

**ASHEBORO CITY SCHOOLS
BOARD OF EDUCATION
January 10, 2019
7:30 p.m.
Asheboro High School
Asheboro City Schools Central Office Board Room**

5:30 p.m. – Board Appreciation Reception

6:00 p.m. – Policy Committee Meeting

6:45 p.m. – Finance Committee Meeting

I. Opening

- A. Call to Order
- B. Moment of Silence
- C. Pledge of Allegiance – Chloe Chanmaly, Donna Lee Loflin Student Council President – Ms. Lisa Hayes, Principal
- *D. Approval of Agenda

II. Special Recognition and Presentations

- A. Community Partner Spotlight – Enciso Bakery – Ms. Leigh Anna Marbert
- B. Board Spotlight – Donna Lee Loflin PTA Reflections Program – Ms. Robbin Baker, Art Teacher
- C. Board Appreciation – Superintendent Terry Worrell
- D. CIEE Study Abroad Program – Dr. Julie Pack
- E. National Board Certification Recognition – Dr. Aaron Woody

III. Public Comments

- A. Citizens who signed up to address the Board will be called on to make comments. Each individual speaker will be allowed 3 – 5 minutes for remarks. Issues or concerns involving personnel matters are not appropriate for the public comment setting.

IV. *Consent Agenda

The following items are presented for Board approval:

- A. Minutes for December 13, 2018 Board of Education Meeting
- B. Policies Recommended for Approval
 - Policy 2110 – Board Member Elections
 - Policy 2121 – Board Member Conflict of Interest
 - Policy 4125 – Homeless Students
 - Policy 5020 – Visitors to the Schools
 - Policy 5025 – Prohibition of Drugs and Alcohol
 - Policy 5030 – Community Use of Facilities
- C. Personnel
- D. Audit Report

V. Information, Reports, and Recommendations

- A. Policies for 30-Day Review – Dr. Drew Maerz
 - Policy 4370 - Student Discipline Hearing Procedures
 - Policy 4400 - Attendance
 - Policy 6125 - Administering Medicines to Students
 - Policy 6140 - Student Wellness
 - Policy 6305 - Safety and Student Transportation Services
 - Policy 7405 - Extracurricular and Non-Instructional Duties
- B. Apprenticeship Randolph Update – Dr. Julie Pack and Ms. Sarah Beth Robbins

VI. Action Items

- A. Legislative Platform – Mr. Michael Smith, Legislative Committee Chair

VII. Superintendent's Report/Calendar of Events

- A. Points of Pride and Calendar of Events – Ms. Leigh Anna Marbert
B. 2018-2019 Board Goals, January Update – Superintendent Terry Worrell

VIII. Board Operations – Chair Kidd

- A. Committee Assignments

IX. Closed Session

X. Adjournment

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.

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

**ASHEBORO CITY SCHOOLS
BOARD OF EDUCATION
January 10, 2019
7:30 p.m.
Asheboro City Schools
Central Office Board Room
Addendum**

5:30 p.m. – Board Appreciation Reception

6:00 p.m. – Policy Committee

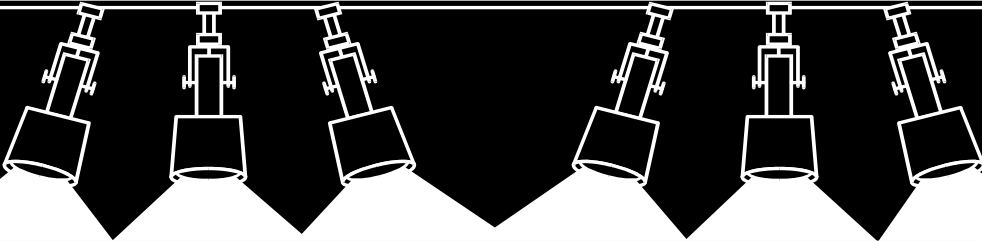
6:45 p.m. – Finance Committee Meeting

- I. **Opening**
- II. **Special Recognition and Presentations**
 - C. Pledge of Allegiance – Chloe Chanmaly, Donna Lee Loflin Student Council President – Mr. Chris Burian, Assistant Principal (Amended to add Mr. Burian as the presenter.)
 - D. CIEE Study Abroad Program (Rescheduled for a later date.)
- III. **Public Comments**
- IV. ***Consent Agenda**
 - C. Personnel (Addendum Added)
 - E. Overnight Field Trip Request, Asheboro High School Student Council, March 15-17, 2019, Roanoke Rapids, NC – State Convention (Added)
- V. **Information, Reports, and Recommendations**
- VI. **Action Items**
 - A. Legislative Platform – 2019 Legislative Priorities (Added)
- VII. **Superintendent’s Report/Calendar of Events**
 - B. Calendar of Events (updated)
- VIII. **Board Operations – Chair Kidd**
- IX. **Closed Session**
- X. **Adjournment**

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

January 10, 2019



Community Partner Spotlight:

The Community Partner Spotlight for January was selected by Donna Lee Loflin Elementary School. We will recognize Ms. Mayde Enciso, owner of Enciso Bakery, for being supportive through volunteer service to the DLL school community.

Board Spotlight:

Ms. Robin Baker, art teacher at Donna Lee Loflin Elementary School, will share information about the PTA Reflections Program and first-place winners from each category will be asked to read their artist statement.

Board Appreciation:

Dr. Terry Worrell, Superintendent, will express gratitude for the dedication of each member of the Asheboro City Board of Education and tell about the artwork that has been created by students from each of our schools in appreciation.

CIEE Study Abroad Program:

Dr. Julie Pack, Director of Secondary Education and Career Technical Education, will share information about the five students from Asheboro High School who studied abroad last summer thanks to Global Navigator grants funded by the Council on International Educational Exchange.

National Board Recertification

Asheboro High School teachers Wendy Graham, Molly Lyons, and Adam Reeder will be recognized by Dr. Aaron Woody, Assistant Superintendent of Curriculum and Instruction, for recently earning recertification through National Board Certification.

**Asheboro City Schools
Board of Education Meeting
December 13, 2018**

Policy Committee

Staff members present:

Dr. Terry Worrell
Dr. Drew Maerz

Dr. Aaron Woody
Carla Freemyer

D.R. Cash

Board members present:

Gidget Kidd

Kyle Lamb

Linda Cranford

Mrs. Cranford called the meeting to order at 6:05 p.m. and referred to Dr. Maerz who began review of the agenda.

- Policy 4370 - Student Discipline Hearing Procedures
 - Cleaned up language in Section A, Item 3
- Policy 4400 - Attendance
 - Updated legal references
- Policy 6125 - Administering Medicines to Students
 - Minor/technical wording updates
 - Language clarifications added in Section C
- Policy 6140 - Student Wellness
 - Updated legal references
- Policy 6305 - Safety and Student Transportation Services
 - Updated legal references
- Policy 7405 - Extracurricular and Non-Instructional Duties
 - Updated legal references

All policies will go to the Board for 30-day review in January.

With no further business, the meeting was adjourned at 6:08 p.m.

Finance Committee

The Finance Committee convened at 6:45 p.m. in the Central Office Board Room. The following board members were present:

Gus Agudelo
Joyce Harrington

Kyle Lamb
Archie Priest, Jr.

Baxter Hammer
Gwen Williams

Staff members present were:

Dr. Terry Worrell
Sandra Spivey

Harold Blair

Kristen Wright

Mr. Blair reviewed budget amendments CE-02. The budget includes funds to provide a one-time one-half percent employee bonus.

Mr. Blair also reviewed the 2017-2018 audit completed by Cherry Bekaert. The audit report will be presented for Board approval at the January meeting.

Mr. Blair discussed the Addition and Renovation Projects Recommendation for Commissioning Services. The recommendation is to contract with MBP Carolinas, Inc.

