

## **MONTGOMERY COUNTY BOARD OF EDUCATION MINUTES**

**February 3, 2025**

The Montgomery County Board of Education convened in a regular monthly meeting on Monday, February 3, 2025, at 6:30 pm in the Montgomery County Schools Boardroom. Board members present were Anne Evans – Chair, Lynn Epps – Vice Chair, Tommy Blake, Angela Smith, Bryan Dozier, Cindy Taylor, and Isai Robledo.

Board Chair Anne Evans called the meeting to order. Ms. Evans moved to adopt the agenda as submitted. Bryan Dozier made the motion with Lynn Epps seconding. The agenda was accepted with unanimous approval from the board.

Board Chair Anne Evans shared an opening devotional in recognition of Black History Month. Ms. Evans shared Dr. Martin Luther King, Jr's quote "The function of education is to teach one to think intensively and to think critically. Intelligence plus character-that is the goal of true education." We are reminded by Dr. King that true education is not just about acquiring information but also about developing the ability to think deeply and with purpose. Dr. King also emphasizes that intelligence alone is not enough. The fullness of a person's education is found not just in what they know but who they are. Character forms the foundation upon which true wisdom rests and without character our knowledge can be easily misused or distorted. In Romans 12:2, the apostle Paul reminds us not to be conformed to the pattern of this world but to be transformed by the renewing of our minds. Let us aspire today for a heart that seeks both knowledge and character.

Montgomery County Learning Academy student Mason Freeman and Montgomery County Early College students Yanely Oliver and Johanna Cruz Elizalde led the Pledge of Allegiance to the Flag of the United States of America.

No one signed up to speak during the public comments section.

Board Chair Evans presented a Resolution of Esteem for Cathy Haithcock. Ms. Haithcock's family was present and accepted the Resolution of Esteem. Ms. Haithcock passed away on November 10, 2024. The Resolution reads as follows:

MONTGOMERY COUNTY BOARD OF EDUCATION

RESOLUTION OF ESTEEM

FOR

*Mary Catherine Haithcock*

WHEREAS, our Heavenly Father, in His infinite love and wisdom, saw fit to call home Mary Catherine "Cathy" Haithcock on November 10, 2024, and

WHEREAS, her dedication to Montgomery County Schools for thirty-six years as a teacher, assistant and bus driver, were a living testament of her integrity and skill, and

WHEREAS, her loss will be deeply felt not only by those with whom she served, but also throughout her entire community and county,

NOW, THEREFORE, be it resolved that the Montgomery County Board of Education goes on record in expressing a sense of real loss and regret in her passing; that a copy of this resolution be conveyed to her family as an indication of our deep sympathy; and that a copy of the same be filed as a part of the permanent minutes of the Board of Education.

MONTGOMERY COUNTY BOARD OF EDUCATION

*Anne Evans*  
Anne Evans, Board Chair

*Wade Auman*  
Wade Auman, Interim Secretary

Tommy Blake - Bryan Dabel - Angela Smith  
Iris Robledo - Lynn Epps - Cindy Taylor

FEBRUARY 2025

Board Chair Evans read a Resolution of Esteem for David Gardner. Mr. Gardner passed away on November 12, 2024. The Resolution reads as follows:

MONTGOMERY COUNTY BOARD OF EDUCATION

RESOLUTION OF ESTEEM

FOR

*David Bryant Gardner*

WHEREAS, our Heavenly Father, in His infinite love and wisdom, saw fit to call home David Bryant Gardner on November 12, 2024, and

WHEREAS, his dedication to Montgomery County Schools for many years as a custodian, were a living testament of his integrity and skill, and

WHEREAS, his loss will be deeply felt not only by those with whom he served, but also throughout his entire community and county,

NOW, THEREFORE, be it resolved that the Montgomery County Board of Education goes on record in expressing a sense of real loss and regret in his passing; that a copy of this resolution be conveyed to his family as an indication of our deep sympathy; and that a copy of the same be filed as a part of the permanent minutes of the Board of Education.

MONTGOMERY COUNTY BOARD OF EDUCATION

*Anne Evans*  
Anne Evans, Board Chair

*Wade Auman*  
Wade Auman, Interim Secretary

Tommy Blake - Bryan Dabel - Angela Smith  
Iris Robledo - Lynn Epps - Cindy Taylor

FEBRUARY 2025

Board Chair Evans then called upon Mr. Auman for Employee of the Month recognition. Mr. Auman called upon Dr. Amy Reynolds to recognize the MLA employee of the month, Mark Little, Custodian. Mr. Auman then called upon Dr. Heather Seawell to recognize the MCEC employee of the month, Mishele Hare, Math Teacher.

Mr. Auman at this time called upon Mitch Taylor for finance recognitions of bookkeepers with "No Comment Audits". The following were called for recognition: Pam Maynor of Green Ridge Elementary, Lynn Maness of Star Elementary, and Christy Shepherd of Page Street Elementary. Courtney Wilson of Troy Elementary, and Jessica King of Montgomery Central were unable to attend.

Mr. Taylor then recognized bookkeepers Robin Heath of East Middle and Pam Maynor of Green Ridge Elementary for completing and receiving the NCASBO Treasurer Academy Program certification. Megan Braswell of Montgomery County Early College was unable to attend.

Mr. Auman recognized Mr. Taylor and the Finance Department for receiving a Certificate of Excellence in Financial Reporting. This is national recognition given by the Association of School Business Officials for outstanding excellence in financial reporting.

Board Chair Evans then asked the board for approval of the consent agenda as submitted. Bryan Dozier made the motion with Tommy Blake seconding. The board approved unanimously.

Board Chair Evans called upon Dr. Amy Reynolds, principal of MLA and Mr. Kirk Watts, assistant principal, for their presentation. Dr. Reynolds stated that they wanted to briefly talk about their four school improvement plan goals and where they currently stand with them. MLA will be a community of learners dedicated to student success, and we focus on success because a lot of them have not felt or been successful in the traditional school. We try to prepare them with skills necessary to be productive citizens in a challenging society. Dr. Reynolds stated that they have four goals they are focusing on this year and by June 2025 the primary goal is to have a cohort graduation rate of 97% or higher. Our current three year average is 95.78%. Our second goal is more challenging because it deals with student attendance and a lot of our students come to us with attendance issues for various reasons. MLA is currently at 83.02% attendance average which is down some, but we continue to strive for 90%. Mr. Watts then stated that by June 2025 their next goal will be for 50% of seniors enrolled at MLA, for one or more years, to achieve CTE concentrator status and sit for the WorkKeys exam with 80% of the concentrators qualifying for silver or higher. MLA's CTE concentrator status for the fall of 2024 was 47% and the WorkKeys Exams silver or higher was at 57%. Dr. Reynolds stated that their final goal for June 2025 is to have a positive growth indicator index of zero or higher. She stated that although they have made growth each year, they are still in the negative. Some of the action steps they are taking to help meet their goals are parent/student welcome meetings, course alignment to allow for more MCC courses, home visits as needed, data based remediation, face to face instruction, and student attendance recognitions. The motto at MLA is "Graduation is the only choice".

Board Chair Evans called upon Dr. Heather Seawell, principal at MCEC and April Daywalt, for their presentation on MCEC's 2024-25 School Improvement Plan. Ms. Daywalt explained that Academic Proficiency is influenced by student motivation, socioeconomic status, prior knowledge and skills, cognitive abilities/learning disabilities, and community/home factors. Academic Growth is determined simply by what happens within the building between students, teachers, and administrators. We will use our growth to explain how growth relates to proficiency and how it further relates to our school improvement plan. In 2023-2024 MCEC exceeded growth in all subject areas. MCEC has the highest growth index (14.24) in the state for all early college, traditional high schools, and charter schools. They also have the third highest growth index in the state for all schools of all grade levels. Their actual proficiency exceeded the projected proficiency in both level 3 and up as well as levels 4 and 5, which are the CCR students. Our ACT growth in 2023 met growth but in 2024 we exceeded expected growth in all subjects. We are using our performance data and our classroom observation data to make decisions about our school improvement and professional development needs. With this information we have set a goal for 90% of students to have a composite score of at least 19 on the ACT and we currently are at 74%. We also set a goal of 85% of students will score level 4/5

in Biology, English II, and Math I/Math III. We are currently at 87% for Biology, 64% for English II and 83% for Math I/Math III. The final part of our goal is 95% of MCEC students will pass all community college courses they are enrolled in and be on track to complete their associate's degree/certificate in 4 or 5 years. Currently the pass rate is at 91%. Some of the strategies we are using to meet our goals are to utilize AVID strategies, target instruction based on EVVAS, attend PLC and MTSS meetings to review assessment data to plan for instruction, and provide targeted ACT lessons and activities.

