public School Fund

The Davie County Board of Education at a meeting on the 5th day of March, 2019 passed the following resolution.

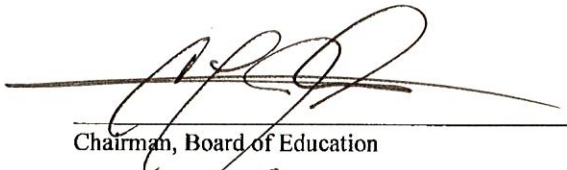
Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2019.

Code Number	Description	Amount	
		Increase	Decrease
	See Attached		


Explanation:

Total Appropriation in Current Budget	\$ 39,899,301.04
Amount of Increase or Decrease	<u>17,825.00</u>
Total Appropriation in Current Amended Budget	<u>\$ 39,917,126.04</u>

Passed by majority vote of the Board of Education
of Davie County on the 5th day of March, 2019.



Chairman, Board of Education



Secretary, Board of Education

DAVIE COUNTY BOARD OF EDUCATION					
Fund 1 - State Public School Fund					
Budget Amendment					
Fiscal Year 2019					
March 5, 2019					
Purpose				3/5/2019	3/5/2019
Code	Description	Beginning Budget	Amended Budget	Budget Amendment	Amended Budget
3100	State Public School Fund Revenue	\$ 39,408,324	39,616,497.51	64,390.00	39,680,887.51
3211	State Revenue - Textbooks	\$ 370,079	282,803.53	(48,565.00)	236,238.53
		\$ 39,778,403	39,899,301.04	17,825.00	39,917,126.04
5100	Regular Instructional Services	\$ 22,860,729	23,021,947.53		23,021,947.53
5200	Special Instructional Services	\$ 6,301,041	6,301,888.00		6,301,888.00
5300	Alternative Programs and Services	\$ 2,268,454	2,271,680.74		2,271,680.74
5400	School Leadership Services	\$ 2,071,695	2,088,304.51		2,088,304.51
5800	School-Based Support Services	\$ 2,109,081	2,109,986.00	5,425.00	2,115,411.00
6100	Support and Development Services	\$ 3,000	3,000.00		3,000.00
6200	Special Population Support	\$ 242,564	242,564.00		242,564.00
6300	Alternative Programs/Services Support	\$ 105,094	105,094.00		105,094.00
6400	Technology Support Services	\$ 198,508	198,508.00	12,400.00	210,908.00
6500	Operational Support Services	\$ 3,407,576	3,345,647.26		3,345,647.26
6600	Financial and Human Resource Services	\$ -	-		-
6800	System-Wide Pupil Support Services	\$ -	-		-
6900	Policy Leadership and Public Relations Services	\$ 164,424	164,424.00		164,424.00
7200	Nutrition Services	\$ 46,257	46,257.00		46,257.00
		\$ 39,778,403	39,899,301.04	17,825.00	39,917,126.04
Amend Budget to Reflect Expected Revenues and Expenses					
	Update for State Allotment Revisions:				
	School Connectivity				
	ABC Transfers - Textbooks/Digital Learning				

BUDGET AMENDMENT

Davie County Board of Education

Local Current Expense Fund

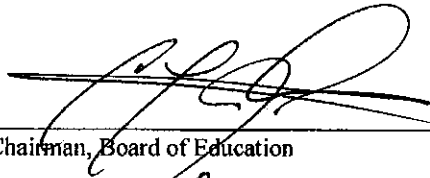
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Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2019.

Code Number	Description	Amount	
		Increase	Decrease
	See Attached		

Explanation:

Total Appropriation in Current Budget	\$ 12,599,131.00
Amount of Increase or Decrease	<u>0.00</u>
Total Appropriation in Current Amended Budget	<u>\$ 12,599,131.00</u>

Passed by majority vote of the Board of Education
of Davie County on the 5th day of March, 2019.



Chairman, Board of Education



Secretary, Board of Education

DAVIE COUNTY BOARD OF EDUCATION				
Fund 2 - Local Current Expense Fund				
Budget Amendment				
Fiscal Year 2019				
March 5, 2019				
Purpose Code	Description	Beginning Budget	3/5/2019 Budget Amendment	3/5/2019 Amended Budget
3200	State Revenue	\$ 18,865.00		\$ 18,865.00
4100	County Appropriation	\$ 11,535,163.00		\$ 11,535,163.00
4400	Local Sources - Unrestricted	\$ 296,000.00		\$ 296,000.00
4800	Local Sources - Restricted	\$ -		\$ -
4900	Fund Balance Appropriated	\$ 749,103.00		\$ 749,103.00
		\$ 12,599,131.00	\$ -	\$ 12,599,131.00
5100	Regular Instructional Services	\$ 3,391,135.72		\$ 3,391,135.72
5200	Special Instructional Services	\$ 74,515.00		\$ 74,515.00
5300	Alternative Programs and Services	\$ 324,734.00		\$ 324,734.00
5400	School Leadership Services	\$ 1,541,427.00		\$ 1,541,427.00
5500	Co-Curricular Services	\$ 358,347.00		\$ 358,347.00
5800	School-Based Support Services	\$ 1,367,467.00	\$ (29,000.00)	\$ 1,338,467.00
6100	Support and Development Services	\$ 246,461.00		\$ 246,461.00
6200	Special Population Support	\$ 500.00		\$ 500.00
6300	Alternative Programs/Services Support	\$ 23,360.00		\$ 23,360.00
6400	Technology Support Services	\$ 396,142.97	\$ 29,000.00	\$ 425,142.97
6500	Operational Support Services	\$ 2,969,997.31		\$ 2,969,997.31
6600	Financial and Human Resource Services	\$ 799,498.00		\$ 799,498.00
6700	Accountability Services	\$ 158,216.00		\$ 158,216.00
6900	Policy, Leadership and Public Relations Services	\$ 907,340.00		\$ 907,340.00
7100	Community Services	\$ -		\$ -
7200	Nutrition Services	\$ -		\$ -
8100	Payments to Other Govt Units	\$ 40,000.00		\$ 40,000.00
		\$ 12,599,131.00	\$ -	\$ 12,599,131.00
Amend Budget to Reflect Expected Revenues and Expenses				
Reclassification of Expense				

BUDGET AMENDMENT

Davie County Board of Education

Federal Grants Fund

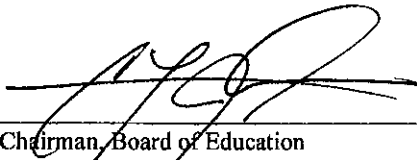
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Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2019.

Code Number	Description	Amount	
		Increase	Decrease
	See Attached		


Explanation:

Total Appropriation in Current Budget	\$ 3,304,532.00
Amount of Increase or Decrease	<u>(22,089.41)</u>
Total Appropriation in Current Amended Budget	<u>\$ 3,282,442.59</u>

Passed by majority vote of the Board of Education
of Davie County on the day 5th of March, 2019.



