

JACKSON COUNTY PUBLIC SCHOOLS

Regular Business Meeting
February 25, 2025 – 6:00 p.m.
Fairview Elementary School

AGENDA

I. JACKSON COUNTY BOARD OF EDUCATION

- A. Call to Order (Wes Jamison, Chairman)
- B. Pledge of Allegiance – SMHS JROTC to present colors, FES 2nd Grade Chorus will lead the Pledge of Allegiance
- C. Approve Agenda

II. SPECIAL PRESENTATION – (Eleanor Macaulay, FES Principal)

- 1. FES Chorus will sing “One Small Voice”
- 2. Fairview Elementary School Update

III. SPECIAL RECOGNITION (Dr. Dana L. Ayers, Superintendent)

- 1. Keep North Carolina Beautiful Window of Opportunity (WOO) Grant – Kristin Menickelli, CVES Teacher and Mickey O’Brien and Thomas Walawender, students
- 2. Scholastics Art & Writing Competition Asheville Strong Exhibition – Emma Helsing and MG Grube, SMHS AP Design Students
- 3. Exceeded Growth Teachers: FES Alicia Brown and April Mayes
- 4. Future City Competition – FES Students: Clara Bauguess, Olivia Fagan, Julia Hogan, Izzy Brun, and Natalie Wlosok

IV. CONSENT ACTION AGENDA

- A. [Open Session Minutes of Regular Meeting on January 21, 2025.](#)
- B. [Open Session Minutes of Special-Called Joint Meeting with County Commissioners on February 6, 2025.](#)

V. INFORMATION

- A. Superintendent’s Report (Dr. Dana L. Ayers, Superintendent)
- B. [BOA and 2nd Quarter Audits](#) (Kristie Walker, Chief Financial Officer)
- C. [Unaudited Financial Statement](#) (Kristie Walker, Chief Financial Officer)

VI. OPEN SESSION FOR PUBLIC COMMENTS

Sign up to speak before the meeting. • Designed for school board to listen.
Time to speak limited to 3 minutes • Complaints about individual employees or students prohibited.

VII. ACTION AGENDA

- A. Jackson Community School (Dr. Dana L. Ayers, Superintendent)
- B. [Budget Amendments](#) (Kristie Walker, Chief Financial Officer)
- C. [2024-2025 Audit Engagement Letter and Contract](#) (Kristie Walker, Chief Financial Officer)
- D. [Summer Testing Program Plan](#) (Laura Dills, Director of Federal Programs)
- E. [Purchase of Avigilon Security Cameras Server](#) (Grag Stewart, Chief Technology Officer)

F. Field Trips (Dr. Dana L. Ayers, Superintendent)

1. [FES, Grades 7 and 8 - Carowinds, NC, 05-10-25, TT10214.](#)
2. [SMHS JROTC, Grades 9 through 12 – R-S Central High School, Rutherfordton, NC, March 7-8, 2025, TT10254.](#)
3. [SMHS, Grade 11 – NC State, Charlotte, NC, March 31 to April 1, 2025, TT10296.](#)
4. [SMHS, Grade 12 – Dollywood, Pigeon Forge, TN, April 28, 2025, TT10298.](#)
5. [SMHS, EC Grades 9 to 12 – Young Harris College, Young Harris, GA, March 20, 2025, TT10323.](#)

VIII. CLOSED SESSION – Pursuant to G.S. 143.318.11 for the following purposes: under subsection; (a) (1) to prevent the disclosure of privileged or confidential personnel information pursuant to G.S. 115C-319-321 and (a) (3) to discuss matters protected by the attorney-client privilege.

IX. PERSONNEL ACTION AGENDA

Announcements:

The next regularly scheduled business meeting of the Board of Education is March 25, 2025, at 6:00 p.m., at Jackson Community School, 3770 Skyland Drive, Sylva, NC.

X. Adjournment

**Jackson County Board of Education
Minutes of Regular Meeting
Smokey Mountain Elementary School
Whittier, North Carolina**

884 US Highway 441 North, Whittier, NC

January 21, 2025

6:00 p.m.

The Jackson County Board of Education held their regular session on Tuesday, January 21, 2025, at 6:00 p.m., in the Gymnasium of Smokey Mountain Elementary School, 884 US Highway 441 North, Whittier, North Carolina. The following members were present:

Wes Jamison, Chairman
Abigail Clayton, Vice-Chair
Gayle Woody

Also present were Dr. Dana L. Ayers, Superintendent; Jacob Buchanan, Deputy Superintendent; Mike Vetter, Director of Human Resources; Greg Stewart, Chief Technology Officer; Brian Shaw, School Board Attorney; and Cora Fields, Board Assistant.

CALL TO ORDER

Chairman Wes Jamison called the business meeting to order.

Mr. Bob Eldridge and Smokey Mountain Elementary School students recited the Pledge of Allegiance in the Cherokee language.

APPROVAL OF AGENDA

Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the Agenda.

SPECIAL PRESENTATION

Mr. Tim Kurr, SMES Principal, introduced the following staff and students:

1. SMES Student Leaders – Future City and Clubs
2. SMES Advance Band performance led by Mr. Tucker McGrew

SPECIAL RECOGNITION

Dr. Dana L. Ayers, Superintendent, recognized the following staff members and schools:

1. Ms. Emma Maney – NCCAT Teacher of the Year finalist
2. Shaina Pippio and Sara Plaster – Successful completion of NCSBO Treasurers Academy
3. Exceeded Growth Teachers: SMES – Cheryl Saavedra and Tonya Pruett; SCES – Taylor Medford, Sarah Jenkins, and Michelle Long.
4. Superintendents Holiday Card Winners – Kayla Kopak, CVES 8th Grade and Marijane Tafoya, SMES 6th Grade.

CONSENT ACTION AGENDA

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board unanimously approved the consent action agenda:*

- A. Draft Open Session Minutes of Regular Meeting of December 17, 2024.

INFORMATION AGENDA

- A. **Agenda Item:** Superintendent's Report
Presenter: Dr. Dana Ayers, Superintendent

Dr. Ayers reported on the following:

1. January has been inconsistent, to say the least, and we continue to deal with abysmal mountain winter weather. I am thankful for our dedicated transportation team, led by Josh Francis, for being out as early as 3:30 am checking roads to ensure our safety. Emergency Management Director Todd Dillard also plays a role as we communicate to make the best and well-informed decisions.
2. As of today, JCPS has about four inclement weather days remaining before we must begin looking at make-up days. My goal is to protect our spring break, in-whole, so that may mean we need to use the optional workday in February as a make-up day. If that is the case, a decision will be made no later than Friday, February 7th.
3. January is Board Appreciation month, and I would like to recognize each of our members. Chair Wes Jamison has served on the board for nine years while vice chair Abigail Clayton has served for six years. Both Kim Moore and Dr. Lynn Dillard are in their third year while Gayle Woody is serving in her initial year.
4. The NCSBA says, "School board members play a vital role in our communities and schools throughout the state. They spend countless hours of their time and talents toward the advancement of public education. They are extraordinary people who tackle the enormous job of governing school districts, and their actions and decisions affect the present and future lives of our children." Thank you all for what you do for JCPS. Our principals have provided bags of "goodies" for each of you.
5. We had a fantastic end to the first semester. Our high school students completed exams and students, and staff enjoyed a much needed and well-deserved break. Although we returned to school on January 6th, we have missed multiple days. Hopefully, our students and staff can get back on track after this bitter cold front we are experiencing.
6. January began with a new class at SMHS. Our JROTC class began with 27 students enrolled. This is huge for the program and is a great start to a fledgling class. Also, at SMHS, we dedicated the basketball court to legend, Coach Cindi Saltz Simmons. The ceremony took place last Friday night and was an evening filled with joy and excitement. Thank you to this board for voting to name the court after a wonderful role model for female athletes and thank you to the former players, family members and staff who came to celebrate with Coach Simmons.
7. Earlier this month, a team visited two middle schools across the state. The team consisted of JCPS leadership, building administrators and board chair, Wes Jamison. We learned so much from these first two visits and have more school visits planned with teachers in early February. We also hosted two middle school forums where approximately 80 community members attended. We have gleaned a lot of good input

and will continue to gather ideas in the coming weeks and months. A joint meeting with the Board of Commissioners is scheduled for February 6th where JCPS capital projects will be discussed.

8. I would also like to introduce Randy Baker from Pinnacle Architect who is here with us tonight. If you recall, Pinnacle has been selected by our Jackson County Board of Commissioners as the architectural agency that will work on all four JCPS projects and other county projects. Today, Randy visited Blue Ridge and Smoky Mountain High School.
9. Also today, Mr. Speckhardt, Mrs. Dills and I met with Principal Chief Michell Hicks at the EBCI office. We had a great conversation about how to best support our enrolled students and the future needs we may have. I am proud and grateful for this strong partnership and the focus on the needs of students and staff.
10. Finally, as we continue our discussion around Jackson Community School, a work session has been scheduled for Tuesday, February 11th at JCS. The time will be announced in the coming days. I encourage community stakeholders to come and share their thoughts about the future of JCS.

