

**ASHEBORO CITY BOARD OF EDUCATION**  
**North Asheboro Middle School Theater**  
**December 8, 2022**  
**7:30 p.m.**

**6:00 p.m.      Policy Committee**  
**6:45 p.m.      Finance Committee**

**I. Opening**

- A.** Call to Order
- B.** Moment of Silence
- C.** Pledge of Allegiance – Guy B. Teachey Students
- \*D.** Approval of Agenda

**II. Special Recognition and Presentations**

- A.** School Spotlight – Ms. Ann Evans, Principal, Guy B. Teachey Elementary School
- B.** Community Partner Spotlight – Ms. Ann Evans, Principal, Guy B. Teachey Elementary School
- C.** Recognition of Asheboro High School Boys Soccer Team – Mr. Wes Berrier, Asheboro High School Athletic Director
- D.** Recognition of Holiday Card Contest Winner – Dr. Aaron Woody, Superintendent
- E.** Points of Pride – Ms. Carla Freemyer, Executive Director of Human Resources

**III. Superintendent's Report – Dr. Aaron Woody, Superintendent**

**IV. Public Comments**

Citizens who signed up to address the Board will be called on to make comments. Each individual speaker will be allowed three minutes for remarks. Issues or concerns involving personnel matters are not appropriate for the public comment setting.

**V. \*Consent Agenda**

- A.** Approval of Minutes for November 17, 2022, Board of Education Meeting
- B.** Policies Recommended for Approval:
  - Policy 4400 - Attendance
- C.** Personnel
- D.** Technology Discards
- E.** Individual Class Size Waiver Request

**VI. Information, Reports, and Recommendations**

- A.** Policies for Review – Ms. Carla Freemyer, Executive Director of Human Resources
  - Policy 1510/4200/7270 – School Safety
  - Policy 2120 – Code of Ethics for School Board Members
  - Policy 2123 – Board Member Opportunities for Development
  - Policy 3420 – Student Promotion And Accountability
  - Policy 3460 – Graduation Requirements
  - Policy 3620 – Extracurricular Activities And Student Organizations
  - Policy 4050 – Children of Military Families
  - Policy 4100 – Age Requirements For Initial Entry
  - Policy 4110 – Immunization And Health Requirements For School Admission

- Policy 4155 – Assignment To Classes
- B. Facilities and Asheboro High School Phase III Updates – Mr. Christopher Scott, Director of Facilities & Maintenance
- C. Annual Media & Technology Report – Mr. Anthony Woodyard, Director of Technology & Innovation

**VII. \*Action Items**

- A. 2022-2023 New Program Request for Asheboro High School – Dr. Ryan Moody, Asheboro High School Principal, Dr. Wendy Rich, Assistant Superintendent of Curriculum & Instruction, and Ms. Paula Owens, Executive Director, Communities in Schools of Randolph County
- B. 2023-2024 New Courses Request for Asheboro High School – Dr. Ryan Moody, Principal, Asheboro High School Principal
- C. 2021-2022 Audit Report – Ms. Sandra Spivey Ayers, Finance Officer, and Adam Scepurek, Anderson Smith & Wilke PLLC

**VIII. Board Operations – Chairman Michael Smith**

- A. Board Leadership Decision – Dr. Aaron Woody, Superintendent
- B. Calendar Committee Representatives – Chairman Smith
- C. Calendar of Events

**IX. Adjournment**

\*Item(s) requires action/approval by the Board of Education

Asheboro City Schools' Board of Education meetings are paperless. All information for the board meetings may be viewed at <http://www.asheboro.k12.nc.us> under Board of Education the Friday following the board meeting.



**ASHEBORO CITY BOARD OF EDUCATION**  
**North Asheboro Middle School Theater**  
**December 8, 2022**  
**7:30 p.m.**

**Addendum**

**6:00 – Policy Committee Meeting**  
**6:45 – Finance Committee Meeting**

- I. Opening**
- II. Special Recognitions**
  - A. School Spotlight (presentation updated)
- III. Superintendent’s Report**
- IV. Public Comments**
- V. \*Consent Agenda**
  - C. Personnel (addendum added)
  - F. Budget Amendment S-01
  - G. Budget Amendment F-01
- VI. Information, Reports, and Recommendations**
- VII. \*Action Items**
- VIII. Board Operations**
  - C. Calendar of Events (updated)
- IX. Adjournment**


\*Item(s) requires action/approval by the Board of Education.

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A decorative border surrounds the central text, featuring various colorful patterns including red and white floral motifs, green and orange abstract shapes, blue and yellow polka dots, and a green area with black and white spots.

# EARN YOUR STRIPES

5th GRADE LEADERSHIP CHALLENGE



What does it  
mean to  
“earn your stripes”?

# TWO PARTS

Leadership Training	5th Grade Duty
<ul style="list-style-type: none"><li>● During extended Encore 5th grade students will have 5 leadership training sessions.</li><li>● Students engaged in a variety of activities and challenges that help you earn your STRIPES.</li></ul>	<p>Each 5th grader will have a “duty” for either the 1st, 2nd, 3rd or 4th quarter. As part of this duty, students will be demonstrating STRIPES as you show leadership in our school-wide community.</p>



**S**upport  
**T**eamwork  
**R**esponsibility  
**I**dentify  
**P**ride  
**E**mpowerment  
**S**uccess

The background is a dark brown color with various colorful abstract shapes and patterns. In the top left, there's a green shape with white diagonal lines. Below it, a red shape with white diagonal lines. In the top right, there's a yellow shape with black diagonal lines. In the bottom left, there's a blue shape with white diagonal lines. In the bottom right, there's a red shape with white diagonal lines. The text is centered in the upper half of the image.

# Earn your **STRIPES** Training Sessions

- Five 2.5 hr sessions
- Activities aligned to the 7 areas of STRIPES
- Community partner involvement to help facilitate and share how these skills apply

# Session 1





# Session 2





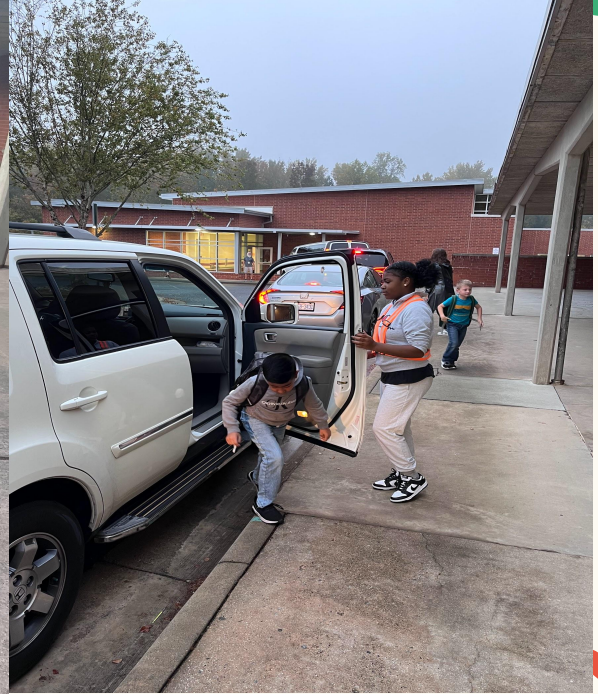
# Coming Up...

- Blinded-folded Trust Walk and Obstacle Course with Asheboro PD
- Working through SEL Scenarios: Problem Solving and Decision Making
- School-wide beautification and community service activity
- Community partners involved at all sessions
- 5th grade Earn Your Stripes “late night” celebration



# 5th Grade Duties

# Car Rider Helpers



# Hallway Monitors





# Flag Team



# Office Assistant

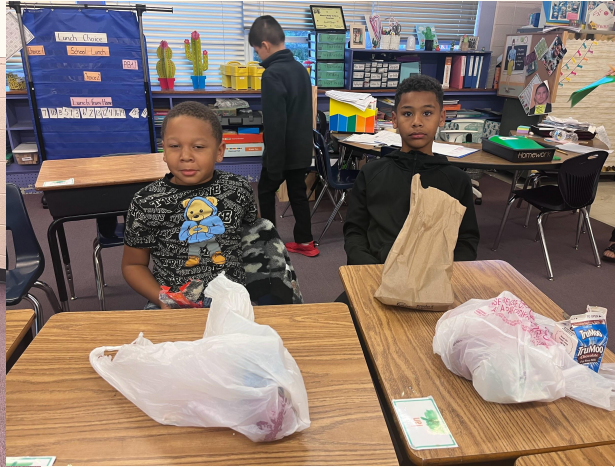


# Media Assistants





# Reading & Breakfast Buddies



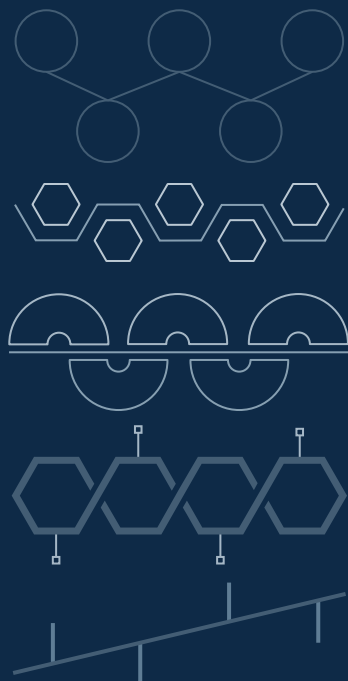
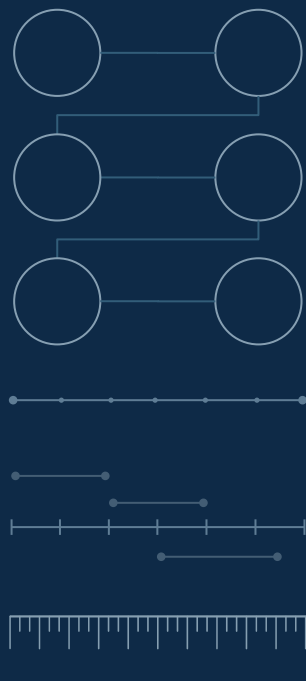
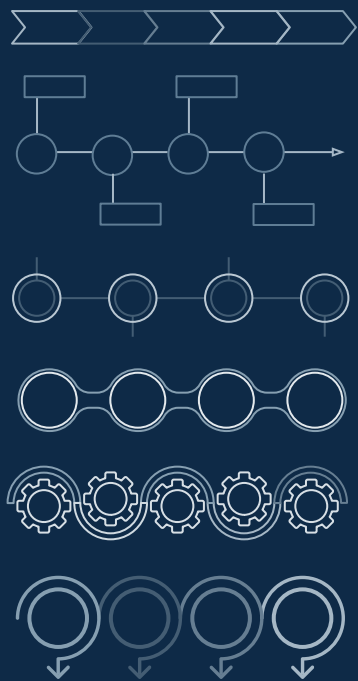
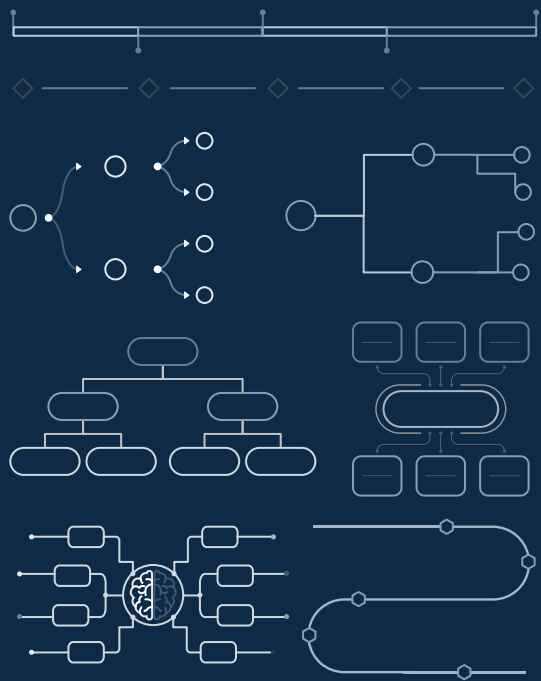


The background is a dark brown field decorated with various colorful, stylized abstract shapes. In the top left, there are blue, green, and yellow shapes. In the top right, there are orange and yellow shapes. In the bottom left, there are green and yellow shapes. In the bottom right, there are red and orange shapes. Scattered throughout are small clusters of blue, green, and yellow shapes.

Thank you!

Any questions?









Artwork by Madalynn Adams  
8th grader at South Asheboro Middle School

*Warmest thoughts and best wishes  
for a wonderful holiday season  
and a prosperous New Year.*

**Aaron Woody, Ed. D, Superintendent**  
Asheboro City Board of Education

**ASHEBORO CITY BOARD OF EDUCATION MINUTES**  
**North Asheboro Middle School Theater**  
**November 17, 2022**

**Policy Committee**

**Committee Members Present:**

Chairman Michael Smith	Vice-Chairman Baxter Hammer	Gidget Kidd
Linda Cranford		

**Committee Members Absent:**

Adam Hurley	Hailey Lee
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**Staff Members Present:**

Dr. Aaron Woody	Sandra Spivey Ayers
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Meeting called to order at 6:07 p.m. and Dr. Woody presented to the following policies for consideration:

**Policy 1510/4200/7270 – School Safety**

- Removes the temporary requirements to prevent COVID-19 spread.

**Policy 2120 – Code of Ethics For School Board Members**

- Adds statement to clarify Board members commitment to complying with all Board policies, regardless of whether the policies expressly require compliance by board members.

**Policy 2123 – Board Member Opportunities For Development**

- Adds the Consortium of State School Boards Associations as one of the approved agencies for board training.

**Policy 3420 – Student Promotion And Accountability**

- Updates the General Statute in section Q. Children of Military Families.
- Adds a reference to the definition in policy 4050, Children of Military Families.

**Policy 3460 – Graduation Requirements**

- Adds the General Statute related to Children of Military Families.
- Updated language to align with definition of Children of Military Families in policy 4050.

**Policy 3620 – Extracurricular Activities And Student Organizations**

- Adds language to include State Board of Education to the rules for interscholastic Athletics.
- Includes updated language and General Statutes aligned with the definition of Children of Military Families.

**Policy 4050 – Children Of Military Families**

- Updated language to include the Interstate Compact on Educational Opportunity for Military Children to facilitate enrollment.
- Adds updated General Statute.
- Adds specific criteria for what constitutes a Military Family.
- Adds definition of Inactive Member.
- Removes section 2 – Those to Whom Adopted Policies and Procedures Apply.
- Updated legal reference.

**Policy 4100 – Age Requirements For Initial Entry**

- Adds requirement for Children of Military Families who may have a child who attended school in another state, may be eligible to enroll even if the child did not reach the age of 5 on or before August 31.
- Updated legal reference.

**Policy 4110 – Immunization And Health Requirements For School Admission**

- Updated language for Children of Military Families.
- Updated General Statute and legal references.

**Policy 4155 – Assignment To Classes**

- Updated General Statute for Newly Enrolled Children of Military Families
- Updated legal reference.

Meeting adjourned at 6:45 p.m.

**Finance Committee****Board Members Present:**

Chairman Michael Smith  
Vice-Chairman Baxter Hammer  
Gidget Kidd

Gwen Williams  
Dr. Beth Knott

Linda Cranford  
Gus Agudelo

**Staff Members Present:**

Dr. Aaron Woody

Sandra Spivey Ayers

Gwen Williams, Finance Committee Chairman, called the meeting to order at 6:45 p.m. and referred to Sandra Spivey Ayers.

Mrs. Spivey Ayers provided an update on the 2021-2022 financial audit. The Budget Transfer Report in the consent agenda tonight is the final report for last fiscal year.

Mrs. Spivey Ayers reviewed the ESSER update that will be given during the meeting tonight. We have twenty-eight percent of our ESSER funds remaining.

Mrs. Spivey Ayers presented the committee with the notification of award for the Center for



Safer Schools Safety Grant. Asheboro City Schools was awarded \$44,000 to assist with costs of an additional School Resource Officer and \$116,750 for additional safety equipment needs.

Mrs. Spivey Ayers gave a brief update of the Asheboro High School renovation project. We are still working closely with Smith Sinnett and JM Thompson to get to a substantial completion date in early December. Supply chain issues continue to be a concern.

Mrs. Spivey Ayers provided information on a fundraising effort that is ongoing to support upgrades to the weight room at Asheboro High School.

Mrs. Spivey Ayers provided an update on recent HES and Sodexo annual review meetings. Both partners are working hard to ensure our students receive the best services. Both companies have been provided with ideas for improvement.

There being no further business, Gwen Williams adjourned the meeting at 7:04 pm.

### **Board of Education**

#### **Board Members Present:**

Chairman Michael Smith  
Vice-Chairman Baxter Hammer  
Dr. Beth Knott  
Scott Eggleston, Attorney

Adam Hurley  
Linda Cranford  
Gus Agudelo

Gidget Kidd  
Gwen Williams  
Hailey Lee

#### **Board Members Absent:**

Phillip Cheek

Ryan Patton

#### **Staff Members Present:**

Dr. Aaron Woody  
Gayle Higgs  
Lee Clark  
Dr. Penny Crooks  
Sarah Beth Robbins  
Graham Groseclose  
Julie Brady

Sandra Spivey Ayers  
Tracie Ross  
Chandra Manning  
Christina Kinley  
Ann Evans  
Chris Scott

Dr. Wendy Rich  
Angel Etheridge  
Deanna Wiles  
Tressie Sargent  
Nikki Domally  
Jonas Hancock

### **Opening**

Chairman Smith called the meeting to order at 7:30 p.m. and welcomed all in attendance. Chairman Smith began with a moment of silence. Following the moment of silence, Mr. Smith asked Ms. Nikki Domally, Principal of Lindley Park Elementary, to introduce the student who led the Pledge of Allegiance.

Upon motion by Gwen Williams and seconded by Gidget Kidd, the board unanimously approved the meeting agenda.



### **Special Recognitions**

- A.** Ms. Nikki Domally, Principal of Lindley Park Elementary shared a presentation titled “After School Clubs & Enrichment Grants.” The presentation highlighted the following clubs offered at Lindley Park: LEGO, Rubik’s Cube, Girls Running, Gardening, Recycling, Battle of the Books, Cooking, Embroidery, Farm and Retro Video Gaming. Lindley Park was awarded over \$11,000 in enrichment grants, which contributed, to the forming of these clubs. Ms. Domally stated they are planning to offer additional clubs including Chess, Service, Baseball, Step and Pottery. Ms. Domally explained that volunteers, through the Randolph Cooperative Extension, were able to update the landscape in front of the school due to the enrichment grant received. Ms. Domally asked several Lindley Park students to share about the clubs they are a member of and what they like about the clubs.
- B.** Ms. Nikki Domally, Principal of Lindley Park Elementary introduced volunteers Ms. Kim Lemons and Ms. Patty Sanders, through the Randolph Cooperative Extension, and thanked them for their service in helping to update the landscape in front of the school. Ms. Domally shared several ways Ms. Lemons and Ms. Sanders have shared their time and gift of gardening with the students to help make Lindley Park more beautiful.
- C.** Dr. Aaron Woody, Superintendent, recognized Representative Pat Hurley and Representative Allen McNeill. Dr. Woody thanked both representatives for their service in the N.C. House of Representatives and their support of Asheboro City Schools. A book will be donated to Donna Lee Loflin Elementary in honor of Representative Hurley and a book will be donated to Asheboro High School in honor of Representative McNeill.
- D.** Ms. Tracie Ross, Director of Exceptional Children, recognized the 2022 Educator of Excellence Recipient, Ms. Rebecca Jones, Exceptional Children teacher at Lindley Park Elementary. Ms. Jones wants each of her students to grow academically and she makes sure all of her students know she loves them.
- E.** Ms. Sandra Spivey Ayers, Finance Officer, shared the following Points of Pride highlighting:
- District staff presented three sessions at the AIM 2022 conference in Raleigh on October 27. This conference is sponsored by NC DPI.
  - Six students from Asheboro City Schools participated in the NC Elementary Honors Chorus event in Winston-Salem. This annual event brings together the best young singers from across the state for an unforgettable musical experience.
  - Joining in the mission to help keep kids drug-free, our schools hosted a variety of activities to celebrate Red Ribbon week October 24-28.
  - Special thanks to our AIG team for coordinating the 2022 third grade Science Days. We are incredibly grateful to the NC Zoo for their partnership with Asheboro City Schools to make this experience a success for all.
  - On October 21, a number of our students participated in the first Special Olympics event of this school year, which was bowling.
  - The PTO at Balfour assisted with purchasing new swings, always a popular playground attraction.
  - An athletic Commitment Ceremony was held at Asheboro High School on November 9 and recognized four seniors who were signed with different colleges.

- We are proud of our AHS Varsity Soccer Team and their amazing season this year.

### **Superintendent's Report**

Dr. Aaron Woody, Superintendent, shared the following updates pertaining to the work happening in the district:

We are very proud of every educator in our district, which includes our administrators, and support staff. As a token of our appreciation, all staff were given a Blue Comet blue "Asheboro City Schools" collapsible lunch cooler this afternoon in celebration of American Education Week.

#### **Strategic Plan updates:**

- For goals 1 and 3, we have been working on professional development with our teachers, leaders, principals, and central office staff. We recently completed "Engaged Classroom" professional development, which provided the secondary teachers with additional instructional tools to better connect with students.
- Elementary teachers continue to participate in the Science of Reading and LETRS professional development. Principals, assistant principals, and instructional facilitators receive monthly support with "Curriculum Conversations" meetings lead in part by representatives from the NC Department of Public Instruction.
- We continue the Asheboro Randolph Collaborative (ARC)-Mathematics instruction between both school districts. We are trying to improve the k-8 and Math1 experiences and enhance critical thinking and systemic ways to teach math with better practices.
- Principals, assistant principals, and cabinet members will be participating in leadership capacity building training with "On Track Press" and Dr. Larry Coble throughout the remainder of this school year.

Dr. Woody discussed measures for communication, instruction, and academic outcomes (all three of these as part of Goal 1, 2, and 3 of the Strategic Plan). Some of the metrics included student attendance and absenteeism, discipline, SchoolStatus, Paper tutoring usage data, KickUp, and LETRS implementation.

### **Public Comments**

There were no public comments.

### **Consent Agenda**

Upon motion by Linda Cranford and seconded by Gus Agudelo, the following items were unanimously approved by the board:

- A.** Approval of Minutes for the October 20, 2022, Board of Education Meeting.
- B.** Policies Recommended for Approval:
  - Policy 3420 – Student Promotion and Accountability
  - Policy 4130 – Discretionary School Assignment
  - Policy 4150 – School Assignment
  - Policy 9400 – Sale, Disposal, and Lease of Board-Owned Real Property
- C.** Personnel (Personnel List Below)

**Asheboro City Schools  
Personnel Transactions  
November 17, 2022**

**\*A. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Davidson	Tammy	CO	Purchasing	2/28/2023
Wilson	Judy	CO	Custodian	2/28/2023

**\*B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Covington	Keione	AHS	Non-Faculty Coach - Head Girl's JV Basketball	10/31/2022
Headen	Natasha	CO	Bus Monitor	11/7/2022
Huff	Susan	CO	Occupational Therapist (temporary; part-time)	10/28-12/2/2022

**C. TRANSFERS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Williams	Brian	SAMS to GBT	Instructional Assistant/EC	10/26/2022

**Asheboro City Schools  
Personnel ADDENDUM  
November 17, 2022**

**\*A. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Butts	Julita	LP	Kindergarten	12/31/2022
Lambeth	Samantha	GBT	Kindergarten	12/31/2022
Sterling	Selena	GBT	Instructional Assistant/EC	12/19/2022

**\*B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Arroyo	Lindsey	LP	Interventionist (part-time)	11/28/22-5/26/23
Nesta	Christopher	CO	Computer Technician	11/28/2022
Ornelas	Vince	DLL	4th Grade	11/18/2022
Rabon	Francia	SAMS	Instructional Assistant/EC	11/28/2022
Tester	Katelyn	CWM	Physical Education	1/3/2023

### **C. TRANSFERS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Coble	Austin	BAL	After School Assistant to Instructional Assistant	11/14/2022

### **Information and Reports**

- A. Ms. Sandra Spivey Ayers, Finance Officer, shared the following Policy for Review:
- Policy 4400 - Attendance
- B. Mr. Chris Scott, Director of Facilities & Maintenance, shared an update on the Asheboro High School renovations. Mr. Scott gave a brief update on the work completed over the last 30 days and what will happen in the next 30 days.
- C. Dr. Wendy Rich, Assistant Superintendent of Curriculum & Instruction, and Ms. Sandra Spivey Ayers, Finance Officer presented an update regarding ESSER funds. Dr. Rich and Ms. Spivey Ayers shared that we have received approximately \$19.6 million in ESSER funds, explained a breakdown of those ESSER funds and how those funds are being utilized.

### **Action Items:**

- A. Dr. Wendy Rich, Assistant Superintendent of Curriculum & Instruction, requested board approval for the Continuous Improvement Plans (CIP) for the district and each school as presented at the October 20, 2022, board meeting. Upon motion by Linda Cranford and seconded by Gwen Williams, the request was unanimously approved as presented.

### **Board Operations:**

- A. Chairman Smith reviewed upcoming events.
- Chairman Smith and Gwen Williams reviewed highlights from the NCSBA conference held November 14-16.
  - The next regularly scheduled Board meeting will be on December 8, 2022, at 7:30 p.m. in the North Asheboro Middle School Theater.

### **Adjournment:**

There being no further business and upon motion by Gus Agudelo, and seconded by Beth Knott, the board unanimously approved to adjourn at 9:23 p.m.

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Chairman

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Secretary

# Policies For Approval

School attendance and class participation are an integral part of academic achievement and the teaching-learning process. Regular attendance develops patterns of behavior essential to professional and personal success in life. Regular attendance by every student is mandatory: The State of North Carolina requires that every child in the State between the ages of seven (or younger if enrolled) and 16 years attend school.

Parents or legal guardians have the responsibility for ensuring that students attend and remain at school daily. School administrators shall communicate attendance expectations to parents and guardians and work with students and their families to overcome barriers to attendance.

**A. ATTENDANCE RECORDS**

School officials will keep an accurate record of attendance, including accurate attendance records in each class. Students will be considered in attendance if present at least half of the instructional day on-site in the school or at a place other than the school attending an authorized school-related activity.

To be in attendance during remote instruction days (with the exception of the initial enrollment day), students must:

- (1) complete their daily assignments, either online or offline; and/or
- (2) have a daily check-in through two-way communication with
  - (a) the homeroom teacher for grades K-5; or
  - (b) each course teacher, as scheduled, for all other grade levels.

School officials shall communicate the attendance procedures to students and their families before the first day remote instruction begins.

**B. LATE ARRIVALS AND EARLY DEPARTURES**

Students are expected to be at school on time and to remain at school until dismissed. During the school day, students are expected to be present at the scheduled starting time for each class and to remain until the class ends.

When a student must be late to school or leave school early, a written excuse signed by a parent or guardian should be presented upon the student's arrival at school. Tardies or early departures may be excused for any of the reasons listed below in Section C.

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Any disciplinary consequences for unexcused tardiness or unexcused early departures from school or class will be consistent with Section D of policy 4300, Student Behavior Policies. The superintendent or designee shall list in the Code of Student Conduct the specific range of consequences that may be imposed on a student for such offenses. Consequences may not exceed a short-term suspension of two days.

**C. EXCUSED ABSENCES**

When a student must miss school, a written excuse signed by a parent or guardian must be presented to the teacher or principal designee within 2 days after returning from an absence. A parent or guardian may submit a detailed message through the SchoolStatus communication platform within 2 days in lieu of a written excuse. Absences due to extended illness may also require a statement from a health care practitioner. An absence may be excused for any of the following reasons:

1. personal illness or injury that makes the student physically unable to attend school;
2. isolation ordered by the local health officer or by the State Board of Health;
3. death in the immediate family;
4. medical or dental appointment;
5. attendance at the proceedings of a court or administrative tribunal in which the student is party to the action or under subpoena as a witness;
6. observance of an event required or suggested by the religion of the students or the student's parent(s);
7. participation in a valid educational opportunity, such as travel or service as a legislative or Governor's page, with prior approval from the principal;
8. pregnancy and related conditions or parenting, when medically necessary;
9. a minimum of two days each academic year for visitation with the student's parent or legal guardian if the student is not identified as at risk of academic failure because of unexcused absences and the student's parent or legal guardian (a) is an active duty member of the uniformed services as defined by policy 4050, Children of Military Families, and (b) has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat support posting.

Extended illnesses generally require a statement from a physician. Once a student has accumulated more than 15 absences in a school year (or more than five consecutive absences), a doctor's note, or other documentation approved by the principal, will be needed to excuse further absences. This standard does not apply to medically fragile students as defined in the North Carolina School Attendance and Student Accounting Manual and approved by the principal.

#### **D. SCHOOL-RELATED ACTIVITIES**

While recognizing the importance of classroom learning, the board also acknowledges that out-of-classroom, school-related activities can provide students with valuable experiences not available in the classroom setting. The following school-related activities will not be counted as absences from either class or school:

1. field trips sponsored by the school;
2. job shadows and other work-based learning opportunities, as described in G.S.115C-47(34a);
3. school-initiated and scheduled activities;
4. athletic events requiring early dismissal from school;
5. Career and Technical Education student organization activities approved in advance by the principal.

In addition, students participating in disciplinary techniques categorized as in-school suspensions will not be counted as absent.

#### **E. MAKEUP WORK**

In the case of excused absences, short-term out-of-school suspensions, and absences under G.S. 130A-440 (for failure to submit a school health assessment form within 30 days of entering school), the student will be permitted to make up his or her missed work. (See also policies 4110, Immunization and Health Requirements for School Admission, and 4351, Short-Term Suspension.) Assignments missed due to participation in school-related activities also are eligible for makeup by the student. The teacher shall determine when work is to be made up. The student is responsible for finding out what assignments are due and completing them within the specified time period.

#### **F. UNEXCUSED ABSENCES**

The principal will notify parents and take all other steps required by G.S. 115C-378 for excessive, unexcused absences.



Any school disciplinary consequences for unexcused absences will be consistent with Section D of policy 4300, Student Behavior Policies. The superintendent or designee shall list in the Code of Student Conduct the specific range of consequences that may be imposed on a student for such offenses. Consequences may not exceed a short-term suspension of two days.

**G. CHRONIC ABSENTEEISM**

Because class attendance and participation are critical elements of the educational process, any absences, whether excused or unexcused, can have a negative impact on a student's academic achievement. Regular attendance must be prioritized within each school and encouraged throughout the community. School administrators shall monitor and analyze attendance data to develop and implement strategies for reducing chronic absenteeism. Such strategies should involve engaging students and parents, recognizing good and improved attendance, providing early outreach to families of students missing school, and identifying and addressing barriers to attendance.

If a student is absent from school for five or more days in a semester, the principal or a committee established by the principal shall consider whether the student's grades should be reduced because of the absences. The principal or committee shall review other measures of academic achievement, the circumstances of the absences, the number of absences, and the extent to which the student completed missed work. A committee may recommend to the principal and the principal may make any of the following determinations:

1. the student will not receive a passing grade for the semester;
2. the student's grade will be reduced;
3. the student will receive the grade otherwise earned; or
4. the student will be given additional time to complete the missed work before a determination of the appropriate grade is made.

**H. SPECIAL CIRCUMSTANCES**

1. Students with Chronic Health Problems

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No penalties will be imposed for absences due to documented chronic health problems

2. Students Experiencing Homelessness

For students experiencing homelessness (see board policy 4125, Homeless Students), school officials must consider issues related to the student's homelessness, such as a change of caregivers or nighttime residence, before taking disciplinary action or imposing other barriers to school attendance based on excessive absences or tardies.

3. Attendance Requirements for Extracurricular Activities

Absences may impact eligibility for participation in extracurricular activities. Principals shall inform students and parents of the applicable attendance standards for the various types of extracurricular activities, including interscholastic athletics. Also see policy 3620, Extracurricular Activities and Student Organizations.