Chairman, Board of Education



Secretary, Board of Education

DAVIE COUNTY BOARD OF EDUCATION					
Fund 3 - Federal Grants Fund					
Budget Amendment					
Fiscal Year 2019					
March 5, 2019					
Purpose		Beginning	Amended	3/5/2019	3/5/2019
Code	Description	Budget	Budget	Budget Amendment	Amended Budget
3600	Federal Grants Fund	\$ 1,587,396	\$ 3,304,532	\$ (22,089.41)	\$ 3,282,442.59
5100	Regular Instructional Services	\$ 63,515	\$ 235,897	\$ 700.00	\$ 236,597.00
5200	Special Populations Services	\$ 1,360,954	\$ 1,426,724	\$ (27,065.00)	\$ 1,399,659.00
5300	Alternative Programs and Services	\$ -	\$ 1,183,197	\$ (33.00)	\$ 1,183,164.00
5800	School-Based Support Services	\$ -	\$ 17,010		\$ 17,010.00
6100	Support and Development Services	\$ -	\$ 3,513		\$ 3,513.00
6200	Special Population Support	\$ 67,637	\$ 67,637	\$ (27,110.66)	\$ 40,526.34
6300	Alternative Programs/Services Support	\$ -	\$ 93,949		\$ 93,949.00
6400	Technology Support Services	\$ -	\$ -		\$ -
6500	Operational Support Services	\$ -	\$ 5,000		\$ 5,000.00
6600	Financial and Human Resource Services	\$ -	\$ 1,000		\$ 1,000.00
8100	Payments to Other Govt Units	\$ 33,931	\$ 68,895	\$ (1,216.69)	\$ 67,678.31
8200	Unbudgeted Funds	\$ 81,359	\$ 201,710	\$ 32,635.94	\$ 234,345.94
		\$ 1,587,396	\$ 3,304,532	\$ (22,089.41)	\$ 3,282,442.59
Amend Budget to Reflect Expected Revenues and Expenses					
	Updated Allotments:				
	Preschool Handicapped				
	Supportive Effective Instruction (Final Installment)				
	Language Acquisition				
	IDEA VIB Handicapped (Final Installment)				

BUDGET AMENDMENT

Davie County Board of Education

Other Special Revenue Fund

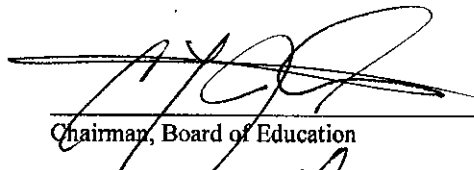
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Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2019.

Code Number	Description	Amount	
		Increase	Decrease
	See Attached		

Explanation:

Total Appropriation in Current Budget	\$ 3,450,300
Amount of Increase or Decrease	<u>32,535</u>
Total Appropriation in Current Amended Budget	<u>\$ 3,482,835</u>

Passed by majority vote of the Board of Education
of Davie County on the 5th day of March, 2019.



Chairman, Board of Education



Secretary, Board of Education

DAVIE COUNTY BOARD OF EDUCATION					
Fund 8 - Other Special Revenue Fund					
Budget Amendment					
Fiscal Year 2019					
March 5, 2019					
Purpose		Beginning	Amended	3/5/2019	3/5/2019
Code	Description	Budget	Budget	Budget Amendment	Amended Budget
3200	State Revenue	\$ 728,126	\$ 744,669		\$ 744,669
3500	Federal Revenue - Unrestricted	\$ 359,000	\$ 359,000		\$ 359,000
3800	Restricted Grants - JROTC	\$ 80,000	\$ 80,000		\$ 80,000
4200	Tuition and Fees	\$ 447,250	\$ 448,662	\$ 8,535	\$ 457,197
4400	Local Sources - Unrestricted	\$ 34,500	\$ 57,736	\$ 24,000	\$ 81,736
4800	Local Sources - Restricted	\$ 276,000	\$ 276,000		\$ 276,000
4900	Fund Balance Appropriated	\$ 1,484,233	\$ 1,484,233		\$ 1,484,233
		\$ 3,409,109	\$ 3,450,300	\$ 32,535	\$ 3,482,835
5100	Regular Instructional Services	\$ 763,836	\$ 779,091	\$ 32,535	\$ 811,626
5200	Special Instructional Services	\$ 345,407	\$ 345,407		\$ 345,407
5300	Alternative Programs and Services	\$ 1,631,760	\$ 1,649,996		\$ 1,649,996
5400	School Leadership Services	\$ -	\$ -		\$ -
5800	School-Based Support Services	\$ 113,110	\$ 120,610		\$ 120,610
6100	Support and Development Services	\$ 3,000	\$ 3,200		\$ 3,200
6200	Special Population Support	\$ 26,000	\$ 26,000		\$ 26,000
6300	Alternative Programs/Services Support	\$ 139,089	\$ 139,089		\$ 139,089
6400	Technology Support Services	\$ 115,305	\$ 115,305		\$ 115,305
6500	Operational Support Services	\$ 192,755	\$ 192,755		\$ 192,755
6600	Financial and Human Resource Services	\$ 32,600	\$ 32,600		\$ 32,600
7100	Community Services	\$ 27,000	\$ 27,000		\$ 27,000
7200	Nutrition Services	\$ 4,247	\$ 4,247		\$ 4,247
8100	Payments to Other Govt Units	\$ 15,000	\$ 15,000		\$ 15,000
		\$ 3,409,109	\$ 3,450,300	\$ 32,535	\$ 3,482,835
Amend Budget to Reflect Expected Revenues and Expenses					
	Additional Student Fees Collected				
	Golden Leaf Grant				