B. Agenda Item: Jackson Community School Discussion

Presenter: Dr. Dana L. Ayers, Superintendent

Dr. Ayers led a discussion concerning the status of Jackson Community School. Due to decreases in enrollment and the cost of operating this program at its present location, the board discussed several options – 1) JCS remaining at its current location in its current format. 2) Relocating JCS to the campus of SMHS for high school and SMES for middle school. 3) Remaining at its current location with a revitalization of strategies for an alternative school model. The board agreed that additional discussion and community input is critical to the change process. A special-called board meeting will be held to receive input from the staff, students, parents and the community.

C. Agenda Item: Capital Projects Update

Presenter: Mr. Jake Buchanan, Deputy Superintendent

Mr. Buchanan updated the board on construction and capital projects throughout the district. He said that some of the major projects are nearing completion, and repairs and maintenance projects are underway.

D. Agenda Item: Unaudited Financial Summary

Presenter: Mrs. Kristie Walker, Chief Financial Officer

Mrs. Walker presented the Unaudited Financial Summary as of January 21, 2025.

OPEN SESSION FOR PUBLIC COMMENTS

Summary of Comments:

Melissa Hannah-Rodriguez – A history teacher at Jackson Community School (JCS) for nine years, emphasizes the importance of providing students with the right support and tools to overcome social, emotional, and academic barriers. She uses the metaphor of a toolbox to illustrate how students arrive with different needs, often burdened by challenges that require additional support through MTSS Tier 3 interventions. JCS provides essential resources such as trusted adults

for emotional regulation, flexible supervision, hot meals, showers, and laundry services, which are crucial for at-risk students, including those who are homeless, migrant workers, or from minority groups. These tools help students develop problem-solving skills, emotional resilience, and a sense of safety. Rodriguez advocates for maintaining JCS at its current location, as it best serves the unique needs of its students. She trusts the school board to make a thoughtful decision but asserts that keeping the school where it remains the best option for the students and the community.

Jordan Mills – A secondary English teacher at Jackson Community School (JCS), shares a deeply personal story under the guise of a friend named "Alex." She describes Alex's struggles growing up with a hardworking but absent single mother and an unsupportive, alcoholic father. Without encouragement or access to extracurricular activities, Alex faced significant academic and personal challenges, eventually falling behind in school and at risk of dropping out. A caring teacher recognized Alex's struggles and recommended an alternative school setting. Despite becoming homeless during her senior year, the support from her school's principal and student services—providing food, gas vouchers, laundry access, and hot meals—allowed her to persevere and graduate. Jordan Mills discloses that she *is* Alex, demonstrating firsthand the life-changing impact of alternative education. She credits the alternative school for giving her the opportunity to succeed, emphasizing that without it, she would not be the well-educated teacher she is today. Her story underscores the critical need for such schools to support students who might otherwise fall through the cracks.

David Chatman – The speaker shares their deep emotional connection with the students at Jackson Community School (JCS), emphasizing the critical support, structure, and understanding that the school provides. During his time at JCS, he formed strong bonds with students, witnessing firsthand their struggles and growth. Many students come to JCS to escape judgment and find a safe space where they are accepted regardless of their social, family, or mental health challenges. Reflecting on his own high school experience, the speaker relates to the students' need for guidance, love, and discipline - often finding these from teachers rather than at home. He urges decision-makers to keep JCS as a nurturing environment by improving its resources, increasing enrollment, and expanding career opportunities for students. Rather than taking away a vital support system, he advocates for strengthening JCS so it can continue to provide a home-like community for students who need it most.

Ambria Cochran – An alumni of *The Hub* (now Jackson Community School) shares her personal experience of finding refuge and support in the alternative school setting. Coming from a background of family struggles, abuse, and bullying at Smoky Mountain High, she found JCS to be a place of comfort, guidance, and belonging. It provided the one-on-one help and emotional support she needed, making it a true *home away from home*. She has witnessed many students, including herself, overcome hardships and thrive at JCS. She strongly opposes moving the school to the high school, fearing it would be overwhelming, impersonal, and detrimental to students who need a smaller, more nurturing environment. Instead, she advocates for renovations and curriculum improvements while keeping JCS in its current location, ensuring that at-risk students continue to have a safe space where they feel valued and supported.

ACTION AGENDA

A. Agenda Item: Budget Amendments

Presenter: Kristie Walker, Chief Financial Officer

Mrs. Walker presented the budget amendments for January 21, 2025, and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the 01-21-2025 Budget Amendments.*

B. Agenda Item: 2025-2026 School Calendar

Presenter: Dr. Dana L. Ayers, Superintendent

Dr. Ayers presented two options for the 2025-2026 school calendar and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve School Calendar Option A.*

C. Agenda Item: School Nutrition Procurement Plan Approval

Presenter: Laura Cabe, School Nutrition Director

Ms. Laura Cabe presented the proposed School Nutrition Procurement Plan and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the 2025 School Nutrition Procurement Plan.*

D. Agenda Item: Purchase of 300 Student Computers

Presenter: Greg Stewart, Chief Technology Officer

Mr. Stewart presented the bid from Y & S Technologies for the purchase of 300 Student Computers and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the purchase of 300 Student Computers from Y & S Technologies.*

E. Agenda Item: Policy Updates

Presenter: Mr. Jake Buchanan, Deputy Superintendent

Final Reading:

1. Reporting to External Agencies (5150)

Rescind:

1. Interim Title IX Discrimination – Prohibited Conduct and Reporting Process (1725/4035/7236)
2. Interim Title IX Sex Discrimination Grievance Process (1726/4036/7237)

Update:

1. Title IX Sexual Harassment – Prohibited Conduct and Reporting Process (1725/4035/7236)
2. Title IX Sexual Harassment Grievance Process (1726/4036/7237)

Technical Correction:

1. Testing and Assessment Program (3410)

Mr. Buchanan presented the above-listed policy updates and rescissions and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the above-listed policy updates and rescissions.*

D. Agenda Item: Field Trips

Presenter: Dr. Dana L. Ayers, Superintendent

1. Cullowhee Valley Elementary School, Grade 8 – Charleston, SC, April 29, 2025, to May 1, 2025, TT10137.
2. Fairview Elementary School. Grade 5 – Dollywood, Pigeon Forge, TN, April 9, 2025, TT10133.
3. Fairview Elementary School, Grade 6 – Camp Kanuga, Hendersonville, NC, April 28 to 30, 2025, TT10128.
4. Jackson County Early College, Grades 9 to 12 – Dollywood, Pigeon Forge, TN, April 8, 2025, TT10155.
5. Jackson County Early College, Grades 10 to 12 – UNC College Tour, Winston-Salem, NC, March 21-22, 2025, TT10164.

Dr. Ayers presented the above-listed field trips and asked for board approval.

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the above-listed field trips.*

CLOSED SESSION

The board unanimously approved a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, to enter into closed session pursuant to G.S. 143.318.11 for the following purposes: under subsection; (a) (1) to prevent the disclosure of privileged or confidential personnel information pursuant to G.S. 115C-319-32, and (a) (3) to discuss matters protected by attorney-client privilege.

Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to return to open session.

OPEN SESSION

Action: *Upon a motion by Mrs. Abigail Clayton and seconded by Mrs. Kim Moore, the board unanimously approved the consent action agenda:*

- A. Closed Session Minutes of Regular Meeting of November 19, 2024.

PERSONNEL ACTION AGENDA

Action: *Upon a motion made by Mrs. Abigail Clayton and seconded by Mrs. Gayle Woody, the board voted unanimously to approve the personnel agenda as recommended by Dr. Ayers. The board unanimously approved the following recommendations:*

Employee Recommendations:

1. Broom, Denise – Substitute School Nutrition Assistant, BRS and BREC

2. Bullard, Luther – Custodian and Bus Driver, SMHS
3. Cass, Seraphim – Teacher Assistant – Media Center, BRS and BREC
4. (Candidate withdrew name)
5. Johns, Sara – Temporary Parttime Custodian, BRS and BREC
6. Mulligan, Tyler – Temporary Custodian, SMHS
7. Murden, Mary-Helen – Afterschool Assistant, FES
8. Parsons, Laura – Temporary Custodian, SMHS
9. Penny-Nicholson, Olivia – Temporary Custodian, FES
10. Pope, Chloe – Afterschool Assistant, FES
11. Rowland, Kirstie – School Nutrition Assistant, FES
12. Smithdeal, Erica – Substitute Bus Driver, BRS and BREC
13. Young, Lyndsi – Substitute School Nutrition Assistant, CVES
14. Young, Thomas – Temporary Custodian, SMHS

Employee Resignations:

1. Gregg, Kyndall – School Nutrition Assistant, CVES
2. Guillermo, Dominador – Teacher, SMHS
3. Lee, Daniel – Custodian, SMHS
4. Reidinger, Heather – ML Liaison, District
5. Price, Karen – Data Manager and Bookkeeper, JCS
6. Touzel, Faith – School Nutrition Assistant, SCES

Special Requests – Leave of Absence:

1. Sink, Eric – Teacher, CVES

ANNOUNCEMENTS

The next regularly scheduled business meeting of the Board of Education is February 25, 2025, at 6:00 p.m., at Fairview Elementary School, 251 Big Orange Way, Sylva, NC.