Legal References: McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431, et seq.; G.S. 115C-47, -84.2, -288(a), -375.5, -378 to -383, -390.2(d), -390.2(l), -390.5, -407.5; 130A-440; 16 N.C.A.C. 6E .0102, .0103, .0106; State Board of Education Policies ATND-000, -003

Cross References: Extracurricular Activities and Student Organizations (policy 3620), Education for Pregnant and Parenting Students (policy 4023), Children of Military Families (policy 4050), Immunization and Health Requirements for School Admission (policy 4110), Homeless Students (policy 4125), Student Behavior Policies (policy 4300), Short-Term Suspension (policy 4351)

Other Resources: NC DPI Multi-Tiered System of Support Implementation Guide, available at <https://www.livebinders.com/play/play/2052295?tabid=180c26e7-0236-1ff0-3f53-291910458e28#anchor>

Adopted: April 9, 1998 to become effective July 1, 1998

Revised: April 10, 2008, May 14, 2009, September 10, 2009, November 10, 2011, June 13, 2013, July 9, 2015, July 14, 2016, September 14, 2017, August 16, 2018, February 14, 2019, January 9, 2020, January 14, 2021, July 15, 2021, March 10, 2022

**Asheboro City Schools  
Personnel Transactions  
December 8, 2022**

**\*A. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Sheehy	Kristina	GBT	Exceptional Children Extended Content	12/30/2022
Sterling	Selena	GBT	Instructional Assistant/EC	12/30/2022*

**\*B. APPOINTMENTS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Covington	Nezzie	AHS	NFC - Assistant Girls JV Basketball	12/1/2022
Covington	Richard	CO	Van Driver	11/28/2022

\* = resignation effective date changed

**Asheboro City Schools  
Personnel ADDENDUM  
December 8, 2022**

**\*A. RESIGNATIONS/RETIREMENTS/SEPARATIONS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Hankins	Mindy	NAMS	Mathematics	1/2/2023
Harris	Jermelia	CO	Bus Driver	12/2/2022
Nichols	Nancy	CO	Bus Driver	1/15/2023

**\*B. APPOINTMENTS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Brown	Calvin	AHS	Physical Education/Head Football Coach	1/23/2023
Stewart	Krista	AHS	Interventionist	1/23/2023
Tucker	Anna	LP	Kindergarten	1/3/2023

**\*C. ADMINISTRATIVE APPOINTMENTS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Burress	Karen	SAMS	Assistant Principal (part-time; temporary)	1/3/23 - 6/14/23
Higgs	Gayle	CO	Director of Support Services	1/3/23-6/30/26

**D. TRANSFERS**

<b>LAST</b>	<b>FIRST</b>	<b>SCHOOL</b>	<b>SUBJECT</b>	<b>EFFECTIVE</b>
Collins	LaToyna	CO	Bus Monitor to Substitute Bus Monitor	12/5/2022
Harris	Victoria	CO	Bus Monitor to Bus Driver	12/5/2022

**ASHEBORO CITY SCHOOLS  
CERTIFIED APPOINTMENTS  
December 8, 2022**

<b><u>NAME</u></b>	<b><u>COLLEGE/DEGREE</u></b>	<b><u>LICENSURE</u></b>
Brown, Calvin	UNC-Greensboro B: Mathematics	Physical Education, K-12 Mathematics, 6-12

Mr. Calvin Brown is recommended to teach Physical Education at Asheboro High School for the 2022-2023 school year. Mr. Brown will also serve as Asheboro High School's Head Football Coach. Mr. Brown taught four years in Guilford County Schools before moving to Providence Grove High School. Mr. Brown has been the Head Football Coach at Providence Grove High School for the past seven years, and was named the 2021 PAC-7 Coach of the Year. Outside of the classroom, Mr. Brown also serves as the Athletic Director for Providence Grove High School. Mr. Brown serves as a Region 5 Representative on the NC Football Coaches Association Board of Directors, and is a steering committee member for the Randolph Sports Council. Mr. Brown believes strongly in building relationships, developing feeder programs and growing the booster club. We are pleased to welcome Mr. Brown as a new Blue Comet! Welcome Mr. Brown!

<b><u>NAME</u></b>	<b><u>COLLEGE/DEGREE</u></b>	<b><u>LICENSURE</u></b>
Stewart, Krista	University of NC- Greensboro B: Theater Education	Theatre Arts, K-12 English, 9-12

Ms. Krista Stewart is recommended to serve as Interventionist at Asheboro High School for the remainder of the 2022-2023 school year. Ms. Stewart currently teaches Theatre Arts at Morehead High School, where she has taught for eleven years. During this time, she has also taught various levels of English. She was selected as the 2020-2021 Teacher of the Year at Morehead High School, and has earned several awards for excellence in directing by the NC Theatre Conference. Ms. Stewart believes that by identifying her students' strengths and using them to build confidence, and instill a personal drive for them to achieve and improve academically. Ms. Stewart is passionate about teaching and motivating her students. We are happy to welcome her to Asheboro City Schools! Welcome Ms. Stewart!

<b><u>NAME</u></b>	<b><u>COLLEGE/DEGREE</u></b>	<b><u>LICENSURE</u></b>
Tucker, Anna	University of NC - Greensboro B: Human Development & Family Studies	Elementary, K-6

Ms. Anna Tucker is recommended to teach Kindergarten at Lindley Park Elementary School for the 2022-2023 school year. Ms. Tucker taught Kindergarten in Randolph County at New Market Elementary from 2012 until 2018. Prior to returning to Asheboro City Schools she taught students in a Second Grade setting at Phoenix Academy in High Point. Ms. Tucker began her teaching career serving as an Instructional Assistant at Charles W. McCrary. She is enthusiastic and forward thinking. We are pleased to welcome her back to Asheboro City Schools as a Lindley Park Lion! Welcome Ms. Tucker!

**Asheboro City Schools  
Administrator Contracts - ADDENDUM  
December 8, 2022**

<b><u>NAME</u></b>	<b><u>COLLEGE/DEGREE</u></b>	<b><u>LICENSURE</u></b>
Burress, Karen	Western Carolina University B: Early Childhood Education UNC-Greensboro M: Educational Leadership and Instruction/Supervision Specialist EdD: Educational Leadership	Principal K-12/Superintendent Curriculum Specialist Elementary K-6 Reading K-12

Dr. Karen Burress is recommended to serve as a part-time Assistant Principal at South Asheboro Middle School for the remainder of the 2022-2023 school year. She retired from Southeast Guilford Middle School where she served as the principal for 15 years. For the past two years, Dr. Burress has served in several interim/part-time assignments in the district. Dr. Burress is experienced in working with students and families from various social, cultural, economic and educational backgrounds, and has the ability to collaborate with a variety of stakeholders for a common vision. Welcome Dr. Burress!

<b><u>NAME</u></b>	<b><u>COLLEGE/DEGREE</u></b>	<b><u>LICENSURE</u></b>
Higgs, Gayle	Lee University (TN) B: Christian Education Liberty University (VA) M: Education/School Counselor UNC-Greensboro PMC – School Administration	School Counselor Principal

Mrs. Gayle Higgs is recommended as the Director of Support Services for Asheboro City Schools. Ms. Higgs has served as an Assistant Principal at Asheboro High School and Lindley Park Elementary School over the past five years. Mrs. Higgs has been an integral member of Asheboro City Schools since 2012, serving as a School Counselor at Asheboro High Schools for six years. She transitioned into the school administration role at Asheboro High School before expanding her administrative experience to include elementary at Lindley Park. Mrs. Higgs experiences align well with the areas under Support Services, and we look forward to her continued leadership. Welcome Mrs. Higgs!

**Technology Discards April 2022 - November 2022**

Date	1. General description of the property sold or exchanged	2. Name of the person(s) to whom the property was sold or with whom it was exchanged	3. Amount of money or other consideration received for each sale or exchange.
05/25/2022	Desktop LCD Monitors, All Sizes w/ GOOD screen Whole PCs w/HDD, Memory, CPU All kinds printers, inkjets and laser printers PC Keyboards PC Mice Cell Phones with batteries Laptop LI-ION Batteries Whole computer servers w/ all components Network switches, routers, hub, firewall powercord, cable, Tablet & Laptop Computers Battery Backups Flat Screens Gold PC/Server/Laptop Memory Scraps Air Cards Power Supplies with wire AC adaptors Miscellaneous Computer Parts and Peripherals	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$2,872.82
11/22/2022	SmartBoards, Large and Small Projectors and scrap metal (1, 358 Lbs metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$16.80
11/08/2022	SmartBoards, Large and Small Projectors and scrap metal (953 Lbs Metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$47.13
10/26/2022	SmartBoards, Large and Small Projectors and scrap metal (315 Lbs Metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$26.31
11/10/2022	SmartBoards, Large and Small Projectors and scrap metal (3,449 Lbs Metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$165.82
11/04/2022	SmartBoards, Large and Small Projectors and scrap metal (1,200 Lbs Metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$59.10

11/09/2022	SmartBoards, Large and Small Projectors and scrap metal (1,498 Lbs Metal)	PowerHouse Recycling Inc. 220 Ryan Patrick Drive Saliisbury, NC 28148	\$57.46
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# Waiver Form

## Individual Class Size Waiver Request

**INSTRUCTIONS:** Use this form to request class size waivers pursuant to G.S. 115C-301(g). For this waiver application, only one waiver request can be made per application.

In accordance with North Carolina State Board of Education Policy, requests for this waiver must be received by the Department of Public Instruction prior to November 30<sup>th</sup> of the current school year if you have an overage as of the 40<sup>th</sup> instructional day. Otherwise, you must submit a waiver request when an overage occurs during the year.

<b>School Year:</b>	<u>2022-2023</u>	<b>Date of Request:</b>	<u>11/22/2022</u>
<b>LEA Name:</b>	<u>Asheboro City Schools</u>	<b>LEA Number:</b>	<u>761</u>
<b>School Name:</b>	<u>Lindley Park Elementary</u>	<b>School Number:</b>	<u>761332</u>
<b>Grade Level of Class:</b>	<u>2</u>	<b>Course Number:</b>	<u>1052220</u>
<b>No. of Students in Class:</b>	<u>21</u>	<b>Section Number:</b>	<u>23</u>

Class size waivers are good only for the remainder of the school year for which they are approved. See Chapter Four of the **School Attendance and Student Accounting Manual** by holding down the **Ctrl key** and clicking on the link for more information.

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### 1. Select the class size exception pursuant to G.S. 115C-301(g)

- ☐ Emergencies, or acts of God that impact the availability of classroom space or facilities
- ☒ An unanticipated increase in student population of an individual school in excess of two percent (2%) of the average daily membership of that school.
- ☐ Organizational problems in geographically isolated local school administrative units in which the average daily membership is less than one and one-half per square mile.
- ☐ Classes organized for a solitary curricular area.
- ☐ A charter school closure

**Note - per State Board of Education policy, a waiver may be approved only if the following are true:**

- 1) No individual class size waiver has been requested for that specific school and grade during the previous school year,

**Please select and complete each item listed below for each class**

and

- 3) The local board cannot organizationally correct the exception.
- 4) The LEA is in compliance with the LEA-wide average for all grades.

### 2. Explain why this class size exception cannot be corrected:

# Waiver Form: Individual Class Size Waiver Request

Lindley Park Elementary school has a dual language program. There are two 2nd grade dual language classes that are excluded from the class size requirements and two regular, non-dual language classes that count. Students that are not enrolled in the dual language program must be enrolled in one of the two regular classes. (sections 23 and 24) Newly enrolled students in the second grade must be placed on the non-dual language track. Between September 26, 2022 (day 20) and October 25, 2022 (day 40) there were five (5) new second grade students enrolled at Lindley Park Elementary which increased the class sizes of both second grade non-dual language sections.

3. What was the membership of this class at Day 20? 19 Day 40? 21

4. Has an individual class size exception waiver been granted for this school during the last two school years? No

**(FOR GRADES K-3 ONLY): Provide the organized structure of the school by listing all individual classes and the number of students in each class**

**(i.e.: K=19, K=21, K=24, 1<sup>st</sup>=18, 1<sup>st</sup>=20, 1<sup>st</sup>=20, 2<sup>nd</sup>=22, 2<sup>nd</sup>=23, 2<sup>nd</sup>=23, 3<sup>rd</sup>=23, 3<sup>rd</sup>=24, etc.):**

K K=17, K=13 (Dual Language/Excluded Classes: K=21, K=21)

1st 1=17, 1=15, 1=14 (Dual Language/Excluded Classes: 1=20, 1=22)

2nd 2=21, 2=20 (Dual Language/Excluded Classes: 2=21, 2=21)

3rd 3=14, 3=16 (Dual Language/Excluded Classes: 3=21, 3=19)

Date of Local Board Approval: Pending Approval December 8, 2022

Signature of Superintendent:



LEA Contact Person:

Dr. Aaron Woody

Phone 336-625-5104

Email Address:

awoody@asheboro.k12.nc.us

Questions concerning the completion of this form should be directed to [StudentAccounting@dpi.nc.gov](mailto:StudentAccounting@dpi.nc.gov)

**Completed form must be:** Emailed to: [StudentAccounting@dpi.nc.gov](mailto:StudentAccounting@dpi.nc.gov)

Budget Amendment  
Asheboro City Schools Administrative Unit  
State Public School Fund

The Asheboro City Board of Education at a regular meeting on the 8th day of December, 2022, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2023.

REVENUE

1.3100.000	State Allocation	\$ 548,246
		<u>\$ 548,246</u>

EXPENDITURE

1.5400.003	School Leadership - Office Support	\$ (18,650)
1.5410.005	School Leadership - Principal/Assistant Principal	20,000
1.5120.013	CTE - Career Technical Education	30,000
1.5120.014	CTE - Career Technical Education	52,995
1.6400.015	Technology Support - School Technology Fund	11,600
1.5210.029	Special Instruction - Behavioral Support	(4,208)
1.5320.039	School Resource Officers - School Mental Health	160,750
1.5110.048	Instructional Bonus Pay - Other Performance Bonuses	5,921
1.5110.071	Regular Instruction - Supplemental Funds for Teacher Compensation	273,335
1.6400.073	Technology Support - School Connectivity	(12,356)
1.5110.085	Regular Instruction - Early Grade Reading Proficiency	80,850
1.5110.130	Regular Instruction - Textbooks	(51,991)
		<u>\$ 548,246</u>

Total Appropriation in Current Budget	\$ 36,377,732
Total Increase/Decrease of above amendment	<u>548,246</u>
Total Appropriation in Current Amended Budget	<u>\$ 36,925,978</u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of December, 2022.

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Chairman, Board of Education

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Secretary

Budget Amendment  
Asheboro City Schools Administrative Unit  
Federal Funds

The Asheboro City Board of Education at a regular meeting on the 8th day of December, 2022, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2023.

REVENUE

3.3600.049	IDEA Pre-School Handicapped	\$ 867.00
3.3600.104	Language Acquisition	2,969.00
3.3600.108	21st Century Community Learning Center	8,868.00
3.3600.111	Title III - Language Acquisition	7,353.67
3.3600.118	IDEA-Part B Targeted Assistance	18,427.38
3.3600.119	IDEA Preschool Part B Targeted Assistance	442.13
3.3600.166	ESSERF-Learning Management System	(3,428.71)
3.3600.171	ESSER II	6,465.43
3.3600.173	ESSER II-Instructional Support Contract	6,433.00
3.3600.181	ESSER III	16,482.24
		<u>\$ 64,879.14</u>

EXPENDITURE

3.5230.049	Pre-K Children w/ Disabilities Curricular Services	\$ 867.00
3.5270.104	Limited English Proficiency Services	2,969.00
3.5330.108	Extended Day/Year Instructional Services	8,868.00
3.5330.111	Remedial and Supplemental K-12 Services	7,353.67
3.5210.118	Children w/ Disabilities Curricular Services	18,427.38
3.5230.119	Pre-K Children w/ Disabilities Curricular Services	442.13
3.5860.166	Instructional Technology Services	(3,428.71)
3.5110.171	Regular Curricular Services	6,465.43
3.5210.173	Children w/ Disabilities Curricular Services	6,433.00
3.5110.181	Regular Curricular Services	16,482.24
		<u>\$ 64,879.14</u>

Total Appropriation in Current Budget	\$ 12,847,231.00
Total Increase/Decrease of above amendment	<u>64,879.14</u>
Total Appropriation in Current Amended Budget	<u>\$ 12,912,110.14</u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of December, 2022.

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Chairman, Board of Education

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Secretary

# Policies For Review

Safe schools are critical to creating a learning environment in which students can succeed. Staff and students share the responsibility for taking reasonable precautions and following established safety measures to create and maintain safe schools. The following safety measures must be implemented at each school.

**A. SUPERVISION OF STUDENTS**

Students must be reasonably supervised while in the care and custody of the school system. This supervision must occur throughout school hours, including during class, between classes, on the playground, and during recess or lunch periods; during authorized school field trips; and on school buses. Reasonable precautions should be taken to protect the safety of students on school grounds and on buses before, during and after school.

Students who are subject to policy 4260, Student Sex Offenders, and are receiving educational services on school property must be supervised by school personnel at all times.

**B. SUPERVISION OF VISITORS**

School administrators shall strictly enforce policies 5015, School Volunteers, and 5020, Visitors to the Schools.

**C. SAFETY OF SCHOOL BUILDINGS AND GROUNDS**

The superintendent and each building principal shall comply with all duties set out for their respective positions in G.S. 115C-288(d) and G.S. 115C-525 to minimize fire hazards. The principal is required to inspect school buildings, playgrounds, and equipment for health, fire, and safety hazards on a regular basis, as required by law, and to notify the superintendent immediately of unsanitary conditions or repairs needed to meet safety standards.

Any employee who observes any potential hazards must notify the principal or the employee's supervisor immediately.

All warning systems must meet building and equipment codes required by law and must be properly maintained. When necessary, proper signs indicating potential hazards or recommended safety precautions must be posted.

**D. ESTABLISHING PROCESSES TO ADDRESS POTENTIAL SAFETY CONCERNS AND EMERGENCIES**

**1. Responding to Student Altercations and Other Threats to Safety**

All school system employees have a duty to be alert at all times to situations that may pose a threat to the safety of students, employees, or visitors on school property, at school events, or in other situations in which the students are under the authority of school employees. Even an employee who does not have responsibility for supervising students is expected to make an immediate report if the employee observes or has reason to suspect that a situation poses a threat to safety and no administrator, teacher, or other supervisory employee is present and aware of the potential threat.

Teachers, teacher assistants, coaches, and other employees with responsibility for supervising students will use appropriate student behavior management techniques to maintain order and discipline on school property, at school events, and anywhere that students are under the employees' authority. Such employees must enforce the Code of Student Conduct and address student behavior in accordance with the school plan for management of student behavior (see policy 4302, School Plan for Management of Student Behavior).

When employees with responsibility for supervising students have personal knowledge or actual notice of a student altercation or other situation that poses an immediate threat to safety, they shall use their professional judgment to determine how best to address the situation to protect the safety of everyone in the vicinity. Emergency procedures identified in a student's Behavior Intervention Plan shall be followed to the maximum extent possible under the circumstances. For minor threats or altercations or altercations involving young children, the employee shall intervene directly to end the fight or address the safety threat if the employee can do so safely. An employee who encounters a situation that cannot be managed safely and effectively by that employee immediately shall request assistance from other employees or administrative staff and shall take steps to remove bystanders from the area. Only the degree of force or physical control reasonably necessary shall be used to re-establish a safe environment.

Employees should take further action as appropriate in accordance with any response protocols established by the principal or superintendent. All employees

are responsible for knowing and following such protocols to the fullest extent reasonable under the circumstances at the time.

2. School Rules

The principal or designee shall develop rules to help prevent accidents in school buildings, on school buses, and on school grounds.

3. Training for Staff and Students

Staff training must include detailed instruction on how to respond to a variety of emergency situations. Staff should also be able to recognize and respond to behavior, information, and related indicators that warn of impending problems. In addition, middle and high school employees must receive adequate training on the operation of the school's anonymous safety tip line.

School personnel must teach and review with students (1) safety procedures, including fire safety procedures; (2) precautions for handling chemicals or potentially dangerous equipment; and (3) appropriate responses to threats to school safety. Middle and high school students must also be informed of the anonymous safety tip line and its purpose and function.

4. Safety Equipment

School employees shall provide students and visitors with safety equipment as required by law and shall enforce school rules pertaining to wearing safety equipment. School employees shall wear and use appropriate safety equipment as required for the safe performance of their specific job assignments.

5. Planning for Emergencies and Conducting Fire Drills and Other Emergency Drills

The board, in coordination with local law enforcement and emergency management agencies, will adopt a school risk management plan relating to incidents of school violence for each school in the school system. The superintendent must provide the Department of Public Safety's Division of Emergency Management (Division) with emergency response information it requests for the school risk management plan and updated emergency response information when such updates are made. The superintendent must also provide the Division and local law enforcement schematic diagrams, including digital schematic diagrams, of all school facilities and updates of the schematic diagrams when the school system makes substantial facility modifications, such as the addition of new facilities or modifications to doors or windows. Schematic diagrams must meet any standards established by the Department of Public Instruction for the preparation and content of the diagrams. In addition, the superintendent shall provide local law enforcement with (1) either keys to the



main entrance of all school buildings or emergency access to key storage devices for all school buildings and (2) updated access to school buildings when changes are made to the locks of the main entrances or to the key storage devices.

At least one school-wide tabletop exercise and drill that meets the requirements of state law and is based on the procedures documented in the school risk management plan will be held annually at each school. Principals shall also conduct fire drills as required by law.

6. Reporting Risks to the School Population

Students should notify any staff member of any acts of violence, harassment, or bullying or any other unusual or suspicious behavior that may endanger safety. Middle and high school students may also use the anonymous safety tip line to report any risks to the school population or buildings. Ongoing student education efforts will aim at minimizing any fear, peer pressure, embarrassment, or other impediments to students reporting potential problems.

Maintaining a safe school environment that is conducive to learning requires staff to be proactive in dealing with violence, harassment, and bullying. Staff members must report immediately to the principal any information regarding unusual or suspicious behavior or acts of violence, harassment, or bullying.

School officials shall investigate and act upon any report of such behavior, including, when appropriate, reporting criminal activities to law enforcement, the State Board, the State Superintendent of Public Instruction, and the superintendent or designee (see policies 1710/4020/7230, Discrimination and Harassment Prohibited by Federal Law, 1725/4035/7236, Title IX Sexual Harassment – Prohibited Conduct and Reporting Process, 1726/4036/7237, Title IX Sexual Harassment Grievance Process, 4040/7310, Staff-Student Relations, 4329/7311, Bullying and Harassing Behavior Prohibited, 4335, Criminal Behavior, and 7232, Discrimination and Harassment in the Workplace).

7. Potential Threats of Registered Sex Offenders

The principal of each school shall register with the North Carolina Sex Offender and Public Protection Registry to receive e-mail notification when a registered sex offender moves within a one-mile radius of the school.

8. Student Behavior Standards

Students are expected to meet behavior standards set forth in board policies.

Legal References: G.S. 14-208.18; 115C-36, -47, -105.49, -105.53, -105.54, -166, -167, -288, -289.1, -307, -390.3, -391.1, -521, -524, -525; State Board of Education Policies

SSCH-000, SCFC-005

Cross References: Discrimination and Harassment Prohibited by Federal Law (policy 1710/4020/7230), Title IX Sexual Harassment – Prohibited Conduct and Reporting Process (policy 1725/4035/7236), Title IX Sexual Harassment Grievance Process (policy 1726/4036/7237), School Improvement Plan (policy 3430), Staff-Student Relations (policy 4040/7310), Student Sex Offenders (policy 4260), Student Behavior Policies (4300 series), Bullying and Harassing Behavior Prohibited (policy 4329/7311), School Volunteers (policy 5015), Visitors to the Schools (policy 5020), Registered Sex Offenders (policy 5022), Weapons and Explosives Prohibited (policy 5027/7275), Public Records – Retention, Release, and Disposition (policy 5070/7350), Relationship with Law Enforcement (policy 5120), Discrimination and Harassment in the Workplace (policy 7232), Occupational Exposure to Hazardous Chemicals in Science Laboratories (policy 7265), Staff Responsibilities (policy 7300), Security of Facilities (policy 9220)

Other Resources: *Practical Information on Crisis Planning: A Guide for Schools and Communities*, U.S. Department of Education Office of Safe and Drug-Free Schools (January 2007), available at <http://www2.ed.gov/admins/lead/safety/crisisplanning.html>

Adopted: July 14, 2011

Revised: June 13, 2013; April 10, 2014; May 14, 2015, July 14, 2016, September 14, 2017, January 11, 2018, June 13, 2019, May 13, 2021, January 13, 2022

The board recognizes that, collectively and individually, all members of the board must adhere to a code of ethics as required by G.S. 160A-86 and G.S. 115C-47(57).

**A. BOARD MEMBER ETHICAL REQUIREMENTS**

The following standards will guide each board member in the performance of his or her official duties:

1. the need to obey all applicable state and federal laws regarding official actions taken as a board member;
2. the need to uphold the integrity and independence of the board member's office;
3. the need to avoid impropriety in the exercise of the board's and board member's official duties;
4. the need to perform faithfully the duties of the office; and
5. the need to conduct the affairs of the board in an open and public manner, complying with all applicable laws governing open meetings and public records.

**B. SPECIFIC BOARD MEMBER COMMITMENTS**

In order to implement the above standards, each member of the board commits to do the following:

1. attend all regularly scheduled board meetings insofar as possible and become informed concerning the issues to be considered at those meetings;
2. endeavor to make policy decisions while always keeping in mind the objective of providing students the opportunity to receive a sound basic education and only after full discussion at publicly held board meetings;
3. render all decisions based on the available facts and independent judgment and refuse to surrender that judgment to individuals or special interest groups;
4. model civility and integrity to students, employees and all elements of the community by encouraging the free expression of opinion by all board members; engaging in respectful dialogue with fellow board members on matters being considered by the board; and complying with all board policies that set expectations for conduct, regardless of whether the policies expressly require compliance by board members;

5. respect the confidentiality of information that is privileged under applicable law and refrain from unauthorized disclosure of matters discussed in closed session;
6. work with other board members to establish effective board policies and to delegate authority for the administration of the schools to the superintendent;
7. communicate to other board members and the superintendent expressions of public reaction to board policies and school programs;
8. learn about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by the state and national school boards associations;
9. comply with North Carolina General Statute 115C-50 by earning the required 12 hours of training every two years;
10. comply with G.S. 160A-87 by earning two hours of ethics education within 12 months of election or appointment to the board;
11. support the employment of those persons best qualified to serve as school employees and avoid allowing personal relationships and biases to influence decision making;
12. refrain from investigating or attempting to resolve complaints received personally, but instead direct the complainant to follow the board's complaint or grievance process to resolve concerns;
13. avoid being placed in a position of conflict of interest and refrain from using the board member's position on the board for personal or partisan gain;
14. as stated in board policy 2121, Board Member Conflict of Interest, refrain from participating in, deliberating on, voting on, or attempting to influence any person with respect to any matter pertaining to the employment with the board of the board member's spouse, including but not limited to hiring, transfer, promotion, demotion, suspension, discipline, performance evaluation, or review or investigation of a complaint of any kind;
15. take no private action that will compromise the board or administration; and
16. remember always that a board member's first and greatest concern must be the educational welfare of the students attending the public schools.

All newly elected board members are expected to sign a code of ethics statement that includes these provisions at the organizational meeting of the board.

Legal References: G.S. 115C-36, -47(1), -47(57), -50; 160A-86, -87; *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Member Conflict of Interest (policy 2121), Board Member Opportunities for Development (policy 2123)

Adopted: April 9, 1998 to become effective July 1, 1998

Updated: March 11, 2010, June 10, 2010, February 11, 2016, March 11, 2021

## **BOARD MEMBER OPPORTUNITIES FOR DEVELOPMENT**

*Policy Code:* **2123**

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Board members are encouraged to participate in school board professional development activities designed for them. New board members will have the opportunity and will be encouraged to attend orientation programs for new board members sponsored by the state and national school boards associations. It is the responsibility of the board to provide new board members a thorough orientation to board policies, practices and duties.

Each board member must fulfill the legal requirement to receive a minimum of 12 hours of training every two years.

All board members must receive a minimum of two hours of ethics education within 12 months after initial election or appointment to office and again within 12 months after each subsequent election or appointment to office. This education must address the laws and principles that govern conflicts of interest and ethical standards for local government officials. The superintendent shall maintain records verifying that each board member has participated in the required ethics education. The ethics education required under this paragraph may be counted towards the 12-hour training requirement.

Unless otherwise approved by the board, such training must be provided by the following entities: the school system, the North Carolina School Boards Association; the Consortium of State School Boards Associations; the School of Government; or the Department of Public Instruction. If a board member wishes to receive training credit for or be reimbursed for attending training offered by another entity, he/she must obtain approval from the board.

Funds for participation will be budgeted annually, and reimbursement for expenses will be made in accordance with law and applicable board policy.

Legal References: G.S. 115C-50; 160A-86, -87

Cross References: Code of Ethics for School Board Members (policy 2120)

Adopted: April 9, 1998 to become effective July 1, 1998

Revised: November 14, 2002, June 10, 2010, August 9, 2012, February 11, 2016, July 14, 2022

**A. PURPOSE**

The board believes that students should progress to the next level of study only after they are proficient in their knowledge and application of the current curriculum level. To the extent reasonably possible, students should be given as much or as little time as they need to be proficient at a particular level of study. Students will be promoted to the next level of study as described in this policy.

**B. STUDENT PROMOTION STANDARDS**

The superintendent shall develop (1) proposed promotion standards and (2) a process to be used in determining a student's readiness to progress to the next level of study and shall submit the standards and process to the board for approval. The standards will be based, in part, upon proficiency in reading. The standards and process must provide multiple criteria for assessing a student's readiness to progress to the next level of study, such as standardized test scores, formative and diagnostic assessments, grades, a portfolio or anthology of the student's work and, when appropriate, accepted standards for assessing developmental growth. The standards and process will incorporate all state law and State Board of Education policy requirements, including those for the assessment and promotion of third grade students as described in G.S. 115C-83.6 *et seq.* and State Board of Education Policies KNEC-002 and -003.

Principals shall ensure that the promotion standards are used by teachers and school administrators in assessing each student's readiness to progress to the next level of study. Principals have the authority to promote or retain students based upon the standards approved by the board and any applicable standards set by the State Board of Education.

To reduce the number of students who do not meet promotion standards, the board directs school administrators and teachers to address the needs of students who are not making adequate academic progress as required by policy 3405, Students at Risk of Academic Failure.

**C. LOCAL PROMOTION STANDARDS****1. Grades Kindergarten, 1 and 2**

Students in grades K, 1 and 2 will be expected to demonstrate grade level proficiency on the current state instructional standards in reading, writing, and mathematics. Multiple measures are to be used to determine grade level

proficiency on the current state instructional standards including, but not limited, to:

- a. K-5 Portfolio, including writing samples
- b. K-2 math benchmark assessments
- c. Demonstration of the current state grade level instructional standards
- d. Teacher observation and recommendation
- e. Reading 3D Diagnostic Data

Students who are performing below grade level will be provided intervention strategies according to the school remediation plan and the student's individual growth plan. Students who are still performing below grade level after receiving intervention will not be promoted, unless otherwise determined by the school principal in accordance with Subsection E of this policy.

2. Grades 3-5

Students in grades 3, 4 and 5 will be expected to demonstrate grade level proficiency in reading, writing, mathematics, science, and social studies. Multiple measures are to be used to determine grade level proficiency including, but not limited, to:

- a. Standardized test scores from the North Carolina End-of-Grade tests
- b. Demonstration of the current state grade level instructional standards
- c. K-5 portfolios, including writing samples
- d. Benchmark assessments
- e. Teacher observation and recommendation
- f. Reading 3D Diagnostic Data

Students who are performing below grade level will be provided intervention strategies according to the school remediation plan and the student's individual growth plan. Students who are still performing below grade level after receiving intervention will not be promoted, unless otherwise determined by the school principal in accordance with Subsection E of this policy.

3. Grades 6-8

Students in grades 6, 7 and 8 will be expected to demonstrate grade level proficiency in reading, writing, mathematics, science, and social studies. Multiple



measures are to be used to determine grade level proficiency including, but not limited, to:

- a. Standardized test scores from the North Carolina End-of-Grade tests
- b. Pass five courses: one of which must be language arts, one of which must be mathematics, one of which must be science or social studies
- c. Grades
- d. Student work portfolios, including writing samples
- e. Benchmark assessments
- f. Teacher observation and recommendation

Students who are performing below grade level will be provided intervention strategies according to the school remediation plan and the student's individual growth plan. Students who are still performing below grade level after receiving intervention will not be promoted, unless otherwise determined by the school principal in accordance with Subsection E of this policy.

4. Grades 6-8 End of Course and End of Grade Assessments

The End of Course (EOC) and End of Grade (EOG) Assessments results shall count as twenty percent (20%) of a student's final grade in each middle school course for which such a test is administered. However, the results of such assessments will not factor into a student's final grade in a course during the initial implementation year of a new assessment for that course where scores are not immediately available due to standard setting. Middle school students requiring multiple final assessments, within a single subject, should have the assessments averaged for the final exam score. This requirement does not apply for students assessed on the Extended Content Standards or English Learner students in their first year in the United States.

5. High School End of Course Exams and Assessments

The End of Course (EOC) assessment and vocational post assessment results shall count as twenty percent (20%) of a student's final grade in each high school course for which such a test is administered. However, the results of such

assessments will not factor into a student's final grade in a course during the initial implementation year of a new assessment for that course where scores are not immediately available due to standard setting. This applies to the English, Mathematics, and Science End-of-Course assessments. (State Board of Education Policy TEST-003, -011, -016) All other high school courses are also required to administer a final exam that shall count as twenty percent (20%) of a student's final grade. Further, CTE students who earn a credential that is approved under Department of Public Instruction guidelines or successfully complete the CTE Performance Based Measurement as evidence of technical skill attainment will not be required to take the CTE Post-Assessment in the course. This requirement does not apply for students following the Future Ready Occupational Course of Study or English Learner students in their first year in the United States

6. Diploma Standards

To receive a North Carolina high school diploma, a student must complete the requirements set forth in policy 3460, Graduation Requirements.

**D. INTERVENTION FOR STUDENTS UNLIKELY TO MEET PROMOTION STANDARDS**

The goal of Asheboro City Schools is to identify, as early as possible, students who are unlikely to meet the standards for progression to the next level of study so that the school can provide appropriate intervention. Intervention must be provided for any student who does not meet grade level proficiencies established by the State or who is determined to be at-risk of not meeting grade level proficiencies or making progress toward graduation established by the Local Board or State.

Every student who does not meet grade level proficiency, is at risk of academic failure, or is not making progress toward graduation shall have developed for them an individual growth plan constructed by the student's teacher(s) whether the student is promoted or retained. Each plan shall include student assessment data, intervention strategies, and progress monitoring strategies (Students At Risk of Academic Failure, policy 3405).

1. Intervention Plans

Each school must submit to the board the school's plan for intervention as part of the school's yearly improvement plan. Schools also must include in the school improvement plan the types of intervention strategies that will be offered at the

school. At a minimum, the intervention plan must address the following elements:

- a. identification of and intervention for students at risk of failing the student accountability standards;
- b. differentiated instruction for students who have been retained; and
- c. meeting individual students' needs.

## 2. Intervention Strategies

Intervention involves identifying strategies specifically designed to increase grade level proficiency. Strategies may include, but are not limited to, alternative learning models, special homework, smaller classes, flexible grouping, tutorial sessions, extended school day, Saturday school, modified instructional programs, parental involvement, small or large group counseling sessions, summer school instruction, participation in or restriction of participation in extracurricular activities, individualized instruction or goals, and remedial instruction or retention.