FY18-19 Donations to Davie County Schools

Donor	Date	Designation	Amount
Cooleemee Elementary			
Peter & Vanessa Meyer	09/11/18	For EC Classrooms	\$ 25.00
Sharon Peace	09/11/18	For EC Classrooms	\$ 20.00
Robin Sutton	09/11/18	For EC Classrooms	\$ 25.00
Deborah McLean & Cedric Thomas	09/11/18	For EC Classrooms	\$ 10.00
Floyd & Cassandra Neal	09/11/18	For EC Classrooms	\$ 10.00
Stewart & Angela Easter	09/11/18	For EC Classrooms	\$ 10.00
Michael & Janie Prevette	09/11/18	For EC Classrooms	\$ 10.00
Johnny & Kimberly Jackson	09/11/18	For EC Classrooms	\$ 10.00
Sherri Krysiak	09/11/18	For EC Classrooms	\$ 10.00
Davie Discount Drugs	09/11/18	For Book Bags of Hope Program	\$ 500.00
JR & BA Grigsby	09/11/18	For Mrs Mauldin's Classroom	\$ 200.00
			\$ 830.00
Cornatzer Elementary			
Fork Baptist Church	07/12/18	For Book Bags of Hope Program	\$ 100.00
Fork Baptist Church	08/14/18	For Book Bags of Hope Program	\$ 100.00
Food Lion	09/29/18	School Supplies	\$ -
Cornatzer PTO	10/01/18	For Cougar Rewards	\$ 600.00
Fork Baptist Church	10/02/18	For Book Bags of Hope Program	\$ 100.00
Alesia Cockerham	10/09/18	For Ms Shepherd's Classroom	\$ 204.00
Davie Civitan Club	10/09/18	For EC Classrooms	\$ 100.00
Cornatzer PTO	11/29/18	Calculators	\$ -
Subway	11/29/18	School Supplies	\$ -
Alpha Delta Kappa	11/29/18	For Student Needs	\$ 50.00
Fork Baptist Church	11/29/18	For Book Bags of Hope Program	\$ 100.00
Cornatzer PTO	11/29/18	Headphones	\$ -
Fork Baptist Church	12/31/18	Book Bags for Hope	\$ 100.00
New River Welding and Rigging	12/31/18	Calculators	\$ 1,008.00
Debbie Laird	12/31/18	Calculators	\$ 18.00
Kayra Rivera	12/31/18	Calculators	\$ 20.00
John Honeycutt	12/31/18	Calculators	\$ 20.00
Sherrell Collins	12/31/18	Calculators	\$ 20.00
Jamie Bailey	12/31/18	Calculators	\$ 20.00
Abigayle Williams	12/31/18	Calculators	\$ 10.00
Sandra Wyatt	12/31/18	Calculators	\$ 20.00
Stephanie Call	12/31/18	Calculators	\$ 20.00
Stacy Hendrix	12/31/18	Calculators	\$ 20.00
Christie Davis	12/31/18	Calculators	\$ 40.00
Rodney Haynes	12/31/18	Calculators	\$ 20.00
Angela Penland	12/31/18	Calculators	\$ 25.00
Katie Lumley	12/31/18	Calculators	\$ 20.00
Valarie Palaninathan	12/31/18	Calculators	\$ 9.00
Crystal Cummings	12/31/18	Calculators	\$ 80.00
Amber Manzella	12/06/18	Calculators	\$ 10.00
Florencia Cruz	12/06/18	Calculators	\$ 1.00
Christina Kent	12/06/18	Calculators	\$ 10.00
Nicole Hernandez	12/06/18	Calculators	\$ 5.00
Brian Murphy	12/06/18	Calculators	\$ 15.00
Valerie Palaninatan	12/06/18	Calculators	\$ 4.00
Anna Bode	12/06/18	Calculators	\$ 4.00
Charity Lauck	12/06/18	Calculators	\$ 15.00
Chad Boger	11/27/18	Calculators	\$ 25.00
Anita Pulaski	11/27/18	Calculators	\$ 20.00
Carrie Case	11/27/18	Calculators	\$ 40.00
Fork Baptist Church	01/31/19	Book Bags for Hope	\$ 100.00
New Beginnings Baptist Church	01/31/19	Book Bags for Hope	\$ 200.00
			\$ 3,271.00
Mocksville Elementary			
Mocksville Elementary PTO	07/11/18	For PBIS, Staff, Art Supplies	\$ 2,668.93
Douglas Marion	07/18/18	For School Supplies	\$ 70.00
Mocksville Elementary PTO	07/23/18	For Playground Step Assembly and Brain Pop Subscription	\$ 4,627.00

Battle Family	07/24/18	For School Supplies	\$ 4.00
First Baptist Church	08/20/18	Food for Staff	\$ -
Honor Darling	08/28/18	Two \$20 Gift Cards for Staff Appreciation Drawing	\$ 40.00
Miller's Restaurant	08/28/18	One \$20 Gift Card for Staff Appreciation Drawing	\$ 20.00
Cutting' Time	08/28/18	Special Discount Cards for Staff Appreciation Drawing	\$ 15.00
Henry Crede & Family	09/04/18	School Supplies	\$ -
Emily Johnson	09/24/18	For Third Grade Field Trip	\$ 20.00
Mocksville Elementary PTO	09/28/18	For Media Center	\$ 1,614.11
Emily Johnson	10/04/18	For Fifth Grade Field Trip	\$ 25.00
Ken Waypa	10/05/18	Paper	\$ -
Mocksville Elementary PTO	10/11/18	For Student of the Month Needs	\$ 210.00
Mocksville Elementary PTO	10/11/18	For School Needs	\$ 500.00
Alpha Delta Kappa	10/25/18	For Student Assistance	\$ 50.00
Wells Fargo Community Support	11/13/18	For School Needs	\$ 120.00
Ken Waypa	01/03/19	Case of Copier Paper & Case of Kleenex	
Tracy Ducote	12/17/18	Clothing	
Taylor Mathis and Family	12/17/18	Gifts	
NC Farm Bureau Staff	12/17/18	Gifts	
Just Hope Inc.	12/12/18	Winter coats and school supplies	
Judy Coughenour	12/05/18	Supplies	
Mocksville Elementary PTO	01/25/19	Food for Staff	
First Baptist Church	01/25/19	Food for Staff	
Ms. Emily Stokes	01/25/19	Fifth Grade Field Trip at Mocksville Elementary	\$ 10.00
			<u>\$ 9,994.04</u>
Pinebrook Elementary			
Pinebrook PTO	07/16/18	For Leader In Me Materials	\$ 14,000.00
Wells Fargo Matching Gifts Program	08/08/18	For Student Needs	\$ 45.59
Pepsi Bottling Ventures	11/05/18	For Student Needs	\$ 6.48
Davie Civitan Club	11/05/18	Special Needs Class	\$ 100.00
NC Chapter Beta Mu	11/05/18	For Student Needs	\$ 50.00
			<u>\$ 14,202.07</u>
Shady Grove Elementary			
Harris Teeter	07/11/18	For Student Needs	\$ 272.12
Food Lion	08/01/18	One \$20 Gift Card for Staff United Way Campaign	\$ 20.00
Southern Ties Boutique	08/01/18	One \$25 Gift Card for Staff United Way Campaign	\$ 25.00
Blakley Landscaping	08/06/18	Landscaping Materials and Services	\$ 3,291.00
State Farm Insurance	08/07/18	Two \$10 Visa Gift Cards for Staff United Way Campaign	\$ 20.00
Maddie Cakes	08/08/18	One \$15 Gift Card for Staff United Way Campaign	\$ 15.00
Sheetz	08/08/18	Two \$5 Gift Cards for Staff United Way Campaign	\$ 10.00
Subway	08/10/18	\$10 Coupons for Staff United Way Campaign	\$ -
Terry Hales	11/28/18	For Instructional Materials for Fourth Grade Students	\$ 100.00
Davie Civitan Club	11/28/18	For EC Classroom Needs	\$ 100.00
Shady Grove PTO	11/28/18	Scholastic Magazines	\$ -
Shady Grove PTO	11/28/18	Plants and Décor	\$ -
Shady Grove PTO	11/28/18	For Educational Software	\$ 14,174.31
Shady Grove PTO	11/28/18	For Educational Software	\$ 2,722.00
Shady Grove PTO	11/28/18	For Educational Software	\$ 1,386.00
Alpha Delta Kappa	11/28/18	For Student Needs	\$ 50.00
Warners Chapel Church of Christ	12/19/18	For Student Needs	\$ 800.00
			<u>\$ 22,985.43</u>
William R. Davie Elementary			
P M Pitts	07/30/18	School Supplies	\$ -
Blaise Baptist Church	08/06/18	School Supplies	\$ -
P M Pitts	08/15/18	School Supplies	\$ -
Kathy Opferman	08/18/18	For Rugs in Kindergarten Classrooms	\$ 1,200.00
Oak Grove Baptist Church	08/20/18	School Supplies	\$ -
Bear Creek Baptist Church	08/20/18	Food for Staff	\$ -
Valerie Bumby	08/27/18	School Supplies	\$ -
Joel Boland	08/28/18	Clothing and Shoes	\$ -
Eatons Baptist Church	08/28/18	For Student Needs	\$ 500.00
P M Pitts	08/29/18	School Supplies	\$ -
Chestnut Grove United Methodist Ch	08/30/18	School Supplies	\$ -
P M Pitts	09/13/18	School Supplies	\$ -