A Special-Called Work Session to discuss Jackson Community School, is scheduled for Tuesday, February 11, 2025, at 1:30 p.m., in the Cafeteria of Jackson Community School, 3770 Skyland Drive, Sylva, NC. – Topic Jackson Community School.

The next regularly scheduled business meeting of the Board of Education is February 25, 2025, at 6:00 p.m., at Fairview Elementary School, 251 Big Orange Way, Sylva, NC.

ADJOURNMENT

There being no objection, Chairman Wes Jamison adjourned the meeting at 8:00 p.m.

Mr. Wes Jamison, Chairman

Dr. Dana L. Ayers, Secretary

**Jackson County Board of Education
Minutes of Special-Called Joint Work Session
with the Jackson County Commissioners
Sylva, North Carolina**

Southwestern Community College

February 06, 2025

6:00 p.m.

The Jackson County Board of Education met in joint session with the Jackson County Board of Commissioners at Southwestern Community College, in the Burrell Building, on Thursday, February 06, 2025, at 6:00 p.m. The purpose of this meeting was to discuss School Operations.

The following Jackson County Board of Education members were present at the meeting:

Wes Jamison, Chairman
Abigail Clayton, Vice Chairperson
Kim Moore
Dr. Lynn Dillard
Gayle Woody

Also present were Dr. Dana L. Ayers, Superintendent; Jake Buchanan, Deputy Superintendent; Ashley Leonard, School Board Attorney; and Cora Fields, Board Assistant.

Members of the Jackson County Board of Commissioners present were:

Mark Letson, Chairman
Todd Bryson, Vice Chairman
John Smith
Jenny Lynn Hooper
Michael Jennings

Also present were Kevin King, Jackson County Manager; John Kubis, County Attorney; Darlene Fox, County Finance Director; and Angie Winchester, Clerk to the Board of Commissioners

CALL TO ORDER

Chairman Wes Jamison called the meeting to order on behalf of Jackson County Public Schools at 6:00 p.m.

Chairman Mark Letson called the meeting to order on behalf of the Board of Commissioners.

APPROVAL OF AGENDA

Upon a motion by Mrs. Gayle Woody and seconded by Mrs. Abigail Clayton, the board voted unanimously to approve the Agenda.

Upon a motion and second by the Jackson County Commissioners, the JCBOC voted to unanimously approve the Agenda.

WORK SESSION

1. **Agenda Item:** School Statistics Overview
Presenter: Dr. Dana L. Ayers, Superintendent

Mr. King welcomed everyone to the meeting. He turned the meeting over to Superintendent Dr. Dana L. Ayers. Dr. Ayers thanked the Commissioners for their time and the opportunity to meet jointly with the County. Dr. Ayers presented an overview of the current JCPS Capital Projects priority list and the current and projected enrollment data.

1. Cafeteria and Classrooms at Fairview Elementary School
2. Traditional Middle School
3. ADA Upgrades/Concession Stand at Smoky Mountain High School Stadium
4. Track on Jones Street Property
5. New Bus Garage on current site
6. Erosion Control at Scotts Creek Elementary School*
7. Blue Ridge School Gym with Performance Space
 - a. Classroom space is needed too.
8. Softball Field Upgrades at Webster Complex*

Dr. Ayers said that the need for a new cafeteria and additional classroom space at Fairview remains the highest priority due to constraints with capacity in both areas. The kitchen preparation and serving areas are very limited, in addition to accessibility issues for mobility-compromised students and staff. Dr. Ayers informed the County Commissioners that JCPS has been awarded a \$52,000,000.00 Needs-based School Construction Grant for a new Middle School, with a 24-month ground-breaking requirement. She added that item #6 and #8 above on the priority list, could be removed depending on completion of the Middle School project.

2. **Agenda Item:** Blue Ridge School Project
Presenters: Dr. Dana L. Ayers, Superintendent and Kevin King, County Manager

Dr. Ayers introduced Randy Baker with Pinnacle Architecture. Mr. Baker visited the campuses that have been identified for the capital projects listed above. He said that the campuses are well maintained. He informed the boards that Pinnacle staff will hold meetings to receive stakeholder input on each of these projects. This will include input from administration, staff, maintenance, parents, students and the County Commissioners. Pinnacle will begin topographical studies, core drilling and preliminary designs for each of these projects, which will take approximately 4 to 6 months for design. Mr. Baker said that Blue Ridge School also has a need for additional classroom space, a reconfiguration of the entry way and upgrades to the Soccer field. Once input is received, they will bring these ideas to the School Board for approval before construction begins.

3. **Agenda Item:** Fairview School Project
Presenters: Dr. Dana L. Ayers, Superintendent and Kevin King, County Manager

The board members discussed the Cafeteria and Classroom project for Fairview Elementary School. Dr. Ayers said that the new kitchen and cafeteria space should accommodate up to 600 students, with a second story for six additional classrooms. Mr. Baker indicated that the

design should take 4 to 6 months and 12 to 18 months for completion. A community forum meeting will be held to receive stakeholder input.

4. **Agenda Item:** Sports Complex
Presenters: Dr. Dana L. Ayers, Superintendent and Kevin King, County Manager

The board members discussed the need for ADA compliance, a regulation track, concession stands, press box, access from the field level to restroom facilities, a new field house, a weight room for males and females, and improvements to the visitor side at the SMHS Sports Complex. A community forum meeting will be held to receive stakeholder input on this project.

5. **Agenda Item:** Middle School
Presenters: Dr. Dana L. Ayers, Superintendent and Kevin King, County Manager

Dr. Ayers said that JCPS teams comprised of administrators and teachers have been visiting Middle Schools across the western region to gather information and ideas. The County Commissioners are investigating several available locations for the new Middle School, but they have not decided on the location at this time. The Middle School plan will include space for approximately 950 students, a sports complex, theatre, auditorium, and kitchen and cafeteria space. Mr. Baker said that plans should take approximately 6 to 8 months with 18 to 20 months build depending upon weather and external factors.

6. **Agenda Item:** Other items as determined by the Board

None

CLOSED SESSION

The board unanimously approved a motion by Mr. Wes Jamison and seconded by Mrs. Abigail Clayton, to enter into closed session pursuant to G.S. 143.318.11 for the following purposes: under subsection; (a) (1) to prevent the disclosure of privileged or confidential personnel information pursuant to G.S. 115C-319-32 and (a) (3) to discuss matters protected by attorney-client privilege.

Upon a motion by Mrs. Gayle Woody and seconded by Mrs. Abigail Clayton, the board voted unanimously to return to open session.

OPEN SESSION

No Action Taken.

ADJOURNMENT

Chairman Wes Jamison thanked the Jackson County Board of Commissioners for their time and the opportunity to meet jointly with their board.

Chairman Letson thanked the Jackson County Public Schools staff for their presentation which concluded at approximately 8:15 p.m.

ANNOUNCEMENTS:

The next regularly scheduled business meeting of the Board of Education is February 25, 2025, at 6:00 p.m., at Fairview Elementary School, Sylva, North Carolina.

ADJOURNMENT

There being no objection, Chairman Wes Jamison adjourned the meeting at 8:20 p.m.

There being no objection, Chairman Mark Letson adjourned the joint meeting at 8:20 p.m.

Wes Jamison, Chairman

Dr. Dana L. Ayers, Secretary

Internal School Audits

2nd Quarter, FYE 06-30-25

Internal Audits are done quarterly for all 9 schools. These look at financial information in School Funds Online (SFO) for monies managed at the school level. This audit covers the time period of October-December (Q2). All of the 9 schools follow the same basic processes and are audited using the same rubric.

The SFO system randomly picks a sample of both receipts and disbursements for review in these areas: proper code, proper support, proper approval, correct math, sales tax purchase order and received signature, does the check or deposit agree to the bank statement, and is all documentation scanned into the financial software.

For each school, the transactions are pulled and reviewed in each area listed above. The results are then recorded and passed to the Finance Officer for review. These are shared with each school administrator and bookkeeper and questions & concerns are addressed.

In this audit there were no findings (fraud, legal noncompliance, improper use of funds). All comments were discussed with the appropriate staff and corrections made where appropriate. Finance continues to follow up and support through training. Copies of the audit report are kept in Finance for review.