Extended instructional opportunities should be different from and supplemental to regular classroom instruction. The school will involve parents and the student in discussing intervention strategies. Students will participate in the intervention strategies and demonstrate acceptable growth and achievement.

## E. REVIEW OF STUDENT PROMOTION STANDARDS

### 1. Previous retentions

Previous retentions may be a factor in waiving student promotion standards.

### 2. Review Process

In the case where a student's promotion is in question, the principal must consider the following before recommending promotion or retention.

Teachers shall provide documentation of the student's performance during a review process. Documentation may include but is not limited to:

1. Student work samples;

2. Other assessment data;
3. Information supplied by parents;
4. For student with disabilities, information that is included in the individualized education program; and
5. Other information that verifies that a student is at grade level or, is making adequate progress to meet grade level requirements.

Light's Retention Scale should be considered for deciding whether or not a student should be retained.

#### **F. APPEALS OF PROMOTION DECISIONS**

##### **1. Appeal to the Superintendent**

Within five workdays of receiving the principal's written decision to promote or retain a student, the student's parents may appeal the decision to the superintendent. The superintendent may overturn the principal's decision only upon a finding that the principal's decision was arbitrary and capricious (i.e., without a rational basis) or was otherwise an abuse of discretion.

The superintendent must render a decision within 10 workdays of receiving the appeal. The superintendent may support the principal's decision, remand it back to the principal for consideration of additional issues or reverse the decision.

The superintendent's findings must be in writing and must be provided to the parents.

##### **2. Appeal to the Board of Education**

The superintendent's decision to promote or retain a student may be appealed to the board in accordance with the procedures set forth in subsection E.5 of policy 1740/4010, Student and Parent Grievance Procedure.

#### **G. LITERACY INTERVENTIONS**

##### **1. Reading Camps**

The board will provide reading camp opportunities as required by law at no fee for students who are entitled to this intervention under state law. The superintendent or designee shall encourage parents of eligible students to enroll their students in a reading camp. To the extent resources permit, the board may

offer fee-based reading camp opportunities for students in eligible grades who are not entitled to attend at no cost. Annually, the board may establish criteria for priority enrollment in its fee-based reading camps and may set the attendance fee at an amount not to exceed the statutory limit. If offered, the superintendent or designee shall notify interested parents of the application procedure for the fee-based reading camps.

2. Individual Reading Plans

Beginning in the 2022-2023 school year, an Individual Reading Plan (IRP) will be developed in accordance with state law for any student in kindergarten through third grade demonstrating difficulty with reading development based on the results of either (1) the first diagnostic or formative assessment of the school year or (2) the first diagnostic or formative assessment of the second semester of the school year. The student's teacher shall notify the parent or guardian that the student has demonstrated difficulty with reading development and that an IRP has been developed for the student. The notice provided must include all other information required under G.S. 115C-83.6B(b) and should be in the parents' native language when appropriate foreign language resources are readily available.

3. Digital Children's Reading Initiative

The school system will provide access through the school system website to available resources from the Department of Public Instruction's Digital Children's Reading Initiative as required by law. Printable activities from those resources will be provided in hard copy to students who do not have digital access at home.

4. Approval of Literacy Intervention Plan

By the established deadline each year, the superintendent or designee shall submit to the Department of Public Instruction for approval a plan for the literacy interventions the school system will offer in the following school year, as required by G.S. 115C-83.6A.

**H. PROMOTION AND ACCOUNTABILITY STANDARDS FOR STUDENTS WITH DISABILITIES**

To the extent possible, students with disabilities must be held to the same promotion standards as all other students. However, for students who take alternative assessments in lieu of the end-of-grade (EOG) or end-of-course (EOC) tests, promotion decisions must be based on criteria recommended by the IEP team.

All intervention strategies and other opportunities, benefits and resources that are made

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available to students without disabilities must be made available to those students with disabilities who are subject to the student promotion standards. Such opportunities must be in addition to the special education services provided to the student.

**I. PROMOTION AND ACCOUNTABILITY STANDARDS FOR STUDENTS WITH LIMITED ENGLISH PROFICIENCY**

To the extent possible, students with limited English proficiency will be held to the same standards as all other students.

All intervention and other opportunities, benefits, and resources that are made available to other students must be made available to students with limited English proficiency who participate in the student promotion standards.

**J. CREDIT BY DEMONSTRATED MASTERY**

The superintendent, or designee, shall provide opportunities for students in grades 9 through 12 to earn course credit by demonstrating mastery of course material without first completing the regular period of classroom instruction in the course. Students in grades 6 through 8 may earn credit by demonstrated mastery for high school courses offered in middle school. To earn credit by demonstrated mastery, students must demonstrate a deep understanding of the content standards and application of knowledge through a multi-phase assessment, in accordance with standards established by the State Board of Education and any additional standards established by the superintendent.

**K. CREDIT RECOVERY**

Students who fail a high school course may retake parts of the course through credit recovery to earn credit for the course. Credit recovery delivers a subset of the blueprint of the original course in order to specifically address deficiencies in a student's mastery of the course and target specific components of a course necessary for completion. A pre-assessment of the student's understanding of the course material will be administered at the beginning of the course and the credit recovery will be tailored to meet the needs of the individual student. The length of a credit recovery course is dictated by the skills and knowledge the student needs to recover and not a fixed length of seat time.

Any EOC exam associated with the credit recovery course will be administered no later than 30 days upon completion of the credit recovery course. The credit recovery will be graded as pass or fail and will not impact the student's grade point average. The original grade for the course will remain on the student's transcript.

The superintendent shall develop procedures addressing the implementation of credit recovery opportunities across the school system.

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**L. REPEATING A COURSE FOR CREDIT****1. Repeating a Previously Failed Course**

As provided in State Board of Education policy CCRE-001, high school students who fail a course for credit may repeat that course. To take advantage of this option, the student must repeat the entire course. When a student initially fails a high school course and successfully repeats the course for credit, the new course grade will replace the original failing grade for the course on the student's transcript and in calculations of the student's GPA, class rank, and honor roll eligibility. The superintendent may develop procedures for students to indicate their intent to repeat a course for credit under this paragraph and may establish any other rules as necessary and consistent with State Board policy.

**2. Repeating a Course for which Credit was Earned (Grade Replacement)**

The board recognizes that high school students may need to repeat a course for which they have earned credit in order to increase their understanding of the course content, to improve skill mastery, or to meet postsecondary goals. Students may repeat a course for which they have previously earned credit, subject to the following preconditions and any other reasonable rules established by the superintendent:

- a. the student must make a written request to repeat the course;
- b. the principal or designee must approve the request;
- c. there must be space available after seats have been assigned to students who are taking the course for the first time or repeating a previously failed course;
- d. the course to be repeated must be a duplicate of the original class and course number and must be taken during the regular school day at a high school in this school system or through the North Carolina Virtual Public School;
- e. upon completion of the repeated course, the higher course grade, current or original mark, will be used on the student's transcript and in calculations of the student's GPA, class rank, and honor roll eligibility;
- f. credit towards graduation for the repeated course will be given only once;
- g. a course may be repeated only one time; and



- h. students may repeat a maximum of four previously passed courses during their high school careers.

The superintendent shall require notice to students and parents of these preconditions and of any other relevant information deemed advisable by the superintendent.

#### **M. ACCELERATION**

Some students may need less time to learn the curriculum. The Board recognizes our responsibility to provide an array of services that maximizes the potential of each of these students. Teachers are encouraged to challenge these students by expanding the curriculum, providing opportunities to explore subjects in greater detail or providing different types of educational experiences. Differentiated programs and services may be provided through such strategies as appropriate classroom groupings, increased pace instruction, challenging subject classes, differentiated units, content modification, subject advancement, grade skipping, alternative products, enrichment opportunities, curriculum compacting, or individual projects and contracts. To challenge a student sufficiently, the principal may reassign the student to a different class or level of study and/or may identify concurrent enrollment or other curriculum expansion options (see policy 3101, Dual Enrollment).

#### **N. REPORTING REQUIREMENTS**

##### **1. Superintendent's Report to the Board**

At least on an annual basis, the superintendent shall provide the board with the following information for each school:

- a. aggregate student performance scores on state-mandated tests and any other standardized tests used by a school or the school system;
- b. the number and percentage of students retained and/or not meeting the standards for their grade level;
- c. the number and percentage of third grade students exempt from mandatory third grade retention by category of exemption as listed in state law; and
- d. remedial or additional educational opportunities provided by the school system and the success of these efforts in helping students meet promotion standards.

##### **2. Report to the North Carolina State Board of Education and Department of Public Instruction**

Pursuant to statutory requirements and standards established by the Department of Public Instruction, all required information regarding student performance will be provided annually to the Department.

3. Publication on the School System Website

Information about the reading performance of third grade students will be posted on the school system website in accordance with state law.

**O. RESOURCES**

Consistent with the objective of improving student performance, the board will provide schools with maximum flexibility in the allocation of state funds. School personnel are expected to budget financial resources in a manner that will meet the standards established in this policy. The board will consider requests to transfer funds from other funding allotment categories to intervention strategies as part of the school improvement plan submitted by school officials. All funds will be used in a fiscally sound manner in accordance with policy 8300, Fiscal Management Standards.

**P. NOTIFICATION TO PARENTS**

The superintendent or designee shall provide information regarding promotion standards to all students and parents. In addition, if a kindergarten, first grade, second grade or third grade student (1) is demonstrating difficulty with reading development; (2) is not reading at grade level; or (3) has an individual growth plan under G.S. 115C-105.41, the student's teacher shall provide the student's parents timely written notice advising that if the student is not demonstrating reading proficiency by the end of third grade, the student will be retained, unless exempt from mandatory retention for good cause. Parents are encouraged to help their children meet the promotion standards and will have opportunities to discuss the promotion standards and procedures with teachers and the principal. Information provided to parents should be in the parents' native language when appropriate foreign language resources are readily available.

The teacher of a student who does not meet promotion standards must notify the student's parents that the student has failed to meet the standards for progression to the next level of study and must provide the parents with information concerning retesting, intervention, review and appeal opportunities. When a student is to be retained, the principal shall provide the student's parents written notice of the retention and, if the student will be retained in accordance with G.S. 115C-83.7(a) for failure to demonstrate reading proficiency, (1) written notice of the reason the student is not eligible for a good cause exemption as provided in G.S. 115C-83.7(b) and (2) a description of proposed literacy interventions that will be provided to the student to remediate areas where the student had not demonstrated reading proficiency. Teachers shall provide parents of

students retained under G.S. 115C-83.7(a) at least monthly written reports on student progress toward reading proficiency. The evaluation of a student's progress will be based upon the student's classroom work, observations, tests, assessments and other relevant information.

**Q. CHILDREN OF MILITARY FAMILIES**

As required by the Interstate Compact on Educational Opportunity for Military Children (G.S. 115C-407.5), G.S. 115C-407.12, and policy 4155, Assignment to Classes, school administrators have the authority to exercise flexibility in waiving course or program prerequisites or other preconditions for the placement of children of military families, as defined in policy 4050, Children of Military Families, in courses or programs offered by the school system.

Legal References: G.S. 115C-36, -45(c), -47, -81, -83.2, -83.3, -83.6, -83.6A, -83.6B, -83.7, -83.7A, -83.8, -83.9, 83.10, -83.11, -105.21, -174.11, -288(a), -407.5, -407.12; S.L. 2021-8; State Board of Education  
Policy CCRE-001, KNEC-002, KNEC-003

Cross References: Student and Parent Grievance Procedure (policy 1740/4010), Goals and Objectives of the Educational Program (policy 3000), Dual Enrollment (policy 3101), Students At-Risk of Academic Failure (policy 3405), School Improvement Plan (policy 3430), Graduation Requirements (policy 3460), Extracurricular Activities and Student Organizations (policy 3620), Children of Military Families (policy 4050), Assignment to Classes (policy 4155), Fiscal Management Standards (policy 8300)

Other Resources: *Guidelines for Testing Students Identified as English Learners*, (N.C. Department of Public Instruction) available at <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/testing-policy-and-operations/testing-students-identified-english-learners>; Read to Achieve Implementation Guide, available at <https://www.dpi.nc.gov/districts-schools/classroom-resources/early-learning-read-achieve/k-3-literacy>

Adopted: August 11, 2011

Revised: August 8, 2013, January 9, 2014, October 9, 2014, March 12, 2015, July 14, 2016, July 13, 2017, May 10, 2018, December 13, 2018, September 12, 2019, November 12, 2020, March 10, 2022

The board recognizes the importance of setting rigorous graduation requirements to help ensure that students are receiving an education that will prepare them to be career and college ready and productive members of society.

In order to graduate from high school, students must meet the following requirements:

1. successful completion of all course unit requirements as described in Section A; and
2. successful completion of cardiopulmonary resuscitation instruction.

The principal shall ensure that students and parents are aware of all graduation requirements. School counseling program staff shall assist students in selecting their high school courses to ensure that students are taking all of the required units and selecting electives consistent with their post-graduation plans. For students who have transferred to the school system during high school or who, for other reasons, have completed course work outside of the school system, the principal shall determine what course work will be applied as credit toward graduation. The principal shall consider the requirements of the Interstate Compact on Educational Opportunity for Military Children (G.S. 115C-407.5), G.S. 115C-407.12, and the requirements of subsection C.3 of this policy in determining the graduation requirements for children of military families.

**A. COURSE UNITS REQUIRED**

All students must fulfill the course unit requirements of the Future-Ready Core Course of Study, unless they are approved for the Future-Ready Occupational Course of Study. The tables below list the course unit requirement for the Future-Ready Core Course of Study and the Future-ready Occupational Course of Study based on the student's year of entry into ninth grade for the first time.

In accordance with policy 3101, Dual Enrollment, and State Board of Education requirements, students may earn certain high school credit for college courses completed. In addition, students may earn credit for certain high school courses in the Future-Ready Core Course of Study completed prior to grade 9, as authorized by the State Board of Education. Students also have the opportunity to meet course unit requirements without completing the regular period of classroom instruction by demonstrating mastery of the course material in accordance with policy 3420, Student Promotion and Accountability, and State Board of Education requirements.

All awards of high school course credit must be consistent with State Board of Education requirements. Any inconsistency between board policy and State Board graduation

requirements will be resolved by following the State Board requirements. While the board endeavors to keep its policy up to date with current State Board of Education graduation requirements, students should verify current requirements with their school counselors when planning course schedules or making other decisions based on graduation requirements.

1. Future-Ready Core Course of Study Credits Required for Students Entering Ninth Grade for the First Time before 2020-2021

Courses Required*	State Requirements	Local Requirements
English	4 sequential (English I, II, III, and IV)	
Mathematics	4 (NC Math 1, 2, and 3 and a fourth math course aligned with the student's post-high school plans.)** (A principal may exempt a student from this math sequence. Exempt students will be required to pass NC Math 1 and 2 and two other application-based math courses or selected CTE courses, as identified on the NC DPI math options chart.)***	
Science	3 (a physical science course, Biology, and earth/environmental science)	
Social Studies	4 (including: (1) a founding principles course which shall be either American History: Founding Principles, Civics and Economics or Founding Principles of the United States of America and North Carolina: Civic Literacy;† (2) two American history courses which shall be either (a) American History I and II, (b) American History I or II and another Social Studies course, or (c) American History and another Social Studies course; and (3) World History)	
Health/P.E.	1	
Electives	6 (2 electives must be any combination of Career and Technical Education, Arts Education, or World Language; 4 must be from one of the following: Career and Technical Education, J.R.O.T.C., Arts Education, or any other subject area or cross-disciplinary course. A four-course concentration is recommended.)±	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* Certain International Baccalaureate (IB), Advanced Placement (AP), and Cambridge International Examination (CIE) courses will satisfy specific graduation requirements. See SBE Policy GRAD-008.

\*\* Students who are learning disabled in math may have other options for meeting the four mathematics credits requirement. See DPI memo of August 24, 2016 available at <http://bit.ly/DPIMemo>, and the math option chart linked below.

\*\*\* Students seeking to complete minimum course requirements for UNC universities must complete four mathematics courses, including a fourth math course with Math 3 as a prerequisite. The math options chart is available at <https://www.dpi.nc.gov/districts-schools/classroom-resources/academic-standards/standard-course-study/mathematics/standard-course-study-supporting-resource>

† The founding principles courses, American History: Founding Principles, Civics and Economics and Founding Principles of the United States of America and North Carolina: Civic Literacy, must follow the North Carolina Standard Course of Study (NCSCOS) in its entirety and may not be satisfied by any other courses. See SBE Policies CCRE-001 and GRAD-004.

± Students seeking to complete minimum course requirements for UNC universities must complete two credits of a single world

language.

2. Future-Ready Core Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2020-2021

Courses Required	State Requirements	Local Requirements
English	4 sequential (English I, II, III, and IV)	
Mathematics	4 (NC Math 1, 2, and 3 and a fourth math course aligned with the student's post-high school plans.)** (A principal may exempt a student from this math sequence. Exempt students will be required to pass NC Math 1 and 2 and two other application-based math courses or selected CTE courses, as identified on the NC DPI math options chart.)***	
Science	3 (a physical science course, Biology, and earth/environmental science)	
Social Studies	4 (including (1) a founding principles course which shall be either American History: Founding Principles, Civics and Economics or Founding Principles of the United States of America and North Carolina: Civic Literacy;† (2) an American History course which shall be either (a) American History I, (b) American History II, or (c) American History; (3) World History;‡ and (4) Economics and Personal Finance^)	
Health/P.E.	1	
Electives	6 (2 electives must be any combination of Career and Technical Education, Arts Education, or World Language; 4 must be from one of the following: Career and Technical Education, J.R.O.T.C., Arts Education, or any other subject area or cross-disciplinary course. A four-course concentration is recommended.)‡	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* Certain Advanced Placement (AP) courses satisfy specific graduation requirements. See SBE policy GCS-L-008.

\*\* Students who are learning disabled in math may have other options for meeting the four mathematics credits requirement. See DPI memo of August 24, 2016 available at <http://bit.ly/DPIMemo>, and the math option chart linked below.

\*\*\* Students seeking to complete minimum course requirements for UNC universities must complete four mathematics courses, including a fourth math course with Math 3 as a prerequisite. The math options chart is available at <https://www.dpi.nc.gov/districts-schools/classroom-resources/academic-standards/standard-course-study/mathematics/standard-course-study-supporting-resource>

† The founding principles courses, American History: Founding Principles, Civics and Economics and Founding Principles of the United States of America and North Carolina: Civic must follow the North Carolina Standard Course of Study (NCSCOS) in its entirety and may not be satisfied by any other courses, except as provided in SBE Policy GRAD-008. See also SBE Policies CCRE-001 and GRAD-004.

± It is strongly recommended that students take World History in the first year of their high school Social Studies course sequence due to the nature of the adoption of the new Social Studies Standard Course of Study effective in 2021-2022.

^ This course must, at a minimum, include the standards established by the second edition of the Voluntary National Content Standards in Economics and the 2013 National Standards for Financial Literacy, as developed by the Council for Economic Education.

‡ Students seeking to complete minimum course requirements for UNC universities must complete two credits of a single world language.

3. Future-Ready Core Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2021-2022 and Thereafter

Courses Required	State Requirements	Local Requirements
English	4 sequential (English I, II, III, and IV)	
Mathematics	4 (NC Math 1, 2, and 3 and a fourth math course aligned with the student's post-high school plans.)** (A principal may exempt a student from this math sequence. Exempt students will be required to pass NC Math 1 and 2 and two other application-based math courses or selected CTE courses, as identified on the NC DPI math options chart.)***	
Science	3 (a physical science course, Biology, and earth/environmental science)	
Social Studies	4 (including: Founding Principles of the United States of America and North Carolina; Civic Literacy;† Economics and Personal Finance;‡ American History; and World History)	
Health/P.E.	1	
Electives	6 (2 electives must be any combination of Career and Technical Education, Arts Education, or World Language; 4 must be from one of the following: Career and Technical Education, J.R.O.T.C., Arts Education, or any other subject area or cross disciplinary course. A four-course concentration is recommended.)‡	6
Other Requirements	<ul style="list-style-type: none"> <li>• Completion of IEP objectives</li> <li>• Career Portfolio</li> </ul>	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* Certain International Baccalaureate (IB), Advanced Placement (AP), and Cambridge International Examination (CIE) courses will satisfy specific graduation requirements. See SBE Policy GRAD-008.

\*\* Students who are learning disabled in math may have other options for meeting the four mathematics credits requirement. See DPI memo of August 24, 2016 available at <http://bit.ly/DPIMemo>, and the math options chart linked below.

\*\*\* Students seeking to complete minimum course requirements for UNC universities must complete four mathematics courses, including a fourth math course with Math 3 as a prerequisite. The math options chart is available at <https://www.dpi.nc.gov/districts-schools/classroom-resources/academic-standards/standard-course-study/mathematics/standard-course-study-supporting-resource>. This course must follow the North Carolina Standard Course of Study (NCSCOS) in its entirety and may not be satisfied by any other courses, except as provided in SBE Policy GRAD-008. See also SBE Policies CCRE-001 and GRAD-004.

† This course must, at a minimum, include the standards established by the second edition of the Voluntary National Content Standards in Economics and the 2013 National Standards for Financial Literacy, as developed by the Council for Economic Education.

‡ Students seeking to complete minimum course requirements for UNC universities must complete two credits of a single world language.

4. Future-Ready Occupational Course of Study Credits Required for Students Entering Ninth Grade prior to 2020-2021 (only available to certain students with disabilities who have an IEP)

Courses Required	State Requirements	Local Requirements
English	4 (including English I, II, III, and IV)	
Mathematics	3 (including Introduction to Math, NC Math I, and Financial Management)	
Science	2 (including Applied Science and Biology)	
Social Studies	2 (including American History I and American History II* OR (1) American History: Founding Principles, Civics and Economics or Founding Principles of the United States of America and North Carolina: Civic Literacy; and (2) American History I or American History II or American History)**	
Health/P.E.	1	
Career/Technical	4 (Career/Technical Education electives)	
Occupational Preparation	6 (including (1) Occupational Preparation I or Employment Preparation I: Science; (2) Occupational Preparation II or Employment Preparation II: Citizenship IA and Employment Preparation II: Citizenship IB; (3) Occupational Preparation III or Employment Preparation III: Citizenship IIA and Employment Preparation III: Citizenship IIB; and (4) Occupational Preparation IV or Employment Preparation IV: Math)	
Work Hours***	600	
Electives	0	6
Other Requirements	<ul style="list-style-type: none"> <li>• Completion of IEP objectives</li> <li>• Career Portfolio</li> </ul>	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* Applicable only to students entering the ninth grade for the first time prior to 2017-18.

\*\* Applicable only to students entering the ninth grade for the first time between 2017-2018 and 2019-2020.

\*\*\* The work hours must include: (1) 150 hours of school-based training with work activities and experiences that align with the student's post-school goals; (2) 225 hours of community-based training; and (3) 225 hours of paid employment or 225 hours of unpaid vocational training, unpaid internship, paid employment at community rehabilitation facilities, and volunteer and/or community services hours, for a total of 600 required work hours.



5. Future-Ready Occupational Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2020-2021 (only available to certain students with disabilities who have an IEP)

Courses Required	State Requirements	Local Requirements
English	4 (including English I, II, III, and IV)	
Mathematics	3 (including Introduction to Math, NC Math I, and Financial Management)	
Science	2 (including Applied Science and Biology)	
Social Studies	2 (including (1) a founding principles course which shall be either American History: Founding Principles, Civics and Economics or Founding Principles of the United States of America and North Carolina: Civic Literacy and (2) Economics and Personal Finance)	
Health/P.E.	1	
Career/Technical	4 (Career/Technical Education electives)	
Occupational Preparation	6 (including (1) Occupational Preparation I or Employment Preparation I: Science; (2) Occupational Preparation II or Employment Preparation II: Citizenship IA and Employment Preparation II: Citizenship IB; (3) Occupational Preparation III or Employment Preparation III: Citizenship IIA and Employment Preparation III: Citizenship IIB; and (4) Occupational Preparation IV or Employment Preparation IV: Math)	
Electives	0	6
Other Requirements	<ul style="list-style-type: none"> <li>• Completion of IEP objectives</li> <li>• Career Portfolio</li> </ul>	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* The work hours must include: (1) 150 hours of school-based training with work activities and experiences that align with the student's post-school goals; (2) 225 hours of community-based training; and (3) 225 hours of paid employment or 225 hours of unpaid vocational training, unpaid internship, paid employment at community rehabilitation facilities, and volunteer and/or community services hours, for a total of 600 required work hours.

6. Future-Ready Occupational Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2021-2022 and Thereafter (only available to certain students with disabilities who have an IEP)

Courses Required	State Requirements	Local Requirements
English	4 (including English I, II, III, and IV)	
Mathematics	4 (including Introduction to Math, NC Math I, and Financial Management and Employment Preparation IV: Math (to include 150 work hours))	
Science	3 (including Applied Science, Biology, and Employment Preparation I: Science (to include 150 work hours))	
Social Studies	4 (including Founding Principles of the United States of America and North Carolina: Civic Literacy, Economics and Personal Finance, Employment Preparation II: Citizenship IA (to include 75 work hours), and Employment Preparation II: Citizenship IB (to include 75 work hours))	
Health/P.E.	1	
Career/Technical	4 (Career/Technical Education electives)	
Additional Employment Preparation*	2 (including Employment Preparation III: Citizenship IIA (to include 75 work hours) and Employment Preparation III: Citizenship IIB (to include 75 work hours))	
Electives	0	6
Other Requirements	<ul style="list-style-type: none"> <li>• Completion of IEP objectives</li> <li>• Career Portfolio</li> </ul>	
<b>Total Credits</b>	<b>22</b>	<b>28</b>

\* The work hours included in Employment Preparation I, II, III, and IV are as follows: (1) 150 hours of school-based training with work activities and experiences that align with the student's post-school goals; (2) 225 hours of community-based training; and (3) 225 hours of paid employment or 225 hours of unpaid vocational training, unpaid internship, paid employment at community rehabilitation facilities, and volunteer and/or community services hours, for a total of 600 required work hours.

#### B. HIGH SCHOOL END -OF-COURSE AND OTHER TESTING

High school students must take all end-of-course (EOC) tests and Career and Technical Education (CTE) State Assessments required by the State Board of Education and pursuant to policy 3410, Testing and Assessment Program.

#### C. SPECIAL CIRCUMSTANCES

The board adopts the following policies with regard to graduation.

1. Honor Graduates

Honor graduates may be designated by principals on the basis of criteria established by the superintendent. Recognition of honor graduates may be included in graduation programs.

2. Students with Disabilities

Graduation requirements must be applied to students with disabilities to the extent required by state and federal law and State Board policy.

3. Children of Military Families

In order to facilitate the on-time graduation of children of military families, as defined in policy 4050, Children of Military Families, the board adopts the following policy provisions for children of military families.

a. Waiver Requirements

Specific course work required for graduation will be waived if similar course work has been satisfactorily completed in another school system. If a waiver is not granted, school administrators shall provide the student with reasonable justification for the denial. If a waiver is not granted to a student who would qualify to graduate from the sending school, the superintendent or designee shall provide the student with an alternative means of acquiring the required course work so that the student may graduate on time.

b. Testing Requirements for Graduation

The superintendent shall accept the following in lieu of any local testing requirements for graduation: (1) the end-of-course exams required for graduation from the sending state; (2) national norm-referenced achievement tests; or (3) alternative testing. If these alternatives are not feasible for a student who has transferred in his or her senior year, subsection c below will apply.

c. Transfers During Senior Year

If a child of a military family who has transferred at the beginning of or during his or her senior year is ineligible to graduate from the school system after all of the alternatives listed above have been considered and the student meets the graduation requirements at his or her sending school, then school officials from the school system shall collaborate with the sending school system to ensure that the student will receive a diploma from the sending board of education.

4. Early Graduation

Graduation prior to that of one's class may be permitted on the basis of criteria approved by the board upon recommendation by the superintendent upon recommendation by the principal.

Students seeking to graduate with fewer than 28 credits may be permitted to do so under criteria approved by the superintendent upon recommendation by the principal. These students shall meet all state graduation requirements.

5. Graduation Certificates

Graduation certificates will be awarded to eligible students in accordance with the standards set forth in State Board policy GRAD-010.

6. Diploma Endorsements

Students have the opportunity to earn one or more of the following diploma endorsements identifying a particular area of focused study including: (1) Career Endorsement, (2) College Endorsement (two options), (3) North Carolina Academic Scholars Endorsement, and/or (4) a Global Languages Endorsement. No endorsement is required to receive a diploma.

Legal References: G.S. 115C-12(40), -47, -81.25(c)(10)(c), -81.45(d), -81.65, -174.11, -276, -288, -407.5, -407.12; 16 N.C.A.C. 6D.0309; State Board of Education Policies CCRE-001, GRAD-004, GRAD-007, GRAD-008, GRAD-010, TEST-003

Cross References: Goals and Objectives of the Educational Program (policy 3000), Dual Enrollment (policy 3101), Testing and Assessment Program (policy 3410), Student Promotion and Accountability (policy 3420), Citizenship and Character Education (policy 3530), Children of Military Families (policy 4050)

Adopted: January 9, 2014

Revised: August 14, 2014, May 12, 2016, March 9, 2017, March 8, 2018, July 9, 2020, January 14, 2021, July 15, 2021, March 10, 2022, September 8, 2022

## **EXTRACURRICULAR ACTIVITIES AND STUDENT ORGANIZATIONS**

*Policy Code:*

**3620**

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The board recognizes the value of interscholastic athletics and extracurricular activities in promoting leadership and team skills, practicing democratic principles, and encouraging the lifelong learning process. Students are encouraged to participate in opportunities available at the school, including interscholastic athletics and student organizations. All activities are open to all students attending that school unless a restriction is justified and has been approved by the principal. The principal shall ensure that students and parents are notified of the various opportunities for participation in extracurricular activities and shall establish rules, as necessary, to govern such activities.

### **A. REQUIREMENTS FOR PARTICIPATION IN EXTRACURRICULAR ACTIVITIES**

Participation in extracurricular activities, including student organizations and interscholastic athletics, is a privilege, not a right, and may be reserved for students in good academic standing who meet behavior standards established by the board, the superintendent, or the school.

Participation in extracurricular activities may be restricted if a student (1) is not performing at grade level as provided in policy 3400, Evaluation of Student Progress; (2) failed to meet applicable attendance requirements; (3) has violated the student conduct standards found in the 4300 series of policies; or (4) has violated school rules for conduct or (5) has not passed the required physical examination. School administrators choosing to exercise this authority to restrict participation shall provide this policy and any additional rules, including attendance requirements, developed by the superintendent or the principal to all parents, guardians, and students.

The grievance procedure provided in policy 1740/4010, Student and Parent Grievance Procedure, may be utilized by parents or students who believe that a student has been aggrieved by a decision made pursuant to this policy.

### **B. ADDITIONAL RULES FOR SPECIFIC ACTIVITIES**

#### **1. Interscholastic Athletics**

In addition, to meeting the general requirements listed above, to be eligible for interscholastic athletics participation, students must have been in daily attendance 85 percent of the previous semester and must meet all applicable eligibility standards of the State Board of Education, the North Carolina High School Athletic Association, and the North Carolina Department of Public Instruction, as well as any locally established requirements for interscholastic athletics participation.

Students in the sixth grade are eligible to participate in all interscholastic athletics except tackle football.

A student participating in high school interscholastic athletics may participate only on the team consistent with the gender on the student's birth certificate unless otherwise permitted under North Carolina High School Athletic Association rules and regulations.

2. Student-Initiated, Noncurriculum-Related Student Groups at the Secondary Level

Student-initiated, noncurriculum-related, secondary school student groups will be permitted to conduct voluntary meetings on school grounds during non-instructional time, regardless of the size of the group or the religious, political, philosophical, or other content of the speech at the meetings, provided that the meetings do not materially and substantially interfere with the orderly conduct of the educational activities of the school. The principal shall establish viewpoint neutral rules governing such meetings, including restrictions on when and where meetings may occur. Efforts should be made to assure equity for all student groups is maintained.

School employees may not promote, lead, or participate in student-initiated meetings but may be present at meetings to maintain order and discipline, to protect the well-being of the students and faculty, and to assure that attendance of students at the meetings is voluntary. School employees may not influence the form or content of any prayer or other religious activity or require any person to participate in prayer or other religious activity. In addition, non-school persons may not direct, conduct, control, or regularly attend the activities of the groups.

No public funds will be expended on behalf of the student-initiated, noncurriculum-related student groups except for the incidental cost of providing space for the group meetings.

Student-initiated, noncurriculum-related groups will have the same access to communication channels for publicizing their meetings as is allowed to all other noncurriculum-related student groups. However, school officials may indicate in such communications that the meetings are not sponsored by the school.

For purposes of this section, a noncurriculum-related student group is one that is not directly related to the curriculum. A student group will be considered curriculum-related only if (1) the group's subject matter is taught in a regularly offered course or relates to the curriculum as a whole; (2) participation in the group is required as part of a course; or (3) participation in the group results in course credit.

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**C. SPECIAL CIRCUMSTANCES****1. Students with Disabilities**

Students with disabilities must be accorded the legal rights required by federal and state law.

**2. Children of Military Families**

School administrators shall facilitate the inclusion and participation in extracurricular activities of children of military families, as defined in policy 4050, Children of Military Families, transferring into the school, to the extent they are otherwise qualified, by:

- a. providing information about extracurricular activities to incoming children of military families; and
- b. waiving application deadlines.