Brenda Reich	09/24/18	For Instructional Materials for Third Grade Students	\$ 2,000.00
Chad Trivette	09/25/18	Visitor Labels	\$ -
Kathy Opferman	10/01/18	For Rug and School Supplies	\$ 800.00
WRD PTO	10/01/18	For Activity Bus Expenses	\$ 656.48
Kathy Opferman	10/04/18	For Guided Reading Program	\$ 250.00
WRD PTO	10/05/18	For Media Center Needs	\$ 88.35
Jeff Boger	10/16/18	Chick-fil-A for Staff and File Cabinet	\$ -
Harold Hicks	10/24/18	For Mrs Hamrick's Classroom	\$ 100.00
Randall and Lauren Foster	11/06/18	Science Textbooks for Fourth Grade	\$ 3,194.29
Subway	11/06/18	School Supplies	\$ -
Alpha Delta Kappa	11/27/18	For Student Needs	\$ 50.00
William R Davie PTO	12/03/18	For Art Supplies	\$ 708.35
The Grooms Family	01/31/19	Tweetsie Railroad field trip	\$ 100.00
Kathy Freeman	02/08/19	Tweetsie Railroad field trip	\$ 50.00
Eveready-Mix Concrete	02/08/19	Tweetsie Railroad field trip	\$ 100.00
The Blackwelder Family	02/08/19	Tweetsie Railroad field trip	\$ 40.00
Davie County Chamber of Commerce	02/13/19	Copier paper	\$ -
Tracie Burcham	02/12/19	Tweetsie Railroad field trip	\$ 50.00
Amy Gobble	02/12/19	Tweetsie Railroad field trip	\$ 20.00
The Ratledge Family	02/18/19	Tweetsie Railroad field trip	\$ 200.00
			<u>\$ 10,107.47</u>
North Davie Middle			
Kathryn Hites	09/10/18	For PACES Class	\$ 75.00
Melinda Snyder	09/10/18	For Band Program	\$ 100.00
Brenda Reich	09/20/18	For Student Needs	\$ 2,000.00
Davie Civitan Club	10/25/18	For PACES Class	\$ 100.00
Alpha Delta Kappa	10/29/18	For PACES Class	\$ 50.00
Unifour Trail Bike Club, Inc.	02/14/19	For School Needs	\$ 250.00
			<u>\$ 2,575.00</u>
South Davie Middle			
RAI Services Company	08/27/18	For SDMS Band	\$ 1,000.00
Joe's Tow	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 200.00
Farm Bureau Moskoville Office	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 140.00
Domingos	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Davie Chiropratic	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Cozart's Carpentry	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 140.00
Russell Hilton	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Mananoli	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Honor Darling	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Hercules OEM	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 200.00
Torque Performance and Fitness	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Jared James	09/19/18	For Dig Teal Volleyball Fundraiser	\$ 250.00
Lakey's Backhoe Service	09/21/18	For Dig Teal Volleyball Fundraiser	\$ 200.00
Jersey Mikes	09/21/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Sheetz	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Bank of Ozarks	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 50.00
Shoaf Coal and Concrete	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Justin Carter Farms	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Jessica Moore	09/24/18	For Wordly Wise	\$ 10.00
Culver Academics	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 129.00
Michael Carter	09/24/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Scoops Ice Cream Parlor	09/27/18	Gift Cards for Dig Teal Volleyball Fundraiser	\$ 100.00
Nic Nac Creations	09/27/18	Gift Basket Items for Dig Teal Volleyball Fundraiser	\$ 100.00
Reclaimed Creations	09/27/18	Baskets for Raffle for Dig Teal Volleyball Fundraiser	\$ -
Goin' Postal	09/27/18	Posters for Dig Teal Volleyball Fundraiser	\$ -
Split Milk Digital Design	09/27/18	Design Posters for Dig Teal Volleyball Fundraiser	\$ -
Food Lion	09/27/18	Gift Card for Dig Teal Volleyball Fundraiser	\$ 20.00
Shiki	09/27/18	Gift Cards for Dig Teal Volleyball Fundraiser	\$ 40.00
Walmart	09/27/18	Gift Card for Dig Teal Volleyball Fundraiser	\$ 25.00
Marco's Pizza	09/27/18	Gift Certificate for Pizza for Dig Teal Volleyball Fundraiser	\$ -
BB&T	09/27/18	For Dig Teal Volleyball Fundraiser	\$ 50.00
Robin Fowler	09/27/18	Bracklets for Dig Teal Volleyball Fundraiser	\$ -
Jane Seamon, Premier Designs	09/27/18	Item for Gift Basket for Dig Teal Volleyball Fundraiser	\$ -
Shirley West, Pampered Chef	09/27/18	Gift Basket for Dig Teal Volleyball Fundraiser	\$ -