Overall, the school accounts appear to be in good condition with no findings as defined above.

Kristie Walker, CFO

Internal Bank of America Audits

2nd Quarter, FYE 06-30-25

Internal Audits are done monthly on selected Bank of America cardholders and reported quarterly to the Board of Education. These look at transactions made using the Jackson County Public Schools purchase card. This audit covers the time period of October-December. All card managers follow the same processes and are audited using the same rubric.

Random transactions are selected from the Bank of America statement. A review of all documentation for the transaction is conducted in these areas: proper code, proper support, proper approval, correct math, sales tax purchase order and received signature, does the purchase agree to the statement charge, and is all documentation scanned into the financial shared drive.

For each transaction pulled and reviewed in each area listed above, results are then recorded and passed to the Finance Officer for review. Auditor discusses any errors or comments with the appropriate card manager and appropriate corrections are made.

In this audit there were no findings (fraud, legal noncompliance, improper use of funds). Finance continues to follow up and train. Copies of the audit report are kept for review in Finance.

Overall, the purchase card program appears to be in good condition with no findings.

Kristie Walker, CFO

UNAUDITED FINANCIAL SUMMARY FEBRUARY 2025

Fund	Fund Description	Beginning	Budget Adjustments	Current	Year-to-Date	PO's &	Remaining	Percent
1	STATE PUBLIC SCHOOL FUND	\$29,185,306.00	\$63,606.00	\$29,248,912.00	\$18,160,941.97	\$199,142.31	\$10,888,827.72	62.77%
2	LOCAL FUNDS	\$11,542,861.00	\$0.00	\$11,542,861.00	\$6,490,875.78	\$111,721.87	\$4,940,263.35	57.20%
3	FEDERAL GRANT FUND	\$3,641,363.14	\$59,721.00	\$3,701,084.14	\$1,780,177.31	\$59,219.86	\$1,861,686.97	49.70%
4	THE CAPITAL OUTLAY FUND	\$5,628,590.00	\$6,056,424.00	\$11,685,014.00	\$893,198.32	\$557,416.97	\$10,234,398.71	12.41%
5	CHILD NUTRITION FUND	\$3,701,290.00	\$0.00	\$3,701,290.00	\$1,633,958.11	\$84,166.87	\$1,983,165.02	46.42%
6	TRUST AND AGENCY FUND	\$0.00	\$0.00	\$0.00	\$105.00	\$156,162.00	(\$156,267.00)	
8	OTHER SPECIFIC REVENUE FUND	\$5,401,253.00	\$0.00	\$5,401,253.00	\$2,185,764.38	\$243,104.62	\$2,972,384.00	44.97%
	Grand Total	\$59,100,663.14	\$6,179,751.00	\$65,280,414.14	\$31,145,090.97	\$1,410,934.51	\$32,724,388.67	49.87%

We are on target with our budget and project to be within budget by June 30, 2025

UNAUDITED FINANCIAL SUMMARY FEBRUARY 2024

Fund	Fund Description	Beginning	Budget Adjustments	Current	Year-to-Date	PO's &	Remaining	Percent
1	STATE PUBLIC SCHOOL FUND	\$29,839,283.00	(\$63,499.00)	\$29,775,784.00	\$20,275,196.22	\$159,397.99	\$9,341,189.79	68.63%
2	LOCAL FUNDS	\$10,007,536.00	\$0.00	\$10,007,536.00	\$6,337,002.82	\$159,066.16	\$3,511,467.02	64.91%
3	FEDERAL GRANT FUND	\$6,416,127.20	\$341,303.00	\$6,757,430.20	\$3,684,007.81	\$87,409.52	\$2,986,012.87	55.81%
4	THE CAPITAL OUTLAY FUND	\$1,822,510.00	\$101,044.00	\$1,923,554.00	\$850,220.78	\$648,354.87	\$524,978.35	72.71%
5	CHILD NUTRITION FUND	\$3,343,992.00	\$0.00	\$3,343,992.00	\$1,661,610.57	\$127,047.05	\$1,555,334.38	53.49%
6	TRUST AND AGENCY FUND	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	0.00%
8	OTHER SPECIFIC REVENUE FUND	\$5,826,698.00	\$0.00	\$5,826,698.00	\$1,602,841.59	\$65,184.20	\$4,158,672.21	28.63%
	Grand Total	\$57,316,146.20	\$378,848.00	\$57,694,994.20	\$34,541,664.79	\$1,148,465.74	\$22,004,863.62	61.86%

Information for comparison only.

BUDGET AMENDMENT
Jackson County Schools Administrative Unit
CAPITAL OUTLAY

The Jackson County Board of Education, at a meeting on the 25th day of February 2025, passed the following resolution: Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2025.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:			
Description	PRC	Budget Code	Amount
Appropriated fund balance			\$ 58,024.00
Total Appropriation in Current Budget		\$	3,626,990
Amount of Increase (Decrease) of this Amendment			<u>58,024</u>
			<u>\$ 3,685,014</u>

Explanation: Carryover funds for Technology and CTE from prior year.

Passed by a majority vote of the Jackson County Board of Education on the 25th day of February 2025.

Chairperson, Board of Education

Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS

Budget Amendment #6 and Transfer #6

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2025

	Current	Amendments & Transfers		Ending	
	<u>Budget</u>	<u>#6</u>	<u>#6</u>	<u>Budget</u>	
<u>Capital Outlay</u>					
5000	Instructional Services	\$ 25,000	\$ 1,600	\$ -	\$ 26,600
6000	System-Wide Support Services	\$ 2,525,990	56,424	-	\$ 2,582,414
7000	Ancillary Services	\$ -	-	-	\$ -
8000	Non-Program Charges	\$ 1,076,000	-	-	\$ 1,076,000
9000	Capital Outlay-County Construction	\$ 8,000,000	\$ -		\$ 8,000,000
Totals		<u>\$ 3,626,990</u>	<u>\$ 58,024</u>	<u>\$ -</u>	<u>\$ 3,685,014</u>

Source of Revenue:

4.4910.074 (Tech)	\$ 56,424
4.4910.013 (CTE)	\$ 1,600
	<u>\$ 58,024</u>

58,024

TRANSFERS between subfunctions greater than \$10,000

From To

BUDGET AMENDMENT
Jackson County Schools Administrative Unit
Federal Grants Fund

The Jackson County Board of Education, at a meeting on the 25th day of February 2025, passed the following resolution: Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2025.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:		
Budget code	Desription	Amount
17-GY4	CTE	\$ 2,224
17-GY5	CTE-Transfer	\$ -
49	IDEA Preschool Grant	\$ 263
50	Title I	\$ 45,805
60	IDEA VI-B Handicapped	\$ 4,388
82	State Improvement Grant	\$ 7,000
104	Title III - Language Acquisition	\$ 37,801
118	IDEA VI-B Special Needs Targeted Assistar	\$ 1,467
Total Appropriation in Current Budget		\$ 3,602,136
Amount of Increase (Decrease) of this Amendment		<u>98,948</u>
		<u>\$ 3,701,084</u>

Explanation: This is the approved budget for grant year 2025 in allotment revisions through #74

Passed by a majority vote of the Jackson County Board of Education on the 25th day of February 2025.

Chairperson, Board of Education

Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS

Budget Amendment #6 and Transfer #6

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2025.

		Current	Amendments & Transfers		Ending
		<u>Budget</u>	<u>#6</u>	<u>#6</u>	<u>Budget</u>
Federal Grants Fund					
5000	Instructional Services	\$ 2,686,937	95,661	\$ -	\$2,782,597
6000	System-Wide Support Services	668,810	-	-	668,810
7000	Ancillary Services	-	-	-	-
8000	Non-Program Charges	246,390	3,287	-	249,677
Totals		<u>\$ 3,602,136</u>	<u>\$ 98,948</u>	<u>\$ -</u>	<u>\$3,701,084</u>

PRC Source of Revenue:

Notes:

17 CTE	\$ 2,224
17 CTE	\$ -
49 IDEA Preschool Grant	\$ 263
50 Title I Grant year (GY)5	\$ 45,805
60 IDEA VI-B Handicapped	\$ 4,388
82 State Improvement Grant	\$ 7,000
104 Title III - Language Acquisition GY 5	\$ 37,801
IDEA VI-B Special Needs	
118 Targeted Assistance	\$ 1,467

\$ 98,948

(0)

TRANSFERS between
subfunctions greater than
\$10,000:

None

State Public School Fund
Jackson County Schools Administrative Unit
State Public School Fund

The Jackson County Board of Education, at a meeting on the 25th day of February 2025, passed the following resolution: Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2025.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

Description	Budget Code	Amount
Allocation from State Treasurer	1.3100.xxx	\$ (77,845)
Total Appropriation in Current Budget		\$ 29,326,757
Amount of Increase (Decrease) of this Amendment		\$ <u>(77,845.00)</u>
		\$ <u>29,248,912</u>

Explanation: The decrease in state revenue is to align our state allotment budgets with actual amounts for fiscal year 2025 provided by NC DPI allotment revision #74

The decrease in PRC 073 was to correct an error where the wrong budget was posted for this PRC. Neither decreases in revenue are due to reverision of funds.