There being no further business, the meeting adjourned at 7:10 p.m.

Board of Education

The Asheboro City Board of Education met in open session in the Central Office Board Room with the following members present:

Kyle Lamb, Chair	Gustavo Agudelo	Phillip Cheek, Vice Chair
Linda Cranford	Baxter Hammer	Joyce Harrington
Gidget Kidd	Dr. Beth Knott	Archie Priest, Jr.
Michael Smith	Gwen Williams	
Scott Eggleston, Attorney		

Staff members present:

Dr. Terry Worrell, Superintendent	Dr. Aaron Woody	Anthony Woodyard
Dr. Drew Maerz	D.R. Cash	Dr. Cayce Favasuli
Harold Blair	Jordi Roman	Robin Harris
Leigh Anna Marbert	Carla Freemyer	Michael Mize
Ed Keller	Dr. Julie Pack	

Chairman Lamb called the meeting to order and welcomed all in attendance at 7:30 p.m.

Following a moment of silence, Garrett Conley and Logan Domally, Lindley Park Elementary School students, led the Pledge of Allegiance.

Upon motion made by Mr. Cheek, seconded by Mr. Hammer, the Board unanimously approved the meeting agenda.

Special Recognitions

Asheboro City Schools recognized Ms. Gisela Aquino, Lindley Park Elementary School volunteer, for her outstanding and dedicated service to students.

Ms. Nikia Domally, Lindley Park Elementary School principal, and students presented information regarding STEAM challenges in which the students have participated.

Mr. Omar Alvarez Gonzalez of South Asheboro Middle School was recognized for his winning art submission for the Superintendent's Holiday Card Contest.

Dr. Cayce Favasuli recognized Ms. Laura Dough Roberts, speech/language pathologist, as the 2018 Asheboro City Schools Exceptional Education Teacher of Excellence.

Superintendent Terry Worrell recognized Mid-State Rotary and Asheboro Rotary for their generous donations of dictionaries for all third-grade students in Asheboro City Schools.

Mr. Robert McKee, North Asheboro Middle School eighth-grade student, was recognized for being selected through competitive audition to play tuba with the Greensboro Symphony Youth Orchestra.

Ms. Helen Britt, Lindley Park Elementary School student, and Mr. Daniel Barrera, Balfour Elementary School student, were recognized for being selected by competitive audition to participate in the North Carolina Elementary Honors Chorus.

Ms. Brianna Tillman, Asheboro High School student, was recognized for being selected as a topical winner by the Live Poets Society of New Jersey, for her original poetry composition entitled “The Blesser or Oppressor.”

Public Comments

Chairman Lamb opened the floor to public comments. There were no requests to address the Board.

Consent Agenda

Upon motion by Ms. Harrington, seconded by Ms. Cranford, the following items under the Consent Agenda were unanimously approved:

A. Minutes – November 8, 2018, Board of Education Meeting

B. Policies recommended for approval:

- Policy 1310/4002 – Parental Involvement
- Policy 2670 – Business Advisory Council
- Policy 3410 – Testing and Assessment Program
- Policy 3420 – Student Promotion and Accountability
- Policy 3430 – School Improvement Plan
- Policy 7610 – Defense of Board Employees

C. Personnel Actions:

A. RESIGNATIONS/RETIREMENTS/SEPARATIONS

LAST	FIRST	SCH	SUBJECT	EFFECTIVE
Butler	Annette	CWM	After-School Program Assistant	12/21/2018
O'Connor	Teresa	GBT	Exceptional Children	11/30/2018
Ritter	Debora	CO	Administrative Assistant/ Human Resources	2/28/2019
Sneed	Meredith	NAMS	English Language Arts	12/31/2018
Pack	Julie	CO	Director of Secondary Education and CTE	2/1/2019
Stewart	Claudia	CWM	Exceptional Children	12/21/2018

B. APPOINTMENTS

Allen	Norman	CO	Bus Driver	11/19/2018
Carroll	Aileene	AHS	Homebound Services (part-time; temporary)	11/28/2018- 1/6/2019
Carroll	Aileene	SAMS	Math Tutor (part-time)	12/3/2018- 5/31/2019

Clarrett-Daniels	Kheaven	CWM	After-School Program Assistant (part-time)	11/14/2018
Barrett	Michelle	CO	Substitute; \$80 per day	12/17/2018
Bucardo	Jennyfer	CO	Substitute; \$80 per day	12/17/2018
Dixon	Heather	CO	Substitute; \$80 per day	12/17/2018
Goad	Zara	CWM	Exceptional Children	1/2/2019
Hall	Andrea	CO	Substitute; \$80 per day	12/17/2018
Lardiere	Daniele	NAMS	English Language Arts	1/2/2019
Sheppard	Lea	CO	Substitute; \$80 per day	12/12/2018
Wysong	Brandon	CO	Substitute; \$80 per day	1/2/2019

C. ADMINISTRATIVE APPOINTMENTS

Cash	David (D.R.)	CO	Director of Support Services	12/3/2018
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D. TRANSFERS

Tuft	Christopher	BAL	Assistant Principal to Interim Principal	12/1/2018
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*D. Discard List

*E. Budget Amendment CE-02

*F. Overnight Field Trip Request for Asheboro High School JROTC, April 12-14, 2019, to Washington, DC

*G. 2018-2019 Catalyzing CTE Through Career Pathways Incentive Grant Memorandum of Understanding

*H. Addition and Renovation Projects Recommendation for Commissioning Services

*A copy is made a part of these minutes.

Information, Reports, and Recommendations

A. Policies Recommended for 30-Day Review:

- Policy 2110 – Board Member Elections
- Policy 2121 – Board Member Conflict of Interest
- Policy 4125 – Homeless Students
- Policy 5020 – Visitors to the Schools
- Policy 5025 – Prohibition of Drugs and Alcohol
- Policy 5030 – Community Use of Facilities

B. Mr. Mike Mize provided an update on the Asheboro High School construction project noting the following:

- Renovations are currently being completed on the former South Asheboro Middle School shop area to house the Asheboro City Schools Information Technology Department.
- At Asheboro High School:
 - abatement has been completed on the first and second floors.
 - parking lot asphalt removal is in progress.
 - working on underground utility needs.

C. Dr. Cayce Favasuli, Director of Exceptional Child Services, and Ms. Suzanne Cash, Mental Health Specialist, presented information on the Asheboro City Schools mental health continuum of services outlining the following goals and objectives:

- **Goal 2, Objective 1:** Implement a multi-tiered system of support (MTSS), so that all students are ensured equitable access to rigorous instruction aligned to their educational needs.

- **Goal 5, Objective 1:** Design, implement, and evaluate a system-wide process to ensure students are connected to an adult advocate, so that each student collaborates regularly with a mentor or trusted adult.
- **Goal 5, Objective 2:** Provide a system of support to ensure access to effective health and safety programs so that the physical, social, and emotional needs of students are met.

Superintendent's Report/Calendar of Events

- A. Ms. Leigh Anna Marbert presented *Points of Pride* and the calendar of upcoming events noting that the next Board of Education meeting will be on January 10, 2019.
- B. Superintendent Terry Worrell presented the following updates on the 2018-19 Board Goals:
- *Understanding Cultural Responsiveness* training was provided to Teacher Leadership Academy participants.
 - Continued work on proposed revisions to the Universal Screening System for K-9 students.
 - Superintendent Terry Worrell welcomed Mr. D.R. Cash as the Director of Support Services and Mr. Ed Keller as Director of Facilities and Maintenance.
 - Superintendent Terry Worrell extended her appreciation to the maintenance and transportation departments for their dedicated and outstanding support following the recent inclement weather.
 - Superintendent Terry Worrell extended congratulations to Ms. Vanessa Brooks, Asheboro City Schools Family Engagement and Volunteer Coordinator, on her nomination for the Celebrate Community Award.
 - Superintendent Terry Worrell presented the updated 2018-19 School Calendar with adjustments made for the recent inclement weather noting that January 18, 2019 will now be a regular student attendance day and January 22, 2019 will change from a mandatory professional development day to a teacher workday. *A copy is made a part of these minutes.