Bojangles	09/27/18	Gift Card for Dig Teal Volleyball Fundraiser	\$ 20.00
Papa John's	09/27/18	Three Pizza Gift Certificates for Dig Teal Volleyball Fundraiser	\$ -
East Coast Wings	09/27/18	For Dig Teal Volleyball Fundraiser	\$ 50.00
Main St Canines	09/27/18	Dog Items for Dig Teal Volleyball Fundraiser	\$ -
Sweet Frogs	09/27/18	Gift Cards for Dig Teal Volleyball Fundraiser	\$ 50.00
Hip Chicks	09/27/18	Items for Gift Basket for Dig Teal Volleyball Fundraiser	\$ -
Honor Darling	09/27/18	Gift Card for Dig Teal Volleyball Fundraiser	\$ -
Partner's Western Store	09/27/18	Gift Basket for Dig Teal Volleyball Fundraiser	\$ -
Carol	09/27/18	Pies and Cakes for Dig Teal Volleyball Fundraiser	\$ -
Whispers and Wings	09/27/18	Gift Certificate for Dig Teal Volleyball Fundraiser	\$ 20.00
DonorsChoose.Org	09/27/18	Eight Keen Wrestling Fusion Headgear	\$ -
Neal Cheek	09/27/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Daniel Furniture	09/27/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Kevin Beale	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
UTA Sports	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 50.00
Martin & VanHoy	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Kennedy Hall American Legion	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
North Davie Middle School	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 11.00
Combat	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Prime Conversations	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Champion Volleyball Club	10/05/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Eugene & Karen Crowe	10/09/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
Kenneth & Kathy Ferebee	10/09/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
South Davie Athletics	10/18/18	For Dig Teal Volleyball Fundraiser	\$ 100.00
South Davie Chef's Club	10/18/18	For Dig Teal Volleyball Fundraiser	\$ 174.00
Alpha Delta Kappa	10/24/18	For Student Assistance	\$ 50.00
Tanglewood Pizza	11/29/18	Gift Card for Teacher Appreciation	\$ -
La Vita e' Bella	11/29/18	Gift Card for Teacher Appreciation	\$ -
Venezia's Italian Family Restaurant	11/29/18	Gift Card for Teacher Appreciation	\$ -
Alex's Grill and Ice Cream	11/29/18	Gift Card for Teacher Appreciation	\$ -
Maddie Cakes	11/29/18	Gift Card for Teacher Appreciation	\$ -
Deano's Barbeque	11/29/18	Gift Card for Teacher Appreciation	\$ -
Restaurant 101	11/29/18	Gift Card for Teacher Appreciation	\$ -
Ketchie Creek	11/29/18	Gift Card for Teacher Appreciation	\$ -
Monte Del Rey	11/29/18	Gift Card for Teacher Appreciation	\$ -
2520 Tavern	11/29/18	Gift Card for Teacher Appreciation	\$ -
Davie Tavern	11/29/18	Gift Card for Teacher Appreciation	\$ -
Subway	11/29/18	Gift Card for Teacher Appreciation	\$ -
Villa Grill	11/30/18	Gift Card for Teacher Appreciation	\$ -
Susan Marion	12/04/18	For Band Needs	\$ 500.00
Tim Kenney	12/04/18	For Band Needs	\$ 50.00
<u>DonorsChoose.org</u>	01/07/19	Children's Balance Balls	
<u>DonorsChoose.org</u>	01/08/19	Flexible Seating	
William & Nancy Witcher	01/04/19	Band Department	\$ 500.00
Food Lion	01/22/19	Gift Card for Curriculum Showcase	
Burke Rosenbaum	01/24/19	For Drama Needs	\$ 50.00
MawMaw's Kitchen	02/06/19	200 hot dogs for Curriculum Night	
Kent's Kitchen	02/06/19	200 hot dogs for Curriculum Night	
Deno's BBQ	02/06/19	Red and white slaw for Curriculum Night	
Bojangles	02/06/19	20 gallons of sweet and unsweet tea for Curriculum Night	
Food Lion	02/06/19	Gift card for Curriculum Night	

\$ 6,379.00

William Ellis Middle

Matt & Laura Hannah	09/21/18	For Camp Hanes Field Trip	\$ 10.00
Danny & Sherri Sealey	09/21/18	For Camp Hanes Field Trip	\$ 30.00
Southern Ties Boutique	09/21/18	Gift Cards for Staff Members	\$ 1,625.00
Anthony & Stacy Ward	09/21/18	For Camp Hanes Field Trip	\$ 15.00
Hip Chics Boutique	09/21/18	Gifts for PBIS	\$ -
Elbaville United Methodist Church	09/21/18	School Supplies	\$ -
Mr & Mrs BJ Richardson	09/21/18	Gift Card for Eighth Grade School Supplies	\$ 25.00
AMF Major League Lanes	09/21/18	Free Bowling & Shoe Rental for Staff Team Building	\$ -
Chad & Sarah Miller	10/08/18	For Charlotte Motor Speedway Field Trip	\$ 25.00
Jackie Lane	10/08/18	Gift Card for PBIS	\$ 25.00
Lisa Cornatzer	10/08/18	For EC Classroom	\$ 100.00
Davie Civitan Club	10/12/18	For EC Classroom	\$ 100.00