Board Chair Evans called upon Matthew Swain for the Mid-Year Update on High School performance. The information we have to provide this year will look slightly different because the biology scores have been embargoed by the state. This is a test norming year meaning that the test and the curriculum have been rewritten, and we will not see those scores until September or October. However, the scores will still count towards the school report card. This presentation is only a mid-year snapshot and does not include any growth information. Also, these scores do not include the Early College as they have not tested these subjects yet. In English II our Fall proficiency score was 70.7 with only 75 students (two honors sections and one standard section) tested so far. Our total scores for 2023-24 were 46.9 with a total of 326 students tested. Our Math I scores are slightly lower at 27.5 with 40 students (one honor and one standard) tested so far. Our total score in 2023-24 was 38.2 with 254 students tested. The score for Math III remained the same at 38.5 with 65 students (all honors) tested. Mr. Swain stated that since there are more instructional days in the second semester, hopefully the Math I/Math III scores will improve. The board members asked several questions regarding the difference in the instruction at the early college as opposed to the instruction at the high school and if any of it could apply to the high school to improve their scores. Mr. Auman explained that the early college offers more flexibility with smaller class sizes and with students remaining in the same class for the entire school year. Mr. Dozier stated that he feels it might be beneficial for the math teachers at the high school to sit in on a math class at the early college.

Board Chair Evans called upon Wade Auman for the Community Forums for Cell Phone Ban Input. Mr. Auman stated that he is proposing the date of February 27 at 5:30 for WMS and a date of March 6 at 5:30 for EMS. These meetings are per the board's request to acquire the community's input on the proposed cell phone policy/ban in the Montgomery County Schools. Dr. Robledo stated that he was not a member of the board when this item was first discussed but that he has some concerns. He stated that he has concerns with the timing of these conversations and the potential decision to ban cell phones in schools for employees. We need to model ourselves before we require students and teachers to lock up their phones and as a former classroom teacher, he understands the challenges of cell phones, but this seems extreme. Lastly, with our schools searching for a new superintendent, he or she may bring new ideas on how to address this issue. Therefore, he feels that we should table this issue until we have a permanent superintendent in place. Mr. Auman stated that there has been no decision made but the board requested we conduct community forums so that we could all hear feedback from our parents and community members before we move forward. Mr. Dozier requested that Mr. Auman provide Dr. Robledo with the videos that were previously shared with the board members. After discussion, Dr. Robledo made the motion to delay until a permanent superintendent is in place. Lynn Epps seconded the motion. The motion passed with a 4-3 vote by the board.

Board Chair Evans called upon Mr. Sam Thorp for an update on the Superintendent Search Community & Staff surveys. Mr. Thorp shared a PowerPoint with the board showing the feedback they received from the community and staff surveys. He has created a rough draft of the leadership profile using the top ten characteristics and top five types of experience identified

by your community and staff. Mr. Thorp encouraged the board members to reach out to him regarding what they would like to see in a new superintendent and in the leadership profile. He will update and finalize the profile and will share it with the board along with the application materials by the end of the day on Tuesday, February 11. He then proceeded to discuss the results of the surveys they received. The response from the community and staff was strong. The top ten characteristics listed by the community and staff showed a high level of agreement. The top five in terms of experience for the community and staff were also in agreement. Mr. Thorp stated that the unredacted comments submitted by the community and staff are available for the board members on the NCSBA website through the Simbli site. A redacted PDF copy of the survey comments, as well as the Organizational Statement submitted by Earl Leake has also been provided to the Central Office for public records request. Board members should expect an email Tuesday morning with information regarding how many applicants, how many different states and a press release that can be shared on the website or local news organization. You will also receive a second email later in the day with instructions for accessing the information through the Simbli site. The next meeting to discuss applications is tentatively scheduled for February 20, 2025, a special-called meeting.

Board Chair Evans called upon Dr. Emily Shaw for the Early College Calendar Correction. Dr. Shaw stated that the 2025-2026 Early College calendar was approved last month, however, there was an error on September 15. This date was shaded blue, which indicates that it is a teacher workday, but September 15 is a regular day of instruction.

Board Chair Evans called upon Mitch Taylor for the County Financial Software Update presentation. Mr. Taylor stated he would like to share the NCDPI Business Modernization Project. The objective of the project is to modernize the financial and human resource computer software systems currently in place at the District and State levels. The project was initiated in 2019 but was postponed by the COVID Pandemic. In 2024 the project was restarted and will require Montgomery County Schools to adopt a new budgeting software system by July 1<sup>st</sup> of 2026. The current programs do not provide many of the advantages that new technology offers. A modern system would offer Cloud based information stored off-site, integrated finance and HR systems that talk to each other, customized reporting options, and would enable information to be more easily transferred between the districts and DPI. Prior to the COVID Pandemic Tyler Technologies and CherryRoad/Oracle were the only two vendors selected by the state but before MCS made their selection, the selection process was halted by COVID. We now have two additional providers available, Lync and SunPac. Sunpac, the current provider for Montgomery County Schools, merged with Sylogist which is a school-based accounting software provider. This merger provided SunPac with a web-based alternative for its users. Our district staff have attended numerous presentations by all four providers, spoke with other school districts, and have reviewed the cost of the subscription and implementation. Our recommendation would be for Montgomery County Schools to choose Sylogist. Implementation would be four to six months and two of our trusted primary contacts at SunPac would be involved in our transition. If approved we would start implementing in January 2026 with training and we would go live on July 1, 2026. Tommy Blake made the motion to approve using Sylogist with Bryan Dozier seconding. The board approved unanimously.

Board Chair Evans called upon Dr. Emily Shaw for the Policy Update for First Read. Dr. Shaw stated that policy 7410, Teacher Contracts, was up for first reading. The update would allow teachers to secure two or four year contracts with fewer constraints once they have completed the three-year comprehensive cycle. We will bring this policy back for approval at the March meeting.

Board Chair Evans called upon Wade Auman for the Inclement Weather Make-Up Days. Mr. Auman stated that due to snow we missed January 22, 23 and had a two-hour delay on January 24. They would like to recommend that January 22 be a forgiven instructional day as we do meet the minimum instructional hours for the year. We also would like to recommend that May 2<sup>nd</sup>, which is listed on the calendar as a half day, be made a full day of instruction to conserve instructional time. Lynn Epps made a motion to approve with Bryan Dozier seconding. The board approved unanimously.

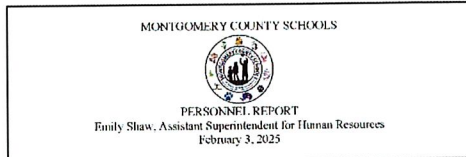
Board Chair Evans called upon Wade Auman for the Strategic Work Session Dates. Mr. Auman stated it is time to begin developing our new five-year Strategic Plan and that after doing some research, one of the keys to a successful strategic plan is to include our stakeholders in the development of that plan. Therefore, he has provided the board with February 13 beginning at 5:30, February 20 beginning after the School Board visits or February 20 beginning at 5:30. These dates would be to conduct a work session to begin developing the strategic plan with input from the board members. He stated that he will present the old goals and also provide our most current data available so that during the session we can work on any recommended changes with a more deliberate and focused discussion. This is a lengthy process, which is why we are looking to begin developing the plan now. Dr. Robledo stated that he is again concerned about beginning this process prior to the new superintendent being in place as he/she may have input on where we are headed in the next five years. He would like to see the board table this item for 30 days. Due to the length of the process the board members discussed the need to move forward and begin the process while still allowing for input from the new superintendent once he/she is hired. Bryan Dozier made the motion to approve moving forward with the work session on February 20<sup>th</sup> at 1:00 with Tommy Blake seconding. The board approved 6-1, with Dr. Robledo opposing.

