

RICHMOND COUNTY



BOARD OF EDUCATION

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CHARLES G. LARKE, Ed.D.  
Superintendent

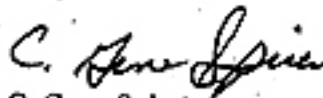
C. GENE SPIRES, CPA  
Controller

March 15, 2004

### AFFIDAVIT

The following is what I remember concerning how it was decided to compute Dr. Charles G. Larke's daily rate of pay for any additional compensation:

Dr. Larke had attended a seminar in April of 2001 at which they had an attorney giving a talk on superintendent's contracts. After returning from the conference Dr. Larke told me about the seminar and the information he had gotten from it concerning how to calculate a daily rate of pay. He told me that the seminar attorney said all amounts that a superintendent had to pay tax on should be included in the computation of the daily rate of pay. I did not think we should take action on what that attorney said without getting an opinion from Mr. Pete Fletcher, the Board's attorney. We placed a call to Mr. Fletcher using the speaker telephone in Dr. Larke's office. Dr. Larke informed Mr. Fletcher about the information he had gotten from the attorney speaking at the conference he had attended. We asked if he agreed that the benefits that Dr. Larke pays taxes on should be included in the daily rate of pay computation and he answered yes.

  
C. Gene Spires  
Controller