Alpha Delta Kappa	10/16/18	For Student Assistance	\$ 50.00
Sum5 Communications Inc	10/18/18	For Charlotte Motor Speedway Field Trip	\$ 25.00
Tracy Mathews	10/19/18	For Washington DC Field Trip	\$ 20.00
Jaime Burcham/Cheryl Burcham	10/19/18	For Band Needs	\$ 60.00
Doug Hanes/Jennifer Hanes	11/01/18	For Band Needs	\$ 300.00
Annah Matthews/James Matthews	11/01/18	For Washington DC Field Trip	\$ 100.00
Brian Keyser/Teresa Keyser	11/01/18	For Band Needs	\$ 100.00
Jennifer Hanes/Doug Hanes	11/20/18	For Guidance Needs	\$ 100.00
William Dwiggins/Jennifer Dwiggins	11/20/18	For Band Needs	\$ 50.00
Wendy Hoge/Brett Hoge	11/20/18	For Guidance Needs	\$ 100.00
			<u>\$ 2,860.00</u>
Davie County Early College High School			
Alpha Delta Kappa	11/16/18	For Student Needs	\$ 50.00
			<u>\$ 50.00</u>
Central Davie Academy			
Olin & Amy Gould	10/16/18	For Student Needs	\$ 50.00
Alpha Delta Kappa	11/05/18	For Student Needs	\$ 50.00
Mocksville Women's Club	11/07/18	For Student Needs	\$ 200.00
			<u>\$ 300.00</u>
Davie County High School			
Terry Law, PLLC	07/05/18	For Mock Trial Team	\$ 200.00
Davie Community Foundation	11/07/18	For Community Garden at DCHS	\$ 2,000.00
Personal Improvement Inc.	11/29/18	Special Needs/Hope Prom	\$ 100.00
Advance Country Store	12/21/18	Gift for Holiday Celebration	
Jessica Allen	12/21/18	Gift for Holiday Celebration	
Paula Allen	12/21/18	Gift for Holiday Celebration	
Art Club	12/21/18	Gift for Holiday Celebration	
Bearded Bear	12/21/18	Gift for Holiday Celebration	
Bojangle's-Mocksville	12/21/18	Gift for Holiday Celebration	
Caudell Lumber	12/21/18	Gift for Holiday Celebration	
Chick-Fil-A	12/21/18	Gift for Holiday Celebration	
Davie Farm Service	12/21/18	Gift for Holiday Celebration	
Deano's BBQ	12/21/18	Gift for Holiday Celebration	
The Feedbag	12/21/18	Gift for Holiday Celebration	
Food Lion Advance	12/21/18	Gift for Holiday Celebration	
A Full Measure	12/21/18	Gift for Holiday Celebration	
Hip Chics	12/21/18	Gift for Holiday Celebration	
Jersey Mike's Subs	12/21/18	Gift for Holiday Celebration	
Lowe's Foods	12/21/18	Gift for Holiday Celebration	
Maws Maws Kitchen	12/21/18	Gift for Holiday Celebration	
Meg Brown Home Furnishings	12/21/18	Gift for Holiday Celebration	
Mocksville Tire & Auto	12/21/18	Gift for Holiday Celebration	
Osborne's Tire & Auto	12/21/18	Gift for Holiday Celebration	
Papa John's	12/21/18	Gift for Holiday Celebration	
Pudding Ridge Golf Club	12/21/18	Gift for Holiday Celebration	
Restaurant 101	12/21/18	Gift for Holiday Celebration	
Southern Ties	12/21/18	Gift for Holiday Celebration	
SOOO! Sew	12/21/18	Gift for Holiday Celebration	
State Employees' Credit Union-Mocksville	12/21/18	Gift for Holiday Celebration	
Subway	12/21/18	Gift for Holiday Celebration	
The Tire Shop	12/21/18	Gift for Holiday Celebration	
UTA Sports	12/21/18	Gift for Holiday Celebration	
WXLV/WMYV	12/21/18	Gift for Holiday Celebration	
Zaxbys	12/21/18	Gift for Holiday Celebration	
Alex Justice w/Davie Athletic Booster Clu	01/16/19	Up to 475 tons of #57 washed stone	
			<u>\$ 2,300.00</u>
Maintenance and Facilities			
Eric Brown	12/06/18	Mirrors	\$ -
			<u>\$ -</u>
Davie County Schools			
Hillsdale Sunrise Rotary	01/16/19	DHS Trophy Case	\$ 14,000.00
			<u>\$ 14,000.00</u>

Curriculum Department

\$ -
\$ -

Exceptional Children's Department

\$ -
\$ -

Human Resource Department

\$ -
\$ -

Pre-School Program

Mebane Foundation	08/02/18	For Cognitive ToyBox Project	\$ 18,236.00
Cynthia Butler Mann	10/09/18	For Playground	\$ 50.00
Melissa Ayers	10/10/18	For Playground	\$ 25.00
Dianna Brown	10/10/18	For Playground	\$ 25.00
Courtney Moser	10/10/18	For Playground	\$ 50.00
Alice J Scott	10/10/18	For Playground	\$ 10.00

\$ 18,396.00

Public Information Office

Eaton Funeral Service, Inc.	01/22/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
Piedmont Legal Associates, PA	01/22/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
Surry Insurance	01/23/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
CKJ Building & Design	01/31/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
Edward Jones	01/28/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
United Way of Davie County	01/28/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
Century 21 Triad	02/19/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00
Davie Domestic Violence Services & Rap	02/22/19	2018-2019 DCS Calendar Sponsorship	\$ 300.00

\$ -

\$ 2,400.00

Student Services

Lynne Allen	07/30/18	For At-Risk Student Needs, in honor of Lynn Yokley	\$ 50.00
Larry Wilson	07/30/18	For At-Risk Student Needs, in memory of Joe Hoover	\$ 50.00
Joel and Beth Edwards	12/05/18	For At-Risk Student Needs, in honor of Dr. Hartness	\$ 50.00
Joel and Beth Edwards	01/07/18	For At-Risk Student Needs, in memory of Thad R. Reavis	\$ 50.00
Central Davie Academy Staff	01/28/19	For At Risk Student Needs	\$ 50.00

\$ 250.00

Technology Department

\$ -
\$ -

Personnel Report for March 5, 2019 Board Meeting

Action	Name	Site	Position	Previous Assignment	Replacing	Effective Date
Employment	Joseph Anderson	SDMS	AID Coordinator		Antwoine Hairston	2/7/2019
Employment	Marianne Stein	CES	Tutor		Title 1 Funds	2/8/2019
Employment	Heather Rice	CES	Tutor		Title 1 Funds	2/11/2019
Employment	Elizabeth Hemmings	SGES	Speech Pathologist		Supplemental Support	2/25/2019
Employment	Dale Davis	DHS	Custodian		Landon Potts	2/18/2019
Employment	Tommy Poindexter	DHS	Custodian		Roger Maxson	3/5/2019
Employment	Gena Long	SGES	Interim Teacher Assistant		Marc Sweet	3/11/2019
Intern	Rachel Goodwyn	WEMS	School Counselor Intern			3/5/2019
Substitute	Angie Bowles		Substitute Teacher			3/5/2019
Substitute	Susan Burton		Substitute Teacher			3/5/2019
Substitute	Preston Moore		Substitute Teacher			3/5/2019
Substitute	Michelle Rucker		Substitute Teacher			3/5/2019
Substitute	Michael Fattaleh		Substitute Teacher			3/5/2019
Substitute	Kathleen Hamm		Substitute Teacher			3/5/2019
Information Only	Name	Site	Position	Previous Assignment	Replacing	Effective Date
Reassignment	Stephanie Koefoed	CDEC	Assistant Director Preschool	PIO	Tammy Naylor	2/18/2019
Reassignment	Marc Sweet	SGES	Interim PE Teacher	TA/SGES	Kristin Callison	3/11/2019
Resignation	Terrell Wilson	DHS	EC Teacher			3/15/2019
Resignation	Roger Maxson	DHS	Custodian/Bus Driver			2/15/2019
Resignation	Kristin Callison	SGES	PE Teacher			3/8/2019
Retirement	Lou Wilson	SGESWRD	Music Teacher			6/18/2019