Board Chair Evans then called upon Mr. Wade Auman for the Superintendent's Comments. Mr. Auman stated that he just wanted to express his gratitude to Mr. Taylor, the finance team, and all our school level staff for all their hard work. They are all very dedicated to the accounting, spending and documentation of our funds as reflected in the recognitions here tonight. The management and budgeting of the funds we receive are a major function of our district and we have an excellent department performing these tasks for us. They are a very valuable asset that help with the success of our district.

Board Chair Evans then asked for a motion to go into closed session to discuss personnel and consult the board attorney. Bryan Dozier made the motion, with Tommy Blake seconding. The board approved entering into closed session unanimously.

The following items were approved:

- 1) Board Minutes from January 6, 2025
- 2) Personnel and Auxiliary Report



A. Interim Superintendent reports the acceptance of the following resignations/retirements:

<u>Resignation/ Retirement</u>	<u>School/ Assignment</u>	<u>Effective Date</u>
1) Patricia Flowers Resignation	Montg. Central High Exceptional Children's Teacher	1/05/2025
2) Frances Morris Resignation	Candor Elementary 2 <sup>nd</sup> Grade Teacher	1/17/2025
3) Larnetta Way Resignation	Montg. Central High Sign Language Interpreter	1/14/2025
4) Joseph Williams Retirement	Central Office General Foreman	5/01/2025
5) Jamie Hinson Resignation	Candor Elementary P.T. Media Assistant	1/20/2025
6) Tracy Blake Resignation	East/West Middle Agriculture Teacher	2/07/2025
7) Jay Shepherd Resignation	Central Office HVAC Mechanic	1/27/2025
8) Theodore Hume Retirement	Green Ridge Elementary Custodian/Bus Driver	3/30/2025
9) Sharon Baldwin Retirement	Central Office Assistant Finance Officer	5/01/2025

E. Upon recommendation, approval of principal recommendation for the following probationary contracts for currently employed personnel for the 2024-2025 school year as provided by General Statute 115C-325:

<u>Employee</u>	<u>School/Assignment</u>
1) Debra Sikes	Candor Elementary School - Guidance Counselor
2) Danyia Dumas	Montgomery Central High School - Guidance Counselor

F. Upon recommendation, approval of the following coaches:

<u>West Middle School</u>	<u>Record Check</u>
Gerard Richardson Sr. - Wrestling	Yes
Curtis Hill - Wrestling	Yes
<u>East Middle School</u>	<u>Record Check</u>
Grace Reynolds - Softball	Yes
Travis Talley - Baseball	Yes
Jo Miller - Soccer	Yes
Mythili Veeramani - Soccer	Yes
Dominic Mabe - Tennis	Yes

G. Interim Superintendent reports the following termination of employee:

<u>Employee</u>	<u>School/Assignment</u>	<u>Effective Date</u>
Michelle Leiao	Montg. Central High Teacher Asst/Bus Driver	1/13/2025

H. Upon recommendation of the Interim Superintendent, approval of recommendation for employment of the following interim part time certified personnel:

<u>Employee/ Effective Date</u>	<u>School/ Assignment</u>	<u>Record Check</u>	<u>Replacing</u>
1. Sandy Lutz 1-06-2025	East/West Middle Schools P.T. Math Teacher	Yes	Daniel Jones

B. Upon recommendation of the Interim Superintendent, approval of the following additions to the substitute teacher list:

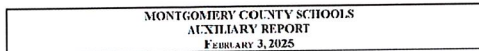
<u>Certified</u>	<u>Record Check</u>
1) Tonya Little	Yes
2) Linda Anundson	Yes

C. Upon recommendation of the Interim Superintendent, approval of recommendation for employment of the following non-certified personnel:

<u>Employee/ Effective Date</u>	<u>School/ Assignment</u>	<u>Record Check</u>	<u>Replacing</u>
1) Fred Norman 2/04/2025	Mt. Gilthead Elementary Custodian/Bus Driver	Yes	DeAnn Singleton
2) Keyla Chavez TBD	Troy Elementary P.T. NC Ed Corp Tutor	Yes	Jennifer Bass
3) Caralina Gutierrez 2/04/2025	Candor Elementary P.T. Media Assistant	Yes	Jamie Hinson
4) Jasmine Harris 2/04/2025	Candor Elementary P.T. NC Ed Corp Tutor	Yes	
5) Kerri Fiske 2/04/2025	Candor Elementary P.T. Math Tutor	Yes	
6) Linda McLendon 2/04/2025	All Locations Child Nutr. Sub.	Yes	
7) Naomi Drake TBD	West Middle School P.T. Gear Up Tutor	Pending	

D. Reports the following transfer:

<u>Transfer/ Effective Date</u>	<u>From</u>	<u>To</u>	<u>Replacing</u>
1) Shavon D. Garcia 1/17/2025	Montg. Learn. Acc. P.T. One On One	Central Office Behavior Support Specialist	
2) Jack Carpenter 7/01/2025	East Middle School Phy. Ed. Teacher	Montg. Central High Phy. Ed. Teach./Head FB Co.	Chris Metzger



The following overnight field trips are requested:

Montgomery Central High School-

Travel Tracker # 5288-C.D. Hylton High School-Woodbridge, VA

Trip Dates: 2/20/2025-2/23/2025

Montgomery Central High School-

Travel Tracker #5298-Clover Memorial Stadium-Clover, SC

Trip Dates: 3/15/2025

Upon recommendation, approval of release from Montgomery County Schools requested for the 2025-2026 school year.

Montgomery County Schools to Moore County Schools

-

Montgomery County Schools to Stanly County Schools

-



Fiscal Year 2024/2025 Budget Amendment # 4

1) An increase of \$140,257.00 to the State Budget Fund (Fund 1):

\$18,998.00 increase to PRC 083 (CTE Credentials) – These funds represent the district's allotment for reimbursing tuition related to obtaining CTE credentials.

2) No Change to the Local Fund Budget (Fund 2)

3) An increase of \$39,203.00 to the Federal Funds Budget (Fund 3):

Beginning this year, the district is required to implement a change in the way federal funds are reported. When the district receives federal grants, funds are typically available to the district for 27 months. For this reason, federal funds can be carried over for up to two years. In the past, the district combined previous fundline with new funding into one budget, but beginning this year, the district must create a separate budget

\$2331.00 increase to PRC 017 Year 2024 (CTE Program Improvement) – The district received an additional allotment related to CTE Program Improvement.

4) An increase of \$381,440.67 to the Capital Outlay Budget Fund (Fund 4)

\$371,894.00 increase in P&C 120 (Transportation Capital Outlay Expenses) – The purchase of all yellow buses is financed to the district through a lease. Repayment terms of the lease call for quarterly payments made over a 4-year period. The state provides the district with funding to make these quarterly payments. This allotment covers the amount due for the first two quarters of the year.

5) No change to the Child Nutrition Fund Budget. (Fund 5):

**6) No change to the Special Local Fund 8 Budget (Fund 8):**

I will be available to answer any questions you may have

this amendment is an action item and will require a vote

## Montgomery County Administration Unit

The Montgomery County Board of Education at a meeting on the 3rd 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.