Passed by a majority vote of the Jackson County Board of Education on the 25th day of February 2025.

Chairperson, Board of Education

Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS

Budget Amendment #6 and Transfer #6

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2025

	Current	Amendments & Transfers		Ending
	<u>Budget</u>	<u>#6</u>	<u>#6</u>	<u>Budget</u>
<u>State Public School Fund</u>				
5000 Instructional Services	\$ 25,797,027	\$ (4,370)	-	\$ 25,792,657
6000 System-Wide Pupil Support Services	3,443,930	(73,475)	-	3,370,455
7000 Ancillary Services	85,800	-	-	85,800
8000 Non-Program Charges	-	-	-	-
Totals	<u>\$ 29,326,757</u>	<u>\$ (77,845)</u>	<u>\$ -</u>	<u>\$ 29,248,912</u>

Source of Revenue:

Notes:

State Public School Fund:

State Textbook Allotment

Behavioral Support PRC 029

(4,370)

School Connectivity PRC 073

(73,475)

\$ (77,845)

-

TRANSFERS between subfunctions
greater than \$10,000:

None



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

January 30, 2025

To the Board of Education and Finance Officer of
Jackson County Public Schools
398 Hospital Road
Sylva, NC 28779

We are pleased to confirm our understanding of the services we are to provide for Jackson County Public Schools for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Jackson County Public Schools as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Jackson County Public 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 Jackson County Public Schools' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

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

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

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

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

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

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, 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 Jackson County Public Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the State Single Audit Implementation Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and State statutes, regulations, and the terms and conditions of federal and State awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Jackson County Public Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Jackson County Public 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.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and State awards, all

financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Guide; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and State awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

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

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

disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Other Services

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal 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, the schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, the 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; 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 and will locate any documents selected by us for testing.

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

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

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

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

Andy Deal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in the spring of 2025.

Our fees for the audit and financial statement preparation services will be at our standard hourly rates and will not exceed

\$32,000 for the audit and \$3,500 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. In addition, we will bill separately, at standard hourly rates, for any assistance provided with new GASB implementation disclosures or other nonattest services requested by management that we may provide. Our invoices for these fees will be rendered 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

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

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

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

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

Very truly yours,

Anderson Smith & Wike PLLC



Andy Deal, CPA

RESPONSE:

This letter correctly sets forth the understanding of Jackson County Public Schools.

Officer signature: _____ **Date:** _____

Board Chair Signature: _____ **Date:** _____

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State 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 in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

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

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

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

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

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

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

Name:

Title and Unit / Company:

Email Address:

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

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

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


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

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

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

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

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

2024-25 Summer Program Plan

Summer program sessions with test scores uploaded to the NCDPI after July 7, 2025, will not be included in 2024-25 accountability analyses. Schools offering a summer program must have a written summer program plan that has been signed and approved by the local board and submitted to the Regional Accountability Office.

Public School Unit Name: Jackson

Public School Unit Number: 500

☒ Participating in a Summer Program with summer EOG, EOC, or NCEXTEND1 administrations

☐ Not Participating in a Summer Program with summer EOG, EOC, or NCEXTEND1 administrations

Purpose of Summer School Program: To provide additional instruction and support to students who did not show content mastery of grade level of course content.

Date for Parent Notification of Summer Program: March 2025

Grades and Subjects Offered:

Grade levels: ☒ 3* ☒ 4 ☒ 5 ☒ 6 ☒ 7 ☒ 8 ☒ 9-12

Assessment Types: ☒ Reading ☒ Math ☐ NCEXTEND1

☒ NC Math 1 ☒ English II ☒ NC Math 3

* The Reading EOG is not available for administration in grade 3 summer programs.

Note: Grades 5 and 8 Science EOGs and Biology EOC assessments are new for 2024-25. Results will be delayed until after standard setting; these assessments are not available for summer programs.

Regular Academic Calendar:

Last Day for Students: May 23, 2025

Last Day for Staff: May 30, 2025

Summer Program Instruction must occur after the conclusion of the student academic year (i.e., after students have been dismissed for the regular school year) but can occur on teacher workdays.

Instructional Dates: May 27 – 29, 2025

Number of Instructional Days: 3

Instructional Hours/Minutes Per Day: 6 hours

Total Number of Instructional Hours (Do not include hours of testing): 18

Summer Program Testing: Students who do not attend any summer program instruction may not participate in summer program testing.

Testing Dates: May 30, 2025

Number of Testing Days: 1

Date of Board Approval: _____

Board Chairperson Signature: _____

Superintendent/Charter Director Signature: _____



Proposal

HVAC | BUILDING AUTOMATION | SECURITY | FIRE ALARM | LOW VOLTAGE

DATE: 1/14/2025

TO: Jackson County Public School
398 Hospital Road
Sylva NC 28779

ATTN: Greg Stewart

PROJECT: JCPS - Avigilon Server (Parts Only)

LOCATION: Jackson County Public School
398 Hospital Road
Sylva, NC

PROPOSAL #: 2526623

MSS Fire & Security, LLC proposes to provide labor, material, and equipment to perform the work described below for the net price of:

Thirty Thousand Two Hundred Twelve Dollars And Sixty Six Cents.....
\$30,212.66 USD

For the above price, this proposal includes:

- MSS Scope of work to provide rack-mounted 128TB server with 10gb connectivity for SMHS server location to Jackson County Public School
- This quote includes the rack-mounted server with 128TB storage capacity, 10gb connectivity, and necessary mounting hardware. Installation services are not included or included in this request.

QUANTITY	DESCRIPTION
1	Bezel for Server
1	Dell Server with GPU

Clarifications:

- All work is to be performed during normal business hours. Overtime is not included.
- Any scope not mentioned above is not included. 120v power, Conduit, Boxes and Pathway support straps are not included under this scope.
- Total Job tax is included on this proposal.
- IF APPLICABLE: NC DOR E-589CI Affidavit of Capital Improvement must be received with purchase order or contract.
- Upon receipt of valid E-589CI Affidavit of Capital Improvement, a credit can be issued in the amount of:

\$201.04



Proposal

HVAC | BUILDING AUTOMATION | SECURITY | FIRE ALARM | LOW VOLTAGE

Signatures:

IMPORTANT: This proposal is subject to MSS Standard Terms and Conditions of Sale effective on the date of the proposal, which are incorporated in full by this reference. The MSS Standard Terms and Conditions of Sale are available upon request, attached hereto, and/or can be found on www.msssolutions.com/terms. Any conduct by Purchaser which recognizes the existence of a contract pertaining to this proposal shall be considered acceptance of this proposal and all of its terms and conditions.

This proposal is hereby accepted and MSS Fire & Security, LLC. MSS is authorized to proceed with the work; subject, however to credit approval by MSS.

This proposal is valid for thirty (30) days.

Purchaser: _____

Seller: MSS Fire & Security, LLC

Signature: _____

Signature: _____

Name: _____

Name: Zack Skidmore

Title: _____

Title: Account Manager

Date: _____

Date: 01/14/2025

PO: _____

MSS Office: 11524 Wilmar Blvd.,
Charlotte, NC 28273

MSS Licenses: NC # 16306
#729-CSA
SC #EL5-M111768
#FAC-13787
#BAC-13856



E-589CI Affidavit of Capital Improvement

Form E-589CI, Affidavit of Capital Improvement, is generally required to substantiate that a contract, or a portion of work to be performed to fulfill a contract, is to be taxed for sales and use tax purposes as a real property contract with respect to a capital improvement to real property.

- This affidavit may not be used to purchase building materials, other tangible personal property, or digital property to fulfill a real property contract exempt from sales and use tax.
- A person who willfully attempts, or a person who aids or abets a person to attempt in any manner, to evade or defeat a tax imposed by the Sales and Use Tax Laws, or the payment thereof, shall be guilty of a Class H felony. If there is a deficiency or delinquency in payment of any tax due to fraud with intent to evade the tax, there shall be assessed a penalty equal to 50% of the total deficiency.

Section I. Single Use (Complete this section to issue the affidavit for a single capital improvement.)

<p>(A) Owner, Tenant, or Real Property Contractor</p> <p>Address</p> <p>City State Zip Code</p>	<p>(B) Real Property Contractor (General Contractor or Subcontractor) <i>Filed to perform capital improvement</i></p> <p>Address</p> <p>City State Zip Code</p>
--	--

Describe capital improvement to be performed:

Project Name

Project Address (where the work is to be performed)

City

State

Zip Code

I certify that, to the best of my knowledge, this affidavit is accurate and complete and that the transaction described to be performed by the Real Property Contractor (General Contractor or Subcontractor identified in box "B") shall be treated as a real property contract with respect to a capital improvement to real property for sales and use tax purposes.