2019-2020

School Calendar

Calendar Dates

July 31	Professional Day*
August 1-6	Required Professional Days
August 7	First Day for Students
August 7-8, 12, 13	Early Release
August 7-27	Shuttle Bus AM & PM
August 14	First Day of College Classes
September 2	Labor Day Holiday
September 25	Shuttle Bus PM
October 9	End of 1st Grading Period
October 10	Required Professional Day
October 11	Annual Leave
October 14	Shuttle Bus AM & PM
November 7	Shuttle Bus PM
November 8	Shuttle Bus AM & PM, Early Release
November 11	Veteran's Day Holiday
November 12	Required Professional Day
November 27-29	Thanksgiving Holidays
December 9-12	DCCC Final Exams
December 16-20	DCECHS Final Exams
December 20	End of 2nd Grading Period, Early Release
December 23	Professional Day
December 24-26	Christmas Holidays
December 27, 30-31	Annual Leave Days
January 1	New Year's Day Holiday
January 8	First Day of College Classes
January 20	Dr. Martin Luther King Jr. Holiday
January 24	Shuttle Bus AM & PM
February 19	Shuttle Bus PM
February 21	Shuttle Bus PM, Early Release
March 2	Shuttle Bus AM & PM
March 6	End of the 3rd Grading Period
March 9-13	Annual Leave
March 18	Shuttle Bus PM
April 6-9	Shuttle Bus AM & PM
April 10	Easter Holiday
April 13	Shuttle Bus AM & PM
April 24	Shuttle Bus, Early Release
April 29	Shuttle Bus PM
May 4-7	DCCC Final Exams
May 11-15	DCECHS Final Exams
May 15	End of 4th Grading Period
May 18-21	Required Professional Days
May 22, 26	Professional Day*
May 25	Memorial Day Holiday

July 2019	August 2019	September 2019	October 2019
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

November 2019	December 2019	January 2020	February 2020
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29

March 2020	April 2020	May 2020	June 2020
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

Make-Up Days: Administration will consider waiving the first two student days.

1st Quarter = 46
2nd Quarter = 44
3rd Quarter = 46
4th Quarter = 44

★ First Day for Students

△ Holiday

○ Annual Leave

▨ Required Professional Day

□ Professional Day
*Optional per administrator's approval

◆ Early Release

/ End of Month

⬢ End of Grading Period

⬢ Shuttle Bus Day

There is no school for students on days designated as holiday, annual leave, required professional or professional days.



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

January 30, 2019

Davie County Schools
220 Cherry Street
Mocksville, NC 27028

We are pleased to confirm our understanding of the services we are to provide for Davie County Schools for the year ended June 30, 2019. We will audit the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Davie County Schools as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Davie 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 Davie County Schools' RSI in accordance with auditing standards generally accepted in the United States of America. 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 U.S. generally accepted accounting principles 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 Davie 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

- 1) Schedule of expenditures of federal and State awards
- 2) Individual non-major fund financial statements and budgetary schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 and State Single Audit Implementation Guide reports on internal control over compliance will include a paragraph that states 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 and the State Single Audit Implementation Guide. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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; 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 the Uniform Guidance and the State Single Audit Implementation Guide, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to the Board of Education of Davie County Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance 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.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 come 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and State awards; federal and State award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

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

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 and State 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*, 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 Davie 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 and the State Single Audit Implementation Guide for the types of compliance requirements that could have a direct and material effect on each of Davie County Schools' major programs. The purpose of these procedures will be to express an opinion on Davie 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 Davie County Schools, in conformity with U.S. generally accepted accounting principles 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 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.

Management Responsibilities

Management is responsible 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and State 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse 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 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) 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. 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. 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 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and State 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, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and State 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, to evaluate the adequacy and results of those services, and accept responsibility for them.

Engagement Administration, Fees and Other

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

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 submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Davie 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, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available 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 of 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 or for any additional period requested by an oversight agency. If we are aware that a federal or State 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.

We expect to begin our audit in March 2019 and to issue our reports no later than October 31, 2019. Michael W. Wike is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audit and financial statement preparation services will be at our standard hourly rates and will not exceed \$25,200 for the audit and \$3,000 for the writing of the financial statements. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We will bill separately for any other nonattest services requested by management that we provide. 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.

You have requested that we provide you with a copy of our most recent external peer review report and any letter of comment, any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Davie 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 the enclosed copy and return it to us.

Very truly yours,

Anderson Smith & Wike PLLC



Michael W. Wike, CPA

RESPONSE:

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

Officer signature: _____

Date: 3-5-19

Board Chair Signature: _____

Date: 3/5/19

The of and	Governing Board
	Board of Education
	Primary Government Unit
	Davie 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
	117 Stone Harbor Court, Statesville, NC 28677

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/19	10/31/19

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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. 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 performed under the requirements found in Subpart F of 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).

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).

County and Multi-County Health Departments: The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on

eligibility determination as required by OSA and in accordance with the instructions and timeline provided by OSA.

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*, 2011 revisions, 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 Accounting 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 this due date or the audit fee, an amended contract along with a written explanation of the delay 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.

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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. 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. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. 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, 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 12).

10. 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.

11. 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.

12. 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.

13. The Auditor shall submit the report of audit in PDF format to LGC Staff 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 along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

If the OSA designates certain programs to be audited as major programs, as discussed in Item 2, a turnaround document and a representation letter addressed to the OSA shall be submitted to LGC Staff.

14. 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.

15. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools). 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, the Governing Board, and the Auditor.

16. 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 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 26 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

17. Special provisions should be limited. Please list any special provisions in an attachment.
Any special provisions are noted in the attached engagement letter.

18. 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 parent 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.

19. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

20. 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.

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.

26. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

27. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

28. 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.

FEES FOR AUDIT SERVICES

For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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, 9, and 12 for details on other allowable and excluded fees.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year audit fee on file with the LGC, the LGC calculation prevails.

20 NCAC 03 .0505: All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.

PRIMARY GOVERNMENT FEES

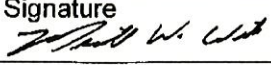
Primary Government Unit	Davie County Schools
Audit	\$ 25,200
Writing Financial Statements	\$ 3,000
All Other Non-Attest Services	\$ At standard hourly rates
75% Cap for Interim Invoice Approval	\$ 21,150.00

DPCU FEES (if applicable)

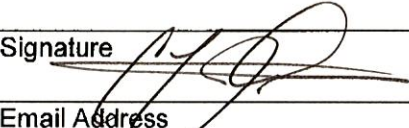
Discretely Presented Component Unit	N/A
Audit	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed) Michael W. Wike	Signature 
Date 1/30/19	Email Address mwike@asw-cpa.com

GOVERNMENTAL UNIT

Governmental Unit Davie County Schools	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed) Clint Junker	Signature 
Date 3/5/19	Email Address junkerc@davie.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

(Pre-audit certificate not required for charter schools)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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.