[illegible]

### Budget Amendment # 4

<u>Expense Code</u>	<u>Description of Code</u>	<u>Increase</u>	<u>Decrease</u>
<u>LOCAL FUNDS</u>			
<u>Revenues</u>			
		\$0.00	
		\$0.00	
<u>Net Change in Local Budget</u>			
		\$0.00	
 Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$7,244,416.08
Amount of increase			\$0.00
Total Appropriation in Current Amended Budget			\$7,244,416.08





441 Page Street • P.O. Box 427  
Troy, North Carolina 27371-0427  
PHONE: (919) 576-6311 • FAX: (919) 576-2011

This is the audit contract with Anderson, Smith & Wike PLLC for the June 30<sup>th</sup>, 2025 audit for Montgomery County Schools.

The total Not-to-Exceed fee amount of \$40,200 in the contract on pdf page 7 reflects about a 3% increase over last year's Not-to-Exceed amount. This increase is in part to keep up with inflation, but to also help cover the additional audit time required for implementation of a new federal requirement, GASB 101. This GASB requires the Board to start recording a liability in the financial statement for sick leave and will also require a prior period adjustment to report the beginning of year sick leave liability balance as well. There will also be new disclosures required in the financial statements relating to these liabilities.

Mitch Taylor  
Finance Officer  
Montgomery County Schools

LGC-205	CONTRACT TO AUDIT ACCOUNTS	Rev. 12/2024
The	Governing Board	
of	Board of Education	
and	Montgomery County Schools	
	Charter Preschool Component (if applicable)	
	N/A	
	Primary Governmental Unit, applicable to GASB 34 (if applicable) (see also reference to Governmental Units)	
and	Auditor Name	
	Anderson Smith & Wike PLLC	
	Auditor Address	
	116 Geelynn Road, Rockingham, NC 28379	
	Revised to reflect to a Public	
for	Fiscal Year Ending	06/30/25
	Date Audit Will Be Completed (FYEO)	12/31/25
	Date of Audit to Review of FYEO	

heretby 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 that 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 (see applicable) the governmental activities, the business-type activities, the aggregate of the two, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major governmental 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 NSL 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 U.S. Code of Federal Regulations Part 200 Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidelines) and the State Single Audit Implementation Act. Currently the thresholds are \$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 Guidelines (\$200,500) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of the contract, the responsibility for submission of the audit and the accompanying state collection form to the Federal Audit Clearinghouse as required under the Uniform Guidelines (\$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 continue with a unit qualified as a State Single Audit. Please refer to "Disclosures of Single Audits in North Carolina" on the LGC's website for more information.

Page 1

LGC-205 CONTRACT TO AUDIT ACCOUNTS Rev. 12/2024

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-C 600.01 - \$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 audits as defined in *Government Auditing Standards*, 2016 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) 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 discloses 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 resolved 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.

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LGC-205 CONTRACT TO AUDIT ACCOUNTS Rev. 12/2024

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 U.S. 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. 159-24 and 115C-44(f)]. 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-insurance 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) 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-insurance review of its audit work, there shall be a statement in the engagement letter indicating the pre-insurance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-insurance review. The pre-insurance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-insurance review report shall accompany the audit report upon submission to LGC Staff.

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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 office 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 Auditor's 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 Units without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Unit's) 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 an 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 detailed 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 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.

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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.ncdeatreasurer.com/state-and-local-government-finance/divisions/local-government-commission/submissions> 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.

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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 (Unit's) 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. If Verily, Auditor shall comply with the requirements of NCGS Chapter 84 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 84, 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 Governmental 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, she 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:

- 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;
- the status of the prior year audit findings;
- the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- 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 03.0528.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of monitoring Financial Performance Indicators and Financial Performance Indicators or Concern. See 20 NCAC 03.0522(c)(6).

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## FEES FOR AUDIT SERVICES

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

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

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

Name: Mich Taylor Title and Unit / Company: Finance Officer / Montgomery Co Email Address: mtaylor@montgomery.k12.nc.us

OR Not Applicable ☐ (Indicate basis of SKE individual on the LGC Web Contract in use with for GAAS only audits or audits with FRYs 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 LFCU 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 0903 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	Montgomery County Schools
Audit Fee (financial and compliance if applicable)	\$ 32200.00
Fee per Major Program (if not included above)	\$ 1000.00
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (not across and R3)	\$ 5000.00
All Other Non-Attest Services	\$ 3000.00
TOTAL AMOUNT NOT TO EXCEED	\$ 40,200
Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (not across and R3)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

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## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed)* Dale Smith	Signature* <i>Dale Smith</i>
Date* 01/06/25	Email Address* dsmith@asmw-cpa.com

## GOVERNMENTAL UNIT

Governmental Unit* Montgomery County Schools	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Anne Evans	Signature* <i>Anne Evans</i>
Date* 2-3-25	Email Address* anne.evans@montgomery.k12.nc.us

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 15B-28(a1) or G.S. 115C-44(a1). Not applicable to hospital contracts.

This statement 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:	\$	40,200
Primary Governmental Unit Finance Officer*	Signature*	
Mich Taylor	<i>Mich Taylor</i>	
Date of Pre-Audit Certificate*		
1-29-2025		
	Email Address*	
	mtaylor@montgomery.k12.nc.us	

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ANDERSON SMITH &amp; WIKE PLLC

Certified Public Accountants

January 6, 2025

Montgomery County Schools  
441 Page Street  
Troy, NC 27371

We are pleased to confirm our understanding of the services we are to provide for Montgomery County 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 Montgomery County 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 on and analysis (MD&A), to supplement Montgomery County Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Montgomery County Schools' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedules of the Board's Proportional 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 Montgomery County Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

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

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Letter of Transmittal
2. Statistical Section

SIGNATURE PAGE – DPCU  
(complete only if applicable)

## DISCRETELY PRESENTED COMPONENT UNIT

DPCU* NA	
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. 15B-28(a1) or G.S. 115C-44(a1). Not applicable to hospital contracts.

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

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

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

PRINT

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If obtaining the final version of these documents is not possible prior to the date of our audit report, the documents should be provided to us as soon as practicable, and Montgomery County Schools should not issue the annual report prior to providing them to us to read. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 report paragraph when considered in relation to the financial statements as a 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, if 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 indirect and material effect on each major program in accordance with the Single Audit Act Amendments of 1995 and 2 U.S.C. 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 1995, 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 programs in accordance with Uniform Guidance and the State Single Audit Implementation Guide, and other procedures we consider necessary to make 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 a significant accounting estimate 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) error, (2) fraud, or (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are financial reporting. (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are financial reporting. 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 exclude 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 to which we are not engaged as auditors.

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Bioscience

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

#### Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Montgomery County Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-character or other matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion on any other matter is not 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 Governmental Auditing Standards report on internal control over financial reporting and on compliance and other matters will state if (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 Governmental Auditing Standards in connection with 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 Montgomery County Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,

Anderson Smith & Wike PLLC

*Dale Smith*

Dale Smith, CPA

#### RESPONSE:

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

Officer signature: *Mitch Taylor* Date: *1-29-2025*

Board Chair Signature: *Mike Evans* Date: *2-3-25*

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DEANDORTON

#### Report on the Firm's System of Quality Control

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

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

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

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for establishing policies to promptly remediate engagement control issues identified or reported in conformity with professional standards, when appropriate, and for remedial action in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the firm with a reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm can receive a rating of *pass* (pass with deficiencies) or *fail*. Anderson Smith & Wike, PLLC has received a *pass* rating of *pass*.

*Deane Dorton, Allen Ford, PLLC*

Deane Dorton Allen Ford, PLLC

August 4, 2022

Lexington • Louisville • Raleigh

[deandorton.com](http://deandorton.com)

## 5) Distribution Requests Forms



441 Page Street • P.O. Box 427  
Troy, North Carolina 27371-0427  
PHONE: (910) 576-6511 • FAX: (910) 576-2044

To: Board of Education  
From: Mitch Taylor  
Date: February 3, 2025  
Subject: Budget Amendment

Attached are distribution request forms related to the Needs Based Public School Capital Fund grant received from the state to do renovations to our school buildings including constructing security vestibules at Candor Elementary, Page Street Elementary, and East Middle School. Attached to each form is a copy of the check issued to HM Kern Corporation for work invoices received since September of 2024. This represents the final payments for the security vestibule portion of the grant. This is the district's 3<sup>rd</sup> drawdown request to the state. The reimbursement amount for each school is listed below:

Candor Elementary - \$5640.89  
Page Street Elementary - \$1093.13  
East Middle School - \$4457.93

Each distribution request is to be signed by the Board of Education Chair and the Chair of the County Commissioners.