**D. APPEALS PROCESS**

The grievance procedure provided in policy 1740/4010, Student and Parent Grievance Procedure, may be utilized by parents or students who believe that a student has been aggrieved by a decision made pursuant to this policy.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12132, 28 C.F.R. pt. 35; Equal Access Act, 20 U.S.C. 4071-4074; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*, 34 C.F.R. pt. 300; Rehabilitation Act of 1973, 29 U.S.C. 705(20), 794, 34 C.F.R. pt. 104; G.S. 115C art. 9, 115C-12(23), -47(4), -390.2, -407.5, -407.55, -407.60, -407.65; 16 N.C.A.C. 6E .0204; State Board of Education Policy ATHL-001;

*Policies Governing Services for Children with Disabilities*, State Board of Education Policy EXCP-000 N.C. High School Athletic Association Handbook, available at <https://www.nchsaa.org/handbook>; Middle/Junior High School Athletic Manual (NCDPI), available at <https://sites.google.com/dpi.nc.gov/nchealthyschools/athletics>

Cross References: Parental Involvement (policy 1310/4002), Race and Equity (policy 1705), Student and Parent Grievance Procedure (policy 1740/4010), Evaluation of Student Progress (policy 3400), Student Promotion and Accountability (policy 3420), School Improvement Plan (policy 3430), Children of Military Families (policy 4050), Student Behavior Policies (4300 series), Attendance (policy 4400), Community Use of Facilities (policy 5030)

Adopted: May 14, 1998 to become effective July 1, 1998

Revised: February 12, 2009, July 9, 2015, July 14, 2016, April 6, 2017, August 10, 2017, February 13, 2020, August 13, 2020, July 15, 2021

The board recognizes the unique circumstances faced by children of military families who are often required to transfer to a new school system because their parents or guardians have a new military assignment. The board also recognizes that children whose immediate family members are deployed by the military may be at increased risk of emotional, psychological, or other harm. The board is committed to supporting these children in the school system and undertaking to serve their unique needs.

**A. IDENTIFICATION OF MILITARY-CONNECTED STUDENTS**

Each principal shall annually identify all military-connected students enrolled in the school and shall develop a means for serving their unique needs. For purposes of this section, a military-connected student is defined as a student who has a parent, step-parent, sibling, or any other person who resides in the same household serving in the active or reserve components of the Army, Navy, Air Force, Marine Corps, Coast Guard, or National Guard.

The identification of military-connected students is not a public record subject to public records law.

**B. PROVIDING EDUCATIONAL OPPORTUNITY FOR CHILDREN OF MILITARY FAMILIES**

The board strives to promote flexibility and cooperation among the school system, parents and guardians, and children of military families, to promote the children's well-being, and to assist these children in achieving educational success when transitioning to ~~in~~ their new schools. To achieve these goals, the board has adopted policies consistent with the Interstate Compact on Educational Opportunity for Military Children (hereinafter "Compact" and G.S. 115C-407.12 to facilitate the enrollment of children of military families and to provide continuity in their educational services, including in the areas of education records, immunizations, age requirements for initial entry, course and education program placement, special education services, and extracurricular activities. The superintendent shall adopt procedures necessary to implement policies and to otherwise comply with the Compact and G.S. 115C-407.12 and to educate employees about the unique needs of children of military families.

**1. Definitions**

The following definitions apply to all policies and procedures adopted in compliance with the Compact and G.S. 115C-407.12.

**a. Active Duty**

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Active duty is full-time duty status in the active uniformed service of the



United States, including members of the National Guard and Reserve on active duty orders pursuant to 10 U.S.C. 12301 *et seq.* and 10 U.S.C. 12401 *et seq.*

b. Children of Military Families

Children of military families are school-aged children, enrolled in kindergarten through twelfth grade, in the household of one of the following:

- (1) a member of the uniformed services on active duty;
- (2) a member or veteran of the uniformed services who is severely injured and is medically discharged or retired, for a period of one year after medical discharge or retirement;
- (3) a member of uniformed services who died on activity duty or as a result of injuries sustained on active duty, for a period of one year after death; and
- (4) an inactive member, but only if (1) the inactive member is required to move to perform military service-related responsibilities, (2) the move results in a transfer of school systems for the child, and (3) the inactive member presents a copy of the official military transfer order to the school from which services for the child are requested. If the move results in an interstate transfer of the child between the school system and another school system in a different state, the superintendent shall direct school officials to attempt to coordinate with the out-of-state school system on behalf of the child but cannot require the receiving school system to provide specific services.

c. Deployment

Deployment is the period one month prior to the service members' departure from their home station on military orders through six months after their return to their home station.

d. Education Records

Education records are those official records, files and data directly related to a student and maintained by the school or school system, including but not limited to records encompassing all the material kept in the student's cumulative folder, such as general identifying data, records of attendance and of academic work completed, records of achievement and results of evaluative tests, health data, disciplinary status, test protocols, and individualized education programs.

e. Extracurricular Activities

Extracurricular activities are voluntary activities sponsored by the school or school system or an organization sanctioned by the school system. Extracurricular activities include, but are not limited to, preparation for and involvement in public performances, contests, athletic competitions, demonstrations, displays, and club activities.

f. Inactive Member

An inactive member is a member of the National Guard or Reserve of any branch of uniformed services, who is inactive and not on active duty orders pursuant to 10 U.S.C. 12301 *et seq.* or 10 U.S.C. 12401 *et seq.*

g. Member State

A member state is a state that has enacted the Compact.

h. Non-Member State

A non-member state is a state that has not enacted the Compact.

i. Receiving State

The receiving state is the state to which a child of a military family is sent, brought, or caused to be sent or brought.

j. Rule

A rule is a written statement by the Interstate Commission promulgated pursuant to Article XII of the Compact that is of general applicability, implements, interprets or prescribes a policy or provision of the Compact, or an organizational, procedural, or practice requirement of the Interstate Commission, and has the force and effect of rules promulgated under the Administrative Procedures Act as found in Chapter 150B of the North Carolina General Statutes, and includes the amendment, repeal, or suspension of an existing rule.

k. Sending State

The sending state is the state from which a child of a military family is sent, brought, or caused to be sent or brought.

l. Student

The student is the child of a military family for whom the school system receives public funding and who is formally enrolled in kindergarten through twelfth grade.

m. Transition

The transition is (1) the formal and physical process of transferring from school to school or (2) the period of time in which a student moves from one school in the sending state to another school in the receiving state.

n. Uniformed Services

The uniformed services are the Army, Navy, Air Force, Marine Corps, and Coast Guard, as well as the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Services.

o. Veteran

A veteran is a person who served in the uniformed services and who was discharged or released therefrom under conditions other than dishonorable.

2. RESOLUTION OF ISSUES

The grievance procedure provided in policy 1740/4010, Student and Parent Grievance Procedure, may be utilized by parents or guardians who disagree with a decision

pertaining to education records, enrollment or eligibility for enrollment, placement, attendance, extracurricular activities, or graduation of a child of a military family, or a rule, as defined in this policy. In addition, parents or guardians may seek informal resolution of such decisions at any time by contacting the office of the North Carolina Department of Public Instruction (NCDPI) Military Liaison or the North Carolina Commissioner of the North Carolina State Council for the Interstate Compact on Educational Opportunity for Military Children. Specific contact information may be found online at [www.dpi.nc.gov/students-families/student-support/nc-supports-military-children](http://www.dpi.nc.gov/students-families/student-support/nc-supports-military-children) or by calling NCDPI at (984) 236-2100.

Legal References: G.S. 115C-12(18)(f), -288(m), -407.5, -407.12

Cross References: Student and Parent Grievance Procedure (policy 1740/4010), Student Promotion and Accountability (policy 3420), Graduation Requirements (policy 3460), Extracurricular Activities and Student Organizations (policy 3620), Age Requirements for Initial Entry (policy 4100), Immunization and Health Requirements for School Admission (policy 4110), Domicile or Residence Requirements (policy 4120), Assignment to Classes (policy 4155), Attendance (policy 4400), Student Records (policy 4700)

Adopted: April 11, 2013

Updated: May 14, 2015, October 14, 2021, March 10, 2022

The board of education requires all students to meet the eligibility requirements for school admission established by the State and the board, including age. Any parent or legal guardian who is unclear whether age requirements are met is encouraged to contact the superintendent's office or the elementary school that the child is likely to attend.

**A. ENTITLEMENT TO INITIAL ENTRY**

A child who is presented for enrollment at any time during the first 120 days of a school year will be considered eligible for initial entry in either of the following circumstances:

1. The child reaches or reached the age of five on or before August 31 of that school year; or
2. The child resided in another state and was attending school during that school year in accordance with that state's laws or rules prior to moving to North Carolina. (The child does not need to reach the age of five on or before August 31 in this circumstance.)
3. The child did not reach the age of five on or before August 31 of that school year, but would be eligible to attend school during that school year in another state in accordance with the laws or rules of that state, and if all of the following apply:
  - a. the child's parent is a legal resident of North Carolina who is an active member of the uniformed services assigned to a permanent duty station in another state;
  - b. the child's parent is the sole legal custodian of the child;
  - c. the child's parent is deployed for duty away from the permanent duty station; and
  - d. the child resides with an adult who is a domiciliary of a local school administrative unit in North Carolina as a result of the parent's deployment away from the permanent duty station.

In addition, children of military families, as defined in policy 4050, Children of Military Families, who resided in another state and were attending school during that school year in the other state and who are presented for enrollment at any point during the school year will be considered eligible for initial entry even if they did not reach the age of five on or before August 31.

**B. DISCRETIONARY ENROLLMENTS**

The board may allow a child to be enrolled in the following circumstances:

1. The child is presented for enrollment after the first 120 days of a school year and meets one of the circumstances specified above for entitlement to initial entry.
2. The child reached the age of four on or before April 16; the child is presented for enrollment no later than the end of the first month of the school year; and the principal of the school finds, based on information submitted by the child's parent or guardian, that the child is gifted and that the child has the maturity to justify admission to school. The board regards admission of a four-year-old child to be an extraordinary measure that should not to be used merely because the child is developmentally advanced. In making such a determination, the principal shall follow guidelines established by the State Board of Education.

**C. GRADE LEVEL OF INITIAL ENTRY**

The initial point of entry will be the kindergarten level. After initial entry, a principal may move the child to the first grade if the principal determines that by reason of maturity, the child can be served more appropriately in the first grade.

**D. EVIDENCE OF AGE**

When a child is presented for admission for the first time, the principal shall require the parent or guardian to furnish a certified copy of the child's birth certificate or other competent and verifiable evidence of the child's date of birth. Such evidence may include, but is not limited to: (1) a certified copy of any medical record of the child's birth issued by the treating physician or the hospital in which the child was born; or (2) a certified copy of a birth certificate issued by a church, mosque, temple or other religious institution that maintains birth records of its members.

A birth certificate or other satisfactory proof of age issued by a foreign country or institution will be accepted and treated in the same manner as comparable documents issued in the United States. School officials shall use such documents only for the purpose of establishing the age of the child and not to inquire about the citizenship or immigration status of the child, parent or guardian.

For a student who is in foster care or considered homeless, the inability to provide documentation shall not prevent immediate enrollment of the student. School officials, or in the case of a homeless student, the homeless liaison, shall immediately contact the last school the student attended to obtain relevant enrollment records or other information needed for enrollment. These officials shall work with the student, the parent or guardian, school personnel and other agencies as necessary to obtain enrollment information in a timely manner.

Legal References: Elementary and Secondary Education Act, 20 U.S.C. 6311(g)(1)(E); McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431 *et seq.*; G.S. 115C-288, -364, -407.5, -407.12; 130A-109; 16 N.C.A.C. 6E .0105; State Board of Education Policy KNEC-001

Cross References: Children of Military Families (policy 4050), Homeless Students (policy 4125)

Adopted: April 9, 1998 to become effective July 1, 1998

Revised: January 10, 2008, February 12, 2009, March 11, 2010, June 9, 2011, March 9, 2017, September 14, 2017

**A. GENERAL AUTHORITY**

The principal has the authority to assign students to classes, subject to applicable legal requirements. The principal is encouraged to seek input from the professional staff in making these decisions. Parents may submit to the principal written requests for assignment or reassignment of their children so long as the parents provide a compelling reason for the request. The principal shall consider parental requests in assigning students to classes. Unless otherwise required by law or the special circumstances described below, the principal shall balance any individual request for assignment or reassignment against the welfare of other students and the efficient operation of the school.

**B. SPECIAL CIRCUMSTANCES****1. Multiple Birth Siblings**

School officials will defer to parental preference in making the initial classroom assignment of multiple birth siblings to the extent provided in this section and applicable state law. "Multiple birth siblings" means twins, triplets, quadruplets or other siblings resulting from a multiple birth.

**a. Consultative Meeting with the School Principal**

The parent or guardian of multiple birth siblings who are assigned to the same grade level and school may request a consultative meeting with the principal to consider whether to initially place the siblings into the same classroom or into separate classrooms. The request must be made no later than five days before the first day of each school year or, if the students are enrolled after the school year starts, five days after their first day of attendance.

At the meeting, the parent may request either that the students be placed (1) into the same classroom; or (2) into separate classrooms. School officials may offer professional educational advice to the parent or guardian and may recommend an appropriate classroom placement for the students.

**b. Initial Classroom Placement**

Following the meeting, the principal shall place the students in accordance with the parent or guardian's request unless doing so would require adding an additional class at the students' grade level.

This section shall not otherwise limit the principal's authority to determine the specific classroom assignment(s) for multiple birth siblings, including



the students' assignment to a specific teacher or team.

c. Change to Initial Classroom Placement

The principal may change the initial classroom assignment of one or more multiple birth siblings in the following circumstances:

- 1) the principal, in consultation with the students' classroom teacher(s), determines at the end of the first grading period that the requested placement is disruptive to the school; or
- 2) the principal determines that one or more of the multiple birth siblings must be removed from a classroom pursuant to any board discipline policy, school rule and/or the Code of Student Conduct.

2. Newly Enrolled Children of Military Families

The principal shall comply with the requirements of the Interstate Compact for Military Children (G.S. 115C-407.5), G.S. 115C-407.12, and the following provisions when making class assignments for children of military families, as defined in policy 4050, Children of Military Families.

a. Course Placement

When a student transfers before or during the school year, school administrators shall initially honor placement in educational courses based on the student's enrollment in his or her sending school and/or educational assessments conducted at the sending school if the courses are offered. Course placement includes, but is not limited to, Honors, International Baccalaureate, Advanced Placement, Cambridge International Examination Courses and career and technical education (CTE) pathways courses. Continuing the student's academic program from the previous school and promoting placement in academically and career challenging courses is to be a primary concern when considering the student's course placement.

b. Educational Program Placement

For a newly enrolled student, school administrators shall initially honor placement of the student in educational programs based on current educational assessments conducted at the school in the sending state or participation/placement in similar programs in the sending state. Such programs include, but are not limited to, academically and intellectually gifted (AIG) programs and English Learner programs.

c. Special Education Services

In compliance with the Individuals with Disabilities Education Act, school

administrators shall initially provide comparable services to a student with disabilities based on his or her current Individualized Education Program (IEP). In compliance with the requirements of Section 504 of the Rehabilitation Act and Title II of the Americans with Disabilities Act, school administrators shall make reasonable accommodations and modifications to address the needs of an incoming student with disabilities, subject to an existing 504 or Title II Plan, in order to provide the student with equal access to education. This accommodation does not preclude school administrators from performing subsequent evaluations to ensure appropriate placement of the student.

d. Placement Flexibility

The board authorizes and directs the superintendent and school administrators to be flexible in waiving course or program prerequisites or other preconditions for placement in courses or programs offered by the school system.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12131 *et seq.*, 28 C.F.R. pt. 35; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*, 34 C.F.R. pt. 300; G.S. 115C-36, -83.1G, -288, -366.3, -366.4, -390.7, -407.5, -407.12

Cross References: Children of Military Families (policy 4050)

Adopted: April 11, 2013

Revised: July 13, 2017, March 8, 2018

## **IMMUNIZATION AND HEALTH REQUIREMENTS FOR SCHOOL ADMISSION**

*Policy Code:*     **4110**

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The board of education requires all students to meet the eligibility requirements for school admission established by the State and the board, including immunization. The school will maintain on file immunization and health assessment records for all students, and these records may be inspected by officials of the county or state health departments in accordance with state and federal law. Each school principal shall file required reports with the Department of Health and Human Services and the Department of Public Instruction.

### **A.     IMMUNIZATION**

#### **1. Requirements for Initial Entry**

Within 30 calendar days of his or her first day of attendance in the school system, each student must show evidence of age-appropriate vaccination in accordance with state law and regulation, including the following vaccines as applicable:

- a.     DTaP (diphtheria, tetanus, and pertussis);
- b.     poliomyelitis (polio);
- c.     measles (rubeola);
- d.     rubella (German measles);
- e.     mumps;
- f.     Haemophilus influenzae, type b (Hib);
- g.     hepatitis B;
- h.     varicella (chickenpox);
- i.     pneumococcal conjugate (only for children entering school before age five);  
        and
- j.     any other vaccine as may be required by law or regulation.

The current required vaccination schedule is available from the N.C. Immunization Branch online at <http://www.immunize.nc.gov/>.

2. Additional Requirements

- a. All students entering seventh grade or who have reached age 12, whichever comes first, are required to receive the following:
  - i. a booster dose of Tdap (tetanus, diphtheria, and pertussis vaccine), if they have not previously received it; and
  - ii. the meningococcal conjugate vaccine (MCV).
- b. All students entering the twelfth grade or who have reached age 17 are required to receive a booster dose of MCV.

3. Certificate of Immunization

- a. Evidence of immunizations must be shown in the form of a certificate furnished by a licensed physician or by the health department. A student who received immunizations in a state other than North Carolina must present an official certificate that meets the immunizations requirements of G.S. 130A-154(b).
- b. Principals are required to refuse admittance to any child whose parent or guardian does not present a medical certification of proper immunizations within the allotted time. If, following approved medical practice, the administration of a vaccine requires more than 30 calendar days to complete, upon certification of this fact by a physician, additional days may be allowed in order to obtain the required immunizations.
- c. Exceptions to the immunization requirements will be made only for religious reasons or for medical reasons approved by a physician pursuant to state law and regulation.

**B. HEALTH ASSESSMENT/VISION SCREENING**

Within 30 calendar days of the first day of school entry, all students entering public schools for the first time, regardless of grade level, must furnish to the principal a form that meets the requirements of state law indicating that the student has received a health assessment pursuant to G.S. 130A-440. A student who fails to meet this requirement will not be permitted to attend school until the required health assessment form has been

presented. Such absences will not be considered suspensions, and the student will be given an opportunity to make up work missed during the absence as described below. The principal or designee shall, at the time of enrollment, notify the parent, guardian, or person standing in loco parentis that the completed health assessment form is needed on or before the child's first day of attendance. The date the student's health assessment form is received will be recorded in the student's official record, and the form will be maintained on file in the school.

The assessment must include a medical history and physical examination with screening for vision and hearing and, if appropriate, testing for anemia and tuberculosis. The health assessment must be conducted no more than 12 months prior to the date of school entry. Exceptions to the health assessment requirement will be made only for religious reasons.

Vision screening must comply with the vision screening standards adopted by the former Governor's Commission on Early Childhood Vision Care. Within 180 days of the start of the school year, the parent of the child must present to the principal or his or her designee certification that within the past 12 months, the child has obtained a comprehensive eye examination performed by an ophthalmologist or optometrist or has obtained a vision screening conducted by a licensed physician, an optometrist, a physician assistant, a nurse practitioner, a registered nurse, an orthoptist, or a vision screener certified by Prevent Blindness North Carolina.

Children who receive and fail to pass the required vision screening must obtain a comprehensive eye exam conducted by a duly licensed optometrist or ophthalmologist. The provider of the exam shall present to the parent a signed transmittal form, which the parent must submit to the school. If a member of the school staff has reason to believe that a child enrolled in kindergarten through third grade is having problems with vision, the staff member may recommend to the child's parent that the child have a comprehensive eye examination.

No child will be excluded from attending school for a parent's failure to obtain a comprehensive eye exam. If a parent fails or refuses to obtain a comprehensive eye exam or to provide the certification of a comprehensive eye exam, school officials shall send a written reminder to the parent of required eye exams.

Upon request, the teacher(s) of a student subject to an absence from school for failure to provide the health assessment form required by this section shall provide to the student all missed assignments, and to the extent practicable, the materials distributed to students in connection with the assignments. The principal or designee shall arrange for the student to take home textbooks and school-furnished digital devices for the duration

of the absence and shall permit the student to take any quarterly, semester, or grading period examinations missed during the absence period.

**C. HOMELESS STUDENTS**

Notwithstanding the provisions of this policy, admissions for homeless students shall not be prohibited or delayed due to the student's inability to provide documentation of immunizations or health assessments. The homeless liaison shall work with the student, parent/guardian, school personnel or other agencies to obtain documentation of immunization and/or the health assessment or to arrange for such immunizations and/or assessments in a timely manner.

**D. FOSTER CHILDREN**

Notwithstanding the provisions of this policy, admissions for students in foster care will not be prohibited or delayed due to the student's inability to provide documentation of immunizations or health assessments. The enrolling school will immediately contact the school last attended by the foster child to obtain any relevant documentation.

**E. CHILDREN OF MILITARY FAMILIES**

The board acknowledges that immunization requirements for newly enrolling children of military families are governed by the Interstate Compact on Educational Opportunity for Military Children (G.S. 115C-407.5) and G.S. 115C-407.12. Children of military families, as defined in policy 4050, Children of Military Families, will have 30 days from the date of enrollment to obtain any required immunization. For a series of immunizations, initial vaccinations must be obtained within 30 days.

Legal References: Elementary and Secondary Education Act, 20 U.S.C. 6311(g)(1)(E); McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431 *et seq.*; G.S. 115C-390.2, -407.5, -407.12; 130A-152 to -157, -440 to -443; 143B-216.75; 10A N.C.A.C. 41A .0401

Cross References: Children of Military Families (policy 4050), Homeless Students (policy 4125), Attendance (policy 4400)

Other Resources: N.C. Immunization Branch, available at <http://www.immunize.nc.gov/>

Adopted: April 9, 1998 to become effective July 1, 1998

Revised: May 11, 2000, January 10, 2008, May 10, 2012, October 8, 2015, July 14, 2016, April 6, 2017, August 13, 2020, August 11, 2022



Asheboro City Board of Education  
*Media & Technology Updates*  
December 2022



# *Digital Learning & Media Inventory*

- Annual report provided to NCDPI
- Typically due June 30 each year
- Due to a change in platform, reporting delayed until September 30, 2022



DIGITAL LEARNING  
& MEDIA INVENTORY

# Our Technology Team



**Lee Clark**  
*Network Analyst*



**Anthony Woodyard**  
*Director of Technology  
and Innovation*



**Maira Cortes**  
*Administrative Assistant*



**Christopher Nesta**  
*Technician*



**Will Castro**  
*Technician*



**Julia Breedlove**  
*Technician*



**Matt Trogdon**  
*Technician*

# Our Media Specialists and Media Assistants



**Meghan Lyons-Lehman**  
*Balfour Elementary*



**Kalie Berry-Wilson**  
*Charles W. McCrary Elementary*



**Amy Smith**  
*Donna Lee Loflin Elementary*



**Cassandra Lassiter**  
*Guy B. Teachey Elementary*



**Kathy Malpass**  
*Lindley Park Elementary*

# Our Media Specialists and Media Assistants



**Laura Holland**  
*Asheboro High School*



**Mary Luck**  
*Asheboro High School*



**Jennifer Gold**  
*North Asheboro Middle School*



**Jill Hancock**  
*North Asheboro Middle School*



**Alondra Ruiz**  
*South Asheboro Middle School*

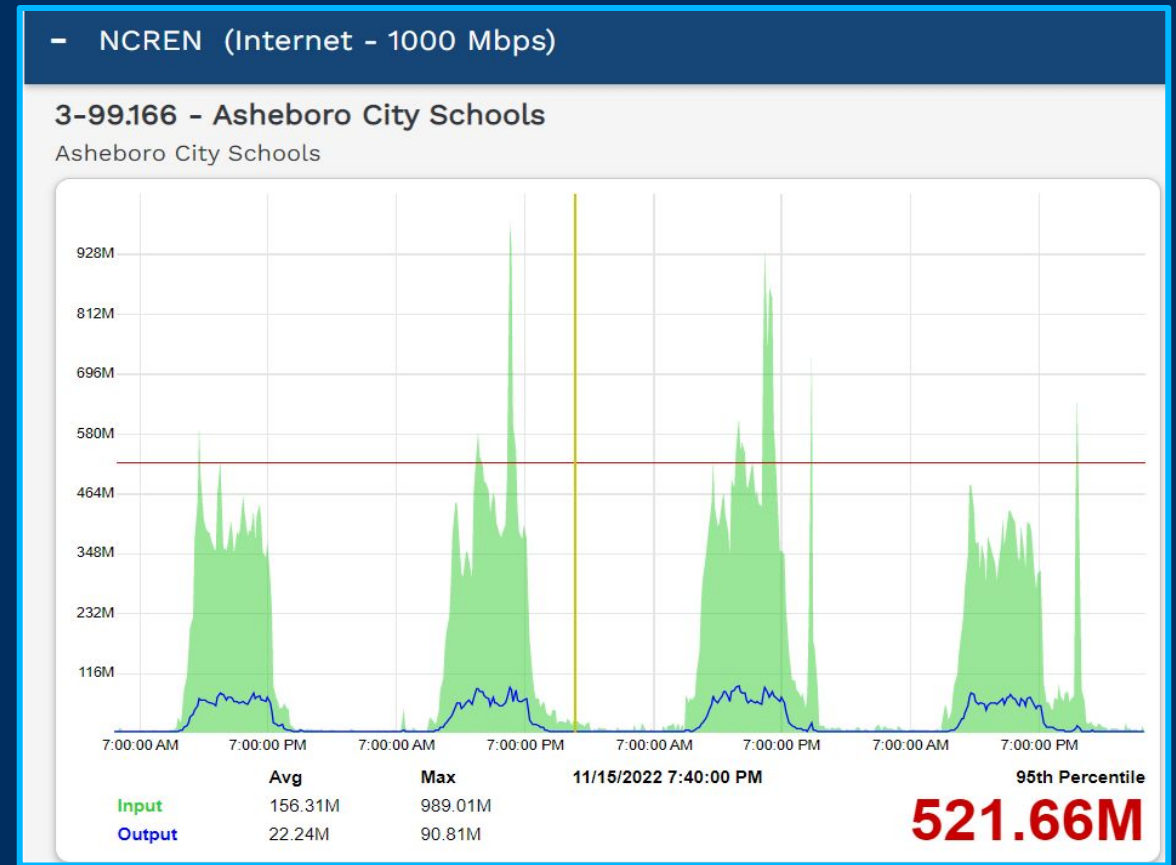


**Dana Antoniou**  
*South Asheboro Middle School*



# Our Digital Footprint

- Bandwidth Capacity- currently **1Gbps** (10MBps in 2007)
- Internet Usage- Average **.543TB/day**
- Content Filter (ZSCALER)
  - **622,000** collaboration transactions per day
  - **486** GB of streaming data
- Google Usage
  - **21.37 TB** of Storage being used. (This is enough storage for 8,550 full length movies)
  - **23,416** files shared externally daily
  - **4,123** Monthly Google Users
  - **487** Google Meet Users per day average
  - Over **151,000** emails per week sent and received
  - **5,900** new Google Documents created each day



Nov 28, 2022

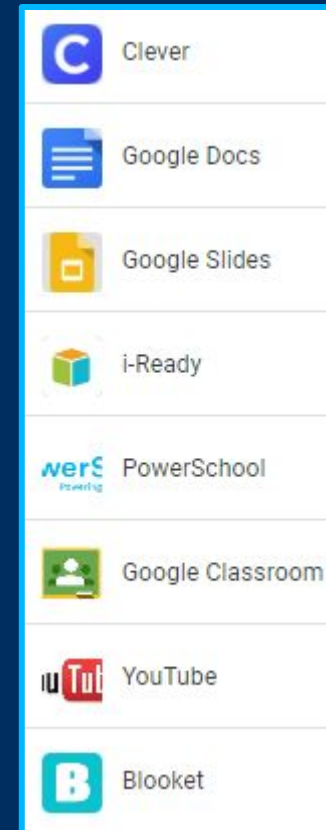
- Gmail storage used : **2.91 TB**
- Drive storage used : **16.85 TB**
- Photos storage used : **1.09 TB**
- Shared Drive storage used : **545.08 GB**

# Technical Support

- **8,316** Total Computing devices
  - **1,164** iPads
  - **4,636** Chromebooks
  - **1022** Laptops
  - **868** Desktops
  - **334** Document Cameras
  - **292** TVs / LCD Panels
  - **303** newly added Interactive Panels
- **2080** EdTech resources utilized this year.
- **30+** district digital resources rostered through Clever & Powerschool.
- **4,013** tickets submitted to the Technology Helpdesk year to date as of 11/29/2022.
- **800+** emails to [acshelp@asheboro.k12.nc.us](mailto:acshelp@asheboro.k12.nc.us)



[https://support.apple.com/kb/SP822?locale=en\\_US](https://support.apple.com/kb/SP822?locale=en_US)



# Milestones for 2022

- Technology Resource Guide for staff
- Rostering for multiple new digital resources
- 8 Summer Student Tech Interns
- 1 Fall Student Tech Intern
- Deployed 303 Interactive Panels
- Replaced 3,509 Chromebooks
- Replaced 400 Certified Staff Laptops
- Updated LBAAS server for Finance Department
- Migrated Maintenance Department to new Help Desk system



Google Drive

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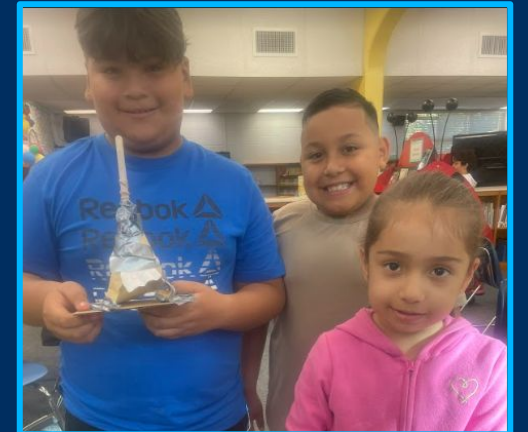




# Media

- Total district collection of **103,835** book titles\*
- Approximately **2,684** new book titles added over the past year
- Over **25,000** book checkouts
- Media activities
  - Book & Special Interest Clubs
  - Reading Incentives
  - Battle of the Books
  - Research & Technology Lessons
- Media Center redesign at Asheboro High School
- Media/Maker Space Innovation Grants for each school
- A focus on diversity in building media collections

\* a few titles duplicated at multiple schools



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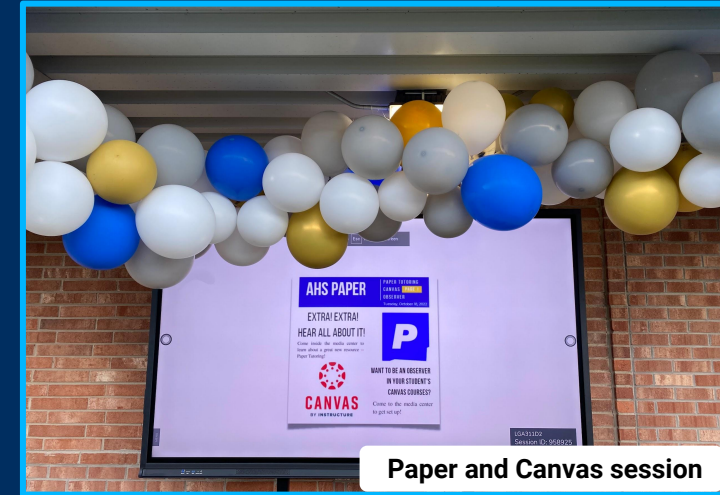
# School Media Center Updates

## Asheboro High School (AHS)

- Our high school media specialists have been working alongside History and Spanish teachers with filming class projects on the green screen in the media center.
- Our AHS team has also been working with Freshman English classes in selecting books for their nonfiction text units, as well as, helping out with Honor Biology projects.
- They have also led Professional Development with Ms. Beckwith on “Bridging the Language Gap”
- During Parent Engagement Night, the AHS team hosted a session on Paper Tutoring and being a Canvas Observer in their student’s Canvas accounts

## FUN FACTS!

- A LOT of books are being checked out by students for silent sustained reading *and* reading for pleasure!
- The library is genrefying their books!



# School Media Center Updates

## Charles W. McCrary (CWM)

- CWM has been helping students out with accessing their Destiny accounts in order to be able to hold books, locate titles and specific genres, and check their books in - all on their own! Students have also been learning how to manage their Destiny accounts.
- Several 10 minute STEM/STEAM challenges have been underway including:
  - Native American Heritage Month Dwelling Challenge;
  - Lego Bridges (Iggy Peck Architect by Andrea Betty); and
  - SkyScraper Maker.
- Digital Citizenship has been a pinpoint of focus with “Just do it, be a Digital Citizen” practicing/modeling online safety.

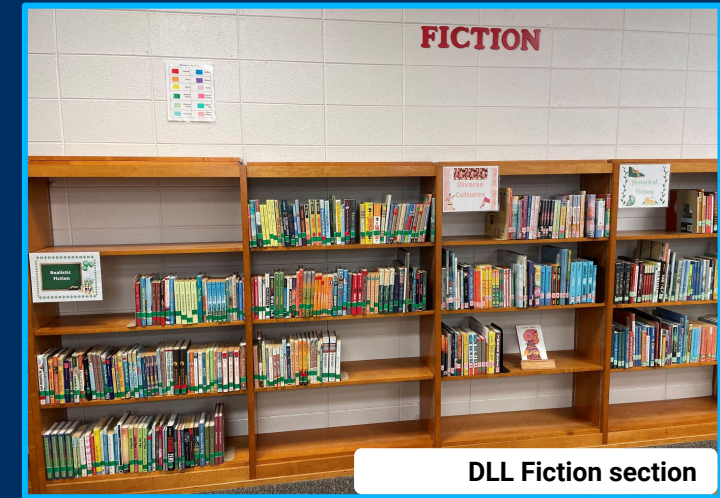




# School Media Center Updates

## Donna Lee Loflin (DLL)

- At DLL, our media specialist, genrefied the fiction section for students and plans to continue with the Everybody and Non-fiction section.
- A [virtual library site](#) is available for students, as well as, a [diversity site](#) for teachers. Created by our media specialist.