Primary Governmental Unit Finance Officer (typed or printed) Tammy Naylor	Signature
Date of Pre-Audit Certificate	Email Address naylor@tammyk12.nc.us

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU N/A	
Date DPCU Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed) N/A	Signature
Date	Email Address N/A

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

DPCU – PRE-AUDIT CERTIFICATE
(Pre-audit certificate not required for charter schools)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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.

DPCU Finance Officer (typed or printed) N/A	Signature
Date of Pre-Audit Certificate	Email Address N/A

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

PRINT

**AGREEMENT
FOR PUBLIC TRANSPORTATION SERVICES**

This Agreement for Public Transportation Services (this "Agreement") is entered into by and between the **Davie County Board of Education**, a North Carolina public school board operating under the auspices of N.C. General Statute Section 115C-40 et seq. (hereinafter "DCS"), and **Yadkin Valley Economic Development District, Inc.** (hereinafter "Contractor") this 5th day of March, 2019.

1. Description of the Services. Contractor agrees to provide safe and efficient transportation to students with special needs and students enrolled in special programs in DCS, assigned by DCS and using routes as assigned by DCS Transportation Department (collective, the "Services"). Any request for changes to the scope of Services provided pursuant to this Agreement shall be mutually agreed upon and signed by DCS and Contractor.
2. Service Fees. In exchange for the Services provided by Contractor in this Agreement, DCS shall pay Contractor as follows: subscription service will be calculated based on vehicle miles incurred for the affected program at a rate of **\$2.75** per vehicle mile, hereafter referred to as the Cost of Service.
3. Description of the Equipment. Contractor agrees to provide vehicles to provide the Services as agreed upon by DCS and Contractor. Contractor agrees to inspection of the vehicles by DCS at any time, but acknowledges that the duty to maintain and inspect the vehicles is at all times the duty of the Contractor. All expenses related to the vehicles, including incidental expenses, are the responsibilities of the Contractor. Provided, however that in the event that DCS or any governmental agency imposes additional equipment requirements other than those set forth on Contractor's vehicles during the term of this Agreement which are specific requirements for the operation of this Agreement or immediate installation is required for continuing the operation of the vehicles, Contractor and DCS shall negotiate in good faith concerning price increases applicable to such equipment installation.
4. Requirement Provision. Contractor shall provide transportation services to all students and addresses served on or before the 10th day of school, and any additional students and addresses agreed upon mutually by the Contractor and DCS Director of Transportation subsequent to the 10th day of school, provided each such name and address is added to a list maintained by the Contractor and submitted to the DCS Director of Transportation for payment as provided herein. Contractor shall provide transportation services for students added, or whose address changed, within three (3) work days, when notified to do so by DCS Director of Transportation and DCS Finance Officer. Once the Contractor provides services to any student or address requested by the DCS Director of Transportation, the Contractor will not cease or fail to provide service continuously to that student or address (unless the student no longer requires service continuously and is dropped from the rolls of DCS) without giving to DCS fifteen (15) days' notice in writing prior to the cessation of service. Upon receiving notice that the Contractor cannot or will not cover additional students, DCS shall have the right to offer the service contract for additional students to another party.

If the Contractor believes that a student still on the rolls of DCS should no longer have transportation services from the Contractor for reasons other than the student no longer requiring those services, Contractor shall send a written request to remove the student from the list of students served by the Contractor. DCS shall consider the Contractor's request and notify the Contractor within ten (10) days if the Contractor is released from the obligation to provide transportation to the student in question. The Contractor shall notify the DCS Transportation Director regarding any changes in student address.

5. Accident Reports. In the event there is an accident involving a student being transported under this Agreement, or a vehicle operated by the Contractor while performing the obligations under this Agreement, the Contractor shall report said accident to the DCS Director of Transportation immediately. A written report shall be filed with the DCS Director of Transportation within three (3) work days.
6. Driver Qualifications. The qualifications of the drivers hired are to be in compliance with Section 24 of Exhibit A and any and all other applicable laws and regulations. Drivers shall perform their duties in such a fashion as to be positive role models for students.
7. Solicitation for Additional Services. Contractor agrees not to solicit students and/or relatives of students to purchase transportation services of any services or products other than those provided by this agreement.
8. Timing. Contractor will complete the Services and submit its results and deliverables from March 18, 2019 through June 30, 2019.
9. E-Verify Compliance. Pursuant to N.C. General Statute Section 143-129 and 133.3, the Contractor represents and warrants that it is aware of and in compliance with Article 2 of Chapter 64 of the North Carolina General Statutes, requiring use of the E-Verify system for employers who employ twenty-five (25) or more employees, and that it is and will remain in compliance with these laws at all times while providing services pursuant to this Contract. The Contractor shall also ensure that any of its subcontractors (of any tier) will remain in compliance with these laws at all times while providing subcontracted services in connection with this Contract.
10. Additional Provisions. Contractor agrees to the Standard Terms and Conditions set forth in Exhibit A.
11. Notices. Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given when telecopied, personally delivered, one day following the mailing by federal express (next day delivery) or two (2) days following the posting of same in the United States mail, registered or certified mail, postage prepaid, return receipt requested, and delivered or addressed, as follows:

Yadkin Valley Economic Development District, Inc.
PO Box 309
Boonville, NC 27011
Attention: _____

Davie County Board of Education
220 Cherry Street
Mocksville, NC 27028
Attention: Jeremy Miller, Transportation Director

Either party may from time to time, by notice as herein provided, designate a different person or address, or both, to which the notice to them or it shall be delivered or mailed.

12. Counterparts. This Agreement may be executed in any number of counterparts (including by means of facsimile or .pdf), each of which when so executed or delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same agreement.

DAVIE COUNTY BOARD OF EDUCATION

By: 

Name: Clint Junker

Title: Board Chair

CONTRACTOR: YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.

BY: 

Name: KATHY PAYNE

Title: EXECUTIVE DIRECTOR

This instrument has been preaudited
In the manner required by the School
Budget and Fiscal Control Act


Signature of Finance Officer

Date: 3-5-19

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

Approved: _____

Date: _____

County: Davie

Contact Person: Tammy Naylor

LEA: Davie County Schools

Title: Interim CFO

Address: 220 Cherry Street, Mocksville NC 27028

Phone: 336-751-5921

Project Title: New Davie County High School

Location: 180 War Eagle Drive, Mocksville NC 27028

Type of Facility: Grades 9-12 Public High School

North Carolina General Statutes, Chapter 180, 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 shall 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: Bond Debt Payment

Estimated Costs:

Purchase of Land	\$	_____
Planning and Design Services	_____	_____
New Construction	_____	_____
Additions / Renovations	_____	_____
Repair	_____	_____
Debt Payment / Bond Payment	_____	200,000.00
TOTAL	\$	200,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

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 \$ 200,000.00 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)

Form Date: July 01, 2011