Board Operations

- A. Superintendent Terry Worrell moderated the election of the Board of Education Chair and Vice Chair for 2019 to be effective January 1, 2019. Upon motion by Mr. Hammer, and seconded by Mr. Smith, Ms. Gidget Kidd was elected chair. Upon motion by Ms. Cranford, seconded by Ms. Harrington, Mr. Phillip Cheek was elected Vice Chair.
- B. The 2019 board member school and committee assignments were delayed until the January 10, 2019 Board of Education meeting.
- C. Chairman Kyle Lamb presented Certificates of Boardmanship to the following board members based on their cumulative hours completed through the North Carolina School Boards Association board certification training program.
- Phillip Cheek – Certificate of Advanced Achievement
 - Gidget Kidd – Bronze Award
 - Baxter Hammer – Certificate of Merit
 - Dr. Beth Knott – Certificate of Merit
 - Gwen Williams – Certificate of Merit
 - Kyle Lamb – Diploma of Honor

Adjournment

There being no further business, and upon motion by Mr. Cheek, seconded by Mr. Agudelo, and unanimously carried, the meeting was adjourned at 8:52 p.m.

Chair

Secretary

Policies
For
Approval

A. QUALIFICATIONS

There is a basic concept of responsibility attached to service as a member of this board of education. Board members are individually and collectively trustees; they serve as trustees of our community's children. More specifically, the "estate" which members of this board hold "in trust" is (1) the present welfare of our children and community as it may be enhanced by a program of public education; and (2) the future welfare of our community, state and nation as the children in school today become the responsible adults of tomorrow.

In terms of this concept, this board of education is responsible to our community at-large and also to the State of North Carolina. This responsibility looms large, and it is one which can be filled best by persons of sound judgment, broad vision, dedication to the interest of education and unselfish concern for the public welfare.

As elected representatives of the public, board members are expected to be free from prejudice, bias or commitment to special interests.

Any person possessing the qualifications for election to public office as provided for in Article VI, Section 6 of the Constitution of North Carolina and who is a qualified voter and resident of the election district from which he/she seeks to be elected is eligible to serve as a member of the board of education.

Any person elected or appointed to the board and also employed by the board will resign his/her employment before taking office as a member of the board.

B. MEMBERSHIP AND TERMS OF OFFICE

The board of education will consist of eleven members. All terms will be for six years with the terms staggered so that no more than four will expire every two years.

C. METHOD OF ELECTION

All elections are nonpartisan and are to be held at the time of the November general election in odd-numbered years.

The elections shall be held and conducted by the Randolph County Board of Elections under the same provisions of the General Statutes which are applicable to the election of municipal officers in the City of Asheboro.

D. OATH OF OFFICE

Before taking office, newly elected board members will take and sign the following oath or affirmation at the regular December meeting of the board of education following their election:

“I, _____ do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States and the Constitution and laws of the State of North Carolina, not inconsistent therewith, and that I will faithfully discharge my duties as a member of the Asheboro City Board of Education to the best of my ability.”

If a board member enters into the duties of his or her office before taking, subscribing and filing the oath of office, he or she will be ejected from office.

Legal References: N.C. Const., art. VI, §§ 6 and 7; G.S. 14-229; 115C-35; -37, Local Modification, Randolph County: 1967, c. 739; 1973

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

Updated: February 12, 2009, August 9, 2012, August 9, 2012, November 12, 2015

Reviewed by Policy Committee on June 14, 2012

The board and each member of the board recognize that they are subject to North Carolina's criminal laws related to conflicts of interest in public office and that a board member may not use his or her office for personal benefit. The board and each member of the board further recognize that they are subject to the standards established by the federal government for recipients of federal grants as specified in policy 8305, Federal Grant Administration. The board and each member of the board understand that violation of state and federal laws and regulations on conflicts of interest may result in conviction of a crime, may render a contract of the board void, or may result in loss of federal funds. In keeping with the ethical duties specified in policy 2120, Code of Ethics for School Board Members, board members will not let any personal or business interest interfere with their duties as public officials.

All board members will abide by the following conflict of interest rules.

1. A board member will not derive a personal benefit from a contract with the school system in violation of state law G.S. 14-234.2 Specifically, a board member will not:
 - a. obtain a direct benefit from a contract that he or she is involved in making or administering on behalf of the board, unless an exception is allowed pursuant to G.S. 14-234 or other law;
 - b. influence or attempt to influence anyone who is involved in making or administering a contract on behalf of the board when the board member will obtain a direct benefit from the contract; or
 - c. solicit or receive any gift, favor, reward, service, or promise of reward, including a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a contract.

For purposes of G.S. 14-234, a board member is involved in administering a contract if he or she oversees the performance of the contract or has authority to interpret or make decisions regarding the contract. A board member is involved in making a contract if he or she participates in the development of the specifications or terms of the contract or participates in the preparation or award of the contract. A board member is also involved in making a contract if the board takes action on the contract, even if the specific board member did not actually participate in that action, unless the contract is approved under an exception to the law under which the board member is allowed to benefit and is prohibited from voting.

A board member derives a direct benefit from a contract if the board member or his or her spouse does any of the following: (1) has more than a 10 percent ownership or other interest in an entity that is a party to the contract; (2) derives any income or commission directly from the contract; or (3) acquires property under the contract. An exception is allowed for employment contracts between the board and the spouse of a board member. However, the board member involved will not deliberate or vote on the spouse's employment contract or

attempt to influence any other person who is involved in making or administering the contract.

2. A board member will not deliberate on, vote on, or otherwise engage in the selection, award, or administration of a contract supported in whole or part by federal funds when he or she has a real or apparent conflict of interest under federal rules as provided in 2 C.F.R. 200.318(c)(1) and policy 8305, Federal Grant Administration. For purposes of this paragraph, a conflict of interest arises when a board member or his or her spouse, immediate family member, or partner, or the employer or pending employer of any of those persons, has a financial or other interest in or receives a tangible personal benefit from a firm considered for the contract. Any such conflict must be disclosed to the awarding agency.

For purposes of the previous paragraph, a “financial interest” means a financial interest which comprises more than five percent of the equity of the firm or business or more than five percent of the assets of the economic interest in indebtedness. It does not include an ownership interest held through a fiduciary, such as a mutual fund or blind trust, where the individual or individual’s employer has no control over the selection of holdings.

3. A board member will not solicit or accept trips, meals, gratuities, gifts, favors, or anything of monetary value from (i) current contractors, subcontractors, or suppliers; (ii) any contractor, subcontractor or supplier that has performed under a contract with the board within the past year; or (iii) any contractor, subcontractor, or supplier that foreseeably may bid on a contract in the future, unless the item is an unsolicited gift of nominal value (\$50 or less) and is one of the following: an advertising item or souvenir that is widely distributed; an honorarium for participating in a meeting; a meal provided at a banquet; or other item that is clearly permitted by state and federal law.

Multiple permitted items from a single contractor, subcontractor, or supplier may not exceed an aggregate value of \$100 in a twelve-month period.

4. A board member will not solicit or accept any gifts from a current or potential provider of E-rate services or products in violation of applicable federal E-rate program gifting rules.
5. A board member will not misuse information in violation of G.S. 14-234.1. Specifically, a board member will not use knowledge of contemplated board action, or information known to the member in his or her official capacity and not made public, to:
 - a. acquire a financial interest in any property, transaction, or enterprise or gain any financial benefit which may be affected by the information or contemplated action; or
 - b. intentionally aid another to acquire a financial interest or gain a financial benefit.