Signature of Authorized Person: _____ Title: _____ Date: _____

Section II. Blanket Use (Complete this section execute a blanket affidavit.)

<p>(C) Real Property Contractor</p> <p>Address</p> <p>City State Zip Code</p>	<p>(D) Real Property Contractor or Subcontractor <i>Filed to perform capital improvement</i></p> <p>Address</p> <p>City State Zip Code</p>
--	---

To be completed by the Real Property Contractor Identified in Box C.

I certify that I am a Real Property Contractor who performs capital improvements to real property and all transactions with the real property contractor (subcontractor) identified in box "D" shall be treated as real property contracts with respect to capital improvements for real property for sales and use tax purposes.

Signature of Authorized Person: _____ Title: _____ Date: _____



Proposal

HVAC | BUILDING AUTOMATION | SECURITY | FIRE ALARM | LOW VOLTAGE

Travel Request Form

Please Note: Welcome to Jackson County Public Schools Travel Tracker, your one-stop travel center. Within this software, you can submit student field trip requests, reserve an activity bus for a field trip or athletic event, and reserve a car for staff travel. If you have any questions or comments please email Josh Francis at Jackson County Schools Transportation.

Trip Number **10214**

* Category Travel With Students

* Type of Trip Field Trip

* Field Trip Event
Standard Field Trip

Trip Leave

* Date **5/10/25** **Saturday**

* Time 6:00 AM

Trip Return

* Date **5/10/25** **Saturday**

* Time 10:00 PM

Trip Year/Week 2025-19

* Overnight or Out-of-State No

* Out of County No

Comments

Annual Reward Trip for Middle School Music Students. Pick up and Drop off at SMHS

* Your School/Dept 

314 **Fairview Elementary**
227 Fairview Road, Sylva, NC 28779

10214
2/6/25

* Main Destination 

Other (Type Below)
North Carolina, USA

Destination Not Listed

Carowinds, North Carolina, USA * **Destination Name** Carowinds Theme Park

* Approximate Nbr of Miles Round Trip

335.00

Special Instructions for Permission
Slip

* **Funding Source**
#1 Clubs

Budget Code 3060.06

Funding Source
Desc

Budget Code
Desc

Funding Approver

Are funds payable to a third party? No

(Does venue require payment prior to trip?)

* Teacher / Advisor / Staff Name Steve Smith
* Teacher / Advisor / Staff Phone # 8285087909
Teacher / Advisor / Staff Email stevesmith@jcpsmail.org
Note: This email will receive the requester emails if different from requester

Emergency Contact Info ☒ Same as Teacher / Advisor / Staff

* Emergency Contact Name Steve Smith
* Emergency Contact Phone # 8285087909

* Grade Level(s) Making Trip 7
8
* Description of Group or Person(s) Making Trip Middle School Music
* Educational Objective for Field Trip Annual Reward Trip

Special Indicators Reward Trip

Number of Individuals Making Trip

* Male Adults	4	* Female Adults	4	Total Adults	8
* Male Students	30	* Female Students	30	Total Students	60

Need 1 adult(s) for 10 or more students.
Need 1 adult(s) for every additional 10 students.

* Will the students be away from school during lunch? No

Additional Information

* Please list all Chaperones: Steve Smith, Jonathan Libby, Courtney Umphlett, Jamie Davis, Debbie Hansen, Jessica Wheatly, and Natalie Sutton. Parents of students attending.
* Please list the driver's name: Jonathan Libby and Natalie Sutton

* Will you be using external transportation (ex. train, plane, walking)? No

Vehicles Needed

* Do you need vehicles? Yes


Vehicle Pickup

* Date 5/10/25
* Time 6:00 AM

Vehicle Return

* Date 5/10/25
* Time 10:00 PM

Total Trip Hours 16.00

* Type of vehicles needed to reserve Activity Bus

* How many vehicles do you need? 2
* Need Lift? No

Nbr Wheelchair Slots 0 Nbr Safety Vests 0 Nbr Fold Down Seats 0

Special Needs

Comments or Details Concerning
Needs

Additional Comments:

Owner rcrisp@jcpsmail.org

Bid Id/Closing Date

Person Submitting Request stevesmith@jcpsmail.org

Date Submitted

Field Trip Acceptance of Responsibility

By submitting this request, the trip sponsor (Teacher, Coach, Staff Member, etc.) is validating the following conditions:

1. Possess a current/valid Driver's License for the vehicle you will be driving
2. Absent of any medical condition, medications/alcohol/drugs that will impede the operation of a vehicle
3. You will obey all traffic laws while operating the vehicle
4. You will not "text" or operate any device that may distract you while driving the vehicle
5. Properly authorized use of a JCPS vehicle for official travel
6. Will only transport authorized passengers for the purpose of official travel
7. The lift is to be operated only for wheelchairs.
8. Chaperones must be at least 21 years old.
9. There must be one adult for every five students in grades K-6 for overnight trips.
10. There must be one adult for every seven students in grades 7-13 for overnight trips.
11. There must be one adult for every ten students in grades K-13 for non-overnight trips.
12. Chaperones must have an approved VOLUNTEER application on file with JCPS Human Resources

* I have read and understand the information above.

Yes

Level 01 Approval - Location Approval

Comment

Decision Approved

Name emacaulay@jcpsmail.org

Decision Date Feb 4, 2025, 9:05:04 AM

Level 04 Approval - High Mileage Approval

Comment

Decision

Designated Approver cfields@jcpsmail.org

Name

Decision Date

Travel Request Form

Please Note: Welcome to Jackson County Public Schools Travel Tracker, your one-stop travel center. Within this software, you can submit student field trip requests, reserve an activity bus for a field trip or athletic event, and reserve a car for staff travel. If you have any questions or comments please email Josh Francis at Jackson County Schools Transportation.

Trip Number **10254**

* Category Travel With Students

* Type of Trip Field Trip

* Field Trip Event
Standard Field Trip

Trip Leave

* Date **3/7/25** Friday

* Time 3:30 PM

Trip Return


* Date **3/8/25** Saturday

* Time 6:00 PM

Trip Year/Week 2025-10

* Overnight or Out-of-State Yes

Comments We will be taking the van. No bus is required. We are only taking 6 cadets.

* Your School/Dept  340 **Smoky Mountain High**
100 Smoky Mountain Drive, Sylva, NC 28779

* Main Destination  Other (Type Below)
641 US-221, Rutherfordton, NC 28139, USA

Destination Not Listed **R-S Central High School**, U.S. 221, Rutherfordton, NC, USA

* Destination Name	R-S central High School

Stops on the way: Hotel: Holiday Inn Drive, Forest City, NC, USA

* Approximate Nbr of Miles Round Trip

Special Instructions for Permission Slip

Handwritten signature and date: 2/18/25

* **Funding Source #1** CTE Budget Code 1.5100.01.121

Funding Source Desc Budget Code Desc

Funding Approver adills@jcpsmail.org

Are funds payable to a third party? Yes

(Does venue require payment prior to trip?)

Amount of Payment 605.68

Payment Option School System Credit Card

Purchase Order/Requisition Nbr

Payment Due To Holiday Inn
200 Holiday Inn Drive
Forest City, NC 28043

Comments Concerning Payment I called on 2/12/2025. They said they have 4 rooms available with double queen beds.

* Teacher / Advisor / Staff Name SFC Tremko, Jason B.

* Teacher / Advisor / Staff Phone # (757)615-1664

Teacher / Advisor / Staff Email jtremko@jcpsmail.org

Note: This email will receive the requester emails if different from requester

Emergency Contact Info ☒ Same as Teacher / Advisor / Staff

* Emergency Contact Name SFC Tremko, Jason B.

* Emergency Contact Phone # (757)615-1664

* Grade Level(s) Making Trip

9

10

11

12

* Description of Group or Person(s) Making Trip JROTC Raider Team Meet.

* Educational Objective for Field Trip Raider team Meet

Special Indicators

Number of Individuals Making Trip

* Male Adults	3	* Female Adults	1	Total Adults	4
* Male Students	3	* Female Students	2	Total Students	5

Need 1 adult(s) for 10 or more students.

Need 1 adult(s) for every additional 10 students.

* Will the students be away from school during lunch?