Please let me know if you have any questions.

#### DISTRIBUTION REQUEST NEEDS-BASED PUBLIC SCHOOL CAPITAL FUND NORTH CAROLINA EDUCATION LOTTERY

Date of Request: 2/2/2025

County: Montgomery  
Address: 400 E. 3rd Street, Troy, NC 27371  
LEA: Montgomery County Schools  
Address: 441 Page Street, Troy, NC 27371

Contact Person: Lyndee Moore  
Title: County Manager  
Phone: 910.576.6511  
Email: [ltchay@montgomery.k12.nc.us](mailto:ltchay@montgomery.k12.nc.us)

Project Title: 1st and Middle School - Needs Based Capital Improvement Project  
Project Address: 130 Martin's Plaza, Troy, NC 27371

The Needs Based Public School Capital Fund is governed by Article 38B of GS 115C-546. The purpose of the NBPSCF is to assist counties with their critical public school building capital needs. Grant funds may be used for construction of new public school buildings, as well as additions, repairs, and renovations to existing public school buildings. Grant funds cannot be used for real property acquisition, or for capital improvements to administrative buildings. Grant funds may be utilized for a lease agreement per GS 115C-546.15. Do not use this Distribution Request Form for lease payments.

Total Project Costs (per signed agreement)	State Grant	Local Match	Total
Planning / Design	\$ 175,000.00	\$ 4,000.00	\$ 179,000.00
Construction	\$ 156,198.00	\$ 4,000.00	\$ 160,198.00
Other	\$ 0	\$ 0	\$ 0
Total	\$ 1,146,654.00	\$ 80,350.00	\$ 1,227,004.00

Design Firm: Ironside Architecture, PA

Date of Design Contract: 7/16/2023

General Contractor: HM Kern Corporation

Construction Start Date (actual): 8/18/2024

Completion Date (actual): 6/30/2026

Local Matching Fund Requirements: 1% | 1.5% | 2% | 3% | 5% | 10% | 15% | 20% | 25% | 30%

Source(s) of matching funds: 1/4 Local Sales Tax Revenue Bond

Project Costs (as of date): 2/3/2025	State Grant	Local Match	Total
Planning / Design	\$ 76,000.00	\$ 4,000.00	\$ 80,000.00
Construction	\$ 156,198.00	\$ 4,000.00	\$ 160,198.00
Other	\$ 0	\$ 0	\$ 0
Total	\$ 156,758.00	\$ 8,000.00	\$ 164,758.00

Grant Funds Requested	Amount Requested	This Request	Total
Planning / Design	\$ 80,000.00	\$ 0	\$ 80,000.00
Construction	\$ 156,198.00	\$ 4,000.00	\$ 160,198.00
Other	\$ 0	\$ 0	\$ 0
Total	\$ 156,198.00	\$ 4,000.00	\$ 160,198.00

Supporting Documentation: A copy of request, where documentation to this substantiating project expenditures identified here.

Reporting Requirements  
We, the undersigned, agree to submit a report describing the progress of this project, including State and Local amounts expended, at least bi-monthly each December request. It is a condition of our agreement that we will submit the report within 60 days following completion of the project or at the time of the next request. We certify that the project has been completed in accordance with the parameters set forth in Article 38B of GS 115C-546, and that all the required local fund requirements and disbursement and local match for this project. We certify that local matching funds are derived from a State and non-federal fund and will be accounted for separately. Needs Based Grant Funds are subject to the following conditions:

Signature - Chair, County Commissioners

*Mike Evans*  
Chairman, Board of Education  
Rev. 01/07/2022

Date

*2-3-25*  
Date

**MONTGOMERY COUNTY BOARD OF EDUCATION**  
**General School Fund**  
**Capital Fund**  
**Check No. 894272**

ACCOUNT NUMBER	DESCRIPTION	REV. AMOUNT	DISCOUNT	NET AMOUNT
1,150,000-000-211-0000-2-10	STATE FUND	4,432.56		4,432.56

DATE: 01/17/25  
 PAYEE: H. W. KERR CORPORATION  
 PAYEE ADDRESS: 160 THATCHER ROAD, GREENSBORO, NC 27409

**MONTGOMERY COUNTY BOARD OF EDUCATION**  
**General School Fund**  
**Check No. 894272**

DATE: 01/17/25  
 PAYEE: H. W. KERR CORPORATION  
 PAYEE ADDRESS: 160 THATCHER ROAD, GREENSBORO, NC 27409

**DISTRIBUTION REQUEST**  
**NEEDS-BASED PUBLIC SCHOOL CAPITAL FUND**  
**NORTH CAROLINA EDUCATION LOTTERY**

Date of Request: 2/3/2025

County: Montgomery  
 Address: 411 Page Street, NC 27371  
 Phone: 301-776-6311  
 Email: h.kerr@montgomerync.gov

Project Title: Carter Elementary School  
 Project Address: 411 Page Street, NC 27371

The Needs-Based Public School Capital Fund is governed by Article 38B of GS 115C-546. The purpose of the NBPSCF is to assist counties with their critical public school building capital needs. Grant funds may be used for construction of new public school buildings, as well as additions, repairs, and renovations to existing public school buildings. Grant funds cannot be used for real property acquisition, or for capital improvements to administrative buildings. Grant funds may be utilized for a lease agreement per GS 115C-546.11. Do not use this Distribution Request Form for lease payments.

Total Project Costs (per signed agreement)	State Grant	Local Match	Total
Planning / Design	\$168,952.00	\$ 873.00	\$ 169,825.00
Construction	\$ 87,016.00	\$ 47,212.00	\$ 134,228.00
Other	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 255,968.00</b>	<b>\$ 47,685.00</b>	<b>\$ 303,653.00</b>

Design Firm: Paracore Architecture, PA  
 Date of Design Contract: 2/18/2023  
 General Contractor: H&K  
 Construction Start Date (s. actual): 4/15/2024  
 Completion Date (s. estimated): 6/30/2026