DLL Fiction section

## Guy B. Teachey (GBT)

- Our GBT media specialist received a \$3,000 grant from the Dollar General Literacy foundation for diverse books for the library collection.
- During extended planning, GBT's media specialist and art teacher are working together to lead students through STEAM challenges.
- GBT also shares monthly newsletters with staff and families.



Dollar General Literacy grant



GBT Monthly Newsletter

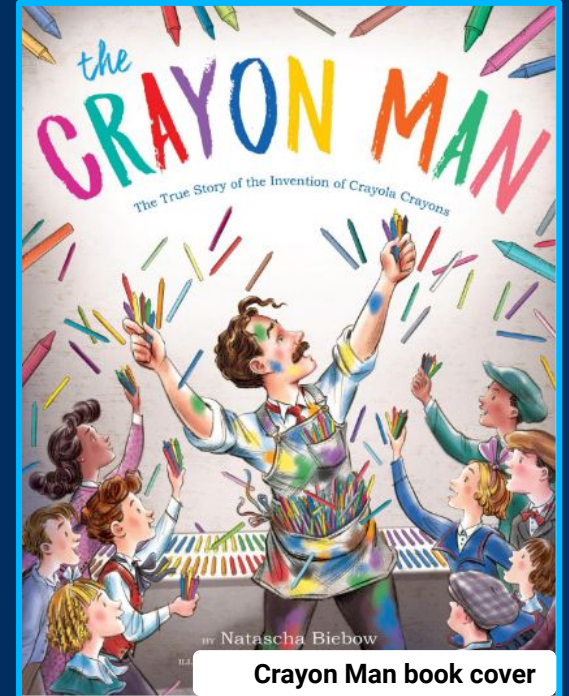
# School Media Center Updates

## Lindley Park (LP)

- Third, fourth, and fifth grade students at LP have learned how to use Canva by creating Internet safety posters and book fair flyers.
- K-2 students have been making book connections through STEAM with the story, *Crayon Man*, a book about the man who invented Crayola crayons. After choosing a single crayon, students went on a color walk outside to observe all the things that matched their chosen color and then made a poster of the things they saw.



Crayon color walk



Crayon Man book cover



# School Media Center Updates

## South Asheboro Middle (SAMS)

- Mrs. Antoniou and Ms. Ruiz work hard on keeping up with special dates to create themed displays in their media center.
  - Most recently, a Día de los Muertos “Day of the Dead” display was shown with help from the 6th grade art class.
- An “Inclusivity corner” is up at all times to showcase books that portray characters and authors from different backgrounds and cultures.
- The SAMS media center always keeps their doors open and invites teachers to have their guest speakers present to students in the media center.
  - Most recently, an RCC Science Professor spoke to 8th grade students about Dinosaurs and representatives from Energizer spoke to students about apprenticeship opportunities for National Advanced Manufacturing Day.
- **FUN FACT!** The SAMS media center also has a community puzzle that students can participate in completing.



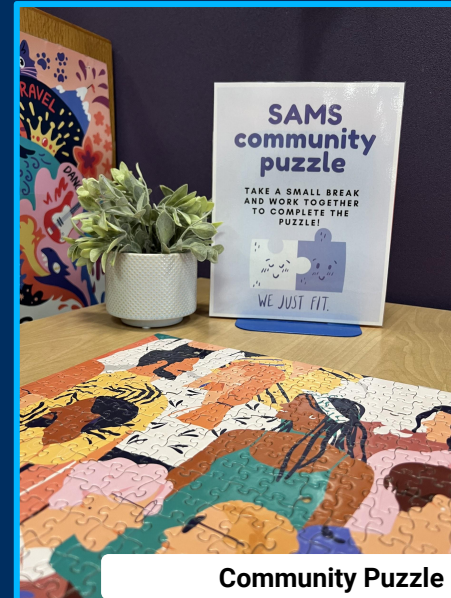
Día de los Muertos display



Inclusivity corner



RCC Science Professor



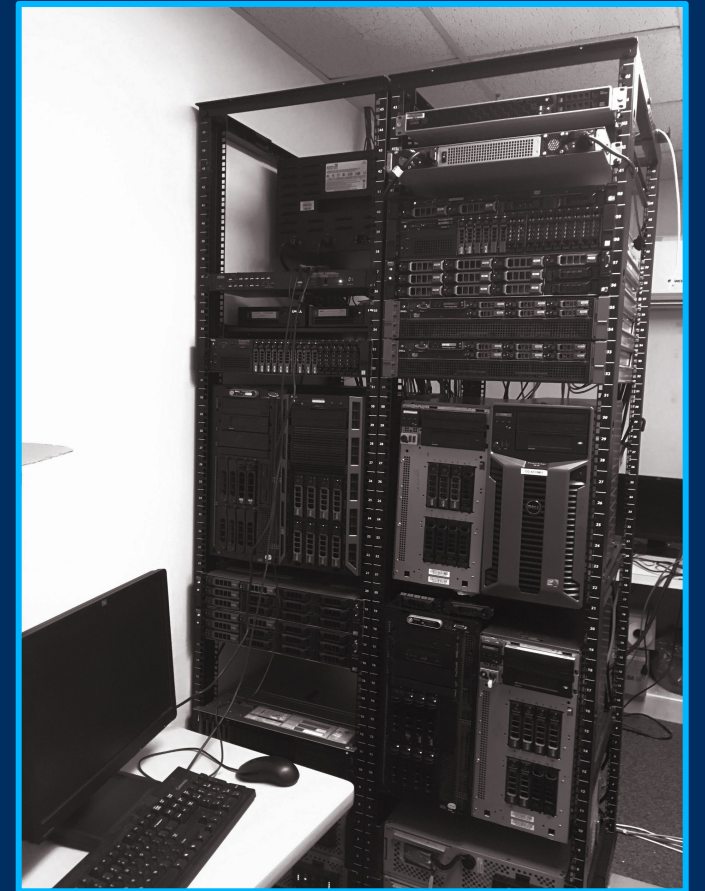
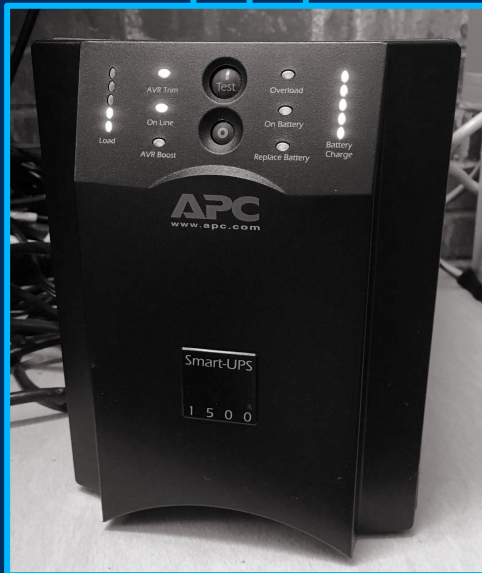
Community Puzzle



Energizer Representatives

# Infrastructure

- **11** physical sites connected by Wide Area Network (WAN)
- Main Distribution Facility (MDF) at Central Office & **43** Network Distribution Centers across the school district
- **81** Servers
- **76** Network Switches (3,648 switch ports)
- **433** Wireless Access Points accommodating both district owned devices and BYOD for staff and guests
- **563** VOIP Phone extensions with voicemail
- Network capacity for **8,000** unique devices per school





# Cybersecurity

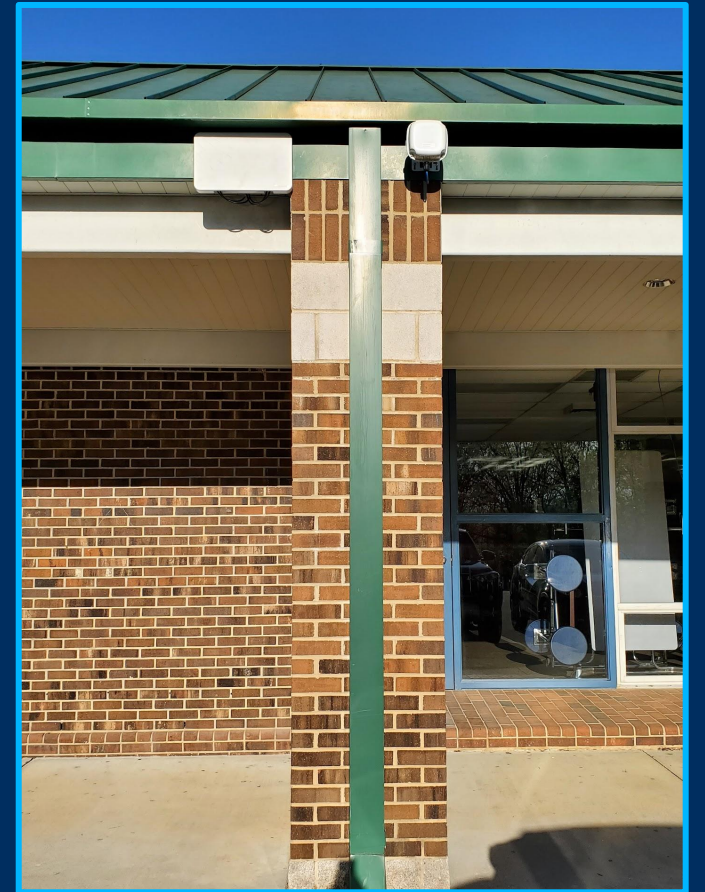
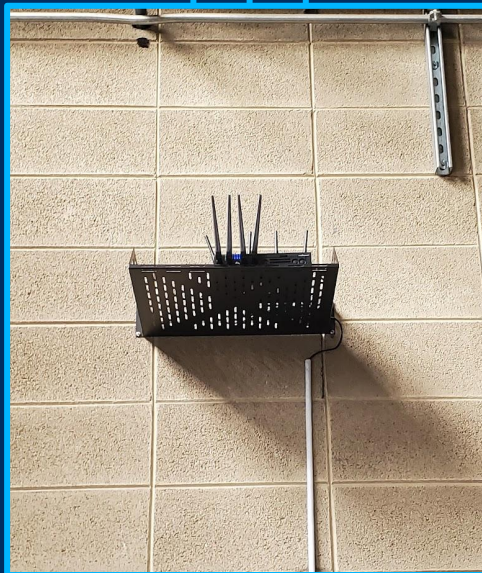
- Enhanced daily monitoring of event logs
- KnowBe4 Security Awareness & Compliance
- Palo Alto Firewall
- Crowdstrike from MCNC
- RunZero Inventory System
- Access Control List port level security for switchgear across the district
- MS-ISAC Membership



	YOUR AVERAGE	PEER AVERAGE	CLOUD AVERAGE
Overview			
Transactions Blocked	0.11%	2.29%	3.78%
Policy Violations	0.08%	1.99%	3.72%
Threats Blocked	< 0.01%	0.30%	0.06%

# Looking Forward

- Replace all classroom wireless access points (2023-24 eRate Cycle)
- Currently adding **30** additional wireless outdoor access points
- Remaining Switch Replacements
- Continue with implementation of the NC School Business Systems Modernization Plan
- Installing Uninterruptible Power Supplies (UPS) in every network closet
- AHS Renovation - Move in





*Questions?*



## ABOUT JOBS FOR NORTH CAROLINA'S GRADUATES

**Jobs for North Carolina's Graduates (JNCG)**, a program of Communities In Schools of North Carolina (CISNC), focuses on preparing 11th and 12th graders for college and careers. The program helps students stay in school through graduation, explore job connections in their community, practice and hone job-related skills, pursue post-secondary education, and ultimately, secure quality entry-level jobs leading to career advancement opportunities.

## JNCG LOCATIONS

Concord High School  
Davidson River School  
Henderson Co. Career Academy  
Jackson Community School  
Northwest Halifax Collegiate & Tech Academy  
Purnell Swett High School  
South View High School  
Wallace Rose-Hill High School  
Walter Williams High School  
Wilkes Central High School

## FROM THE DIPLOMA TO THE WORKFORCE

- A well-educated and skilled workforce is critical to meeting the needs of North Carolina's businesses, as well as to creating opportunities for students to earn a living wage for their families and contribute to their communities.
- Between new businesses locating to North Carolina and existing businesses struggling to hire candidates with the right skills and qualities, North Carolina is facing a *Workforce or Skills Gap*.
- Through its classroom-based structure inside of North Carolina schools and partnering with local businesses and leaders, JNCG is supporting the development of talent pipelines that ensure students have the skills and experiences to be competitive on the job market.

## JNCG OUTCOMES



JNCG serves  
**10**  
SCHOOLS



**220**  
STUDENTS  
are enrolled



**100%**  
GRADUATION  
RATE



**86%**  
ENTERED THE  
WORKFORCE  
after graduation

## EACH JNCG STUDENT RECEIVES

- Classroom instruction
- Competency-Based Curriculum
- Project Based Learning
- Advice, Guidance, and Support
- Student-Led Leadership Development and Experience
- Job and Postsecondary Education Placement Services
- 12-Month Support Post Graduation





## **Core Competencies – JAG 1 Students.**

### **CAREER DEVELOPMENT COMPETENCIES**

- A.1 Identify occupational interests, aptitudes, and abilities
- A.2 Relate interests, aptitudes, and abilities to appropriate occupations
- A.3 Identify desired lifestyle and relate to selected occupations
- A.4 Develop a career path for a selected occupation
- A.5 Select an immediate job goal
- A.6 Describe the conditions and specifications of the job goal

### **JOB ATTAINMENT COMPETENCIES**

- B.7 Construct a resume
- B.8 Conduct a job search
- B.9 Develop a letter of application
- B.10 Use the telephone to arrange an interview
- B.11 Complete application forms
- B.12 Complete employment tests
- B.13 Complete a job interview

### **JOB SURVIVAL COMPETENCIES**

- C.14 Demonstrate appropriate appearance
- C.15 Identify expectations that employers have of employees
- C.16 Identify problems of new employees
- C.17 Demonstrate time management
- C.18 Follow directions
- C.19 Practice effective human relations
- C.20 Appropriately resign from a job

### **BASIC SKILLS COMPETENCIES**

- D.21 Comprehend verbal communications
- D.22 Comprehend written communications
- D.23 Communicate in writing
- D.24 Communicate verbally
- D.25 Perform mathematical calculations

### **LEADERSHIP AND SELF-DEVELOPMENT COMPETENCIES**

- E.26 Demonstrate team membership
- E.27 Demonstrate team leadership
- E.28 Deliver presentation to a group
- E.29 Compete successfully with peers
- E.30 Demonstrate commitment to an organization

### **PERSONAL SKILLS COMPETENCIES**

- F.31 Explain the types of maturity
- F.32 Identify a self-value system and how it affects life
- F.33 Base decisions on values and goals
- F.34 Identify process of decision-making
- F.35 Demonstrate ability to assume responsibility for actions and decisions
- F.36 Demonstrate a positive attitude
- F.37 Develop healthy self-concept for home, school, and work

### **Additional Competencies- Covered in JAG 1 and 2**

#### **LIFE SURVIVAL SKILLS**

- G.38 Evaluate a career plan to determine appropriate postsecondary educational options
- G.39 Identify how best to achieve marketable occupation skills for an entry-level job
- G.40 Conduct a job analysis
- G.41 Apply critical thinking skills
- G.42 Demonstrate effective study skills
- G.43 Demonstrate how to use group dynamics techniques
- G.44 Explain the roles and function of a value-added organization
- G.45 Understand the essential elements of high performing work teams
- G.46 Describe how to work and communicate with diverse people at work and in your community to satisfy their expectations
- G.47 Demonstrate techniques for building commitment by others
- G.48 Demonstrate an openness to change
- G.49 Provide constructive feedback
- G.50 Negotiate solutions to conflicts
- G.51 Demonstrate politeness and civility
- G.52 Demonstrate an ability to adapt to people and situations
- G.53 Exhibit work ethics and behaviors essential to success
- G.54 Set and prioritize goals and establish a timeline for achieving them
- G.55 Apply the problem-solving process to complex problems
- G.56 Demonstrate an ability to analyze the strengths and weaknesses of self
- G.57 Design and justify solutions by tracking and evaluating results
- G.58 Identify ways to build mutual trust and respect
- G.59 Prepare a short- and long-term personal budget

#### **WORKPLACE COMPETENCIES**

- H.60 Demonstrate punctuality and good attendance practices
- H.61 Demonstrate initiative and proactivity
- H.62 Demonstrate how to work effectively with others
- H.63 Demonstrate an attitude that attracts the attention of management
- H.64 Demonstrate an ability to communicate and work with customers to satisfy expectations
- H.65 Demonstrate listening skills, which will result in gaining a clear understanding of information being conveyed
- H.66 Demonstrate an ability to follow and give directions
- H.67 Demonstrate good reasoning skills, which results in thinking first, then taking action
- H.68 Demonstrate integrity and honesty in dealings with internal and external customers
- H.69 Demonstrate a willingness to accept responsibility for one's own actions
- H.70 Demonstrate a commitment in completing work assignments accurately and in a timely fashion
- H.71 Demonstrate an ability to satisfy the purposes of a delegated task
- H.72 Demonstrate an ability to prioritize and manage time effectively in the workplace
- H.73 Demonstrate enthusiasm for work

- H.74 Demonstrate an eagerness to learn new responsibilities or improve current responsibilities
- H.75 Demonstrate an understanding of the work to be accomplished
- H.76 Demonstrate familiarity with a variety of technologies
- H.77 Demonstrate ability to self-evaluate and develop a continuous improvement (career development) plan.
- H.78 Demonstrate basic computer operation skills
- H.79 Demonstrate an ability to learn from past experiences and others
- H.80 Demonstrate an ability to send, receive and organize e-mail messages
- H.81 Demonstrate an ability to search for information on the internet

**ECOMONIC EMPOWERMENT COMPETENCIES**

- I.82 Understand Insurance-Auto, Renters, Home, Health, Disability and Life (Allstate)
- I.83 Practical Money Skills for Life, [www.practicalmoneyskills.com](http://www.practicalmoneyskills.com). (VISA, U.S.A.)
- I.84 Demonstrate How to Start a Small Business (Allstate)
- I.85 Be successful in dealing with law enforcement when they are enforcing the law (Allstate: The Law and You)
- I.86 Diversity
- I.87 History and You

[About](#) ▾[Events](#) ▾[Specialists](#)[Students](#) ▾[Guardians](#)[Partners](#) ▾[Data Systems](#) ▾

# JAG Model Programs

The original JAG Model was launched in 1979 in the State of Delaware as a “school-to-work transition program” designed to keep students in school through graduation and help them transition into the work place in quality jobs. The graduation rate and the employment rate for young people (16-24) are lower today than in the late 1970’s. In 2019, thirty-five (35) state organizations operate one or more of the six JAG Model Program Applications in 1,300 programs.

There are ten (10) common elements of the JAG Model that are embedded in the six program applications. These elements are adapted to the audience served in each program application.



1. **Student Selection.** JAG research has proven over three decades that we gain the greatest impact by serving those participants that have the greatest challenges to graduation, employment and/or pursuit of a postsecondary education. An advisory committee (comprised of faculty, administrators and counselors) assists the JAG Specialist in selecting students for the Program Roster. Priority is given to students that “need, want and can profit” from the services delivered by JAG Model programs.
2. **Classroom Instruction.** A trained JAG Specialist provides individual and group instruction to 35-45 students using the competency-based JAG National Curriculum that fits the needs of the program application of the JAG Model. JAG Specialists administer a pre- and post-test that provides a gain score to assess the attainment of the JAG competencies.
3. **Adult Mentoring.** The JAG Specialist provides individual attention to students focusing on reducing the number of barriers preventing him or her from receiving a high school diploma, securing employment or pursuing postsecondary education and/or training that leads to a career. Additional adult mentors are recruited to assist with barrier reduction or removal.
4. **Leadership Development.** All JAG students participate in a motivational student-led organization – the JAG Career Association – to build on the skills gained in the classroom and to develop leadership and teaming skills to improve employability and advancement. Annual State Career Development Conferences (CDC) provide students the opportunity to demonstrate their employability and leadership skills and be recognized for their achievements. JAG conducts an annual National Student Leadership Conference in Washington, D.C. in conjunction with the National Leadership Awards Events in November.
5. **Guidance and Counseling.** JAG Specialists provide informal guidance to students on career and life decisions and, based on the individual needs of students, connect them to school-based or professional counseling services to address more serious barriers.
6. **Job and Postsecondary Education Placement Services.** Specialists are engaged in intensive, one-on-one employer marketing and job development activities to identify quality job placement opportunities for each graduate. Graduates are assisted in the exploration of postsecondary education



opportunities and navigation of the financial aid and application processes to pursue the most appropriate opportunities.

7. **Linkages to School and Community-Based Services.** JAG programs are a school based “one-stop center” for youth with barrier to success to ensure that they receive appropriate academic and social services from available resources in the school, program and community.
8. **12-Month Follow-up Services.** JAG provides 12 months of post-graduation follow-up and support services on the job and/or enrollment in a postsecondary institution.
9. **Accountability System.** Computerized tracking of participants served, services delivered and performance results (graduation rate, positive outcomes, rates, aggregate employment rate, full-time jobs rate, full-time placement rate, further education rate, wages, and return to school rate) is a critical component of every JAG program. The Electronic National Data Management System ([e-NDMS](#) and [JAGForce](#)) is the vehicle by which JAG programs are led, managed, and evaluated. Accountability is also assured with periodic site reviews and e-NDMS data reviews resulting in the preparation of an Accreditation Report for the purpose of continuous improvement. JAG data collection is used to produce research reports that have been invaluable in assessing the effectiveness of JAG State Organizations and local program affiliates in fully implementing programs, delivering services, and achieving high performance outcomes.
10. **Technical Assistance and Professional Development.** JAG staff and consultants provide new and established state organizations and local program affiliates with an array of technical assistance and professional development opportunities. JAG conducts extensive on-site training in launching new state organizations as well as annual events, including: (a) Pre-NTS Professional Development Workshops—intensive workshops targeted to implementing JAG Model programs and (b) National Training Seminar—the largest gathering of JAG staff and stakeholders to celebrate the achievement of high performance outcomes at the close of the 12-month follow-up period on May 31 annually and recognize high performing state organizations, sites, programs, and Specialists.

**JAG Model Program Applications.** There are five program applications designed



to deliver JAG Model services designed to serve an exclusive student/participant population. The program applications which are conducted by the JAG National Network are:

- [Middle School Program Application](#) (6<sup>th</sup> to 8<sup>th</sup> graders)
- [Multi-Year Program Application](#) (9<sup>th</sup> to 12<sup>th</sup> graders)
- [Alternative Education Program Application](#) (6<sup>th</sup> to 12<sup>th</sup> graders)
- [Senior Program Application](#) (12<sup>th</sup> graders only)
- [Out-of-School Program Application](#) (opportunity youth) and




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## **2023-2024 New course Requests for Asheboro High School**

**Course Title:** AP Precalculus

**Credit:** 1

**Grade:** 9-12

**Prerequisites:** Math 3

**Description:**

AP Precalculus centers on functions modeling dynamic phenomena. This research-based exploration of functions is designed to better prepare students for college-level calculus and provide grounding for other mathematics and science courses. In this course, students study a broad spectrum of function types that are foundational for careers in mathematics, physics, biology, health science, social science, and data science. Furthermore, as AP Precalculus may be the last mathematics course of a student's secondary education, the course is structured to provide a coherent capstone experience and is not exclusively focused on preparation for future courses.

During this course, students acquire and apply mathematical tools in real-world modeling situations in preparation for using these tools in college-level calculus. Modeling, a central instructional theme for the course, helps students come to a deeper understanding of each function type. By examining scenarios, conditions, and data sets, as well as determining and validating an appropriate function model, students develop a greater comprehension of the nature and behavior of the function itself. The formal study of a function type through multiple representations (e.g., graphical, numerical, verbal, analytical), coupled with the application of the function type to a variety of contexts, provides students with a rich study of precalculus.

**Course Title:** AP African American Studies

**Credit:** 1

**Grade:** 9-12

**Prerequisites:** None

**Description:**

The interdisciplinary course reaches into a variety of fields—literature, the arts and humanities, political science, geography, and science—to explore the vital contributions and experiences of African Americans.

**Course Title:** NC Wildlife Honors and NC Wildlife

**Grade:** 9-12

**Prerequisites:** Natural Resources 1

**Description:**

This course is designed to acquaint students with NC animals. Topics covered include feeding methods, survival techniques, social behavior, mating habits, population distribution, and laws governing hunting and fishing. Students will use the NC zoo to explore a variety of NC Wildlife.

**Course Title:** Ecology Honors and Ecology

**Grade:** 10-12

**Prerequisites:** Biology

**Description:**

This course is designed to acquaint students with the interrelationships of organisms and their environment. Students will work to gain a deeper understanding of the natural world and discuss organisms and their biological, chemical, and physical environments. Students will use the NC zoo to compare environments of animals in a zoo habitat and in their natural habitats.

**Course Title:** Animal Behaviors Honors and Animal Behaviors

**Grade:** 9-12

**Prerequisites:** Biology

**Description:**

The objective of this course is to expose students to a broad field of animal behavior. The course will include behavioral ecology and the evolution of animal behaviors as adaptations and will focus on animals both in their natural environments and in the zoo environment.

**Course Title:** Zoology Honors

**Grade:** 9-12

**Prerequisites:** Biology

**Description:**

This course is currently being taught as a standard level course. The rigor and scope of the course is better suited to an Honors level course. In this class students survey the major taxa of the animal kingdom and are provided an introduction to animal anatomy, physiology, ecology, and evolution. Honors level students would use the NC Zoo as an extension of the classroom in order to facilitate project based learning.

**Course Title:** Theatre Arts (Proficient) Honors

**Grade:** 9-12

**Prerequisites:** Theatre Arts Intermediate *or* monologue audition

**Description:**

Students will study method acting, technical theatre, and stage techniques. Students will participate in a variety of in class performances. Students will also continue to learn specific, technical aspects for the theatre.

**Course Title:** Theatre Arts (Advanced) Honors

**Grade:** 9-12

**Prerequisites:** Theatre Arts Intermediate *or* monologue audition

**Description:**

Students will work with the beginning theatre classes helping direct them in mini performances of pantomime, scene study, and storytelling. Students will be given opportunities to direct Beginning Theatre students in a one-act play to direct Beginning Theatre students in.

**Course Title:** AP US Government and Politics

**Grade:** 9-12

**Prerequisites:** None

**Description:**

AP U.S. Government and Politics provides a college-level, nonpartisan introduction to key political concepts, ideas, institutions, policies, interactions, roles, and behaviors that characterize the constitutional system and political culture of the United States. Students will study U.S. foundational documents, Supreme Court decisions, and other texts and visuals to gain an understanding of the relationships and interactions among political institutions, processes, and behaviors. They will also engage in disciplinary practices that require them to read and interpret data, make comparisons and applications, and develop evidence-based arguments. In addition, they will complete a political science research or applied civics project.

**Course Title:** AP Human Geography

**Grade:** 9-12

**Prerequisites:** None

**Description:**

This course introduces students to the systematic study of patterns and processes that have shaped human understanding, use, and alteration of Earth's surface. Students employ spatial concepts and landscape analysis to examine socioeconomic organization and its environmental consequences. They also learn about the methods and tools geographers use in their research and applications. The curriculum reflects the goals of the National Geography Standards (2012).

**Course Title:** AFJROTC Leadership Lab 2 Honors and AFJROTC Leadership Lab 3 Honors

**Grade:** 9-12

**Prerequisites:** None

**Description:**

This course is an extension of the already established Leadership Lab 2 and 3 standard already approved. In the honors level of this course, students will be expected to demonstrate a higher level of leadership. Students will be asked to serve as role models and mentors for the cadets in AFJROTC 1 and 2 and develop the cadets basic knowledge of the AFJROTC.



# ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

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November 22, 2022

To the Board of Education – Asheboro City Schools  
Asheboro, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Asheboro City Schools Board of Education (the Board) for the year ended June 30, 2022 and have issued our report thereon dated November 22, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Board are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The only significant estimates used in the preparation of the basic financial statements are as follows:

- Management's estimate of depreciation expense is based on the assets' respective estimated useful lives. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimates for the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pension and OPEB plans, and pension and OPEB plan expense are based upon guidance provided by independent third parties. We have evaluated key factors and assumptions used by the third parties to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 22, 2022.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Asheboro City Schools Board of Education's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Asheboro City Schools Board of Education's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

Auditing standards generally accepted in the United States of America and Government Auditing Standards requires independence for all audits. The two main principles of independence are: (1) do not perform nonattest services that involve making management decisions; and (2) do not audit your own work. No events have occurred to impair our independence during this year's audit. We have assisted management in the preparation of the Board's basic financial statements and the Schedule of Expenditures of Federal and State Awards. Management has reviewed and approved the basic financial statements and the Schedule of Expenditures of Federal and State Awards.

We applied certain limited procedures to Management Discussion and Analysis, the Schedules of the Board's Proportionate Share of the Net Pension Liability, OPEB Liability and OPEB Asset and the Schedules of Board Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund budgetary schedules and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Restrictions on Use*

This information is intended solely for the information and use of members of the Asheboro City Schools Board of Education and management of the Board and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to express our appreciation for the assistance and cooperation given our representatives during our audit. Should you have any questions concerning the matters presented herein, we would be pleased to discuss them with you further at your convenience.

Very truly yours,

*Anderson Smith & Wike PLLC*

Anderson Smith & Wike PLLC  
West End, North Carolina



**ASHEBORO CITY SCHOOLS  
BOARD OF EDUCATION  
Asheboro, North Carolina**

*Financial Statements  
For the Fiscal Year Ended  
June 30, 2022*

**ASHEBORO CITY BOARD OF EDUCATION**  
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# ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

To the Asheboro City Board of Education  
Asheboro, North Carolina

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Asheboro City Board of Education, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Asheboro City Board of Education's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Asheboro City Board of Education, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General, State Public School and Federal Grants and Other Special Revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Asheboro City Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Asheboro City Board of Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives 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 to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Asheboro City Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Asheboro City Board of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4 through 11 and the Schedules of the Board's Proportionate Share of the Net Pension Liability, OPEB Liability and OPEB Asset and the Schedules of Board Contributions on pages 49 through 54, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Asheboro City Board of Education's basic financial statements. The accompanying individual fund budgetary schedules, other schedules and schedule of expenditures of federal and State awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State Single Audit Implementation Act are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund budgetary schedules and schedule of expenditures of federal and State awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2022, on our consideration of the Asheboro City Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Asheboro City Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Asheboro City Board of Education's internal control over financial reporting and compliance.

*Anderson Smith & Wike PLLC*

November 22, 2022  
West End, North Carolina  
(910) 603-0508

## **ASHEBORO CITY BOARD OF EDUCATION MANAGEMENT'S DISCUSSION AND ANALYSIS**

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This section of the Asheboro City Board of Education's (the "Board") financial report represents our discussion and analysis of the financial performance of the Board for the year ended June 30, 2022. This information should be read in conjunction with the audited financial statements included in this report.

### ***Impact of Coronavirus on District***

During the fiscal year, the state and nation continued to be affected by the coronavirus (COVID-19) pandemic. Educational services returned to the traditional classroom environment. The Board incurred additional expenses as a result of COVID-19 including: purchase of personal protective equipment, remote learning educational tools, learning loss remediation as a result of the online learning challenges and an increase in salaries due to Board's expansions of summer school programs and hiring, retention and COVID-19 bonuses. The Board received significant grants from the federal government to assist with these additional expenses incurred due to the world-wide pandemic.

### ***Financial Highlights***

- For the fiscal year ended June 30, 2022, the Board's total government-wide net position increased by \$23.8 million. Governmental activities net position increased by \$23.1 million, and business-type activities net position increased by \$732,000 or 31.9%.
- The Board's average daily membership (ADM) for the fiscal year ended June 30, 2022 was 4,427 students, an increase of 9 students from the 2021 ADM of 4,418.
- The Board's governmental funds reported a combined fund balance of \$9.2 million at June 30, 2022, an increase of \$2.4 million from the amount reported at June 30, 2021.

### ***Overview of the Financial Statements***

The audited financial statements of the Asheboro City Board of Education consist of five components. They are as follows:

- *Independent Auditors' Report*
- *Management's Discussion and Analysis (required supplementary information)*
- *Basic Financial Statements*
- *Required supplemental section that presents the Schedules of the Board's Proportionate Share of Net Pension and OPEB Liabilities (Assets) and the Schedules of Board Contributions.*
- *Supplementary section that presents individual fund statements and budgetary schedules for governmental and enterprise funds.*

The *Basic Financial Statements* include two types of statements that present different views of the Board's finances. The first is the *Government-wide Statements*. The government-wide statements are presented on the full accrual basis of accounting and include the statement of net position and the statement of activities. The statement of net position includes all of the Board's assets, deferred outflows of resources, liabilities and deferred inflows of resources. Assets and liabilities are classified in the order of relative liquidity for assets and due date for liabilities. This statement provides a summary of the Board's investment in assets, deferred outflows of resources, deferred inflows of resources and obligations to creditors. Liquidity and financial flexibility can be evaluated using the information contained in this statement. The statement of activities summarizes the Board's revenues and expenses for the current year. A net (expense) revenue format is used to indicate to what extent each function is self-sufficient.

The second set of statements included in the basic financial statements is the *Fund Financial Statements*, which are presented for the Board's governmental funds and proprietary funds. These statements

## **ASHEBORO CITY BOARD OF EDUCATION MANAGEMENT'S DISCUSSION AND ANALYSIS**

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present the governmental funds on the modified accrual basis of accounting, measuring the near term inflows and outflows of financial resources and what is available at year-end to spend in the next fiscal year. The proprietary funds are presented on the full accrual basis of accounting.