Legal References: 2 C.F.R. 200.112 and 200.318(c)(1); 47 C.F.R. 54.503; FCC Sixth Report and Order 10-175; G.S. 14-234, -234.1; 133-32; Attorney General Opinion requested by L.W. Lamar regarding G.S. 133-32, the Applicability to Attorneys and Law Firms Providing Professional Services to Local Boards of Education, dated May 13, 1993

Cross References: Code of Ethics for School Board Members (policy 2120), Ethics and the Purchasing Function (policy 6401/9100), Employee Conflict of Interest (policy 7730), Federal Grant Administration (policy 8305)

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

Revised: July 14, 2011, June 12, 2014, February 11, 2016

The board of education is committed to providing a free appropriate education for all students enrolled in the school system. In accordance with the McKinney-Vento Homeless Assistance Act and the North Carolina State Plan for Educating Homeless Children, the board will make reasonable efforts to identify homeless children and youth of school age within the district, encourage their enrollment, and eliminate barriers to their receiving an education which may exist in district policies or practices. Based on individual need, homeless students will be provided services available to all students, such as preschool, free or reduced school meals, services for English learners, special education, career and technical education (CTE), academically or intellectually gifted (AIG) services, and before- and after-school care.

The provisions of this policy will supersede any and all conflicting provisions in board policies that address the areas discussed in this policy.

A. DEFINITION OF HOMELESS STUDENTS

Homeless students are children and youth who lack a fixed, regular, and adequate nighttime residence. The term “homeless student” shall will also be deemed to include the term “unaccompanied youth,” which includes a youth who is not in the physical custody of a parent or guardian. Homeless children and youth include those students who are as follows:

1. sharing the house of other persons due to loss of housing, economic hardship, or a similar reason;
2. living in motels, hotels, transient trailer parks, or camping grounds due to the lack of alternative adequate accommodations;
3. living in emergency or transitional shelters;
4. abandoned in hospitals;
5. living in a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;
6. living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations or similar settings; or
7. living in a migratory situation that qualifies as homeless because the child lacks a fixed, regular, and adequate nighttime residence.

B. ENROLLMENT, ASSIGNMENT, AND TRANSPORTATION OF HOMELESS STUDENTS

1. Enrollment

a. Eligibility

Notwithstanding the enrollment eligibility requirements established by the board elsewhere in policy, school personnel shall immediately enroll homeless students even if they do not have proof of residency, school and immunization records, birth certificates, or other documents; have missed application or enrollment deadlines during a period of homelessness; have outstanding fees; or are not accompanied by an adult. The homeless liaison shall assist the students and parents or guardians in securing appropriate records or otherwise meeting enrollment requirements.

b. Records

Homeless students transferring into the school district may provide cumulative and other records directly to the school district. The school district will not require that such records be forwarded from another school district before the student may enroll. However, school personnel will immediately request the official records from the previous school.

Information regarding a child or youth's homeless situation must be treated as a student record and protected accordingly. See policy 4700, Student Records.

2. Assignment

A homeless student (or the student's parent or guardian) may request to attend (1) his/her school of origin or (2) any public school that other students living in the same attendance area are eligible to attend. The school of origin is defined as the school the student attended before losing permanent housing or the school in which the student was last enrolled, including a preschool. When a student completes the final grade level served by the school of origin, the school of origin includes the designated receiving school at the next grade level for all feeder schools. To the extent feasible, unless not in the student's best interest, a homeless student who continues attending the school of origin will remain enrolled in the school of origin for the entire time the student is homeless and until the end of any academic year in which the student moves into permanent housing.

The superintendent, or the superintendent's designee, in consultation with the homeless liaison, will make the decision regarding which school a homeless student will attend. The decision must be based upon consideration of student-centered factors related to the student's best interest, including factors concerning the impact of mobility on achievement, education, health, and safety of homeless students, giving priority to the request of the student's parent or guardian or the unaccompanied youth. The superintendent's designee must presume that keeping the student in the school of origin is in the student's best interest unless contradicted by the student's parent or guardian or the unaccompanied youth.

If the superintendent or designee determines that it is not in the student's best interest to attend the school of origin or the school requested by the parent or guardian or unaccompanied youth, he/she must provide a written explanation of the reasons for the determination to the parent or guardian or unaccompanied youth, along with information regarding the right to appeal the placement decision as described in Section D, below.

3. Transportation

The board of education will provide homeless students with transportation services comparable to those of other students. In addition, at the parent or guardian's request (or at the request of the homeless liaison for unaccompanied youth), the board will provide transportation services to/from the school of origin. The superintendent or designee and the homeless liaison shall coordinate homeless students' transportation needs, based on the child's best interest. In situations in which a student attends school in this system but his or her temporary housing is in another system (or vice versa), the superintendent or designee shall work with the other system to share the cost and/or responsibility for transportation. If an agreement cannot be reached between the systems, the cost of such transportation will be divided evenly.

If a homeless student becomes permanently housed and chooses to remain in his or her school of origin, the board will provide transportation to the student for the remainder of the school year.

C. ELIGIBILITY FOR TITLE I SERVICES

Homeless students are automatically eligible for Title I services. The homeless liaison and the Title I director shall collaborate to identify the needs of homeless students.

D. DISPUTE RESOLUTION PROCESS

A parent, guardian, or unaccompanied youth who disagrees with a decision of school officials with regard to eligibility, school selection, or enrollment of a student who is homeless (hereinafter, referred to as a “complainant”) may appeal the decision to the school system’s homeless liaison in accordance with this section upon registering or attempting to register the child or youth at the school in which enrollment is sought.

Any employee who is aware that an unaccompanied youth or a parent or guardian of a homeless student is dissatisfied with a decision of school officials with regard to eligibility, school selection, or enrollment should immediately refer that individual to the school system’s liaison for homeless students.

As used in this section, “school days” means days when students are scheduled to be in attendance.

1. Notice, Stay Put, and Informal Resolution

Upon learning of a complainant’s disagreement with a decision of school officials, the homeless liaison shall take the following actions.

- a. The homeless liaison shall arrange to have the student immediately admitted to the school in which enrollment is sought (either the school of origin or the school located in the attendance zone of the student’s temporary residence) if enrollment is at issue. Once enrolled, the student must receive all services for which he/she is eligible and must be allowed to participate fully in school activities, pending resolution of the dispute.
- b. Immediately, but not later than one school day after learning of the complainant’s disagreement, the homeless liaison shall provide the complainant a copy of the school system’s uniform statement of rights and procedures that is written, to the extent practicable, in a language that the complainant can understand. The written statement must include all of the following
 - i. contact information, including telephone number, e-mail address, and physical address of the homeless liaison and of the State Coordinator for homeless education, with a brief description of their roles;
 - ii. notice that, within two school days of the school’s decision, the complainant has the right to notify the homeless liaison that the complainant intends to appeal the decision;

- iii. an explanation of the appeal procedure, including the timeline and process for making the initial appeal and for pursuing a subsequent appeal to the superintendent and board, as provided by this policy;
 - iv. a simple complaint form that a complainant can complete and submit to the homeless liaison to initiate the dispute resolution process and to pursue any subsequent appeals to the superintendent and board;
 - v. notice that the board of education or a designated panel of the board will make the final decision on behalf of the school system;
 - vi. notice of the right to appeal the final decision of the school system to the State Coordinator within three school days and the option to request an extension from the State Coordinator, along with a step-by-step description of how to file the appeal;
 - vii. notice of the right to enroll immediately in the school located in the assignment area of the student's temporary residence or remain in the school of origin with transportation provided pending resolution of the dispute if such transportation is requested by the parent, guardian, or homeless liaison on behalf of the youth;
 - viii. notice that immediate enrollment includes full participation in all school activities;
 - ix. notice of the right to obtain assistance of advocates or attorneys; and
 - x. notice of the right to provide supporting written or oral documentation during the appeals process.
- c. The homeless liaison shall attempt to informally resolve the matter. Complainants are encouraged to attempt informal resolution through discussion with the homeless liaison when possible.
 - d. If informal resolution is unsuccessful, the homeless liaison shall inform the complainant of the right to appeal the matter by initiating the dispute resolution process provided in subsection D.2, below.