No

Yes

Additional Information

* Please list all Chaperones: SFC Tremko, William Carter, Jacquelyn Tremko

* Please list the driver's name: Jason Tremko, William Carter

* Will you be using external transportation (ex. train, plane, walking)? No

Vehicles Needed

* Do you need vehicles? Yes

Vehicle Pickup

Vehicle Return

* **Date** 3/7/25
 * **Time** 3:30 PM

* **Date** 3/8/25
 * **Time** 6:00 PM

Total Trip Hours 26.50

* **Type of vehicles needed to reserve** Service Mini-Van
 * **How many vehicles do you need?** 1
 * **Need Lift?** No

Nbr Wheelchair Slots 0 **Nbr Safety Vests** 0 **Nbr Fold Down Seats** 0

Special Needs

Comments or Details Concerning Needs We need a van big enough to carry 6 students.

Additional Comments:

Owner tyoung@jcpsmail.org

Bid Id/Closing Date

Person Submitting Request jtremko@jcpsmail.org

Date Submitted

Field Trip Acceptance of Responsibility

By submitting this request, the trip sponsor (Teacher, Coach, Staff Member, etc.) is validating the following conditions:

1. Possess a current/valid Driver's License for the vehicle you will be driving
2. Absent of any medical condition, medications/alcohol/drugs that will impede the operation of a vehicle
3. You will obey all traffic laws while operating the vehicle
4. You will not "text" or operate any device that may distract you while driving the vehicle
5. Properly authorized use of a JCPS vehicle for official travel
6. Will only transport authorized passengers for the purpose of official travel
7. The lift is to be operated only for wheelchairs.
8. Chaperones must be at least 21 years old.
9. There must be one adult for every five students in grades K-6 for overnight trips.
10. There must be one adult for every seven students in grades 7-13 for overnight trips.
11. There must be one adult for every ten students in grades K-13 for non-overnight trips.
12. Chaperones must have an approved VOLUNTEER application on file with JCPS Human Resources

* I have read and understand the information above.

Yes

Level 01 Approval - Location Approval

Comment

Decision Approved

Name jrobinson@jcpsmail.org

Decision Date Feb 13, 2025, 1:55:19 PM

Level 05 Approval - Funding Source Approval

Comment
Decision Approved
Name adills@jcpsmail.org
Decision Date Feb 13, 2025, 2:47:12 PM

Level 07 Approval - Central Office Approval

Comment
Decision
Designated Approver cfields@jcpsmail.org
Name
Decision Date

Travel Request Form

Please Note: Welcome to Jackson County Public Schools Travel Tracker, your one-stop travel center. Within this software, you can submit student field trip requests, reserve an activity bus for a field trip or athletic event, and reserve a car for staff travel. If you have any questions or comments please email Josh Francis at Jackson County Schools Transportation.

Trip Number **10323**

* Category Travel With Students

* Type of Trip Field Trip

* Field Trip Event
Standard Field Trip

Trip Leave

* Date **3/20/25** **Thursday**

* Time 8:30 AM

Trip Return


* Date **3/20/25** **Thursday**

* Time 2:00 PM

Trip Year/Week 2025-12

* Overnight or Out-of-State Yes

Comments

* Your School/Dept  **340 Smoky Mountain High**
100 Smoky Mountain Drive, Sylva, NC 28779

* Main Destination  **Young Harris College**
1 College Street, Young Harris, GA

* Approximate Nbr of Miles Round Trip

Special Instructions for Permission Slip

 2/24/25

* **Funding Source #1** Exceptional Children Budget Code 8.5210.306.333.340

Funding Source
Desc

Budget Code
Desc

Funding Approver ebuchanan@jcpsmail.org

Are funds payable to a third party? No

(Does venue require payment prior to trip?)

* Teacher / Advisor / Staff Name Charae Naegler

* Teacher / Advisor / Staff Phone # (828)586-2177

Teacher / Advisor / Staff Email cnaegler@jcpsmail.org

Note: This email will receive the requester emails if different from requester

Emergency Contact Info

☒ Same as Teacher / Advisor / Staff

- * Emergency Contact Name Charae Naegler
- * Emergency Contact Phone # (828)586-2177

- * Grade Level(s) Making Trip 9 10 11 12
- * Description of Group or Person(s) Making Trip EC High School Classrooms
- * Educational Objective for Field Trip Students will travel to Young Harris Collage Planetarium to learn about our stars and solar system.

Special Indicators

Number of Individuals Making Trip

* Male Adults	2	* Female Adults	6	Total Adults	8
* Male Students	11	* Female Students	12	Total Students	23

Need 1 adult(s) for 10 or more students.
Need 1 adult(s) for every additional 10 students.

- * Will the students be away from school during lunch? Yes
- * If so, will these students need packed lunches? Yes

Nbr Students 23 **Teacher** Charae Naegler

Bagged lunches have been requested for this field trip. Please contact teacher to verify number of lunches needed.

Additional Information

- * Please list all Chaperones: Kameron S, Lindsey P, Charae N, Tonya W, Tiffany S, Zoe S, Ondrej S, Elijah I
- * Please list the driver's name: Charae N

- * Will you be using external transportation (ex. train, plane, walking)? No

Vehicles Needed

- * Do you need vehicles? Yes

Vehicle Pickup

* Date 3/20/25

* Time 8:30 AM

Vehicle Return

* Date 3/20/25

* Time 2:00 PM

Total Trip Hours 5.50

- * Type of vehicles needed to reserve Activity Bus



* How many vehicles do you need? 1

* Need Lift? No

Nbr Wheelchair Slots 0 Nbr Safety Vests 0 Nbr Fold Down Seats 0

Special Needs

Comments or Details Concerning
Needs

Additional Comments:

Owner tyoung@jcpsmail.org

Bid Id/Closing Date

Person Submitting Request krich@jcpsmail.org

Date Submitted

Field Trip Acceptance of Responsibility

By submitting this request, the trip sponsor (Teacher, Coach, Staff Member, etc.) is validating the following conditions:

1. Possess a current/valid Driver's License for the vehicle you will be driving
2. Absent of any medical condition, medications/alcohol/drugs that will impede the operation of a vehicle
3. You will obey all traffic laws while operating the vehicle
4. You will not "text" or operate any device that may distract you while driving the vehicle
5. Properly authorized use of a JCPS vehicle for official travel
6. Will only transport authorized passengers for the purpose of official travel
7. The lift is to be operated only for wheelchairs.
8. Chaperones must be at least 21 years old.
9. There must be one adult for every five students in grades K-6 for overnight trips.
10. There must be one adult for every seven students in grades 7-13 for overnight trips.
11. There must be one adult for every ten students in grades K-13 for non-overnight trips.
12. Chaperones must have an approved VOLUNTEER application on file with JCPS Human Resources

* I have read and understand the information above.

Yes

Level 01 Approval - Location Approval

Comment

Decision Approved

Name jrobinson@jcpsmail.org

Decision Date Feb 20, 2025, 4:59:26 PM

Level 05 Approval - Funding Source Approval

Comment

Decision Approved

Name ebuchanan@jcpsmail.org

Decision Date Feb 20, 2025, 5:56:14 PM

Level 07 Approval - Central Office Approval

Comment

Decision

Designated Approver cfields@jcpsmail.org

Name

Decision Date

Travel Request Form

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Trip Number **10296**

* Category Travel With Students

* Type of Trip Field Trip

* Field Trip Event
Standard Field Trip

Trip Leave

* Date **3/31/25** **Monday**

* Time 8:00 AM

Trip Return

* Date **4/1/25** **Tuesday**

* Time 9:00 PM

Trip Year/Week 2025-14

* Overnight or Out-of-State Yes

Comments

Charter bus driver will be instructed to pick up and drop off at the back of the school.

* Your School/Dept 

340 **Smoky Mountain High**

100 Smoky Mountain Drive, Sylva, NC 28779

* Main Destination 

North Carolina State University

, Raleigh, NC 27607

Stops on the way: College Tour: UNC Charlotte, University City Boulevard, Charlotte, NC, USA

Stops on the return: College Tour : University of North Carolina at Chapel Hill, Chapel Hill, NC, USA

College Tour: University of North Carolina Greensboro, Spring Garden Street, Greensboro, NC, USA

Food Court Dinner : Asheville Mall, South Tunnel Road, Asheville, NC, USA

* Approximate Nbr of Miles Round Trip

616.22

Special Instructions for Permission Slip

Permission slip included in files below. Will also be provided in Spanish.

* **Funding Source #1**

College & Career Promise

Budget Code

Funding Source Desc

Budget Code Desc

Funding Approver adills@jcpsmail.org

Are funds payable to a third party? Yes

(Does venue require payment prior to trip?)

Amount of Payment

Payment Option

Purchase Order/Requisition Nbr

Payment Due To

Comments Concerning Payment Payments and expenses are covered via Smoky Mountain High School, Mrs. Dills, and my College Advising Corps budget

* Teacher / Advisor / Staff Name Bridget Oberg

* Teacher / Advisor / Staff Phone # 919 971 7753

Teacher / Advisor / Staff Email boberg@jcpsmail.org

Note: This email will receive the requester emails if different from requester

Emergency Contact Info ☒ Same as Teacher / Advisor / Staff

* Emergency Contact Name Bridget Oberg

* Emergency Contact Phone # 919 971 7753

* Grade Level(s) Making Trip

11

* Description of Group or Person(s) Making Trip

Opportunity for first-generation, underrepresented, and low income eleventh graders.