The fund financial statements focus on the Board's most significant funds. Because a different basis of accounting is used in the government-wide statements, reconciliation from the governmental fund financial statements to the government-wide statements is required. The government-wide statements provide information about the Board as an economic unit while the fund financial statements provide information on each of the financial resources of each of the Board's major funds.

### **Government-wide Statements**

The government-wide statements report information about the unit as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Board's assets and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Board's net position and how it has changed. Net position is the difference between the Board's assets and liabilities. This is one way to measure the unit's financial health or position.

- Over time, increases or decreases in the Board's net position are an indicator of whether its financial position is improving or deteriorating.
- To assess the Board's overall health, you need to consider additional non-financial factors such as changes in the County's and City's property tax bases and the condition of its school buildings and other physical assets.

The unit's activities are divided into two categories in the government-wide statements:

- *Governmental activities:* Most of the Board's basic services are included here, such as regular and special education, transportation, and administration. County and city funding along with state and federal aid finance most of these activities.
- *Business-type activities:* The Board charges fees to help it cover the costs of certain services it provides. School food service and child care services are included here.

The government-wide statements are shown as Exhibits 1 and 2 of this report.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the Board's funds, focusing on its most significant or "major" funds - not the unit as a whole. Funds are accounting devices the Board uses to keep track of specific sources of funding and spending on particular programs.

- Some funds are required by State law, such as the State Public School Fund.
- The Board has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.

Asheboro City Board of Education has two types of funds:

*Governmental funds:* Most of the Board's basic services are included in the governmental funds, which generally focus on two things – 1) how cash and other assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. As a result of this focus, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the coming year to finance the



**ASHEBORO CITY BOARD OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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Board's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information at the bottom of the governmental fund statements, in the form of a reconciliation, explains the relationship (or differences) between the government-wide and the fund financial statements. The Board has several governmental funds: the General Fund, the State Public School Fund, the Federal Grants Fund, the Other Special Revenue Fund, the Capital Outlay Fund and the Individual Schools Fund.

The governmental fund statements are shown as Exhibits 3, 4, 5 and 6 of this report.

*Proprietary funds:* Services for which the Board charges a fee are generally reported in the proprietary funds. The proprietary fund statements are reported on the same full accrual basis of accounting as the government-wide statements. The Asheboro City Board of Education has two proprietary funds - both enterprise funds – the School Food Service Fund and the Child Care Fund.

The proprietary fund statements are shown as Exhibits 7, 8, and 9 of this report.

***Financial Analysis of the Board as a Whole***

Net position is an indicator of the fiscal health of the Board. Assets and deferred outflows exceeded Liabilities and deferred inflows by \$9.7 million as of June 30, 2022 as compared to liabilities and deferred inflows exceeding assets and deferred outflows by \$14.1 million as of June 30, 2021, an increase of \$23.8 million. The largest component of net position is net investment in capital assets of \$72.6 million. Following is a summary of the Statement of Net Position at June 30, 2022 and 2021:

**ASHEBORO CITY BOARD OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Table 1  
Condensed Statement of Net Position  
As of June 30, 2022 and 2021**

	Governmental Activities		Business-type Activities		Total Primary Government	
	6/30/22	6/30/21	6/30/22	6/30/21	6/30/22	6/30/21
Current and other assets	\$ 10,899,360	\$ 8,610,405	\$ 3,102,249	\$ 2,345,899	\$ 14,001,609	\$ 10,956,304
Capital assets	<u>72,330,403</u>	<u>59,006,583</u>	<u>245,691</u>	<u>281,289</u>	<u>72,576,094</u>	<u>59,287,872</u>
Total assets	<u>83,229,763</u>	<u>67,616,988</u>	<u>3,347,940</u>	<u>2,627,188</u>	<u>86,577,703</u>	<u>70,244,176</u>
Deferred outflows of resources	<u>14,809,091</u>	<u>13,929,568</u>	<u>47,541</u>	<u>44,718</u>	<u>14,856,632</u>	<u>13,974,286</u>
Current liabilities	2,664,782	3,756,437	86,734	76,999	2,751,516	3,833,436
Long-term liabilities	<u>58,471,920</u>	<u>69,205,500</u>	<u>185,356</u>	<u>219,908</u>	<u>58,657,276</u>	<u>69,425,408</u>
Total liabilities	<u>61,136,702</u>	<u>72,961,937</u>	<u>272,090</u>	<u>296,907</u>	<u>61,408,792</u>	<u>73,258,844</u>
Deferred inflows of resources	<u>30,237,367</u>	<u>25,016,103</u>	<u>97,070</u>	<u>80,308</u>	<u>30,334,437</u>	<u>25,096,411</u>
Net investment in capital assets	72,330,403	59,006,583	245,691	281,289	72,576,094	59,287,872
Restricted net position	3,664,281	2,636,579	374	477	3,664,655	2,637,056
Unrestricted net position (deficit)	<u>(69,329,899)</u>	<u>(78,074,646)</u>	<u>2,780,256</u>	<u>2,012,925</u>	<u>(66,549,643)</u>	<u>(76,061,721)</u>
Total net position (deficit)	<u>\$ 6,664,785</u>	<u>\$ (16,431,484)</u>	<u>\$ 3,026,321</u>	<u>\$ 2,294,691</u>	<u>\$ 9,691,106</u>	<u>\$ (14,136,793)</u>

The net position of the Board's governmental activities increased \$23.1 million during the year, from \$(16.4) million at June 30, 2021 to \$6.7 million at June 30, 2022. Restricted net position increased by \$1.0 million, primarily due to increased fund balance in the Capital Outlay Fund. Unrestricted net position increased \$8.7 million compared to the prior year, due primarily to the decrease in pension and OPEB expenses and an increase in General fund balance due to increased revenues in the State and Federal funds as a result of the \$6.6 million of COVID-19 Education Stabilization funds received. Net investment in capital assets increased \$13.3 million due to an excess of capital additions over depreciation for the year as a result of renovations being done to the High School. Deferred outflows and inflows of resources relate entirely to the pension and OPEB plans which the Board participates in. The Board is required to record its proportionate share of these items along with its proportionate share of the plan liabilities. See Note 2 of the financial statements for more details regarding these plans.

The net position of the Board's business-type activities increased \$732,000 from \$2.3 million at June 30, 2021 to \$3.0 million at June 30, 2022. This increase is the net income generated by our school food service fund and the child care operations during the 2022 fiscal year. The following table shows the revenues and expenses for the Board for the current and prior fiscal years:

**ASHEBORO CITY BOARD OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Table 2  
Condensed Statement of Activities  
For the Fiscal Years Ended June 30, 2022 and 2021**

	Governmental Activities		Business-type Activities		Total Primary Government	
	6/30/22	6/30/21	6/30/22	6/30/21	6/30/22	6/30/21
Revenues:						
Program revenues:						
Charges for services	\$ 1,173,128	\$ 864,436	\$ 178,659	\$ 133,976	\$ 1,351,787	\$ 998,412
Operating grants and contributions	42,470,475	35,759,780	3,629,696	2,551,587	46,100,171	38,311,367
Capital grants and contributions	-	-	-	29,168	-	29,168
General revenues:						
County and City appropriations	26,418,644	16,276,376	-	-	26,418,644	16,276,376
State appropriations	2,172,728	2,069,890	-	-	2,172,728	2,069,890
Other revenues	420,408	530,349	487	6,520	420,895	536,869
Total revenues	<u>72,655,383</u>	<u>55,500,831</u>	<u>3,808,842</u>	<u>2,721,251</u>	<u>76,464,225</u>	<u>58,222,082</u>
Expenses:						
Governmental activities:						
Instructional services	39,783,022	38,061,741	-	-	39,783,022	38,061,741
System-wide support services	8,816,625	8,069,614	-	-	8,816,625	8,069,614
Ancillary services	182,621	256,263	-	-	182,621	256,263
Non-programmed charges	590,663	579,333	-	-	590,663	579,333
Unallocated depreciation	141,183	144,596	-	-	141,183	144,596
Business-type activities:						
School food service	-	-	2,976,105	2,155,567	2,976,105	2,155,567
Child care	-	-	146,107	168,834	146,107	168,834
Total expenses	<u>49,514,114</u>	<u>47,111,547</u>	<u>3,122,212</u>	<u>2,324,401</u>	<u>52,636,326</u>	<u>49,435,948</u>
Transfers in (out)	<u>(45,000)</u>	<u>(45,000)</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	23,096,269	8,344,284	731,630	441,850	23,827,899	8,786,134
Beginning net position (deficit)	<u>(16,431,484)</u>	<u>(24,495,425)</u>	<u>2,294,691</u>	<u>1,645,511</u>	<u>(14,136,793)</u>	<u>(22,849,914)</u>
Restatement	<u>-</u>	<u>(280,343)</u>	<u>-</u>	<u>207,330</u>	<u>-</u>	<u>(73,013)</u>
Beginning net position (deficit), restated	<u>(16,431,484)</u>	<u>(24,775,768)</u>	<u>2,294,691</u>	<u>1,852,841</u>	<u>(14,136,793)</u>	<u>(22,922,927)</u>
Ending net position (deficit)	<u>\$ 6,664,785</u>	<u>\$ (16,431,484)</u>	<u>\$ 3,026,321</u>	<u>\$ 2,294,691</u>	<u>\$ 9,691,106</u>	<u>\$ (14,136,793)</u>

## ASHEBORO CITY BOARD OF EDUCATION MANAGEMENT'S DISCUSSION AND ANALYSIS

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For the year ended June 30, 2022, total governmental activities generated revenues of \$72.7 million, expenses of \$49.5 million and transfers out of \$45,000 resulting in an increase in net position of \$23.1 million. Comparatively, revenues were \$55.5 million, expenses totaled \$47.1 million and transfers out were \$45,000 for the year ended June 30, 2021, resulting in an increase in net position of \$8.3 million. The increase in revenues is a result of increases in the Federal Grants fund related to COVID-19 Education Stabilization funds received as well as in Capital funds received from the County to fund construction. The increase in expenses is due to the increase in Federal expenses related to the COVID-19 funds offset by a decrease in pension and OPEB related expenses of \$5.5 million.

The Board's primary sources of revenues were funding from the State of North Carolina, Randolph County, and the United States Government, which respectively comprised 44.5%, 31.2% and 15.3% of our total revenues. As would be expected, the major component of our expenditures was instructional services which accounted for 80.3% of our total expenditures during the most recent fiscal year. Of the remaining 19.7% of our total expenditures, 17.8% was attributable to system-wide support services.

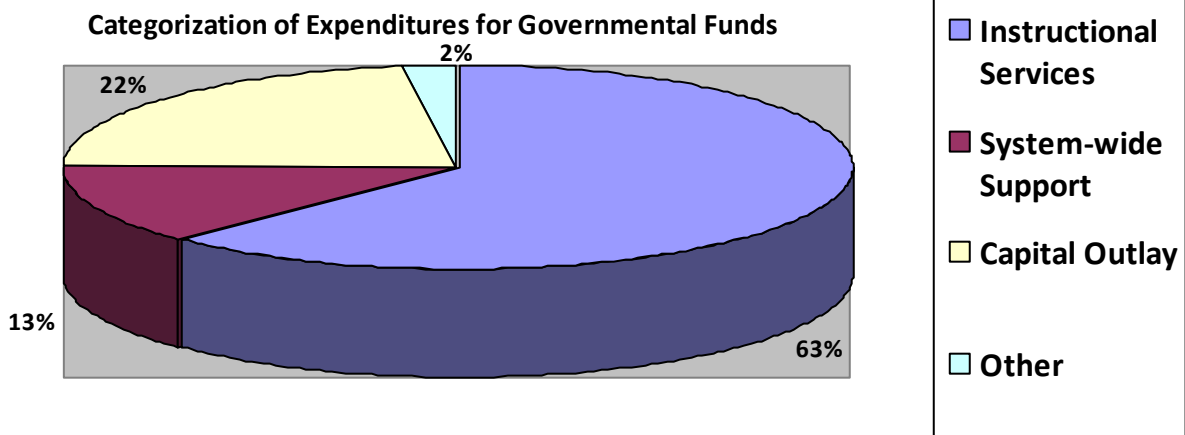
Our business-type activities generated revenues of \$3.8 million, while expenses in this category totaled \$3.1 million for the year ended June 30, 2022. For the year, net position increased by \$732,000 (including transfers in of \$45,000). Comparatively, revenues and expenses were \$2.7 million and \$2.3 million respectively with transfers in of \$45,000 for the year ended June 30, 2021, resulting in an increase in net position of \$442,000.

### **Financial Analysis of the Board's Funds**

**Governmental Funds:** The focus of Asheboro City Board of Education's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Board's financing requirements.

The Board's governmental funds reported a combined fund balance of \$9.2 million at June 30, 2022, an increase of \$2.4 million from the amount reported at June 30, 2021. The Board's General, Other Special Revenue, Capital Outlay and Individual School funds all reported revenues over expenditures for the year ended June 30, 2022 of \$1.1 million, \$536,000, \$709,000 and \$7,000, respectively. Overall, total governmental fund revenues increased by \$17.7 million or 31.9%, from the prior year, while total expenditures increased by \$17.2 million, or 32.0%, the change from the previous year is primarily due to increased Capital Outlay related to County funded capital renovations at the High School and an increase in Federal funds related to the COVID-19 pandemic. The Board also recognized an increase in the County current expense appropriations of \$334,000.

The following chart summarizes governmental fund expenditures:



Expenditures presented on modified accrual basis of accounting.

**ASHEBORO CITY BOARD OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

*Proprietary Funds:* The Board's business-type funds, the School Food Service Fund and the Child Care Fund, reported a combined increase in net position of \$732,000 for the fiscal year ended June 30, 2022, compared to an increase of \$442,000 for the same 2021 period. Net income in the School Food Service Fund (including transfers in) was \$719,000 for the fiscal year ended June 30, 2022, compared to a net income of \$477,000 for 2021, an improvement of \$242,000 resulting from an increase in revenues due to increased participation as students returned to a traditional in-person learning schedule all year while all students ate for free the entire year under the USDA Summer feeding program which provides a higher federal reimbursement rate to the Board. The Child Care Fund reported a net income of \$13,000 in 2022 compared to a net loss of \$35,000 in 2021, an improvement of \$48,000, due to the fund experiencing a return to normal operations.

**General Fund Budgetary Highlights**

Over the course of the year, the Board revised the budget several times to account for changes in revenue expectations and program allocations. Since several revenue sources are either unknown or uncertain at the beginning of the fiscal year when the original budget is adopted, budget revisions are necessary throughout the year to recognize these adjustments.

**Capital Assets**

Total primary government capital assets were \$72.6 million at June 30, 2022 compared to \$59.3 million at June 30, 2021, an increase of \$13.3 million due to an excess of capital additions over depreciation expense for the year. More detailed information about the Board's capital assets is contained in the notes to the basic financial statements. The following is a summary of the Board's capital assets, net of depreciation, at June 30, 2022 and 2021.

**Table 3  
Summary of Capital Assets  
As of June 30, 2022 and 2021**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/22</u>	<u>6/30/21</u>
Land	\$ 3,038,935	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935	\$ 3,038,935
Construction in progress	18,334,203	3,629,346	-	-	18,334,203	3,629,346
Buildings and improvements	50,594,759	51,896,328	-	-	50,594,759	51,896,328
Equipment and furniture	308,859	363,055	245,691	281,289	554,550	644,344
Vehicles	53,647	78,919	-	-	53,647	78,919
Total	<u>\$ 72,330,403</u>	<u>\$ 59,006,583</u>	<u>\$ 245,691</u>	<u>\$ 281,289</u>	<u>\$ 72,576,094</u>	<u>\$ 59,287,872</u>

**Economic Factors**

County and Supplemental Tax funding are a major source of income for the Board; therefore, the local area's economic outlook directly affects that of the Board's. Asheboro and Randolph County continue to feel the effects of the pandemic. Our unemployment rate was 4.0% at June 30, 2022 while the State and national rates were 3.4% and 3.6%, respectively.

Our local school district's supplemental tax provides approximately 26.4% of our funding for local budgets. These funds are critical for the effective operation of the school district. The Board has maintained a healthy fund balance over the years, but the long-term financial impact of the Coronavirus pandemic remains unknown, the district will continue to face some challenging funding decisions in the future.

**ASHEBORO CITY BOARD OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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***Requests for Information***

This report is intended to provide a summary of the financial condition of Asheboro City Board of Education. Questions or requests for additional information should be addressed to:

Sandra Annette Spivey, CPA  
Finance Officer  
Asheboro City Board of Education  
1126 S. Park St.  
Asheboro, NC 27203

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF NET POSITION**  
**June 30, 2022**

**Exhibit 1**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 9,301,687	\$ 2,882,084	\$ 12,183,771
Due from other governments	1,551,369	129,888	1,681,257
Receivables	22,677	-	22,677
Internal balances	(1,854)	1,854	-
Net OPEB asset	25,481	82	25,563
Inventories	-	88,341	88,341
Capital assets:			
Land and construction in progress	21,373,138	-	21,373,138
Other capital assets, net of depreciation	50,957,265	245,691	51,202,956
Total capital assets	72,330,403	245,691	72,576,094
Total assets	83,229,763	3,347,940	86,577,703
<b>Deferred Outflows of Resources</b>	14,809,091	47,541	14,856,632
<b>Liabilities</b>			
Accounts payable and accrued expenses	1,587,193	53,263	1,640,456
Unearned revenue	60,636	26,205	86,841
Long-term liabilities:			
Due within one year	1,016,953	7,266	1,024,219
Due in more than one year	2,066,807	4,280	2,071,087
Net pension liability	8,277,084	26,572	8,303,656
Net OPEB liability	48,128,029	154,504	48,282,533
Total liabilities	61,136,702	272,090	61,408,792
<b>Deferred Inflows of Resources</b>	30,237,367	97,070	30,334,437
<b>Net position</b>			
Investment in capital assets	72,330,403	245,691	72,576,094
Restricted for:			
Stabilization by State statute	391,915	-	391,915
School capital outlay	2,451,690	-	2,451,690
Programs	429,750	-	429,750
Individual schools activities	274,628	-	274,628
DIPNC OPEB plan	116,298	374	116,672
Unrestricted (deficit)	(69,329,899)	2,780,256	(66,549,643)
Total net position	\$ 6,664,785	\$ 3,026,321	\$ 9,691,106

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 2**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
Instructional services:							
Regular instructional	\$ 23,816,843	\$ -	\$ 22,985,813	\$ -	\$ (831,030)	\$ -	\$ (831,030)
Special populations	6,251,405	-	7,461,962	-	1,210,557	-	1,210,557
Alternative programs	3,359,194	-	2,816,804	-	(542,390)	-	(542,390)
School leadership	2,744,825	-	2,357,577	-	(387,248)	-	(387,248)
Co-curricular	765,982	587,629	-	-	(178,353)	-	(178,353)
School-based support	2,844,773	-	2,628,714	-	(216,059)	-	(216,059)
System-wide support services:							
Support and development	319,127	-	247,761	-	(71,366)	-	(71,366)
Special population support and development	178,160	-	17,073	-	(161,087)	-	(161,087)
Alternative programs and services support and development	99,067	-	101,004	-	1,937	-	1,937
Technology support	558,851	-	145,435	-	(413,416)	-	(413,416)
Operational support	5,479,926	-	2,060,908	-	(3,419,018)	-	(3,419,018)
Financial and human resource services	908,552	585,499	243,229	-	(79,824)	-	(79,824)
Accountability	39,095	-	9,363	-	(29,732)	-	(29,732)
System-wide pupil support	213,318	-	159,144	-	(54,174)	-	(54,174)
Policy, leadership and public relations	1,020,529	-	320,098	-	(700,431)	-	(700,431)
Ancillary services	182,621	-	179,642	-	(2,979)	-	(2,979)
Non-programmed charges	590,663	-	735,948	-	145,285	-	145,285
Unallocated depreciation expense**	141,183	-	-	-	(141,183)	-	(141,183)
Total governmental activities	49,514,114	1,173,128	42,470,475	-	(5,870,511)	-	(5,870,511)
Business-type activities:							
School food service	2,976,105	19,939	3,629,696	-	-	673,530	673,530
Child care	146,107	158,720	-	-	-	12,613	12,613
Total business-type activities	3,122,212	178,659	3,629,696	-	-	686,143	686,143
Total primary government	\$ 52,636,326	\$ 1,351,787	\$ 46,100,171	\$ -	(5,870,511)	686,143	(5,184,368)
General revenues:							
Unrestricted county and city appropriations - operating					9,879,309	-	9,879,309
Unrestricted county and city appropriations - capital					16,539,335	-	16,539,335
Unrestricted State appropriations - operating					2,062,754	-	2,062,754
Unrestricted State appropriations - capital					109,974	-	109,974
Investment earnings, unrestricted					3,296	487	3,783
Miscellaneous, unrestricted					417,112	-	417,112
Transfers					(45,000)	45,000	-
Total general revenues					28,966,780	45,487	29,012,267
Change in net position					23,096,269	731,630	23,827,899
Net position (deficit) - beginning					(16,431,484)	2,294,691	(14,136,793)
Net position - ending					\$ 6,664,785	\$ 3,026,321	\$ 9,691,106

\*\*This amount excludes the depreciation that is included in the direct expenses of the various programs.

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## **FUND FINANCIAL STATEMENTS**

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**ASHEBORO CITY BOARD OF EDUCATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

**Exhibit 3**

	Major Funds					Non-major Fund	Total Governmental Funds
	General	State Public School	Federal Grants	Other Special Revenue	Capital Outlay	Individual Schools	
<b>Assets</b>							
Cash and cash equivalents	\$ 5,420,114	\$ -	\$ -	\$ 1,039,302	\$ 2,567,643	\$ 274,628	\$ 9,301,687
Due from other governments	111,332	566	33,422	331,426	1,074,623	-	1,551,369
Accounts receivable	10,223	-	-	12,454	-	-	22,677
<b>Total assets</b>	<b>\$ 5,541,669</b>	<b>\$ 566</b>	<b>\$ 33,422</b>	<b>\$ 1,383,182</b>	<b>\$ 3,642,266</b>	<b>\$ 274,628</b>	<b>\$ 10,875,733</b>
<b>Liabilities and Fund balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 401,293	\$ -	\$ -	\$ 1,502	\$ 1,184,398	\$ -	\$ 1,587,193
Due to other funds	-	-	-	-	1,854	-	1,854
Unearned revenue	-	566	33,422	22,324	4,324	-	60,636
<b>Total liabilities</b>	<b>401,293</b>	<b>566</b>	<b>33,422</b>	<b>23,826</b>	<b>1,190,576</b>	<b>-</b>	<b>1,649,683</b>
Deferred inflows of resources	51,196	-	-	-	-	-	51,196
Fund balances:							
Restricted:							
Stabilization by State statute	70,359	-	-	321,556	-	-	391,915
School capital outlay	-	-	-	-	2,451,690	-	2,451,690
Programs	-	-	-	429,750	-	-	429,750
Individual schools	-	-	-	-	-	274,628	274,628
Assigned:							
Subsequent year's expenditures	750,000	-	-	-	-	-	750,000
Special revenues	-	-	-	608,050	-	-	608,050
Unassigned	4,268,821	-	-	-	-	-	4,268,821
<b>Total fund balances</b>	<b>5,089,180</b>	<b>-</b>	<b>-</b>	<b>1,359,356</b>	<b>2,451,690</b>	<b>274,628</b>	<b>9,174,854</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,541,669</b>	<b>\$ 566</b>	<b>\$ 33,422</b>	<b>\$ 1,383,182</b>	<b>\$ 3,642,266</b>	<b>\$ 274,628</b>	<b>\$ 10,875,733</b>

The notes to the basic financial statements are an integral part of this statement.

**ASHEBORO CITY BOARD OF EDUCATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

**Exhibit 3 (continued)**

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because of the following:

Total fund balance (All Governmental Funds)	\$ 9,174,854
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	72,330,403
Net OPEB asset	25,481
Deferred outflows of resources related to pensions	8,049,879
Deferred outflows of resources related to OPEB	6,759,212
Other long-term assets (taxes receivable) are not available to pay for current period expenditures and therefore are deferred in the funds.	51,196
Some liabilities, including those for compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(3,083,760)
Net pension liability	(8,277,084)
Net OPEB liability	(48,128,029)
Deferred inflows of resources related to pensions	(11,766,677)
Deferred inflows of resources related to OPEB	<u>(18,470,690)</u>
Net position of governmental activities	<u>\$ 6,664,785</u>

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 4**

	Major Funds					Non-major Fund	Total Governmental Funds
	General	State Public School	Federal Grants	Other Special Revenue	Capital Outlay	Individual Schools	
Revenues:							
State of North Carolina	\$ -	\$ 32,393,495	\$ -	\$ 158,500	\$ 109,974	\$ -	\$ 32,661,969
Randolph County							
Local current expense	6,347,728	-	-	-	-	-	6,347,728
Other	-	-	-	-	16,539,335	-	16,539,335
U.S. Government	-	889,796	9,522,222	819,864	-	-	11,231,882
Other	3,841,557	-	-	2,154,787	17,233	587,629	6,601,206
Total revenues	10,189,285	33,283,291	9,522,222	3,133,151	16,666,542	587,629	73,382,120
Expenditures:							
Current:							
Instructional services:							
Regular instructional	2,427,060	19,186,946	3,265,748	814,580	-	-	25,694,334
Special populations	413,439	4,818,546	1,859,182	321,162	-	-	7,412,329
Alternative programs	515,231	670,782	2,088,444	614,703	-	-	3,889,160
School leadership	369,268	2,713,707	248,004	-	-	-	3,330,979
Co-curricular	202,217	-	-	-	-	580,628	782,845
School-based support	334,973	2,292,669	499,090	205,673	-	-	3,332,405
System-wide support services:							
Support and development	86,943	274,105	25,298	-	-	-	386,346
Special population support and development	120,933	2,691	14,382	76,082	-	-	214,088
Alternative programs and services support and development	20,137	94,545	6,459	-	-	-	121,141
Technology support	235,894	301,175	100,472	7,024	-	-	644,565
Operational support	2,581,518	1,642,413	373,495	558,177	-	-	5,155,603
Financial and human resource services	476,970	530,361	71,157	-	-	-	1,078,488
Accountability	5,451	67,555	6,459	-	-	-	79,465
System-wide pupil support	29,555	199,138	7,535	-	-	-	236,228
Policy, leadership and public relations	658,796	440,428	44,137	-	-	-	1,143,361
Ancillary services	2,979	3,230	176,412	-	-	-	182,621
Non-programmed charges	590,663	-	735,948	-	-	-	1,326,611
Capital outlay	-	-	-	-	15,957,829	-	15,957,829
Total expenditures	9,072,027	33,238,291	9,522,222	2,597,401	15,957,829	580,628	70,968,398
Revenues over (under) expenditures	1,117,258	45,000	-	535,750	708,713	7,001	2,413,722
Other financing sources (uses):							
Transfers from (to) other funds	-	(45,000)	-	-	-	-	(45,000)
Net change in fund balance	1,117,258	-	-	535,750	708,713	7,001	2,368,722
Fund balances:							
Beginning of year	3,971,922	-	-	823,606	1,742,977	267,627	6,806,132
End of year	\$ 5,089,180	\$ -	\$ -	\$ 1,359,356	\$ 2,451,690	\$ 274,628	\$ 9,174,854

The notes to the basic financial statements are an integral part of this statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2022**

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Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ 2,368,722
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	13,323,820
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	4,479,790
Contributions to the OPEB plans in the current fiscal year are not included on the Statement of Activities	1,744,875
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Supplemental taxes	9,211
OPEB nonemployer contributions	291,113
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Net OPEB (expense) benefit	2,740,169
Pension (expense) benefit	(1,557,834)
Compensated absences	<u>(303,597)</u>
Total changes in net position of governmental activities	<u>\$ 23,096,269</u>

*The notes to the basic financial statements are an integral part of this statement.*



**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND AND ANNUALLY BUDGETED MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 6**

	General Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
State of North Carolina	\$ -	\$ -	\$ -	\$ -
Randolph County	6,344,403	6,344,403	6,347,728	3,325
U.S. Government	-	-	-	-
Other	3,700,000	3,700,000	3,841,557	141,557
Total revenues	10,044,403	10,044,403	10,189,285	144,882
Expenditures:				
Current:				
Instructional services				
Regular instructional	2,140,000	2,550,251	2,427,060	123,191
Special populations	770,000	530,000	413,439	116,561
Alternative programs	335,000	520,000	515,231	4,769
School leadership	543,000	489,300	369,268	120,032
Co-curricular	225,000	225,000	202,217	22,783
School-based support	700,000	700,000	334,973	365,027
Instructional services	4,713,000	5,014,551	4,262,188	752,363
System-wide support services				
Support and development	120,000	-	86,943	(86,943)
Special population support and development	140,000	-	120,933	(120,933)
Alternative programs and services	12,000	24,760	20,137	4,623
Technology support	200,000	247,240	235,894	11,346
Operational support	2,552,115	2,592,115	2,581,518	10,597
Financial and human resource services	850,000	850,000	476,970	373,030
Accountability	195,000	195,000	5,451	189,549
System-wide pupil support services	150,000	150,000	29,555	120,445
Policy, leadership and public relations	980,000	910,000	658,796	251,204
System-wide support services	5,199,115	5,224,564	4,216,197	1,008,367
Ancillary services				
Community	-	-	-	-
Nutrition	-	3,000	2,979	21
Ancillary services	-	3,000	2,979	21
Nonprogrammed charges	650,000	650,000	590,663	59,337
Total expenditures	10,562,115	10,892,115	9,072,027	1,820,088
Revenues over (under) expenditures	(517,712)	(847,712)	1,117,258	1,964,970
Other financing uses:				
Transfers to other funds	(10,000)	(10,000)	-	10,000
Fund balance appropriated	527,712	857,712	-	(857,712)
Net change in fund balance	\$ -	\$ -	1,117,258	\$ 1,117,258
Fund balances:				
Beginning of year			3,971,922	
End of year			\$ 5,089,180	

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND AND ANNUALLY BUDGETED MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 6 (continued)**

	State Public School Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
State of North Carolina	\$ 32,787,211	\$ 34,732,897	\$ 32,393,495	\$ (2,339,402)
Randolph County	-	-	-	-
U.S. Government	751,623	889,796	889,796	-
Other	-	-	-	-
Total revenues	<u>33,538,834</u>	<u>35,622,693</u>	<u>33,283,291</u>	<u>(2,339,402)</u>
Expenditures:				
Current:				
Instructional services				
Regular instructional	18,919,240	20,004,503	19,186,946	817,557
Special populations	4,757,460	4,998,634	4,818,546	180,088
Alternative programs	959,580	834,782	670,782	164,000
School leadership	2,751,680	3,109,529	2,713,707	395,822
Co-curricular	-	-	-	-
School-based support	<u>2,213,813</u>	<u>2,594,794</u>	<u>2,292,669</u>	<u>302,125</u>
Instructional services	<u>29,601,773</u>	<u>31,542,242</u>	<u>29,682,650</u>	<u>1,859,592</u>
System-wide support services				
Support and development	222,070	345,061	274,105	70,956
Special population support and development	5,550	8,241	2,691	5,550
Alternative programs and services	99,863	95,775	94,545	1,230
Technology support	341,918	364,516	301,175	63,341
Operational support	2,341,545	1,962,575	1,642,413	320,162
Financial and human resource services	197,991	532,004	530,361	1,643
Accountability	-	68,166	67,555	611
System-wide pupil support services	109,592	205,043	199,138	5,905
Policy, leadership and public relations	<u>260,730</u>	<u>450,840</u>	<u>440,428</u>	<u>10,412</u>
System-wide support services	<u>3,579,259</u>	<u>4,032,221</u>	<u>3,552,411</u>	<u>479,810</u>
Ancillary services				
Community	-	-	-	-
Nutrition	<u>312,802</u>	<u>3,230</u>	<u>3,230</u>	<u>-</u>
Ancillary services	<u>312,802</u>	<u>3,230</u>	<u>3,230</u>	<u>-</u>
Nonprogrammed charges	-	-	-	-
Total expenditures	<u>33,493,834</u>	<u>35,577,693</u>	<u>33,238,291</u>	<u>2,339,402</u>
Revenues over (under) expenditures	45,000	45,000	45,000	-
Other financing uses:				
Transfers to other funds	(45,000)	(45,000)	(45,000)	-
Fund balance appropriated	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances:				
Beginning of year			-	
End of year			<u>\$ -</u>	

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND AND ANNUALLY BUDGETED MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 6 (continued)**

	Federal Grants Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
State of North Carolina	\$ -	\$ -	\$ -	\$ -
Randolph County	-	-	-	-
U.S. Government	14,740,848	19,262,920	9,522,222	(9,740,698)
Other	-	-	-	-
Total revenues	<u>14,740,848</u>	<u>19,262,920</u>	<u>9,522,222</u>	<u>(9,740,698)</u>
Expenditures:				
Current:				
Instructional services				
Regular instructional	8,774,069	9,950,891	3,265,748	6,685,143
Special populations	1,409,041	2,297,661	1,859,182	438,479
Alternative programs	2,891,900	3,446,555	2,088,444	1,358,111
School leadership	-	389,058	248,004	141,054
Co-curricular	-	-	-	-
School-based support	<u>789,506</u>	<u>983,201</u>	<u>499,090</u>	<u>484,111</u>
Instructional services	<u>13,864,516</u>	<u>17,067,366</u>	<u>7,960,468</u>	<u>9,106,898</u>
System-wide support services				
Support and development	-	120,285	25,298	94,987
Special population support and development	38,000	23,475	14,382	9,093
Alternative programs and services	-	6,459	6,459	-
Technology support	133,505	150,013	100,472	49,541
Operational support	404,825	666,748	373,495	293,253
Financial and human resource services	-	71,157	71,157	-
Accountability	-	6,459	6,459	-
System-wide pupil support services	-	7,535	7,535	-
Policy, leadership and public relations	-	45,213	44,137	1,076
System-wide support services	<u>576,330</u>	<u>1,097,344</u>	<u>649,394</u>	<u>447,950</u>
Ancillary services				
Community	-	-	-	-
Nutrition	-	188,101	176,412	11,689
Ancillary services	-	188,101	176,412	11,689
Nonprogrammed charges	<u>300,002</u>	<u>910,109</u>	<u>735,948</u>	<u>174,161</u>
Total expenditures	<u>14,740,848</u>	<u>19,262,920</u>	<u>9,522,222</u>	<u>9,740,698</u>
Revenues over (under) expenditures	-	-	-	-
Other financing uses:				
Transfers to other funds	-	-	-	-
Fund balance appropriated	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances:				
Beginning of year			-	
End of year			<u>\$ -</u>	