- e. If the complaint initiates the dispute resolution process, the homeless liaison shall expedite the process so that a final decision in the dispute is reached within 15 school days or 30 calendar days, whichever is less.
2. Steps in the Dispute Resolution Process and Related Timelines
- a. Homeless Liaison Review
 - i. If informal resolution of a complaint is unsuccessful, the complainant may initiate the dispute resolution process by making a formal appeal to the homeless liaison, either directly or through the principal of the school in which enrollment is sought. The appeal must be presented within five school days of the decision giving rise to the complaint unless the homeless liaison agrees to an extension of up to five additional school days for good cause.
 - ii. The appeal may be made orally or in writing on the designated complaint form. If the complainant makes an oral appeal, the homeless liaison shall complete the written complaint form on the complainant's behalf without delay.
 - iii. The complaint should include the date of the filing, a description of the disputed action pertaining to eligibility, school selection, or enrollment, the name of the person(s) involved and a description of the relief requested. The complainant may provide supporting written or oral documentation and may be accompanied by an advocate or attorney.
 - iv. The local liaison shall inform the superintendent, other appropriate school officials, and the State Coordinator of the dispute immediately after the parent, guardian, or unaccompanied youth has initiated the dispute resolution process.
 - v. Within two school days after receiving the formal complaint, the homeless liaison will provide a written decision, including the reasons for the decision, to the complainant and the superintendent.
 - b. Appeal to the Superintendent of the Liaison's Decision

- i. Within two school days of receiving the liaison's decision, the complainant may appeal the decision to the superintendent orally or in writing using the form designated for this purpose. Oral appeals must be made to the homeless liaison, who shall commit the appeal to writing on the designated form. The homeless liaison shall ensure that the superintendent receives copies of the written complaint and the response of the liaison.
 - ii. The superintendent or his/her designee shall schedule a conference with the complainant to discuss the complaint.
 - iii. Within five school days of receiving the appeal, the superintendent or designee shall provide a written decision to the complainant including a statement of the reasons for the decision.
- c. Appeal to the Board of the Superintendent's Decision
- i. If the complainant is dissatisfied with the superintendent's decision, he/she may file an appeal with the board of education within two days.
 - ii. The appeal may be filed orally or in writing using the form designated for this purpose. Oral appeals must be made to the homeless liaison, who shall commit the appeal to writing on the designated form.
 - iii. The board or a panel of at least two board member acting on behalf of the board will hear the appeal. The board or board panel will provide the complainant with a written decision within five days of receiving the appeal. In unusual circumstances the board or board panel may extend this time but will avoid exceeding the lesser of (1) 15 school days from when the complaint was received or (2) 30 calendar days from when the complaint was received.
 - iv. The board or board panel's decision will constitute the final decision of school system for purposes of the complainant's right to appeal to the State Coordinator.
 - v. If the matter under appeal is a school assignment, a board panel decision will be a recommendation that must be submitted to the full board for a final determination as required by state law and policy 4150, School Assignment.

However, in order to ensure an expedited appeals process for students who are homeless, the recommendation of the board panel shall be considered the final decision of the board for purposes of appeal to the State Coordinator if a final determination by the full board reasonably cannot be accomplished by the deadline described in the previous paragraph.

- vi. The written statement of the board's final decision will include the name and contact of the State Coordinator for homeless education and will describe the appeal rights to the state Coordinator. If the matter under appeal is a school assignment and the appeal was not heard by the full board, the written decision will also note that review of the matter by the full board as required by state law is pending.

d. Appeal to the State Coordinator of the Board's Decision

If the complainant is dissatisfied with the decision of the board or board panel, he/she may file an oral or written appeal with the State Coordinator for homeless education within three school days of receiving the board of panel's decision. The State Coordinator will issue a final decision on the complaint. The appeal must include:

- i. the name, physical address if available, e-mail address, and telephone number of the complainant;
- ii. the relationship or connection of the person to the child in question;
- iii. the name of the school system and the specific school in question;
- iv. the federal requirement alleged to have been violated;
- v. how the requirement is alleged to have been violated; and
- vi. the relief the person is seeking.

Within three school days following a request from the State Coordinator, the homeless liaison shall provide the record of complaint, ~~and~~ a copy of the board or panel's decision, and any other supporting documents necessary to complete the record.

E. HOMELESS LIAISON

The superintendent or designee shall appoint and train a school employee to serve as the homeless liaison. In addition to the duties specifically assigned elsewhere in this policy, the homeless liaison's duties shall include, but not be limited to, the following:

1. ensuring that school personnel identify homeless children and youth;
2. ensuring school/preschool enrollment of and opportunities for academic success for homeless children and youth;
3. ensuring that homeless families and children have access to and receive educational services for which they are eligible;
4. ensuring that homeless families and children receive referrals to healthcare, dental, mental health and substance abuse, housing, and other appropriate services;
5. informing parents or guardians and any unaccompanied youth of available transportation services and helping to coordinate such services;
6. ensuring that public notice of the educational rights of homeless students is disseminated in locations frequented by parents or guardians and unaccompanied youth;
7. informing parents or guardians of educational and related opportunities available to their children and ensuring that parents or guardians have meaningful opportunities to participate in their children's educations;
8. communicating the dispute resolution process to parents, guardians, and unaccompanied youth experiencing homelessness;
9. helping to mediate enrollment disputes, including ensuring that a homeless child or youth is enrolled immediately pending final resolution of the dispute;
10. developing a uniform written notice that explains to parents, guardians, and unaccompanied youth their rights and the process for appealing a decision of school officials, as required by subsection D.1.b of this policy. The notice must be written in a simple and understandable format and translated to other languages as needed and practicable;
11. ensuring that when parents, students, and unaccompanied youth initiate the dispute resolution process, all parties comply with the dispute resolution

policy and that parents, students, and unaccompanied youth are provided with the information listed in subsection D.1.b of this policy;

12. informing unaccompanied youth of their status as independent students and assisting in verifying such status for the purposes of the Free Application for Federal Student Aid;
13. ensuring that school personnel providing services to homeless students receive professional development and other support;
14. working with school personnel, the student, parents or guardians, and/or other agencies to obtain critical enrollment records, including immunization and medical records, in a timely manner; and
15. working with the superintendent or designee to identify board policies or procedures that might serve as a barrier to enrollment of homeless students, including those related to immunization records, medical records, uniforms or dress codes, school fees, and school admission.

Legal References: McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431, *et seq.*; *Non-Regulatory Guidance on Education for Homeless Children and Youths Program*, U.S. Department of Education (July 2016); G.S. 115C-366(a2), -369; 16 N.C.A.C. 6H.0112; State Board of Education Policyies SBOP-020, SPLN-000

Cross References: Immunization and Health Requirements for School Admission (policy 4110), Domicile or Residence Requirements (policy 4120), Discretionary Admission (policy 4130), School Assignment (policy 4150), Student Records (policy 4700)

Adopted: July 12, 2007

Revised: July 13, 2017

The board encourages the community and parents to be involved in and support the schools and the educational program of the schools.

A. OPPORTUNITIES TO VISIT THE SCHOOLS

To encourage involvement, the following opportunities are provided to visit the schools.