* Educational Objective for Field Trip

Allow students to get the experience of being outside of a rural community and have a sense of what campus life is like and what possibilities there are to combat worrying, high costs.

Special Indicators

Number of Individuals Making Trip

* Male Adults 2 * Female Adults 4 Total Adults 6

* Male Students 14 * Female Students 26 Total Students 40

Need 1 adult(s) for 10 or more students.
Need 1 adult(s) for every additional 10 students.

* Will the students be away from school during lunch?

Yes

* If so, will these students need packed lunches?

No

Nbr Students 40 **Teacher** Bridget Oberg

Students will be away from school during the lunch period.

Additional Information

* Please list all Chaperones:

Bridget Oberg, Laura Allen, Randi Pinkerton, Chris Barone, Tom Young, Alexandra Ramirez Tinoco. Alexandra is a college adviser in Avery County she should have a approved application on file but if not she is happy to do another!

* Please list the driver's name:

Amanda Hoffert of Young Transportation is who I am working with. Driver is assigned a couple weeks before trip. Amanda's number is 828 774 5808

* Will you be using external transportation (ex. train, plane, walking)?

Yes

* Please indicate mode of travel instead of, or in addition to, the reserved vehicle(s). Please include details of trip, including itineraries. Indicate chartered transportation company if applicable.

Walking around college campuses with tour guides. Walking to Hillsborough St from NCSU for dinner is required. Complete details provided below!

Vehicles Needed

* Do you need vehicles? No

Person Submitting Request

boberg@jcpsmail.org

Date Submitted

Field Trip Acceptance of Responsibility

By submitting this request, the trip sponsor (Teacher, Coach, Staff Member, etc.) is validating the following conditions:

1. Possess a current/valid Driver's License for the vehicle you will be driving
2. Absent of any medical condition, medications/alcohol/drugs that will impede the operation of a vehicle
3. You will obey all traffic laws while operating the vehicle
4. You will not "text" or operate any device that may distract you while driving the vehicle
5. Properly authorized use of a JCPS vehicle for official travel
6. Will only transport authorized passengers for the purpose of official travel
7. The lift is to be operated only for wheelchairs.
8. Chaperones must be at least 21 years old.
9. There must be one adult for every five students in grades K-6 for overnight trips.
10. There must be one adult for every seven students in grades 7-13 for overnight trips.
11. There must be one adult for every ten students in grades K-13 for non-overnight trips.
12. Chaperones must have an approved VOLUNTEER application on file with JCPS Human Resources

* I have read and understand the information above.

Yes

Level 01 Approval - Location Approval

Comment

Decision

Approved

Name

jrobinson@jcpsmail.org

Decision Date

Feb 18, 2025, 11:38:30 AM

Level 05 Approval - Funding Source Approval

Comment

Decision

Approved

Name

adills@jcpsmail.org

Decision Date

Feb 19, 2025, 10:52:40 AM

Level 07 Approval - Central Office Approval

Comment

Decision

Designated Approver

cfields@jcpsmail.org

Name

Decision Date

Travel Request Form

Please Note: Welcome to Jackson County Public Schools Travel Tracker, your one-stop travel center. Within this software, you can submit student field trip requests, reserve an activity bus for a field trip or athletic event, and reserve a car for staff travel. If you have any questions or comments please email Josh Francis at Jackson County Schools Transportation.

Trip Number **10298**

* Category Travel With Students

* Type of Trip Field Trip

* Field Trip Event
Standard Field Trip

Trip Leave

* Date **4/28/25** **Monday**

* Time 5:00 AM

Trip Return

* Date **4/28/25** **Monday**


* Time 10:00 PM

Trip Year/Week 2025-18

* Overnight or Out-of-State Yes

Comments

* Your School/Dept  340 **Smoky Mountain High**
100 Smoky Mountain Drive, Sylva, NC 28779

* Main Destination  **Dollywood**
2700 Dollywood Parks Boulevard, Pigeon Forge, TN

* Approximate Nbr of Miles Round Trip

Special Instructions for Permission Slip


2/20/25

* **Funding Source #1** School Funded Field Trips Budget Code

Funding Source Desc Budget Code Desc

Funding Approver

Are funds payable to a third party? No
(Does venue require payment prior to trip?)

* Teacher / Advisor / Staff Name Paige Jeleniewski

* Teacher / Advisor / Staff Phone # (828) 586-2177 x2504

Teacher / Advisor / Staff Email pjeleniewski@jcpsmail.org

Note: This email will receive the requester emails if different from requester

Emergency Contact Info

☒ **Same as Teacher / Advisor / Staff**

- * Emergency Contact Name Paige Jeleniewski
- * Emergency Contact Phone # (828) 586-2177 x2504

* Grade Level(s) Making Trip

12

* Description of Group or Person(s) Making Trip

Senior Incentive Trip

To provide current Smoky Mountain seniors an opportunity for an end-of-the-year field trip to celebrate Senior year and their upcoming Graduation. These students did not receive their 8th-grade trip due to COVID-19. Having these seniors go to Dollywood will also provide those students with perspectives on the history and culture of Tennessee in a fun and innovative way.

* Educational Objective for Field Trip

Senior Incentive Trip

To provide current Smoky Mountain seniors an opportunity for an end-of-the-year field trip to celebrate Senior year and their upcoming Graduation. These students did not receive their 8th-grade trip due to COVID-19. Having these seniors go to Dollywood will also provide those students with perspectives on the history and culture of Tennessee in a fun and innovative way.

Special Indicators

Reward Trip

Number of Individuals Making Trip

* Male Adults	8	* Female Adults	8	Total Adults	16
* Male Students	75	* Female Students	75	Total Students	150

Need 1 adult(s) for 10 or more students.
Need 1 adult(s) for every additional 10 students.

- * Will the students be away from school during lunch? Yes
- * If so, will these students need packed lunches? No

Nbr Students 150 **Teacher** Paige Jeleniewski

Students will be away from school during the lunch period.

Additional Information

* Please list all Chaperones:

Paige Jeleniewski
Bridget Oberg
Laura Allen- parent/volunteer
Tom Young
Maria Ruiz
Kim Williams
Brittney Blackwell
Claire DuFresne
Kaila Day
Anna Wilke
Olivia Marquez
Joey Robinson
James McNider- if needed
Barb Sink- if needed
Stacy Macke-if needed

* Please list the driver's name:

Thomas Young, Kim Williams, Tyler Mulligan, Jerrod Boone, Danielle Hyatt, ,
Joey Robinson

* Will you be using external transportation (ex. train, plane, walking)? No

Vehicles Needed

* Do you need vehicles? Yes

Vehicle Pickup

* Date 4/28/25
* Time 5:00 AM

Vehicle Return

* Date 4/28/25
* Time 10:00 PM

Total Trip Hours 17.00

* Type of vehicles needed to reserve Activity Bus



* How many vehicles do you need? 5

* Need Lift? No

Nbr Wheelchair Slots 0 Nbr Safety Vests 0 Nbr Fold Down Seats 0

Special Needs

Comments or Details Concerning
Needs

Additional Comments:

Owner tyoung@jcpsmail.org

Bid Id/Closing Date

Person Submitting Request tyoung@jcpsmail.org

Date Submitted

Field Trip Acceptance of Responsibility

By submitting this request, the trip sponsor (Teacher, Coach, Staff Member, etc.) is validating the following conditions:

1. Possess a current/valid Driver's License for the vehicle you will be driving
2. Absent of any medical condition, medications/alcohol/drugs that will impede the operation of a vehicle
3. You will obey all traffic laws while operating the vehicle
4. You will not "text" or operate any device that may distract you while driving the vehicle
5. Properly authorized use of a JCPS vehicle for official travel
6. Will only transport authorized passengers for the purpose of official travel
7. The lift is to be operated only for wheelchairs.
8. Chaperones must be at least 21 years old.
9. There must be one adult for every five students in grades K-6 for overnight trips.
10. There must be one adult for every seven students in grades 7-13 for overnight trips.
11. There must be one adult for every ten students in grades K-13 for non-overnight trips.
12. Chaperones must have an approved VOLUNTEER application on file with JCPS Human Resources

* I have read and understand the information above.

Yes

Level 01 Approval - Location Approval

Comment

Decision Approved

Name	jrobinson@jcpsmail.org
Decision Date	Feb 18, 2025, 4:11:57 PM

Level 07 Approval - Central Office Approval

Comment	
Decision	
Designated Approver	cfields@jcpsmail.org
Name	
Decision Date	