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND AND ANNUALLY BUDGETED MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 6 (continued)**

	Other Special Revenue Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
State of North Carolina	\$ 158,500	\$ 158,500	\$ 158,500	\$ -
Randolph County	-	-	-	-
U.S. Government	30,000	814,580	819,864	5,284
Other	1,009,280	1,657,633	2,154,787	497,154
Total revenues	1,197,780	2,630,713	3,133,151	502,438
Expenditures:				
Current:				
Instructional services				
Regular instructional	55,000	819,713	814,580	5,133
Special populations	72,000	321,162	321,162	-
Alternative programs	607,780	614,703	614,703	-
School leadership	-	-	-	-
Co-curricular	-	-	-	-
School-based support	160,000	233,852	205,673	28,179
Instructional services	894,780	1,989,430	1,956,118	33,312
System-wide support services				
Support and development	-	-	-	-
Special population support and development	48,000	76,082	76,082	-
Alternative programs and services	-	-	-	-
Technology support	-	7,024	7,024	-
Operational support	255,000	558,177	558,177	-
Financial and human resource services	-	-	-	-
Accountability	-	-	-	-
System-wide pupil support services	-	-	-	-
Policy, leadership and public relations	-	-	-	-
System-wide support services	303,000	641,283	641,283	-
Ancillary services				
Community	-	-	-	-
Nutrition	-	-	-	-
Ancillary services	-	-	-	-
Nonprogrammed charges	-	-	-	-
Total expenditures	1,197,780	2,630,713	2,597,401	33,312
Revenues over (under) expenditures	-	-	535,750	535,750
Other financing uses:				
Transfers to other funds	-	-	-	-
Fund balance appropriated	-	-	-	-
Net change in fund balance	\$ -	\$ -	535,750	\$ 535,750
Fund balances:				
Beginning of year			823,606	
End of year			\$ 1,359,356	

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND TYPES**  
**June 30, 2022**

**Exhibit 7**

	Enterprise		
	Major Funds		
	School Food Service	Child Care	Totals
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 2,727,873	\$ 154,211	\$ 2,882,084
Due from other governments	129,888	-	129,888
Due from other funds	1,854	-	1,854
Inventories	88,341	-	88,341
Total current assets	<u>2,947,956</u>	<u>154,211</u>	<u>3,102,167</u>
Noncurrent assets:			
Net OPEB asset	82	-	82
Capital assets:			
Furniture, equipment and vehicles, net	245,691	-	245,691
Total noncurrent assets	<u>245,773</u>	<u>-</u>	<u>245,773</u>
Total assets	<u>3,193,729</u>	<u>154,211</u>	<u>3,347,940</u>
<b>Deferred Outflows of Resources</b>	<u>47,541</u>	<u>-</u>	<u>47,541</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable and accrued liabilities	53,222	41	53,263
Compensated absences	1,045	6,221	7,266
Unearned revenue	26,205	-	26,205
Total current liabilities	<u>80,472</u>	<u>6,262</u>	<u>86,734</u>
Noncurrent liabilities:			
Net pension liability	26,572	-	26,572
Net OPEB liability	154,504	-	154,504
Compensated absences	292	3,988	4,280
Total noncurrent liabilities	<u>181,368</u>	<u>3,988</u>	<u>185,356</u>
Total liabilities	<u>261,840</u>	<u>10,250</u>	<u>272,090</u>
<b>Deferred Inflows of Resources</b>	<u>97,070</u>	<u>-</u>	<u>97,070</u>
<b>Net position</b>			
Net investment in capital assets	245,691	-	245,691
Restricted for DIPNC OPEB plan	374	-	374
Unrestricted	2,636,295	143,961	2,780,256
Total net position	<u>\$ 2,882,360</u>	<u>\$ 143,961</u>	<u>\$ 3,026,321</u>

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND TYPES**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 8**

	Enterprise		
	Major Fund		
	School Food Service	Child Care	Totals
Operating revenues:			
Food sales	\$ 19,939	\$ -	\$ 19,939
Child care fees	-	158,720	158,720
Total operating revenues	19,939	158,720	178,659
Operating expenses:			
Food cost:			
Purchase of food	1,248,446	11,702	1,260,148
Donated commodities	250,618	-	250,618
Salaries and benefits	939,454	112,062	1,051,516
Indirect costs	78,855	-	78,855
Materials and supplies	26,005	4,666	30,671
Depreciation	35,598	-	35,598
Non-capitalized equipment	4,540	-	4,540
Contracted services	381,289	17,677	398,966
Other	11,300	-	11,300
Total operating expenses	2,976,105	146,107	3,122,212
Operating income (loss)	(2,956,166)	12,613	(2,943,553)
Nonoperating revenues:			
Federal reimbursements	3,379,078	-	3,379,078
Federal commodities	250,618	-	250,618
Interest earned	487	-	487
Total nonoperating revenues	3,630,183	-	3,630,183
Income before transfers	674,017	12,613	686,630
Transfers from other funds	45,000	-	45,000
Change in net position	719,017	12,613	731,630
Net position, beginning of year	2,163,343	131,348	2,294,691
Net position, end of year	\$ 2,882,360	\$ 143,961	\$ 3,026,321

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND TYPES**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 9**

	Enterprise		
	Major Fund	Non-major Fund	
	School Food	Child	Totals
	Service	Care	
Cash flows from operating activities:			
Cash received from customers	\$ 21,647	\$ 164,372	\$ 186,019
Cash paid for goods and services	(1,742,373)	(34,045)	(1,776,418)
Cash paid to employees for services	(920,057)	(107,935)	(1,027,992)
Net cash provided (used) by operating activities	(2,640,783)	22,392	(2,618,391)
Cash flows from noncapital financing activities:			
Federal and State reimbursements	3,344,716	-	3,344,716
Cash flows from investing activities:			
Interest earned on investments	487	-	487
Net increase in cash and cash equivalents	704,420	22,392	726,812
Cash and cash equivalents, beginning of year	2,023,453	131,819	2,155,272
Cash and cash equivalents, end of year	\$ 2,727,873	\$ 154,211	\$ 2,882,084
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (2,956,166)	\$ 12,613	\$ (2,943,553)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	35,598	-	35,598
Donated commodities	250,618	-	250,618
Salaries paid by special revenue fund	45,000	-	45,000
Changes in assets and liabilities:			
Decrease in accounts receivable	-	5,652	5,652
Decrease in OPEB asset	181	-	181
Increase in inventories	(1,009)	-	(1,009)
Increase in accounts payable and accrued liabilities	9,071	-	9,071

*The notes to the basic financial statements are an integral part of this statement.*



**ASHEBORO CITY BOARD OF EDUCATION**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND TYPES**  
**For the Fiscal Year Ended June 30, 2022**

**Exhibit 9 (continued)**

	Enterprise		
	Major Fund	Non-major Fund	
	School Food	Child	
	Service	Care	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities (continued):			
Increase in unearned revenue	1,708	-	1,708
Decrease in pension liability	(46,643)	-	(46,643)
Increase in OPEB liability	7,811	-	7,811
Increase in deferred outflow	(2,823)	-	(2,823)
Increase in deferred inflow	16,762	-	16,762
Increase (decrease) in compensated absences payable	(891)	4,127	3,236
Total adjustments	315,383	9,779	325,162
Net cash provided (used) by operating activities	<u>\$ (2,640,783)</u>	<u>\$ 22,392</u>	<u>\$ (2,618,391)</u>

**NONCASH OPERATING AND NONCAPITAL FINANCING ACTIVITIES:**

The School Food Service Fund received donated commodities with a value of \$250,618 during the fiscal year. The receipt of these commodities is reflected as a nonoperating revenue on Exhibit 8. The consumption of these commodities is recorded as an operating expense.

The State Public School Fund paid salaries and benefits of \$45,000 to personnel of the School Food Service Fund during the fiscal year. The payment is reflected as a transfer in and an operating expense on Exhibit 8.

*The notes to the basic financial statements are an integral part of this statement.*

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Asheboro City Board of Education conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The Asheboro City Board of Education (Board) is a Local Education Agency empowered by State law [Chapter 115C of the North Carolina General Statutes] with the responsibility to oversee and control all activities related to public school education in Asheboro, North Carolina. The Board receives State, local, and federal government funding and must adhere to the legal requirements of each funding entity. The Board has no component units.

B. Basis of Presentation

*Government-wide Statements:* The statement of net position and the statement of activities display information about the Board. These statements include the financial activities of the overall government. Eliminations have been made to minimize the effect of internal activities upon revenues and expenses. These statements distinguish between the *governmental* and *business-type activities* of the Board. Governmental activities generally are financed through intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Board and for each function of the Board's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the Board's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. All expenses are considered to be operating expenses.

The Board reports the following major governmental funds:

*General Fund.* The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are accounted for in another fund.

*State Public School Fund.* The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.

*Federal Grants Fund.* The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public school system.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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*Other Special Revenue Fund.* The Other Special Revenue Fund is used to account for revenues from reimbursements, including indirect costs, fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, federal and State grants restricted as to use, federal and State appropriations made directly to local school administrative units, funds received for prekindergarten programs and special programs.

*Capital Outlay Fund.* The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Randolph County appropriations, restricted sales tax moneys, proceeds of county debt issued for public school construction, lottery proceeds as well as certain State assistance.

The Board reports the following nonmajor governmental funds:

*Individual Schools Fund.* The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

The Board reports the following major enterprise funds:

*School Food Service Fund.* The School Food Service Fund is used to account for the food service program within the school system.

*Child Care Fund.* The Child Care Fund is used to account for the before and after school child care program within the school system.

**C. Measurement Focus and Basis of Accounting**

*Government-wide and Proprietary Fund Financial Statements.* The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Board gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Board considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. These could include federal, State, and county grants, and some charges for services. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under leases qualifying as other than short-term are reported as other financing sources.

Under the terms of grant agreements, the Board funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Board's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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D. Budgetary Data

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds, except for the individual schools special revenue funds, as required by the North Carolina General Statutes. No budget is required by State law for individual school funds. All appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the fund level for all annually budgeted funds. The budget is presented in the accompanying financial statements and schedules at the purpose level for informational purposes only. The Board has authorized the Superintendent to move moneys from one purpose to another within a fund. Amendments are required for any revisions that alter total expenditures of any fund. All amendments must be approved by the Board of Education. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Fund Equity

1. Deposits and Investments

All deposits of the Board are made in board-designated official depositories and are secured as required by State law [G.S. 115C-444]. The Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit. The Board also has money credited in its name with the State Treasurer and may issue State warrants against these funds.

State law [G.S. 115C-443] authorizes the Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; the North Carolina Capital Management Trust (NCCMT), an SEC-registered (2a-7) money market mutual fund; and the North Carolina State Treasurer's Short Term Investment Fund (STIF). The STIF is managed by the staff of the Department of State Treasurer and operated in accordance with State laws and regulations. It is not registered with the SEC. The STIF consists of an internal portion and an external portion in which the Board participates. Investments are restricted to those enumerated in G.S. 147-69.1.

The Board's investments are reported at amortized cost or at fair value as determined by quoted market prices or a matrix pricing model. Bank deposits and the NCCMT are measured at amortized cost, which is the NCCMT's share price. Ownership interest of the STIF is determined on a fair market valuation basis as of fiscal year end in accordance with the STIF operating procedures. Valuation of the underlying assets is performed by the custodian. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to external participants of the fund.

2. Cash and Cash Equivalents

The Board pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

3. Inventories

The inventories of the Board are valued at cost and the Board uses the first-in, first-out (FIFO) flow assumption in determining cost. Proprietary Fund inventories consist of food and supplies and are recorded as expenses when consumed.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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4. Capital Assets

Donated assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation or forfeiture. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other capital assets are recorded at original cost. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Certain items acquired before July 1, 1990 are recorded at an estimated original historical cost. The total of these estimates is not considered large enough that any errors would be material when capital assets are considered as a whole.

It is the policy of the Board to capitalize all capital assets costing more than \$5,000 with an estimated useful life of three or more years. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Randolph County holds title to certain properties, which are reflected as capital assets in the financial statements of the Board. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board gives the schools full use of the facilities, full responsibility for maintenance of the facilities, and provides that the County will convey title of the property back to the Board, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	20 - 50
Equipment and furniture	3 - 12
Vehicles	6
Technology equipment	5

Depreciation for assets that serve multiple purposes cannot be allocated ratably and is therefore reported as "unallocated depreciation" on the Statement of Activities.

5. Deferred outflows and inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Board has one item that meets this criterion - contributions made to the pension plan in the current fiscal year. The statement of financial position also reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Board has one item that meet this criterion – pension related deferrals.

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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7. Compensated Absences

The Board follows the State's policy for vacation and sick leave. Employees may accumulate up to thirty (30) days earned vacation leave with such leave being fully vested when earned. For the Board, the current portion of the accumulated vacation pay is not considered to be material. The Board's liability for accumulated earned vacation and the salary-related payments as of June 30, 2022 is recorded in the government-wide and proprietary fund financial statements on a FIFO basis. An estimate has been made based on prior years' records of the current portion of compensated absences.

The sick leave policy of the Board provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Board has no obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

8. Net Position/Fund Balances

Net Position

Net position in the government-wide and proprietary fund financial statements is classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments, or imposed by law through State statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of three classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

*Restricted fund balance* – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute - portion of fund balance that is restricted by State Statute [G.S. 115C-425(a)].

Restricted for school capital outlay - portion of fund balance that can only be used for school capital outlay. [G.S. 159-18 through 22]

Restricted for Individual Schools – revenue sources restricted for expenditures for the various clubs and organizations, athletic events, and various fund raising activities for which they were collected.

Restricted for Programs – revenue sources restricted in purpose in accordance with specified grants or donors, and not intended for general K-12 expenditures.

*Assigned fund balance* – portion of fund balance that the Board of Education intends to use for specific purposes.

Subsequent year's expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted. The Board of Education approves the appropriation.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Special revenues – portion of fund balance that represents the residual amount of revenues from tuition and fees, reimbursements, indirect costs and other financial resources in excess of related expenditures that the Board of Education has assigned to be expended within assigned purpose codes.

*Unassigned fund balance* – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Board of Education has a management policy for revenue spending that provides guidance for programs with multiple revenue sources. The Finance Officer will pay expenditures from restricted revenue sources first and then from general unrestricted revenues. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Board of Education.

**9. Reconciliation of Government-wide and Fund Financial Statements**

**a. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. The net adjustment of \$(2,510,069) consists of several elements as follows:

Description	Amount
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds (total capital assets at historical cost on government-wide statement in governmental activities column)	\$ 109,686,998
Less Accumulated Depreciation	(37,356,595)
Net capital assets	72,330,403
Net OPEB Asset	25,481
Pension related deferred outflows of resources	8,049,879
OPEB related deferred outflows of resources	6,759,212
Taxes receivable not available to pay for current period expenditures and therefore are deferred in the funds	51,196
Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not recorded in the fund statements:	
Compensated absences	(3,083,760)
Net pension liability	(8,277,084)
Net OPEB liability	(48,128,029)
Deferred inflows of resources related to pensions	(11,766,677)
Deferred inflows of resources related to OPEB	(18,470,690)
Total adjustment	\$ (2,510,069)



**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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b. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. There are several elements of that total adjustment of \$20,727,547 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 15,279,352
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements	(1,955,532)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	4,479,790
Contributions to the OPEB plans in the current fiscal year are not included on the Statement of Activities	1,744,875
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Supplemental taxes	9,211
OPEB nonemployer contributions	291,113
Expenses reported in the Statement of Activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements	
Pension (expense) benefit	(1,557,834)
Net OPEB (expense) benefit	2,740,169
Compensated absences are accrued in the government-wide statements but not in the fund statements because they do not use current resources	(303,597)
Total adjustment	<u>\$ 20,727,547</u>

10. Defined Benefit Pension Plan and OPEB Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' and State Employees' Retirement System (TSERS), the Retiree Health Benefit Fund (RHBF), and the Disability Income Plan of NC (DIPNC) and additions to/deductions from TSERS, RHBF, and DIPNC's fiduciary net position have been determined on the same basis as they are reported by TSERS, RHBF, and DIPNC. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Board's employer contributions are recognized when due and the Board has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of TSERS, RHBF, and DIPNC. Investments are reported at fair value.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 2 - DETAIL NOTES ON ALL FUNDS**

A. Assets

1. Deposits

All of the Board's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the Board's agents in the unit's name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Board, these deposits are considered to be held by the agent in the entity's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Board or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the Board under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Board has no policy regarding custodial credit risk for deposits.

At June 30, 2022, the Board had deposits with banks and savings and loans with a carrying amount of \$12,183,741 and with the State Treasurer of \$-0-. Cash on hand was \$30 at June 30, 2022. The bank balances with the financial institutions and the State Treasurer were \$12,319,280 and \$1,012,524, respectively. Of these balances, \$794,221 was covered by federal depository insurance and \$12,537,583 was covered by collateral held by authorized escrow agents in the name of the State Treasurer.

2. Investments

At June 30 2022, the Board had \$-0- invested with the State Treasurer in the Short Term Investment Fund (STIF). The STIF is unrated and had a weighted average maturity of 1.3 years at June 30, 2022. The Board had \$-0- invested in the NCCMT as of June 30, 2022. The Board has no policy for managing interest rate risk or credit risk. All investments are measured using the market approach. The STIF is classified in Level 2 of the fair value hierarchy and valued using prices that are either directly or indirectly observable for an asset or liability.

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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3. Accounts Receivable

Receivables at the government-wide level at June 30, 2022 are as follows:

	Due from other funds (Internal Balances)	Due from other governments	Other	Total
Governmental activities:				
General Fund	\$ -	\$ 111,332	\$ 10,223	\$ 121,555
Other governmental activities	<u>(1,854)</u>	<u>1,440,037</u>	<u>12,454</u>	<u>1,450,637</u>
Total governmental activities	<u>\$ (1,854)</u>	<u>\$ 1,551,369</u>	<u>\$ 22,677</u>	<u>\$ 1,572,192</u>
Business-type activities:				
School Food Service Fund	<u>\$ 1,854</u>	<u>\$ 129,888</u>	<u>\$ -</u>	<u>\$ 131,742</u>

Due from other governments consists of the following:

Governmental activities:		
General Fund	\$ 111,332	Operating funds from County
State Public School Fund	566	Sales tax
Federal Grants Fund	33,422	Sales tax
Other Special Revenue Fund	331,426	Medicaid & Sales tax receivable
Capital Outlay Fund	<u>1,074,623</u>	Due from County and sales tax
Total	<u>\$ 1,551,369</u>	
Business-type activities:		
School Food Service Fund	<u>\$ 129,888</u>	Federal reimbursement funds

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

4. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935
Construction in progress	3,629,346	15,084,481	379,624	18,334,203
Total capital assets not being depreciated	6,668,281	15,084,481	379,624	21,373,138
Capital assets being depreciated:				
Buildings	81,153,693	523,226	-	81,676,919
Land improvements	1,522,503	-	-	1,522,503
Furniture and equipment	4,348,232	51,269	-	4,399,501
Vehicles	714,937	-	-	714,937
Total capital assets being depreciated	87,739,365	574,495	-	88,313,860
Less accumulated depreciation for:				
Buildings	29,562,923	1,789,077	-	31,352,000
Land improvements	1,216,945	35,718	-	1,252,663
Furniture and equipment	3,985,177	105,465	-	4,090,642
Vehicles	636,018	25,272	-	661,290
Total accumulated depreciation	35,401,063	1,955,532	-	37,356,595
Total capital assets being depreciated, net	52,338,302			50,957,265
Governmental activity capital assets, net	<u>\$ 59,006,583</u>			<u>\$ 72,330,403</u>
Business-type activities:				
School Food Service Fund:				
Capital assets being depreciated:				
Equipment	\$ 1,398,257	\$ -	\$ -	\$ 1,398,257
Vehicles	26,707	-	-	26,707
Total capital assets being depreciated	1,424,964	-	-	1,424,964
Less accumulated depreciation for:				
Equipment	1,116,968	35,598	-	1,152,566
Vehicles	26,707	-	-	26,707
Total accumulated depreciation	1,143,675	35,598	-	1,179,273
School Food Service capital assets, net	<u>\$ 281,289</u>			<u>\$ 245,691</u>

Depreciation was charged to governmental functions as follows:

Instructional services	\$ 1,824,795
System-wide support services	25,272
Unallocated depreciation	<u>105,465</u>
Total	<u>\$ 1,955,532</u>

**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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5. Significant Commitments

At June 30, 2022, the Board had several construction project contracts in progress. At year-end, the Board's commitments with contractors for the remaining portion of the contracts to complete these projects totaled \$8.5 million.

B. Liabilities

1. Pension Plan and Other Postemployment Obligations

a. Teachers' and State Employees' Retirement System

*Plan Description.* The Board is a participating employer in the statewide Teachers' and State Employees' Retirement System (TSERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. TSERS membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the employees of Local Education Agencies and charter schools. Article 1 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the TSERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Teachers' and State Employees' Retirement System is included in the Annual Comprehensive Financial Report (ACFR) for the State of North Carolina. The State's ACFR includes financial statements and required supplementary information for TSERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

*Benefits Provided.* TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

TSERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

*Contributions.* Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Board employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the TSERS Board of Trustees. The Board's contractually required contribution rate for the year ended June 30, 2022, was

**ASHEBORO CITY BOARD OF EDUCATION**  
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14.78% from July 1, 2021 to December 31, 2021 and 17.98% from January 1, 2022 to June 30, 2022 of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Board were \$4,494,171 for the year ended June 30, 2022.

*Refunds of Contributions* – Board employees who have terminated service as a contributing member of TSERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by TSERS.

At June 30, 2022, the Board reported a liability of \$8,303,656 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net pension liability was based on a projection of the Board's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating TSERS employers, actuarially determined. At June 30, 2021 and at June 30, 2020, the Board's proportion was .17733% and .18937%, respectively.

For the year ended June 30, 2022, the Board recognized pension expense of \$1,562,836. At June 30, 2022, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 466,759	\$ 188,585
Changes of assumptions	3,114,791	-
Net difference between projected and actual earnings on pension plan investments	-	10,288,334
Changes in proportion and differences between Board contributions and proportionate share of contributions	-	1,327,532
Board contributions subsequent to the measurement date	4,494,171	-
Total	<u>\$ 8,075,721</u>	<u>\$ 11,804,451</u>

\$4,494,171 reported as deferred outflows of resources related to pensions resulting from Board contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

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**Year ended June 30:**

2023	\$ (1,559,563)
2024	(1,683,838)
2025	(1,824,107)
2026	(3,155,393)
2027	-
Thereafter	-
Total	<u>\$ (8,222,901)</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.05 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study prepared as of December 31, 2019 and adopted by the Board of Trustees on January 21, 2021.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021 are summarized in the following table:

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<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2017 asset liability and investment policy study for the North Carolina Retirement Systems, including TSERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

**Discount rate.** The discount rates used to measure the total pension liability reported at June 30, 2022 and 2021 was 6.50% and 7.00%, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Board's proportionate share of the net pension asset to changes in the discount rate.** The following presents the Board's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the Board's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	<b>1% Decrease (5.50%)</b>	<b>Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
Board's proportionate share of the net pension liability (asset)	\$ 27,853,592	\$ 8,303,656	\$ (7,947,241)

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report (ACFR) for the State of North Carolina.

**b. Other Postemployment Benefits**

**1. Healthcare Benefits**

**Plan description.** The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established in Chapter 135, Article 1 of General Statutes. It is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools, and some select local governments also participate.



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Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members. RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the State Health Plan. The State Treasurer, with the approval of the State Health Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the State Health Plan.

The financial statements and other required disclosures for the plan are presented in the State of North Carolina's ACFR, which can be found at <https://www.osc.nc.gov/public-information/reports>.

*Benefits provided.* Plan benefits received by retired employees and disabled employees from RHBF are OPEB. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees. The plan options change when former employees become eligible for Medicare. Medicare retirees have the option of selecting one of two fully-insured Medicare Advantage/Prescription Drug Plan (MA-PDP) options of the self-funded Traditional 70/30 preferred Provider Organization plan option that is also offered to non-Medicare members. If the Traditional 70/30 Plan is selected by a Medicare retiree, the self-funded State Health Plan coverage is secondary to Medicare.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC) and retirees of the TSERS, the Consolidated Judicial Retirement System (CJRS), the Legislative Retirement System (LRS), the University Employees' Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's noncontributory premium.

Section 35.21 (c) and (d) of Session Law 2017-57 repeals retiree medical benefits for employees first hired January 1, 2021. The new legislation amends Article 3B of Chapter 135 of the General Statutes to require that retirees must earn contributory retirement service in TSERS (or in an allowed local system unit), CJRS, or LRS prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

RHBF's benefit and contribution provisions are established by Chapter 135, Article 1 and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

*Contributions.* By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to RHBF are irrevocable. Also by law, fund assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer the RHBF, including costs to conduct required actuarial valuations of state—supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis are

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determined by the General Assembly in the Appropriations Bill. For the current fiscal year, the Board contributed 6.68% of covered payroll from July 1, 2021 to December 31, 2021 and 5.90% from January 1, 2022 to June 30, 2022, which amounted to \$1,725,784. During the current fiscal year, the plan also recognized a one-time transfer of excess funding from the Public Employees Health Benefits Fund totaling \$187.0 million, which was isolated from the OPEB expense and allocated to participating employers as a separate contribution. The Board's proportionate share of this contribution totaled \$292,048.

At June 30, 2022, Board reported a liability of \$48,282,533 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020. The total OPEB liability was then rolled forward to the measurement date of June 30, 2021 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net OPEB liability was based on a projection of the Board's present value of future salary, actuarially determined. At June 30, 2021 and at June 30, 2020, the Board's proportion was .15618% and .16525%, respectively.

\$1,725,784 reported as deferred outflows of resources related to OPEB resulting from Board contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Year ended June 30:**

2023	\$ (6,731,307)
2024	(3,898,476)
2025	(1,334,434)
2026	(1,551,996)
2027	(49,755)
Thereafter	-
Total	<u>\$ (13,565,968)</u>

*Actuarial assumptions.* Common actuarial assumptions for both OPEB plans follow individual note disclosures for each OPEB plan.

Inflation	2.50%
Salary increases	3.25-8.05%, include 3.25% inflation and productivity factor
Investment rate of return	6.50%

Healthcare cost trend rates:

Medical	5.00-6.00%
Prescription drug	5.00-9.50%
Administrative costs	3.00%
Post-retirement mortality rates	Pub-2010 Healthy Annuitant Mortality Table for males and females, adjusted for classification for some Participants, further adjusted with scaling factors varying by participant group, and projected for mortality improvement using Scale MP-2019

*Discount rate.* The discount rates used to measure the total OPEB liability for the RHBF at June 30, 2022 and 2021 were 2.16% and 2.21%, respectively. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan's fiduciary net position was not projected to be available to make projected future benefit payments of current plan members. As a result,

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a municipal bond rate of 2.16% was used as the discount rate used to measure the total OPEB liability. The 2.16% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2021.

*Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the discount rate.* The following presents the Board's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.16 percent) or 1-percentage point higher (3.16 percent) than the current discount rate:

	<b>1% Decrease (1.16%)</b>	<b>Discount Rate (2.16%)</b>	<b>1% Increase (3.16%)</b>
Net OPEB liability	\$ 57,431,371	\$ 48,282,533	\$ 40,873,003

*Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the healthcare trend rates.* The following presents the Board's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current healthcare cost trend rates:

	<b>Healthcare Trend Rates</b>		
	<b>1% Decrease (Medical- 4.00-5.00%, Pharmacy- 4.00-8.50%, Medicare Advantage - 4.00%, Administrative - 2.00%)</b>	<b>(Medical - 5.00-6.00%, Pharmacy - 5.00-9.50%, Medicare Advantage - 5.00%, Administrative - 3.00%)</b>	<b>1% Increase (Medical- 6.00-7.00%, Pharmacy- 6.00-10.50%, Medicare Advantage - 6.00%, Administrative - 4.00%)</b>
Net OPEB liability	\$ 39,100,706	\$ 48,282,533	\$ 60,463,068

*OPEB plan fiduciary net position.* Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ACFR for the State of North Carolina.

## 2. Disability Benefits

*Plan description.* Short-term and long-term disability benefits are provided through the Disability Income Plan of North Carolina (DIPNC), a cost-sharing, multiple-employer defined benefit plan, to the eligible members of TSERS which includes employees of the State, the University of North Carolina System, community colleges, certain Local Education Agencies, and ORP.

Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members. Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members.

The financial statements and other required disclosures for the plan are presented in the State of North Carolina's ACFR, which can be found at <https://www.osc.nc.gov/public-information/reports>.

*Benefits Provided.* Long-term disability benefits are payable as an OPEB from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is

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later, for as long as an employee is disabled. An employee is eligible to receive long-term disability benefits provide the following requirements are met: (1) the employee has five or more years of contributing membership service in TSERS or ORP, earned within 96 months prior to the end of the short-term disability period or cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from TSERS after (1) reaching the age of 65 and completing 5 years of membership service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of service at any age.

*Contributions.* Benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The plan does not provide for automatic post-retirement benefit increases. Disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Bill by the General Assembly and coincide with the State fiscal year. For the fiscal year ended June 30, 2022, employers made a statutory contribution of 0.09% of covered payroll which was equal to the actuarially required contribution. Board contributions to the plan were \$24,693 for the year ended June 30, 2022.

The contributions cannot be separated between the amounts that relate to other postemployment benefits and employment benefits for active employees. Those individuals who are receiving extended short-term disability benefit payments cannot be separated from the number of members currently eligible to receive disability benefits as an other postemployment benefit.

At June 30, 2022, Board reported an OPEB asset of \$25,563 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020. The total OPEB asset was then rolled forward to the measurement date of June 30, 2021 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net OPEB liability was based on a projection of the Board's present value of future salary, actuarially determined. At June 30, 2021 and at June 30, 2020, the Board's proportion was .15650% and .16713%, respectively.

\$24,693 reported as deferred outflows of resources related to OPEB resulting from Board contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Year ended June 30:**

2023	\$	17,684
2024		12,360
2025		15,749
2026		7,665
2027		3,161
Thereafter		<u>9,797</u>
Total	\$	<u>66,416</u>

*Actuarial assumptions.* Common actuarial assumptions for both OPEB plans follow individual note disclosures for each OPEB plan.

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Inflation	2.50%
Salary increases	3.25%-8.05%, include 3.25% inflation and productivity factor
Investment rate of return	3.00%, net of OPEB plan expense, including inflation

*Sensitivity of the Board's proportionate share of the net OPEB asset to changes in the discount rate.* The following presents the Board's proportionate share of the net OPEB asset, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.00 percent) or 1-percentage point higher (4.00 percent) than the current discount rate:

	<b>1% Decrease (2.00%)</b>	<b>Discount Rate (3.00%)</b>	<b>1% Increase (4.00%)</b>
Net OPEB asset	\$ 16,140	\$ 25,563	\$ 34,280

*Common actuarial assumptions for both OPEB plans.* The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2020 using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2021. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal cost method was utilized.

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer), and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions were based on the results of an actuarial experience review for the period January 1, 2015 through December 31, 2019.

DIPNC is primarily invested in the Bond Index Investment Pool as of June 30, 2021. The long-term expected rate of return was determined based on the combination of expected future real rates of return and expected inflation. The long-term expected real rate of return for the Bond Index Investment Pool as of June 30, 2021 is 1.3%.