1. Visitors are welcome to observe and learn about the educational program at each school subject to reasonable rules developed by school administrators.
2. Visitors are encouraged to use school facilities made available to the public, such as media centers or meeting spaces, as provided in policy 5030, Community Use of Facilities.
3. Visitors are invited to attend school events that are open to the public, such as athletic events, musical programs, and dramatic productions.

B. REQUIREMENTS OF VISITORS TO THE SCHOOLS

While the school board welcomes visitors to the schools, the paramount concern of the board is to provide a safe and orderly learning environment in which disruptions to instructional time are kept to a minimum. The superintendent and each principal shall establish and enforce reasonable rules to address this concern.

1. All school visitors during the school day must report immediately to the administrative office at the school to request and receive permission to be in the school. Each principal shall ensure that signs are posted in the school to notify visitors of this requirement.
2. School visitors are expected to comply with all school rules and school board policies, including policy 5025, Prohibition of Drugs and Alcohol; policy 5026/7250, Smoking and Tobacco Products; and policy 5027/7275, Weapons and Explosives Prohibited.
3. Persons who are subject to policy 5022, Registered Sex Offenders, must comply with the provisions of that policy.

C. ADDITIONAL REQUIREMENTS OF PROBATION OFFICERS

To minimize disruption to student learning and school operations, the board establishes the following additional requirements for visits by probation officers during the school day:

1. Probation officers may not visit students on school property during school hours unless the visit is conducted through the Division of Community Corrections' School Partnership Program.
2. Visits by probation officers must be authorized in advance by the school principal or designee or be the result of a request for assistance by a guidance counselor or school resource officer. The principal or designee at each school shall coordinate with probation officers to plan and schedule visits to occur at times least disruptive to the student's academic schedule and to school operations.
3. To protect the privacy of students, the principal or designee shall designate a private area for probation officers to meet with students away from contact with the general student population. Initial contact with the student will be made by a designated school employee, who shall direct the student to the private area to meet with the probation officer.
4. Probation officers may not initiate direct contact with any student while the student is in class or between classes.
5. All visits must be conducted in accordance with this policy and any additional guidelines developed by the superintendent or designee.

D. UNAUTHORIZED, DISRUPTIVE, OR DANGEROUS VISITORS

If a school employee becomes aware that an individual is on a school property without having received permission or that an individual is exhibiting unusual, threatening or dangerous behavior, the employee must either direct the individual to the administrative office or notify the principal, designee or school resource officer, depending on the circumstances.

If a school employee suspects that an individual is on school property in violation of policy 5022, Registered Sex Offenders, the employee must immediately notify the principal, designee or school resource officer.

Students will be instructed to notify school employees of any unusual or suspicious behavior by visitors. School employees shall inform the principal or designee immediately of a student's report of suspicious behavior on the part of a school visitor.

When an individual disrupts the educational environment, acts in a disorderly manner, damages school property, or violates board policy or the law, the principal or designee has authority to:

1. order the individual to leave school property;
2. notify law enforcement; or

3. take any other action deemed appropriate under the circumstances.

Failure to comply with a request to leave school grounds may result in the filing of trespass charges or other charges as appropriate against the offending individual.

The superintendent, upon recommendation from the principal, may deny an individual permission to come onto school grounds or enter a school facility for up to one school year if the individual is guilty of disruptive or dangerous behavior on school grounds.

Legal References: G.S. 14-132, -132.2, -159.11, -159.12, 159.13, -208.18; 115C-46.2, -523, -524, -526

Cross References: Registered Sex Offenders (policy 5022), Prohibition of Drugs and Alcohol (policy 5025), Smoking and Tobacco Products (policy 5026/7250), Weapons and Explosives Prohibited (policy 5027/7275), Community Use of Facilities (policy 5030)

Adopted: April 11, 2013

The board prohibits the possession or use of illegal drugs and the possession or consumption of alcoholic beverages, including beer, malt liquor, and wine, on property owned or occupied by the school district. Any person who possesses, consumes, uses, or appears to be under the influence of alcoholic beverages or illegal drugs will be asked to leave the school property or event immediately and, if he or she fails to do so, may be arrested and prosecuted for criminal trespass, disorderly conduct or any other charge that may be appropriate. Student behavior is further governed by policy 4325, Drugs and Alcohol. Employee conduct is further governed by policy 7240, Drug-Free and Alcohol-Free Workplace.

Legal References: 21 U.S.C. 812; 21 C.F.R. 1300.01-.04 and 1308.11-.15; G.S. 18B-301; 90-89 to -94; 115C-36, -40, -47

Cross References: Drugs and Alcohol (policy 4325), Community Use of Facilities (policy 5030), Drug-Free and Alcohol-Free Workplace (policy 7240)

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

Updated: December 10, 2015

The board endorses the goals of the Community Schools Act. The board will make specified indoor and outdoor school facilities available for use by eligible community groups under agreements developed in accordance with this policy. The board also will make some outdoor school facilities available for limited recreational use by the general public when not inconsistent with the board's use of the facilities. Public use is subject to Section H of this policy.

A. GENERAL PRINCIPLES

The use of school facilities by community groups should be consistent with the goals and objectives of the board and school district and must not conflict with the educational program.

Community use of school facilities is encouraged, but should not interfere with their use for the educational program and should not be so extensive as to prevent the need to adequately maintain them, in order to protect the taxpayers' investment.

Use of school facilities will not be approved for activities that do any of the following:

1. violate federal, state or local laws;
2. violate board of education policies or regulations;
3. advocate imminent violence;
4. damage or have the potential to damage school buildings, grounds or equipment;
or
5. are in conflict with scheduled school activities

B. PRIORITY IN USE/FEE STRUCTURE

School-sponsored groups and activities, (such as school athletic events, school drama and choral productions), and meetings of student organizations, including organizations permitted to meet under the Equal Access Act, shall have first priority in the use of school facilities.

Priority for community use of facilities will then be given to non-profit community groups whose mission is similar or complementary to that of the school district. The district may sponsor non-profit community groups that serve the essential mission of the school district and help it meet its goals. Sponsorship decisions will be made on a case-by-case basis. The district shall not sponsor community groups that discriminate on the basis of the proscribed criteria in Policy 1710, Prohibition against Discrimination and Harassment,

including Bullying and Hazing. A decision to sponsor a community group is in the sole discretion of the superintendent.

For-profit groups are not permitted to use school facilities, unless the superintendent or designee determines that a particular use is non-commercial in nature. Nor are school facilities generally to be used for private purposes (such as weddings or family reunions), or for commercial activities of non-profit groups. School-sponsored fund raising activities may be permitted regardless of the sharing of event revenue with an outside entity, provided the superintendent or designee determines that the primary purpose of the event is to benefit education and approves a fund raiser request in accordance with Policy 8411, School Fund Raising Activities.

Although for-profit groups are generally not permitted to use school facilities, local dance-instruction studios have historically utilized our facilities for the purpose of staging dance recitals. Recognizing the board's long-standing relationship with these studios and their reliance on the availability of our facilities for the presentation of their artistic performances, the board deems it appropriate to exempt them from the prohibition against for-profit group use of our facilities. The mission of dance-instruction studios is similar and complementary to that of the school district, each has used our facilities for many years, without incident, and the board feels it is in the best interest of the community to allow their continued utilization of our facilities for dance recital purposes, upon payment of rental, utility, custodial and supervisory fees, as applicable.

Priority in the use of school facilities and the fee structure for such groups will be in accordance with the following user categories. Priority in use among groups within the same user category will not be based upon the viewpoints of the groups. (see Policy 1710/4021/7230, Prohibition Against Discrimination, Harassment and Bullying). All groups within the same user category will be charged for facility use according to the uniform fee structure. Upon approval of the facility use, all users will be required to submit the fees in advance.

1. School-sponsored groups and activities, such as athletic events, school drama and choral productions, and meetings of student organizations.

Application: Not required. The school shall provide advance notice to the Director of Facilities of all such activities that will take place outside normal school hours.