Local Matching Fund Requirements: 1:1 | 1:3 | 1:5 | 1:7 | 1:9 | 1:11 | 1:13 | 1:15 | 1:17 | 1:19 | 1:21 | 1:23 | 1:25 | 1:27 | 1:29 | 1:31 | 1:33 | 1:35 | 1:37 | 1:39 | 1:41 | 1:43 | 1:45 | 1:47 | 1:49 | 1:51 | 1:53 | 1:55 | 1:57 | 1:59 | 1:61 | 1:63 | 1:65 | 1:67 | 1:69 | 1:71 | 1:73 | 1:75 | 1:77 | 1:79 | 1:81 | 1:83 | 1:85 | 1:87 | 1:89 | 1:91 | 1:93 | 1:95 | 1:97 | 1:99 | 2:1 | 2:3 | 2:5 | 2:7 | 2:9 | 2:11 | 2:13 | 2:15 | 2:17 | 2:19 | 2:21 | 2:23 | 2:25 | 2:27 | 2:29 | 2:31 | 2:33 | 2:35 | 2:37 | 2:39 | 2:41 | 2:43 | 2:45 | 2:47 | 2:49 | 2:51 | 2:53 | 2:55 | 2:57 | 2:59 | 3:1 | 3:3 | 3:5 | 3:7 | 3:9 | 3:11 | 3:13 | 3:15 | 3:17 | 3:19 | 3:21 | 3:23 | 3:25 | 3:27 | 3:29 | 3:31 | 3:33 | 3:35 | 3:37 | 3:39 | 3:41 | 3:43 | 3:45 | 3:47 | 3:49 | 3:51 | 3:53 | 3:55 | 3:57 | 3:59 | 4:1 | 4:3 | 4:5 | 4:7 | 4:9 | 4:11 | 4:13 | 4:15 | 4:17 | 4:19 | 4:21 | 4:23 | 4:25 | 4:27 | 4:29 | 4:31 | 4:33 | 4:35 | 4:37 | 4:39 | 4:41 | 4:43 | 4:45 | 4:47 | 4:49 | 4:51 | 4:53 | 4:55 | 4:57 | 4:59 | 5:1 | 5:3 | 5:5 | 5:7 | 5:9 | 6:1 | 6:3 | 6:5 | 6:7 | 6:9 | 7:1 | 7:3 | 7:5 | 7:7 | 7:9 | 8:1 | 8:3 | 8:5 | 8:7 | 8:9 | 9:1 | 9:3 | 9:5 | 9:7 | 9:9 | 10:1 | 10:3 | 10:5 | 10:7 | 10:9 | 11:1 | 11:3 | 11:5 | 11:7 | 11:9 | 12:1 | 12:3 | 12:5 | 12:7 | 12:9 | 13:1 | 13:3 | 13:5 | 13:7 | 13:9 | 14:1 | 14:3 | 14:5 | 14:7 | 14:9 | 15:1 | 15:3 | 15:5 | 15:7 | 15:9 | 16:1 | 16:3 | 16:5 | 16:7 | 16:9 | 17:1 | 17:3 | 17:5 | 17:7 | 17:9 | 18:1 | 18:3 | 18:5 | 18:7 | 18:9 | 19:1 | 19:3 | 19:5 | 19:7 | 19:9 | 20:1 | 20:3 | 20:5 | 20:7 | 20:9 | 21:1 | 21:3 | 21:5 | 21:7 | 21:9 | 22:1 | 22:3 | 22:5 | 22:7 | 22:9 | 23:1 | 23:3 | 23:5 | 23:7 | 23:9 | 24:1 | 24:3 | 24:5 | 24:7 | 24:9 | 25:1 | 25:3 | 25:5 | 25:7 | 25:9 | 26:1 | 26:3 | 26:5 | 26:7 | 26:9 | 27:1 | 27:3 | 27:5 | 27:7 | 27:9 | 28:1 | 28:3 | 28:5 | 28:7 | 28:9 | 29:1 | 29:3 | 29:5 | 29:7 | 29:9 | 30:1 | 30:3 | 30:5 | 30:7 | 30:9 | 31:1 | 31:3 | 31:5 | 31:7 | 31:9 | 32:1 | 32:3 | 32:5 | 32:7 | 32:9 | 33:1 | 33:3 | 33:5 | 33:7 | 33:9 | 34:1 | 34:3 | 34:5 | 34:7 | 34:9 | 35:1 | 35:3 | 35:5 | 35:7 | 35:9 | 36:1 | 36:3 | 36:5 | 36:7 | 36:9 | 37:1 | 37:3 | 37:5 | 37:7 | 37:9 | 38:1 | 38:3 | 38:5 | 38:7 | 38:9 | 39:1 | 39:3 | 39:5 | 39:7 | 39:9 | 40:1 | 40:3 | 40:5 | 40:7 | 40:9 | 41:1 | 41:3 | 41:5 | 41:7 | 41:9 | 42:1 | 42:3 | 42:5 | 42:7 | 42:9 | 43:1 | 43:3 | 43:5 | 43:7 | 43:9 | 44:1 | 44:3 | 44:5 | 44:7 | 44:9 | 45:1 | 45:3 | 45:5 | 45:7 | 45:9 | 46:1 | 46:3 | 46:5 | 46:7 | 46:9 | 47:1 | 47:3 | 47:5 | 47:7 | 47:9 | 48:1 | 48:3 | 48:5 | 48:7 | 48:9 | 49:1 | 49:3 | 49:5 | 49:7 | 49:9 | 50:1 | 50:3 | 50:5 | 50:7 | 50:9 | 51:1 | 51:3 | 51:5 | 51:7 | 51:9 | 52:1 | 52:3 | 52:5 | 52:7 | 52:9 | 53:1 | 53:3 | 53:5 | 53:7 | 53:9 | 54:1 | 54:3 | 54:5 | 54:7 | 54:9 | 55:1 | 55:3 | 55:5 | 55:7 | 55:9 | 56:1 | 56:3 | 56:5 | 56:7 | 56:9 | 57:1 | 57:3 | 57:5 | 57:7 | 57:9 | 58:1 | 58:3 | 58:5 | 58:7 | 58:9 | 59:1 | 59:3 | 59:5 | 59:7 | 59:9 | 60:1 | 60:3 | 60:5 | 60:7 | 60:9 | 61:1 | 61:3 | 61:5 | 61:7 | 61:9 | 62:1 | 62:3 | 62:5 | 62:7 | 62:9 | 63:1 | 63:3 | 63:5 | 63:7 | 63:9 | 64:1 | 64:3 | 64:5 | 64:7 | 64:9 | 65:1 | 65:3 | 65:5 | 65:7 | 65:9 | 66:1 | 66:3 | 66:5 | 66:7 | 66:9 | 67:1 | 67:3 | 67:5 | 67:7 | 67:9 | 68:1 | 68:3 | 68:5 | 68:7 | 68:9 | 69:1 | 69:3 | 69:5 | 69:7 | 69:9 | 70:1 | 70:3 | 70:5 | 70:7 | 70:9 | 71:1 | 71:3 | 71:5 | 71:7 | 71:9 | 72:1 | 72:3 | 72:5 | 72:7 | 72:9 | 73:1 | 73:3 | 73:5 | 73:7 | 73:9 | 74:1 | 74:3 | 74:5 | 74:7 | 74:9 | 75:1 | 75:3 | 75:5 | 75:7 | 75:9 | 76:1 | 76:3 | 76:5 | 76:7 | 76:9 | 77:1 | 77:3 | 77:5 | 77:7 | 77:9 | 78:1 | 78:3 | 78:5 | 78:7 | 78:9 | 79:1 | 79:3 | 79:5 | 79:7 | 79:9 | 80:1 | 80:3 | 80:5 | 80:7 | 80:9 | 81:1 | 81:3 | 81:5 | 81:7 | 81:9 | 82:1 | 82:3 | 82:5 | 82:7 | 82:9 | 83:1 | 83:3 | 83:5 | 83:7 | 83:9 | 84:1 | 84:3 | 84:5 | 84:7 | 84:9 | 85:1 | 85:3 | 85:5 | 85:7 | 85:9 | 86:1 | 86:3 | 86:5 | 86:7 | 86:9 | 87:1 | 87:3 | 87:5 | 87:7 | 87:9 | 88:1 | 88:3 | 88:5 | 88:7 | 88:9 | 89:1 | 89:3 | 89:5 | 89:7 | 89:9 | 90:1 | 90:3 | 90:5 | 90:7 | 90:9 | 91:1 | 91:3 | 91:5 | 91:7 | 91:9 | 92:1 | 92:3 | 92:5 | 92:7 | 92:9 | 93:1 | 93:3 | 93:5 | 93:7 | 93:9 | 94:1 | 94:3 | 94:5 | 94:7 | 94:9 | 95:1 | 95:3 | 95:5 | 95:7 | 95:9 | 96:1 | 96:3 | 96:5 | 96:7 | 96:9 | 97:1 | 97:3 | 97:5 | 97:7 | 97:9 | 98:1 | 98:3 | 98:5 | 98:7 | 98:9 | 99:1 | 99:3 | 99:5 | 99:7 | 99:9 | 100:1 | 100:3 | 100:5 | 100:7 | 100:9 | 101:1 | 101:3 | 101:5 | 101:7 | 101:9 | 102:1 | 102:3 | 102:5 | 102:7 | 102:9 | 103:1 | 103:3 | 103:5 | 103:7 | 103:9 | 104:1 | 104:3 | 104:5 | 104:7 | 104:9 | 105:1 | 105:3 | 105:5 | 105:7 | 105:9 | 106:1 | 106:3 | 106:5 | 106:7 | 106:9 | 107:1 | 107:3 | 107:5 | 107:7 | 107:9 | 108:1 | 108:3 | 108:5 | 108:7 | 108:9 | 109:1 | 109:3 | 109:5 | 109:7 | 109:9 | 110:1 | 110:3 | 110:5 | 110:7 | 110:9 | 111:1 | 111:3 | 111:5 | 111:7 | 111:9 | 112:1 | 112:3 | 112:5 | 112:7 | 112:9 | 113:1 | 113:3 | 113:5 | 113:7 | 113:9 | 114:1 | 114:3 | 114:5 | 114:7 | 114:9 | 115:1 | 115:3 | 115:5 | 115:7 | 115:9 | 116:1 | 116:3 | 116:5 | 116:7 | 116:9 | 117:1 | 117:3 | 117:5 | 117:7 | 117:9 | 118:1 | 118:3 | 118:5 | 118:7 | 118:9 | 119:1 | 119:3 | 119:5 | 119:7 | 119:9 | 120:1 | 120:3 | 120:5 | 120:7 | 120:9 | 121:1 | 121:3 | 121:5 | 121:7 | 121:9 | 122:1 | 122:3 | 122:5 | 122:7 | 122:9 | 123:1 | 123:3 | 123:5 | 123:7 | 123:9 | 124:1 | 124:3 | 124:5 | 124:7 | 124:9 | 125:1 | 125:3 | 125:5 | 125:7 | 125:9 | 126:1 | 126:3 | 126:5 | 126:7 | 126:9 | 127:1 | 127:3 | 127:5 | 127:7 | 127:9 | 128:1 | 128:3 | 128:5 | 128:7 | 128:9 | 129:1 | 129:3 | 129:5 | 129:7 | 129:9 | 130:1 | 130:3 | 130:5 | 130:7 | 130:9 | 131:1 | 131:3 | 131:5 | 131:7 | 131:9 | 132:1 | 132:3 | 132:5 | 132:7 | 132:9 | 133:1 | 133:3 | 133:5 | 133:7 | 133:9 | 134:1 | 134:3 | 134:5 | 134:7 | 134:9 | 135:1 | 135:3 | 135:5 | 135:7 | 135:9 | 136:1 | 136:3 | 136:5 | 136:7 | 136:9 | 137:1 | 137:3 | 137:5 | 137:7 | 137:9 | 138:1 | 138:3 | 138:5 | 138:7 | 138:9 | 139:1 | 139:3 | 139:5 | 139:7 | 139:9 | 140:1 | 140:3 | 140:5 | 140:7 | 140:9 | 141:1 | 141:3 | 141:5 | 141:7 | 141:9 | 142:1 | 142:3 | 142:5 | 142:7 | 142:9 | 143:1 | 143:3 | 143:5 | 143:7 | 143:9 | 144:1 | 144:3 | 144:5 | 144:7 | 144:9 | 145:1 | 145:3 | 145:5 | 145:7 | 145:9 | 146:1 | 146:3 | 146:5 | 146:7 | 146:9 | 147:1 | 147:3 | 147:5 | 147:7 | 147:9 | 148:1 | 148:3 | 148:5 | 148:7 | 148:9 | 149:1 | 149:3 | 149:5 | 149:7 | 149:9 | 150:1 | 150:3 | 150:5 | 150:7 | 150:9 | 151:1 | 151:3 | 151:5 | 151:7 | 151:9 | 152:1 | 152:3 | 152:5 | 152:7 | 152:9 | 153:1 | 153:3 | 153:5 | 153:7 | 153:9 | 154:1 | 154:3 | 154:5 | 154:7 | 154:9 | 155:1 | 155:3 | 155:5 | 155:7 | 155:9 | 156:1 | 156:3 | 156:5 | 156:7 | 156:9 | 157:1 | 157:3 | 157:5 | 157:7 | 157:9 | 158:1 | 158:3 | 158:5 | 158:7 | 158:9 | 159:1 | 159:3 | 159:5 | 159:7 | 159:9 | 160:1 | 160:3 | 160:5 | 160:7 | 160:9 | 161:1 | 161:3 | 161:5 | 161:7 | 161:9 | 162:1 | 162:3 | 162:5 | 162:7 | 162:9 | 163:1 | 163:3 | 163:5 | 163:7 | 163:9 | 164:1 | 164:3 | 164:5 | 164:7 | 164:9 | 165:1 | 165:3 | 165:5 | 165:7 | 165:9 | 166:1 | 166:3 | 166:5 | 166:7 | 166:9 | 167:1 | 167:3 | 167:5 | 167:7 | 167:9 | 168:1 | 168:3 | 168:5 | 168:7 | 168:9 | 169:1 | 169:3 | 169:5 | 169:7 | 169:9 | 170:1 | 170:3 | 170:5 | 170:7 | 170:9 | 171:1 | 171:3 | 171:5 | 171:7 | 171:9 | 172:1 | 172:3 | 172:5 | 172:7 | 172:9 | 173:1 | 173:3 | 173:5 | 173:7 | 173:9 | 174:1 | 174:3 | 174:5 | 174:7 | 174:9 | 175:1 | 175:3 | 175:5 | 175:7 | 175:9 | 176:1 | 176:3 | 176:5 | 176:7 | 176:9 | 177:1 | 177:3 | 177:5 | 177:7 | 177:9 | 178:1 | 178:3 | 178:5 | 178:7 | 178:9 | 179:1 | 179:3 | 179:5 | 179:7 | 179:9 | 180:1 | 180:3 | 180:5 | 180:7 | 180:9 | 181:1 | 181:3 | 181:5 | 181:7 | 181:9 | 182:1 | 182:3 | 182:5 | 182:7 | 182:9 | 183:1 | 183:3 | 183:5 | 183:7 | 183:9 | 184:1 | 184:3 | 184:5 | 184:7 | 184:9 | 185:1 | 185:3 | 185:5 | 185:7 | 185:9 | 186:1 | 186:3 | 186:5 | 186:7 | 186:9 | 187:1 | 187:3 | 187:5 | 187:7 | 187:9 | 188:1 | 188:3 | 188:5 | 188:7 | 188:9 | 189:1 | 189:3 | 189:5 | 189:7 | 189:9 | 190:1 | 190:3 | 190:5 | 190:7 | 190:9 | 191:1 | 191:3 | 191:5 | 191:7 | 191:9 | 192:1 | 192:3 | 192:5 | 192:7 | 192:9 | 193:1 | 193:3 | 193:5 | 193:7 | 193:9 | 194:1 | 194:3 | 194:5 | 194:7 | 194:9 | 195:1 | 195:3 | 195:5 | 195:7 | 195:9 | 196:1 | 196:3 | 196:5 | 196:7 | 196:9 | 197:1 | 197:3 | 197:5 | 197:7 | 197:9 | 198:1 | 198:3 | 198:5 | 198:7 | 198:9 | 199:1 | 199:3 | 199:5 | 199:7 | 199:9 | 200:1 | 200:3 | 200:5 | 200:7 | 200:9 | 201:1 | 201:3 | 201:5 | 201:7 | 201:9 | 202:1 | 202:3 | 202:5 | 202:7 | 202:9 | 203:1 | 203:3 | 203:5 | 203:7 | 203:9 | 204:1 | 204:3 | 204:5 | 204:7 | 204:9 | 205:1 | 205:3 | 205:5 | 205:7 | 205:9 | 206:1 | 206:3 | 206:5 | 206:7 | 206:9 | 207:1 | 207:3 | 207:5 | 207:7 | 207:9 | 208:1 | 208:3 | 208:5 | 208:7 | 208:9 | 209:1 | 209:3 | 209:5 | 209:7 | 209:9 | 210:1 | 210:3 | 210:5 | 210:7 | 210:9 | 211:1 | 211:3 | 211:5 | 211:7 | 211:9 | 212:1 | 212:3 | 212:5 | 212:7 | 212:9 | 213:1 | 213:3 | 213:5 | 213:7 | 213:9 | 214:1 | 214:3 | 214:5 | 214:7 | 214:9 | 215:1 | 215:3 | 215:5 | 