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Following is information related to OPEB expense, proportionate share, assets, liabilities, deferred outflows of resources and deferred inflows of resources reported by the Board as of and for the year ended June 30, 2022:

	RHBF	DIPNC	Total
OPEB Expense (Benefit)	\$ (2,806,129)	\$ 57,168	\$ (2,748,961)
OPEB Liability (Asset)	48,282,533	(25,563)	48,256,970
Proportionate share of the net OPEB liability (asset)	0.15618%	0.15650%	
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	285,053	65,178	350,231
Changes of assumptions	3,949,096	4,488	3,953,584
Net difference between projected and actual earnings on plan investments	-	2,495	2,495
Changes in proportion and differences between Board contributions and proportionate share of contributions	717,002	7,122	724,124
Board contributions subsequent to the measurement date	1,725,784	24,693	1,750,477
Total Deferred Outflows of Resources	<u>6,676,935</u>	<u>103,976</u>	<u>6,780,911</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and actual experience	898,763	-	898,763
Changes of assumptions	11,733,705	9,280	11,742,985
Net difference between projected and actual earnings on plan investments	24,698	-	24,698
Changes in proportion and differences between Board contributions and proportionate share of contributions	5,859,953	3,587	5,863,540
Total Deferred Inflows of Resources	<u>18,517,119</u>	<u>12,867</u>	<u>18,529,986</u>

**2. Accounts Payable**

Accounts payable as of June 30, 2022 are as follows:

	Vendors
<b>Governmental activities:</b>	
General Fund	\$ 401,293
Other governmental activities	<u>1,185,900</u>
Total governmental activities	<u>\$ 1,587,193</u>
<b>Business-type activities:</b>	
School Food Service Fund	\$ 53,222
Child Care Fund	<u>41</u>
Total business-type activities	<u>\$ 53,263</u>

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3. Unearned Revenues

The balance in unearned revenues at year-end is composed of the following elements

Governmental activities:

Sales tax (State, Federal & Capital Funds)	\$ 60,636
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Business-type activities:

Prepayments of meals (School Food Service Fund)	\$ 26,205
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4. Deferred Outflows and Inflows of Resources

The balances in deferred outflows and inflows of resources at year-end is composed of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 816,990	\$ 1,087,348
Changes of assumptions	7,068,375	11,742,985
Net difference between projected and actual earnings on pension and OPEB plan investments	2,495	10,313,032
Changes in proportion and differences between Board contributions and proportionate share of contributions	724,124	7,191,072
Board contributions subsequent to the measurement date	6,244,648	-
Total	\$ 14,856,632	\$ 30,334,437

5. Risk Management

The Board is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Board participates in the North Carolina School Boards Trust (the Trust), a member funded risk management program administered by the North Carolina School Boards Association. Through the Trust, the Board maintains general liability and errors and omissions coverage of \$1 million per claim. The Trust has an annual aggregate limit for both general liability and errors and omissions of \$2,550,000 each. The Trust is reinsured through commercial companies for losses in excess of \$150,000 per claim for errors and omissions and general liability coverage. Statutory workers' compensation coverage is purchased through a private insurer for employees to the extent they are paid from federal and local funds. Workers' compensation coverage is provided by the State of North Carolina through a self-insured fund, to the extent employees are paid from State funds. The Board also participates in the State Public Education Property Insurance Fund (the Fund), a voluntary, self-insured risk control and risk financing fund administered by the North Carolina Department of Insurance. The Fund insures the tangible property assets of the Board. Coverage is provided on an "all risk" perils contract. Buildings and contents are insured on a replacement cost basis. The Fund purchases excess reinsurance to protect the assets of the Fund in the event of a catastrophic event. The Fund maintains a self-insured retention of \$10 million. Excess reinsurance is purchased through commercial insurers. A limit of \$5 million per occurrence is provided on flood, earthquake, business interruption and extra expense. \$10 million per occurrence is provided on increased cost of construction.

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The Trust also provides auto coverage through the Automobile and Inland Marine Fund. Through the Trust, the Board maintains combined single limit bodily injury and physical damage coverage of \$1,000,000, uninsured/underinsured motorist coverage of \$1,000,000, auto medical payments coverage of \$2,000, and comprehensive and collision coverage of actual current value.

The Board also participates in the Teachers' and State Employees' Comprehensive Major Medical Plan, a self-funded risk financing pool of the State administered by Blue Cross and Blue Shield of North Carolina. Through the Plan, permanent full-time employees of the Board are eligible to receive health care benefits. The Board pays most of the cost of coverage for employees enrolled in the Comprehensive Major Medical Plan.

In accordance with G.S. 115C-442, the Board's employees who have custody of the Board's monies at any given time are performance bonded through a commercial surety bond. The finance officer is bonded for \$250,000. The remaining employees that have access to funds are bonded under a blanket bond for \$50,000.

The Board carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage in the prior year, and claims have not exceeded coverage in any of the past three fiscal years.

**6. Long-Term Obligations**

**Long-Term Obligation Activity**

The following is a summary of changes in the Board's long-term obligations for the fiscal year ended June 30, 2022:

	July 1, 2021	Increases	Decreases	June 30, 2022	Current Portion
Governmental activities:					
Net pension liability	\$ 22,806,463	\$ -	\$ 14,529,379	\$ 8,277,084	\$ -
Net OPEB liability	45,694,978	2,433,051	-	48,128,029	-
Compensated absences	2,780,163	1,820,932	1,517,335	3,083,760	1,016,953
Total	<u>\$ 71,281,604</u>	<u>\$ 4,253,983</u>	<u>\$ 16,046,714</u>	<u>\$ 59,488,873</u>	<u>\$ 1,016,953</u>
Business-type activities:					
Net pension liability	\$ 73,215	\$ -	\$ 46,643	\$ 26,572	\$ -
Net OPEB liability	146,693	7,811	-	154,504	-
Compensated absences	8,310	23,940	20,704	11,546	7,266
Total	<u>\$ 228,218</u>	<u>\$ 31,751</u>	<u>\$ 67,347</u>	<u>\$ 192,622</u>	<u>\$ 7,266</u>

Compensated absences, net pension and net OPEB liabilities related to governmental activities are typically liquidated by the General and other governmental funds.



**ASHEBORO CITY BOARD OF EDUCATION**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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C. Interfund Balances and Activity

1. Transfers to/from other Funds

Transfers to/from other funds at June 30, 2022 consist of the following:

From the State Public School Fund to the School Food Service Fund for personnel costs	\$ <u>45,000</u>
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D. Fund Balance

The following schedule provides management and citizens with information on the portion of fund balance in the General Fund that is available for appropriation.

Total fund balance - General Fund	\$ 5,089,180
Less:	
Stabilization by State statute	(70,359)
Appropriated Fund Balance in the 2022-2023 budget	<u>(750,000)</u>
Remaining fund balance	<u>\$ 4,268,821</u>

**NOTE 3 – OTHER SPECIAL REVENUE FUND – OTHER REVENUES**

Other revenues for the fiscal year ended June 30, 2022 in the Other Special Revenue Fund consists of the following:

Medicaid reimbursement program	\$ 707,037
Contributions and donations	5,133
Indirect costs allocated	814,803
Rental of school property	475
Tuition and fees	585,024
Private grants and programs	<u>42,315</u>
Total other revenues	<u>\$ 2,154,787</u>

**NOTE 4 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

Federal and State Assisted Programs

The Board has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

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## REQUIRED SUPPLEMENTARY INFORMATION

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Schedule of the Board's Proportionate Share of the Net Pension Liability  
*Teachers' and State Employees' Retirement System*

Schedule of Board Contributions  
*Teachers' and State Employees' Retirement System*

Schedule of the Board's Proportionate Share of the Net OPEB Liability  
*Retiree Health Benefit Fund*

Schedule of Board Contributions  
*Retiree Health Benefit Fund*

Schedule of the Board's Proportionate Share of the Net OPEB Asset  
*Disability Income Plan of North Carolina*

Schedule of Board Contributions  
*Disability Income Plan of North Carolina*

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM  
LAST NINE FISCAL YEARS\***

	2022	2021	2020	2019
Board's proportion of the net pension liability (asset)	0.17733%	0.18937%	0.18977%	0.19100%
Board's proportionate share of the net pension liability (asset)	\$ 8,303,656	\$ 22,879,678	\$ 19,673,374	\$ 18,967,345
Board's covered payroll	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697
Board's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	31.08%	85.08%	72.97%	73.41%
Plan fiduciary net position as a percentage of the total pension liability	94.86%	85.98%	87.56%	87.61%

	2018	2017	2016	2015	2014
Board's proportion of the net pension liability (asset)	0.19600%	0.19400%	0.20600%	0.20800%	0.20400%
Board's proportionate share of the net pension liability (asset)	\$ 15,557,058	\$ 17,855,420	\$ 7,588,928	\$ 2,440,043	\$ 12,366,666
Board's covered payroll	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 24,396,059
Board's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	60.21%	73.85%	29.95%	9.69%	49.06%
Plan fiduciary net position as a percentage of the total pension liability	89.51%	87.32%	94.64%	98.24%	90.60%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Note: This is a ten year schedule. However, GASB 68 was not adopted until the fiscal year ended June 30, 2015. Therefore, there are only nine years of data presented.

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF BOARD CONTRIBUTIONS  
TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 4,494,171	\$ 3,949,073	\$ 3,488,070	\$ 3,313,332	\$ 2,785,196
Contributions in relation to the contractually required contribution	<u>4,494,171</u>	<u>3,949,073</u>	<u>3,488,070</u>	<u>3,313,332</u>	<u>2,785,196</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered payroll	\$ 27,436,940	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697
Contributions as a percentage of covered payroll	16.38%	14.78%	12.97%	12.29%	10.78%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 2,526,360	\$ 2,212,253	\$ 2,318,673	\$ 2,186,176	\$ 2,032,192
Contributions in relation to the contractually required contribution	<u>2,526,360</u>	<u>2,212,253</u>	<u>2,318,673</u>	<u>2,186,176</u>	<u>2,032,192</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered payroll	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 24,396,059
Contributions as a percentage of covered payroll	9.98%	9.15%	9.15%	8.69%	8.33%

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
RETIREE HEALTH BENEFIT FUND  
LAST SIX FISCAL YEARS\***

	2022	2021	2020	2019	2018
Board's proportion of the net OPEB liability	0.15618%	0.16525%	0.16567%	0.16900%	0.18100%
Board's proportionate share of the net OPEB liability	\$ 48,282,533	\$ 45,841,671	\$ 52,418,497	\$ 48,037,418	\$ 59,406,863
Board's covered payroll	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697	\$ 25,319,199
Board's proportionate share of the net OPEB liability as a percentage of its covered payroll	180.70%	170.46%	194.43%	185.93%	234.63%
Plan fiduciary net position as a percentage of the total OPEB liability	7.72%	6.92%	4.40%	4.40%	3.52%
	2017				
Board's proportion of the net OPEB liability	0.17100%				
Board's proportionate share of the net OPEB liability	\$ 74,274,206				
Board's covered payroll	\$ 24,177,624				
Board's proportionate share of the net OPEB liability as a percentage of its covered payroll	307.20%				
Plan fiduciary net position as a percentage of the total OPEB liability	2.41%				

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Note: This is a ten year schedule. However, GASB 75 was not adopted until the fiscal year ended June 30, 2018. Therefore, there are only six years of data presented.

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF BOARD CONTRIBUTIONS  
RETIREE HEALTH BENEFIT FUND  
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018
Contractually required contribution	\$ 1,725,784	\$ 1,784,832	\$ 1,740,001	\$ 1,690,365	\$ 1,563,120
Contributions in relation to the contractually required contribution	<u>1,725,784</u>	<u>1,784,832</u>	<u>1,740,001</u>	<u>1,690,365</u>	<u>1,563,120</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$ 27,436,940	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697
Contributions as a percentage of covered payroll	6.29%	6.68%	6.47%	6.27%	6.05%

	2017	2016	2015	2014	2013
Contractually required contribution	\$ 1,471,045	\$ 1,353,947	\$ 1,391,204	\$ 1,359,195	\$ 1,292,991
Contributions in relation to the contractually required contribution	<u>1,471,045</u>	<u>1,353,947</u>	<u>1,391,204</u>	<u>1,359,195</u>	<u>1,292,991</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 24,396,059
Contributions as a percentage of covered payroll	5.81%	5.60%	5.49%	5.40%	5.30%

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE NET OPEB ASSET  
DISABILITY INCOME PLAN OF NORTH CAROLINA  
LAST SIX FISCAL YEARS\***

	2022	2021	2020	2019	2018
Board's proportion of the net OPEB asset	0.15650%	0.16713%	0.16807%	0.16800%	0.17500%
Board's proportionate share of the net OPEB asset	\$ 25,563	\$ 82,218	\$ 72,522	\$ 51,108	\$ 106,691
Board's covered payroll	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697	\$ 25,319,199
Board's proportionate share of the net OPEB asset as a percentage of its covered payroll	0.10%	0.31%	0.27%	0.20%	0.42%
Plan fiduciary net position as a percentage of the total OPEB liability	105.18%	115.57%	113.00%	108.47%	116.23%
	2017				
Board's proportion of the net OPEB asset	0.17500%				
Board's proportionate share of the net OPEB asset	\$ 108,750				
Board's covered payroll	\$ 24,177,624				
Board's proportionate share of the net OPEB asset as a percentage of its covered payroll	0.45%				
Plan fiduciary net position as a percentage of the total OPEB liability	116.06%				

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Note: This is a ten year schedule. However, GASB 75 was not adopted until the fiscal year ended June 30, 2018. Therefore, there are only six years of data presented.

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF BOARD CONTRIBUTIONS  
DISABILITY INCOME PLAN OF NORTH CAROLINA  
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018
Contractually required contribution	\$ 24,693	\$ 24,047	\$ 26,893	\$ 37,743	\$ 36,171
Contributions in relation to the contractually required contribution	<u>24,693</u>	<u>24,047</u>	<u>26,893</u>	<u>37,743</u>	<u>36,171</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$ 27,436,940	\$ 26,719,044	\$ 26,893,371	\$ 26,959,571	\$ 25,836,697
Contributions as a percentage of covered payroll	0.09%	0.09%	0.10%	0.14%	0.14%
	2017	2016	2015	2014	2013
Contractually required contribution	\$ 96,213	\$ 99,128	\$ 103,897	\$ 110,749	\$ 107,343
Contributions in relation to the contractually required contribution	<u>96,213</u>	<u>99,128</u>	<u>103,897</u>	<u>110,749</u>	<u>107,343</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 24,396,059
Contributions as a percentage of covered payroll	0.38%	0.41%	0.41%	0.44%	0.44%



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## **INDIVIDUAL FUND SCHEDULES**

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**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Randolph County			
County appropriation	\$ 6,344,403	\$ 6,347,728	\$ 3,325
Other:			
Fines and forfeitures	274,500	316,480	41,980
Supplemental school taxes	3,400,000	3,522,370	122,370
Interest earned on investment	500	2,621	2,121
Miscellaneous	25,000	86	(24,914)
Total other	<u>3,700,000</u>	<u>3,841,557</u>	<u>141,557</u>
Total revenues	<u>10,044,403</u>	<u>10,189,285</u>	<u>144,882</u>
Expenditures:			
Current:			
Instructional services:			
Regular instructional	2,550,251	2,427,060	123,191
Special populations	530,000	413,439	116,561
Alternative programs	520,000	515,231	4,769
School leadership	489,300	369,268	120,032
Co-curricular	225,000	202,217	22,783
School-based support	700,000	334,973	365,027
Total instructional services	<u>5,014,551</u>	<u>4,262,188</u>	<u>752,363</u>
System-wide support services:			
Support and development	120,000	86,943	33,057
Special population support and development	135,449	120,933	14,516
Alternative programs and services			
support and development	24,760	20,137	4,623
Technology support	247,240	235,894	11,346
Operational support	2,592,115	2,581,518	10,597
Financial and human resource services	850,000	476,970	373,030
Accountability	195,000	5,451	189,549
System-wide pupil support	150,000	29,555	120,445
Policy, leadership and public relations	910,000	658,796	251,204
Total system-wide support services	<u>5,224,564</u>	<u>4,216,197</u>	<u>1,008,367</u>

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (Continued)**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2022**

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Expenditures: (Continued)

Current:

Ancillary services:

Nutrition	<u>3,000</u>	<u>2,979</u>	<u>21</u>
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Nonprogrammed charges:

Payments to other governments	<u>650,000</u>	<u>590,663</u>	<u>59,337</u>
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Total expenditures	<u>10,892,115</u>	<u>9,072,027</u>	<u>1,820,088</u>
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Revenues over (under) expenditures	(847,712)	1,117,258	1,964,970
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Other financing uses:

Operating transfers out	(10,000)	-	10,000
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Fund balance appropriated	<u>857,712</u>	<u>-</u>	<u>(857,712)</u>
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Net change in fund balance	<u>\$ -</u>	1,117,258	<u>\$ 1,117,258</u>
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Fund balance:

Beginning of year		<u>3,971,922</u>	
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End of year		<u>\$ 5,089,180</u>	
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**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**INDIVIDUAL SCHOOLS FUND**  
**For the Fiscal Year Ended June 30, 2022**

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	<u>Revenues</u>	<u>Expenditures</u>	<u>Net change in fund balance</u>	<u>Fund balances June 30, 2021</u>	<u>Fund balances June 30, 2022</u>
Asheboro High	\$ 266,822	\$ 268,658	\$ (1,836)	\$ 119,525	\$ 117,689
Balfour Elementary	33,734	35,784	(2,050)	9,438	7,388
Charles W. McCray Elementary	36,559	37,206	(647)	14,816	14,169
Danna Lee Loflin Elementary	25,418	27,921	(2,503)	15,674	13,171
Early Childhood Dev. Center	37,045	37,555	(510)	4,634	4,124
Guy B. Teachey Elementary	32,567	33,657	(1,090)	16,180	15,090
Lindley Park Elementary	37,168	39,550	(2,382)	16,520	14,138
North Asheboro Middle	66,853	55,034	11,819	41,024	52,843
South Asheboro Middle	<u>51,463</u>	<u>45,263</u>	<u>6,200</u>	<u>29,816</u>	<u>36,016</u>
Totals	<u>\$ 587,629</u>	<u>\$ 580,628</u>	<u>\$ 7,001</u>	<u>\$ 267,627</u>	<u>\$ 274,628</u>

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CAPITAL OUTLAY FUND**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
State of North Carolina:			
K-12 Athletic Facilities Grant	<u>\$ 109,974</u>	<u>\$ 109,974</u>	<u>\$ -</u>
Randolph County:			
Bond proceeds	27,070,916	15,552,406	(11,518,510)
County appropriations	<u>986,929</u>	<u>986,929</u>	<u>-</u>
Total Randolph County	<u>28,057,845</u>	<u>16,539,335</u>	<u>(11,518,510)</u>
Other:			
Interest earned on investments	-	675	675
Insurance proceeds	-	385	385
Miscellaneous	<u>-</u>	<u>16,173</u>	<u>16,173</u>
Total other	<u>-</u>	<u>17,233</u>	<u>17,233</u>
Total revenues	<u>28,167,819</u>	<u>16,666,542</u>	<u>(11,501,277)</u>
Expenditures:			
Capital outlay:			
Real property and buildings:			
Asheboro High School	-	15,084,481	-
Various Roof Repairs	-	85,156	-
Various HVAC Projects	-	102,427	-
Other real property and buildings	<u>-</u>	<u>647,548</u>	<u>-</u>
Total real property and buildings	<u>27,886,913</u>	<u>15,919,612</u>	<u>11,967,301</u>
Furnishings and equipment	<u>455,051</u>	<u>38,217</u>	<u>416,834</u>
Buses and motor vehicles	<u>125,855</u>	<u>-</u>	<u>125,855</u>
Total capital outlay	<u>28,467,819</u>	<u>15,957,829</u>	<u>12,509,990</u>
Revenues over (under) expenditures	(300,000)	708,713	1,008,713
Fund balance appropriated	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>708,713</u>	<u>\$ 708,713</u>
Fund balance:			
Beginning of year		<u>1,742,977</u>	
End of year		<u>\$ 2,451,690</u>	

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP)**  
**SCHOOL FOOD SERVICE FUND**  
**For the Fiscal Year Ended June 30, 2022**

	Final Budget	Actual	Variance With Final Budget
Operating revenues - food sales	\$ 560,000	\$ 19,939	\$ (540,061)
Operating expenditures:			
Business support services:			
Purchase of food	-	1,249,455	-
Donated commodities	-	250,618	-
Salaries and benefits	-	965,057	-
Indirect costs	-	78,855	-
Materials and supplies	-	26,005	-
Non-capitalized equipment	-	4,540	-
Contracted services	-	381,289	-
Other	-	11,300	-
Total operating expenditures	4,000,000	2,967,119	1,032,881
Operating loss	(3,440,000)	(2,947,180)	492,820
Nonoperating revenues:			
Federal reimbursements	3,183,000	3,379,078	196,078
Federal commodities	200,000	250,618	50,618
Interest earned	5,000	487	(4,513)
Other	7,000	-	(7,000)
Total nonoperating revenues	3,395,000	3,630,183	235,183
Revenues over (under) expenditures before other financing sources	(45,000)	683,003	728,003
Other financing sources:			
Transfers from other funds	45,000	45,000	-
Excess of revenues and other sources over expenditures	\$ -	728,003	\$ 728,003
Reconciliation of modified accrual to full accrual basis:			
Reconciling items:			
Depreciation		(35,598)	
Net OPEB asset		(181)	
Net pension liability		46,643	
Net OPEB liability		(7,811)	
Deferred outflows		2,823	
Deferred inflows		(16,762)	
Decrease in compensated absences payable		891	
Increase in inventories		1,009	
Change in net position (full accrual)		\$ 719,017	

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP)**  
**CHILD CARE FUND**  
**For the Fiscal Year Ended June 30, 2022**

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Operating revenues:			
Child care fees	<u>\$ 400,000</u>	<u>\$ 158,720</u>	<u>\$ (241,280)</u>
Operating expenditures:			
Regular community services:			
Purchase of food	-	11,702	-
Salaries and benefits	-	107,935	-
Contracted services	-	17,677	-
Materials and supplies	<u>-</u>	<u>4,666</u>	<u>-</u>
Total operating expenditures	<u>400,000</u>	<u>141,980</u>	<u>258,020</u>
Operating income	<u>-</u>	<u>16,740</u>	<u>16,740</u>
Reconciliation of modified accrual to full accrual basis:			
Reconciling items:			
Increase in compensated absences payable		<u>(4,127)</u>	
Change in net position (full accrual)		<u>\$ 12,613</u>	

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## **COMPLIANCE SECTION**

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ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

**INDEPENDENT AUDITORS' REPORT**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance  
with *Government Auditing Standards*

To the Asheboro City Board of Education  
Asheboro, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Asheboro City Board of Education, North Carolina, as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprises the Asheboro City Board of Education, North Carolina's basic financial statements and have issued our report thereon dated November 22, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Asheboro City Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Asheboro City Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Anderson Smith & Wike PLLC*

*November 22, 2022  
West End, North Carolina*



# ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

Report On Compliance for Each Major Federal Program and Report on  
Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit  
Implementation Act

To the Asheboro City Board of Education  
Asheboro, North Carolina

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited Asheboro City Board of Education, North Carolina's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Board's major federal programs for the year ended June 30, 2022. The Asheboro City Board of Education's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Asheboro City Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards, the Uniform Guidance and the State Single Audit Implementation Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Asheboro City Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Asheboro City Board of Education's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Asheboro City Board of Education's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Asheboro City Board of Education's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Asheboro City Board of Education's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Asheboro City Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Asheboro City Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Asheboro City Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Anderson Smith & Wike PLLC*

*November 22, 2022  
West End, North Carolina*



# ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

Report On Compliance for Each Major State Program and Report on  
Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit  
Implementation Act

To the Asheboro City Board of Education  
Asheboro, North Carolina

### **Report on Compliance for Each Major State Program**

#### **Opinion on Each Major State Program**

We have audited Asheboro City Board of Education, North Carolina's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of the Board's major State programs for the year ended June 30, 2022. The Asheboro City Board of Education's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Asheboro City Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2022.

#### **Basis for Opinion on Each Major State Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and applicable sections of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Our responsibilities under those standards, the Uniform Guidance and the State Single Audit Implementation Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Asheboro City Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of the Asheboro City Board of Education's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Asheboro City Board of Education's State programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Asheboro City Board of Education's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Asheboro City Board of Education's compliance with the requirements of each major State program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Asheboro City Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Asheboro City Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Asheboro City Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Anderson Smith & Wike PLLC*

*November 22, 2022  
West End, North Carolina*



**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2022**

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**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued on whether the financial statements Audited were prepared in accordance to GAAP:	<i>Unmodified</i>
Internal control over financial reporting:	
• Material weakness(es) identified?	<i>No</i>
• Significant deficiency(ies) identified that are not considered to be material weaknesses	<i>None Identified for Reporting</i>
Noncompliance material to financial statements noted	<i>No</i>

**Federal Awards**

Internal control over major federal programs:	
• Material weakness(es) identified?	<i>No</i>
• Significant deficiency(ies) identified that are not considered to be material weaknesses	<i>None Identified for Reporting</i>
Type of auditors' report issued on compliance for major federal programs	<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<i>No</i>
Identification of major federal programs:	

**AL Numbers      Names of Federal Programs or Clusters**

	Child Nutrition Cluster:
10.555	National School Lunch Program (Commodities)
10.555	Supply Chain Assistance Funds
10.555	Healthy Meal Program
10.555	Seamless Summer Program
10.559	Summer Food Service Program for Children
	Special Education Cluster:
84.027	Grants to States – IDEA, part B (611)
84.027	Special Needs Targeted Assistance
84.027	Coordinated Early Intervening Services
84.027	COVID-19 – ARP – Grants to States – IDEA, part B (611)
84.173	Preschool Program – IDEA, Part B (619)
84.173	Preschool Targeted Assistance
84.425	COVID-19 - Education Stabilization Funds
21.027	COVID-19 – ARP – State Fiscal Recovery Fund – Employee Bonuses
84.010	Title I – Grants to Local Educational Agencies
32.009	COVID-19 – Emergency Connectivity Fund

**ASHEBORO CITY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2022**

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**Section I - Summary of Auditors' Results (Continued)**

***Federal Awards (Continued)***

Dollar threshold used to distinguish between Type A and Type B Programs \$ 750,000

Auditee qualified as low-risk auditee? Yes

***State Awards***

Internal control over major State programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weaknesses None Identified for Reporting

Type of auditors' report issued on compliance for major State programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act? No

Identification of major State program:

Program Name

State Public School Fund

**Section II - Financial Statement Findings**

No findings were noted that are required to be reported under *Government Auditing Standards*.

**Section III - Federal Award Findings and Questioned Costs**

No findings and questioned costs related to the audit of federal awards aggregating \$25,000 or more were noted.

**Section IV - State Award Findings and Questioned Costs**

No findings and questioned costs related to the audit of State awards aggregating \$25,000 or more were noted.

**ASHEBORO CITY BOARD OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Fiscal Year Ended June 30, 2022**

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**Finding: 21-01**

Status: Corrected.

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Fiscal Year Ended June 30, 2022**

**Page 1 of 3**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b>Federal Grants:</b>			
<u>U.S. Department of Agriculture</u>			
Passed-through the N.C. Department of Agriculture:			
Child Nutrition Cluster:			
Noncash Assistance (Commodities):			
National School Lunch Program	10.555	PRC 035	\$ 250,618
Cash Assistance:			
Supply Chain Assistance Funds	10.555	PRC 035	90,431
Seamless Summer Program	10.555	PRC 035	3,183,315
Summer Food Service Program for Children	10.559	PRC 035	105,332
Cash Assistance Subtotal			<u>3,379,078</u>
Total Child Nutrition Cluster			<u>3,629,696</u>
Total U.S. Department of Agriculture			<u>3,629,696</u>
<u>U.S. Department of the Treasury</u>			
Passed-through the N.C. Office of State Management and Budget:			
N.C. Pandemic Recovery Office:			
Passed-through the N.C. Department of Public Instruction:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			
Employee Bonuses	21.027	PRC 141	<u>889,796</u>
<u>U.S. Department of Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Title I Cluster:			
Title I, Grants to Local Educational Agencies	84.010	PRC 050	1,327,037
Supporting Effective Instruction	84.367	PRC 103	113,313
Language Acquisition Grant	84.365	PRC 104	143,549
Language Acquisition Grant - Significant Increase	84.365	PRC 111	2,239
Student Support and Academic Enrichment	84.424	PRC 108	145,720
Education for Homeless Children	84.196A	PRC 026	3,418

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Fiscal Year Ended June 30, 2022**

**Page 2 of 3**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
Education Stabilization Fund:			
CARES Act:			
COVID-19 - ESSER I - K-12 Emergency Relief Fund	84.425D	PRC 163	546,967
COVID-19 - ESSER I - Exceptional Children Grants	84.425D	PRC 167	28,166
COVID-19 - GEER I - Specialized Instructional Support Personnel for COVID-19 Response	84.425C	PRC 169	62,025
COVID-19 - GEER I - Supplemental Instructional Services	84.425C	PRC 170	64,189
CRRSA:			
COVID-19 - ESSER II - K-12 Emergency Relief Fund	84.425D	PRC 171	1,289,233
COVID-19 - CRRSA - ESSER II - School Nutrition	84.425D	PRC 174	31,982
COVID-19 - CRRSA - ESSER II - Learning Loss Funding	84.425D	PRC 176	886
COVID-19 - CRRSA - ESSER II - Summer Career Accelerator Program	84.425D	PRC 177	285
ARP:			
COVID-19 - ESSER III - K-12 Emergency Relief Fund	84.425D	PRC 181	4,213,215
COVID-19 - ESSER III - Homeless	84.425W	PRC 183	793
COVID-19 - ESSER III - Gaggle Grants	84.425U	PRC 193	14,444
COVID-19 - ESSER III - Teacher Bonuses	84.425U	PRC 203	373,815
Total COVID-19 - Education Stabilization Fund	84.425		6,626,000
Special Education Cluster:			
Grants to States - IDEA, Part B (611)	84.027	PRC 060	978,817
Special Needs Targeted Assistance	84.027	PRC 118	5,103
COVID-19 - ARP - Grants to States - IDEA, part B (611)	84.027	PRC 185	115,865
Preschool Grants - IDEA, Part B (619)	84.173	PRC 049	37,610
Preschool Targeted Assistance	84.173	PRC 119	5,925
Total Special Education Cluster			1,143,320
Career and Technical Education - Basic Grants to States Program Development	84.048	PRC 017	17,626
Total U.S. Department of Education			10,412,018
<u>U.S. Department of Defense</u>			
Direct Program: ROTC	12.000		52,064
<u>Federal Communications Commission</u>			
Direct Program: COVID-19 - Emergency Connectivity Fund	32.009		767,800
<b>Total Federal Assistance</b>			<b>14,861,578</b>

**ASHEBORO CITY BOARD OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Fiscal Year Ended June 30, 2022**

**Page 3 of 3**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b>State Grants:</b>			
<u>N.C. Department of Public Instruction:</u>			
Cash Assistance:			
State Public School Fund		Various	30,592,500
Career and Technical Education:			
State Months of Employment		PRC 013	1,553,343
Program Support Funds		PRC 014	152,697
Driver Training		PRC 012	52,629
School Technology Fund		PRC 015	42,326
K-12 Athletic Facilities Grant		PRC 440	<u>109,974</u>
Total N.C. Department of Public Instruction			<u>32,503,469</u>
<u>N.C. Department of Health and Human Services</u>			
Division of Child Development:			
Smart Start		PRC 401	58,500
State School Nurse Initiative		PRC 615	<u>100,000</u>
Total NC Department of Health and Human Services			<u>158,500</u>
<b>Total State Assistance</b>			<b><u>32,661,969</u></b>
<b>Total Federal and State Assistance</b>			<b><u>\$ 47,523,547</u></b>

Notes to the Schedule of Expenditures of Federal and State Awards:

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Asheboro City Board of Education under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Asheboro City Board of Education, it is not intended to and does not present the financial position, changes in net assets or cash flows of Asheboro City Board of Education.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Asheboro City Board of Education has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### CALENDAR OF UPCOMING EVENTS - December 8, 2022

DATE	TIME	EVENT	LOCATION
Saturday, December 10	10:00 a.m. - 12:00 p.m.	Loflin Toy Drive	Donna Lee Loflin Elementary School
Tuesday, December 13	6:00 - 8:00 p.m.	AHS Advanced Manufacturing Night	Asheboro High School
Tuesday, December 13	7:00 p.m.	Choral Concert	South Asheboro Middle School theater
Thursday, December 15	5:30 - 6:30 p.m.	McCrary Family Engagement Night	Charles W. McCrary Elementary School
Thursday, December 15	7:00 p.m.	Winter Choral Concert	TBA
Thursday, December 15	5:30 - 7:30 p.m.	Loflin Family Movie Night	Donna Lee Loflin Elementary School
Thursday, December 15	12:00 - 1:00 p.m.	Superintendent's Holiday Luncheon	Central Office
Tuesday, December 20	10:00 - 11:30 a.m.	Central Office Holiday Brunch	Central Office
Tuesday, December 20 (early release day) - Thursday, December 22	All Day	Annual Leave/Vacation	All Schools
Friday, December 23	All Day	Holiday	All Schools
Monday, December 26 - Tuesday, December 27	All Day	Holiday	All Schools
Wednesday, December 28 - Friday, December 30	All Day	Annual Leave/Vacation	All Schools
Monday, January 2, 2023	All Day	Holiday	All Schools
Tuesday, January 3	6:00 p.m.	Randolph County Commissioners Meeting	Old Historic Courthouse
Thursday, January 5	1:00 p.m.	Balfour Spelling Bee	Balfour Elementary School
Tuesday, January 10	1:00 p.m.	Teachey Spelling Bee	Guy B. Teachey Elementary School
Tuesday, January 10	1:00 p.m.	Lindley Park Spelling Bee	Lindley Park Elementary School
Tuesday, January 10	7:30 p.m.	Winter Band Concert	Asheboro High School Performing Arts Center
Thursday, January 12	9:00 a.m.	South Asheboro Middle School Spelling Bee	South Asheboro Middle School
Thursday, January 12	1:00 p.m.	McCrary Spelling Bee	Charles W. McCrary Elementary School
Thursday, January 12	7:30 p.m.	Board of Education Meeting	North Asheboro Middle School Theater
Monday, January 16	All Day	Holiday	All Schools
Tuesday, January 17	9:30 a.m.	North Asheboro Middle School Spelling Bee	North Asheboro Middle School
Tuesday, January 17	5:15 p.m.	Black Advisory Council Meeting	Central Office Boardroom
Thursday, January 20	12:30 p.m.	Loflin Spelling Bee	Donna Lee Loflin Elementary School
Monday, January 23	All Day	Required Teacher Work Day	All Schools
Tuesday, January 24	All Day	Required Teacher Work Day	All Schools
Tuesday, January 24	11:30 a.m.	Faith-Based Advisory Council Meeting	Central Office Boardroom
Tuesday, January 24	5:15 p.m.	Latino Advisory Council Meeting	Central Office Boardroom
Thursday, January 26	5:00 - 6:30 p.m.	NAMS Family Engagement Night	North Asheboro Middle School
Monday, January 30	3:45 p.m.	Superintendent Staff Advisory Council Meeting	Central Office Boardroom
Monday, January 30	6:30 p.m.	Randolph Sports Council Banquet	Snyder Farms Restaurant, Sophia, NC
Monday, January 31	4:30 - 6:00 p.m.	ECDC Family Engagement Night	Early Childhood Development Center