Insurance: Not Required

Fees: None.

2. School related groups (organizations formed to support the school in some manner, such as the PTA, PTO, teachers' and principals' organizations and booster clubs)

Application: Required

Insurance: Not Required

Fees: Fees for providing use of kitchens will be charged to cover costs. Custodial or other supervisory services may be charged.

3. Non-profit community groups sponsored by the district, approved fund raisers involving use of school facilities by outside groups, and one-time meetings for local governmental agencies supported by tax funds of the community (Asheboro City Council, Randolph Board of County Commissioners), including as a polling place on election days, in accordance with G.S. 163A-1046

Application: Required.

Insurance: Required

Fees: None

4. Local government and youth organizations, including but not limited to any youth group listed in Title 36 of the United States Code as a patriotic society such as the Boy Scouts and Girl Scouts, and, political parties for the express purpose of annual or biennial precinct meetings and county and district conventions in accordance with G.S. 155C-527

Application: Required.

Insurance: Required

Fees: Rental fees for the use of facilities may be charged. Custodial, kitchen, and supervisory fees will be charged.

5. All groups not included in the other categories

Application: Required.

Insurance: Required

Fees: Rental, custodial, kitchen and supervisory fees will be charged.

Prior to the beginning of each school year, the superintendent shall submit for board approval a fee structure that lists the amount or method of calculating rent and fees to be charged for facility use.

C. REQUESTS FOR USE OF FACILITIES

Any eligible individual or group in categories 2, 3, 4 and 5 above that wishes to use a school facility must submit a request to the principal of the school that contains the desired facility. The request must be submitted using a written application, which will be available in the principal's office. An application for use of a school facility shall be filed at least two (2) weeks prior to the date of intended use. An application must be approved by the principal and the Director of Facilities and Maintenance.

D. FACILITIES AVAILABLE FOR USE

The board permits eligible individuals or groups to use certain facilities in schools.

The following types of facilities are available for use at schools: auditoriums, theaters, and multi-purpose rooms; dining areas and kitchens; designated classrooms; designated gymnasiums; media centers; and playgrounds. Costs for using designated facilities will be calculated in accordance with the fee structure adopted by the board.

Other school facilities may be used only in exceptional circumstances based on a justified need and as approved by the superintendent or his/her designee. The superintendent is authorized to determine the fees for the use of facilities in such circumstances.

E. RULES GOVERNING USE OF SCHOOL FACILITIES

The superintendent shall develop regulations consistent with this policy. The regulations will include an application process, and provisions regarding the supervision of groups using facilities, the care of facilities, prohibited conduct and other issues deemed appropriate by the superintendent. A copy of such regulations will be furnished to all applicants at the time they receive the facilities use application form. In addition to the regulations established by the superintendent, users of school facilities must comply with the following rules:

1. Users must comply with all federal, state and local laws and all rules required by the board, superintendent or his/her designee, or the principal.

2. Users must comply with the requirements of the Americans with Disabilities Act (ADA) (particularly Subchapter III pertaining to Public Accommodations and Services Operated by Private Entities) and the federal regulations that have been adopted for the implementation of the ADA.
3. Users must comply with board policy and legal requirements forbidding the use of tobacco products in school facilities and on school grounds (see policy 5026/7250, Smoking and Tobacco Products).
4. Users must not consume or possess alcohol or drugs on school grounds (see policy 5025, Prohibition of Drugs and Alcohol).
5. Users must not possess weapons or explosives while on school grounds, except in the limited circumstances permitted by state law and policy 5027/7275, Weapons and Explosives Prohibited.
6. Users are responsible for supervising their activity and the people present at their activity. Users are responsible for maintaining order and safety during their activity.
7. Users shall not publicize or advertise events in school facilities prior to obtaining all required approvals.

A user's violation of the provisions of this policy or any applicable regulations is grounds for suspending the user's privilege to use school facilities for such period of time deemed appropriate by the principal, subject to the review of the superintendent and board of education.

F. DAMAGES AND LIABILITY INSURANCE

Users of school facilities are responsible for all damages to school facilities, property or equipment that occurs while the facility is being used by the group, regardless of who causes the damage. Users also are responsible for the conduct of all persons involved in the users' activities while on school property.

All users groups, except categories 1 and 2 above, must furnish a certificate of insurance for general liability coverage with a total limit coverage of \$1,000,000 for each claim made.

G. TERM AND ACCEPTANCE OF LEASE

The superintendent is authorized to enter into agreements with community groups for the lease of school property for terms of one year or less. All such leases must be reviewed and approved in advance by the board attorney. The superintendent will inform the board

of the execution of any lease at its next regularly scheduled meeting. Leases may be renewed following the same process.

Absent unusual circumstances, leases will not be granted for a term longer than one year. A lease for more than one year must be approved in advance by the board.

H. USE OF OUTDOOR SCHOOL FACILITIES BY THE GENERAL PUBLIC

Outdoor property and facilities of the school system will be open to limited use by members of the general public in accordance with rules to be established by the superintendent or designee. Public use will be permitted only to the extent that it 1) is not inconsistent with the proper preservation and care of the outdoor school property; 2) does not interfere with the safe and efficient operation of the schools and school activities; and 3) does not conflict with use by any community group operating under a facility use agreement described in this policy. The superintendent is authorized to establish all terms, conditions, and rules necessary to regulate the use of outdoor facilities by members of the general public consistent with these requirements.

I. REVIEW OF DECISIONS CONCERNING USE OF SCHOOL FACILITIES

Any person or organization may request a review of any decision made by staff pursuant to this policy in accordance with policy.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12101 *et seq.*, 28 C.F.R. pt. 35; Equal Access Act, 20 U.S.C. 4071-4074, 28 C.F.R. pt. 36; Boy Scouts of America Equal Access Act, 20 U.S.C. 7905, 34 C.F.R. pt. 108; 36 I.S.C. 20101 *et seq.*; G.S. 14-269.2 Community Schools Act, G.S. 115C-203 to -209.1; 115-524, -527; 160A-274; 163A-1046

Cross References: Prohibition Against Discrimination and Harassment including Bullying and Hazing (1710/4021/7230), Parent and Student Grievance Procedure (1740/4010), Prohibition of Drugs and Alcohol (5025), Smoking and Tobacco Products (policy 5026/7250), Weapons and Explosives Prohibited (5027/7275), School Fund Raising Activities (policy 8411), Sale, Disposal and Lease of Board-Owned Real Property (9400)

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

Revised: February 12, 2009, June 14, 2012, January 21, 2016, August 11, 2016, July 13, 2017, August 16, 2018

**Asheboro City Schools
Personnel Transactions
January 10, 2019**

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Clarett-Daniels	Kheaven	CWM	After-School Program Assistant (part-time)	12/17/2018
Jones	Aisha	GBT	Instructional Assistant/EC	1/1/2019
Seabrease	Zach	AHS	Science	1/22/2019
Williams	April	CO	Bus Driver	12/14/2018

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Anders	Wanda	BAL	Assistant Principal (part-time/temporary)	1/2/2019 - 6/10/2019

**Asheboro City Schools
Personnel Transactions - ADDENDUM
January 10, 2019**

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Hunsucker	John	DLL/SAMS	Custodian	1/14/2019

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Brittan	Marcella	LP	Office Support (part-time; temporary)	1/23 - 4/5/2019
Cooper	Karen	CO	Substitute/ \$103.00 per day	1/11/2019
Cushman	Shannon	CWM	After-School Program Support (part-time)	1/23/2019
Diener	Mary Lou	BAL	Testing Support (part-time; temporary)	1/7 -6/11/2019
Hughes	Beverly	GBT	Instructional Assistant/EC	1/23/2019
Nichols	Patsy	CO	Office Support (part-time; temporary)	1/7 - 6/30/2019
Ottokhan	Terri	BAL	School Nurse	2/4/2019
Sabogal	Jafeth	LP	Office Support (part-time; temporary)	1/23 - 4/5/2019
Tzintzun	Lilia	CWM	After-School Program Support (part-time)	1/8//2019
Whitten	Christina	CO	Substitute/ \$103.00 per day	1/11/2019

**ASHEBORO CITY BOARD OF
EDUCATION
ASHEBORO, NORTH CAROLINA**

**BASIC FINANCIAL STATEMENTS AND
SCHEDULES**

As of and for the Year Ended June 30, 2018

And Report of Independent Auditor

Board Members

Kyle W. Lamb, Chairman

Phillip R. Cheek, Vice Chairman

Gustavo Agudelo

Linda R. Cranford

Baxter Hammer

Joyce Harrington

Gidget Kidd

Dr. Beth Knott

Gwen Williams

Archie Priest, Jr.