215:7 | 215:9 | 216:1 | 216:3 | 216:5 | 216:7 | 216:9 | 217:1 | 217:3 | 217:5 | 217:7 | 217:9 | 218:1 | 218:3 | 218:5 | 218:7 | 218:9 | 219:1 | 219:3 | 219:5 | 219:7 | 219:9 | 220:1 | 220:3 | 220:5 | 220:7 | 220:9 | 221:1 | 221:3 | 221:5 | 221:7 | 221:9 | 222:1 | 222:3 | 222:5 | 222:7 | 222:9 | 223:1 | 223:3 | 223:5 | 223:7 | 223:9 | 224:1 | 224:3 | 224:5 | 224:7 | 224:9 | 225:1 | 225:3 | 225:5 | 225:7 | 225:9 | 226:1 | 226:3 | 226:5 | 226:7 | 226:9 | 227:1 | 227:3 | 227:5 | 227:7 | 227:9 | 228:1 | 228:3 | 228:5 | 228:7 | 228:9 | 229:1 | 229:3 | 229:5 | 229:7 | 229:9 | 230:1 | 230:3 | 230:5 | 230:7 | 230:9 | 231:1 | 231:3 | 231:5 | 231:7 | 231:9 | 232:1 | 232:3 | 232:5 | 232:7 | 232:9 | 233:1 | 233:3 | 233:5 | 233:7 | 233:9 | 234:1 | 234:3 | 234:5 | 234:7 | 234:9 | 235:1 | 235:3 | 235:5 | 235:7 | 235:9 | 236:1 | 236:3 | 236:5 | 236:7 | 236:9 | 237:1 | 237:3 | 237:5 | 237:7 | 237:9 | 238:1 | 238:3 | 238:5 | 238:7 | 238:9 | 239:1 | 239:3 | 239:5 | 239:7 | 239:9 | 240:1 | 240:3 | 240:5 | 240:7 | 240:9 | 241:1 | 241:3 | 241:5 | 241:7 | 241:9 | 242:1 | 242:3 | 242:5 | 242:7 | 242:9 | 243:1 | 243:3 | 243:5 | 243:7 | 243:9 | 244:1 | 244:3 | 244:5 | 244:7 | 244:9 | 245:1 | 245:3 | 245:5 | 245:7 | 245:9 | 246:1 | 246:3 | 246:5 | 246:7 | 246:9 | 247:1 | 247:3 | 247:5 | 247:7 | 247:9 | 248:1 | 248:3 | 248:5 | 248:7 | 248:9 | 249:1 | 249:3 | 249:5 | 249:7 | 249:9 | 250:1 | 250:3 | 250:5 | 250:7 | 250:9 | 251:1 | 251:3 | 251:5 | 251:7 | 251:9 | 252:1 | 252:3 | 252:5 | 252:7 | 252:9 | 253:1 | 253:3 | 253:5 | 253:7 | 253:9 | 254:1 | 254:3 | 254:5 | 254:7 | 254:9 | 255:1 | 255:3 | 255:5 | 255:7 | 255:9 | 256:1 | 256:3 | 256:5 | 256:7 | 256:9 | 257:1 | 257:3 | 257:5 | 257:7 | 257:9 | 258:1 | 258:3 | 258:5 | 258:7 | 258:9 | 259:1 | 259:3 | 259:5 | 259:7 | 259:9 | 260:1 | 260:3 | 260:5 | 260:7 | 260:9 | 261:1 | 261:3 | 261:5 | 261:7 | 261:9 | 262:1 | 262:3 | 262:5 | 262:7 | 262:9 | 263:1 | 263:3 | 263:5 | 263:7 | 263:9 | 264:1 | 264:3 | 264:5 | 264:7 | 264:9 | 265:1 | 265:3 | 265:5 | 265:7 | 265:9 | 266:1 | 266:3 | 266:5 | 266:7 | 266:9 | 267:1 | 267:3 | 267:5 | 267:7 | 267:9 | 268:1 | 268:3 | 268:5 | 268:7 | 268:9 | 269:1 | 269:3 | 269:5 | 269:7 | 269:9 | 270:1 | 270:3 | 270:5 | 270:7 | 270:9 | 271:1 | 271:3 | 271:5 | 271:7 | 271:9 | 272:1 | 272:3 | 272:5 | 272:7 | 272:9 | 273:1 | 273:3 | 273:5 | 273:7 | 273:9 | 274:1 | 274:3 | 274:5 | 274:7 | 274:9 | 275:1 | 275:3 | 275:5 | 275:7 | 275:9 | 276:1 | 276:3 | 276:5 | 276:7 | 276:9 | 277:1 | 277:3 | 277:5 | 277:7 | 277:9 | 278:1 | 278:3 | 278:5 | 278:7 | 278:9 | 279:1 | 279:3 | 279:5 | 279:7 | 279:9 | 280:1 | 280:3 | 280:5 | 280:7 | 280:9 | 281:1 | 281:3 | 281:5 | 281:7 | 281:9 | 282:1 | 282:3 | 282:5 | 282:7 | 282:9 | 283:1 | 283:3 | 283:5 | 283:7 | 283:9 | 284:1 | 284:3 | 284:5 | 284:7 | 284:9 | 285:1 | 285:3 | 285:5 | 285:7 | 285:9 | 286:1 | 286:3 | 286:5 | 286:7 | 286:9 | 287:1 | 287:3 | 287:5 | 287:7 | 287:9 | 288:1 | 288:3 | 288:5 | 288:7 | 288:9 | 289:1 | 289:3 | 289:5 | 289:7 | 289:9 | 290:1 | 290:3 | 290:5 | 290:7 | 290:9 | 291:1 | 291:3 | 291:5 | 291:7 | 291:9 | 292:1 | 292:3 | 292:5 | 292:7 | 292:9 | 293:1 | 293:3 | 293:5 | 293:7 | 293:9 | 294:1 | 294:3 | 294:5 | 294:7 | 294:9 | 295:1 | 295:3 | 295:5 | 295:7 | 295:9 | 296:1 | 296:3 | 296:5 | 296:7 | 296:9 | 297:1 | 297:3 | 297:5 | 297:7 | 297:9 | 298:1 | 298:3 | 298:5 | 298:7 | 298:9 | 299:1 | 299:3 | 299:5 | 299:7 | 299:9 | 300:1 | 300:3 | 300:5 | 300:7 | 300:9 | 301:1 | 301:3 | 301:5 | 301:7 | 301:9 | 302:1 | 302:3 | 302:5 | 302:7 | 302:9 | 303:1 | 303:3 | 303:5 | 303:7 | 303:9 | 304:1 | 304:3 | 304:5 | 304:7 | 304:9 | 305:1 | 305:3 | 305:5 | 305:7 | 305:9 | 306:1 | 306:3 | 306:5 | 306:7 | 306:9 | 307:1 | 307:3 | 307:5 | 307:7 | 307:9 | 308:1 | 308:3 | 308:5 | 308:7 | 308:9 | 309:1 | 309:3 | 309:5 | 309:7 | 309:9 | 310:1 | 310:3 | 310:5 | 310:7 | 310:9 | 311:1 | 311:3 | 311:5 | 311:7 | 311:9 | 312:1 | 312:3 | 312:5 | 312:7 | 312:9 | 313:1 | 313:3 | 313:5 | 313:7 | 313:9 | 314:1 | 314:3 | 314:5 | 314:7 | 314:9 |

Upon return to open session, Board Chair Evans asked for a motion to adjourn the meeting. Bryan Dozier made the motion with Lynn Epps seconding; the meeting was duly adjourned.

The next regular meeting will be held on Monday, March 3, 2025, at 6:30 pm at the Montgomery County Central Office.

A handwritten signature in cursive script, reading "Anne Evans".

Anne Evans, Board Chair

A handwritten signature in cursive script, reading "Wade Auman".

Wade Auman, Interim Superintendent