Michael B. Smith

Dr. Terry Worrell, Superintendent

Asheboro City Board of Education

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Report of Independent Auditor

Asheboro City Board of Education
Asheboro, North Carolina

Report on the Financial Statements

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 (“the Board”) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Board’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board’s preparation and fair presentation of the financial statements 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 Board’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Board as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the State Public School Fund, the Federal Grants Fund and the Other Restricted Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in the notes to the financial statements, the Board adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result, net position as of June 30, 2017 has been restated. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Other Required Supplementary Information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements. The individual fund financial schedules and the Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial schedules and Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 financial 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2018 on our consideration of the Board'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 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 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 the Board's internal control over financial reporting and compliance.

Channing R. Smith LLP

Asheboro, North Carolina
November 30, 2018

Management's Discussion and Analysis

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, 2018. This information should be read in conjunction with the audited financial statements included in this report.

Financial Highlights

- The Board continued to work diligently with the Randolph County Board of Commissioners in an effort to meet the financial needs of the school system.
- The Randolph County Board of Commissioners increased both Current Expense and Capital Outlay funding from the prior year.
- The Randolph County Board of Commissioners voted to allocate \$20,500,000 to fund an addition and renovation project for Asheboro High School. The project will begin in 2018 and is scheduled to be completed in 2020.
- Student enrollment remained relatively constant from the previous year.
- The Randolph County Board of Commissioners voted to maintain the supplemental tax rate for the Board of 15.00%. Supplemental taxes remained constant over the prior year.

Overview of the Financial Statements

The audited financial statements of the Board consist of four components. They are as follows:

- *Report of Independent Auditor*
- *Management's Discussion and Analysis (required supplementary information)*
- *Basic Financial Statements*
- *Required supplemental section that presents combining and budgetary statements for non-major governmental funds and budgetary statements for 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 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 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 fund is 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, a 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 the financial resources of each of the Board's major funds.

Government-wide Statements

The government-wide statements report information about the Board 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, deferred outflows of resources, deferred inflows of resources, and liabilities. All of 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 – the difference between the Board's assets and the total of liabilities and deferred inflows of resources – is one way to measure the Board'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, one should consider additional non-financial factors such as changes in the County's property tax base and the condition of its school buildings and other physical assets.

The Board'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 funding and 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 are included here.

The government-wide statements are shown as Exhibits A and B 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. 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, such as the Federal Grants Fund, Other Restricted Fund, Capital Outlay Fund, and Individual Schools Fund, to control and manage money for a particular purpose or to show that it is properly using certain revenues

The Board 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 – how cash and other assets can readily be converted to cash flow in and out and 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 Board's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, a reconciliation following the governmental funds statements, explains the relationship (or differences) between government-wide and the fund financial statements. The Board has several governmental funds: the General Fund, the State Public School Fund, the Individual Schools Fund, the Capital Outlay Fund, the Other Restricted Fund and the Federal Grants Fund.

The governmental fund statements are shown as Exhibits C, D, and E 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 Board 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 F, G, and H of this report.

Financial Analysis of the Board as a Whole

Net position is an indicator of the fiscal health of the Board. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$42,695,123 as of June 30, 2018.

Following is a summary of the Statement of Net Position:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current assets	\$ 7,578,385	\$ 6,876,710	\$ 1,146,260	\$ 1,167,080	\$ 8,724,645	\$ 8,043,790
Capital assets	36,236,386	36,023,942	145,023	172,180	36,381,409	36,196,122
Total assets	43,814,771	42,900,652	1,291,283	1,339,260	45,106,054	44,239,912
Deferred Outflows of resources	12,889,668	11,477,570	37,490	60,257	12,927,158	11,537,827
Current and other liabilities	3,411,869	2,963,980	59,873	201,753	3,471,742	3,165,733
Long-term liabilities	75,078,359	18,170,922	217,395	83,036	75,295,754	18,253,958
Total liabilities	78,490,228	21,134,902	277,268	284,789	78,767,496	21,419,691
Deferred inflows of resources	21,897,335	1,728,365	63,504	26,326	21,960,839	1,754,691
Net investment in capital assets	36,236,386	36,023,942	145,023	172,180	36,381,409	36,196,122
Restricted net position	2,355,281	1,482,283	309	-	2,355,590	1,482,283
Unrestricted net position	(82,274,791)	(5,991,270)	842,669	916,222	(81,432,122)	(5,075,048)
Total net position	\$ (43,683,124)	\$ 31,514,955	\$ 988,001	\$ 1,088,402	\$ (42,695,123)	\$ 32,603,357

Note that net position decreased during the year, due to a significant increase in long-term liabilities. The increase in long-term liabilities is attributable to increases in both pension and other postemployment benefit liabilities.

The following table shows the revenues and expenses for the Board for the current fiscal year.

Table 2
Condensed Statement of Revenues, Expenses, and Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 1,359,739	\$ 1,179,854	\$ 548,886	\$ 448,769	\$ 1,908,625	\$ 1,628,623
Operating grants and contributions	31,091,608	29,604,836	2,553,653	2,676,453	33,645,261	32,281,289
General revenues:						
State of North Carolina	2,471,795	2,716,455	-	-	2,471,795	2,716,455
Randolph County	6,969,827	5,771,248	-	-	6,969,827	5,771,248
Other revenues	3,630,651	3,569,328	2,338	2,932	3,632,989	3,572,260
Total revenues	45,523,620	42,841,721	3,104,877	3,128,154	48,628,497	45,969,875
Expenses:						
Governmental activities:						
Instructional programs	38,519,584	34,588,190	-	-	38,519,584	34,588,190
System-wide support services	8,068,651	7,684,652	-	-	8,068,651	7,684,652
Non-programmed charges	383,106	351,635	-	-	383,106	351,635
Depreciation	1,314,216	1,305,245	-	-	1,314,216	1,305,245
Business-type activities:						
School food service	-	-	2,941,317	3,107,758	2,941,317	3,107,758
Child care	-	-	103,527	58,704	103,527	58,704
Total expenses	48,285,557	43,929,722	3,044,844	3,166,462	51,330,401	47,096,184
Transfers in (out)	(47,491)	(62,263)	47,491	62,263	-	-
Change in net position	(2,809,428)	(1,150,264)	107,524	23,955	(2,701,904)	(1,126,309)
Net position, beginning	31,514,955	32,665,219	1,088,402	1,064,447	32,603,357	33,729,666
Net cumulative effect of change in accounting principle	(72,388,651)	-	(207,925)	-	(72,596,576)	-
Net position, ending	\$ (43,683,124)	\$ 31,514,955	\$ 988,001	\$ 1,088,402	\$ (42,695,123)	\$ 32,603,357

Total governmental activities generated revenues of \$45,523,620 while expenses in this category totaled \$48,285,557 for the year ended June 30, 2018. Comparatively, revenues were \$42,841,721 and expenses totaled \$43,929,722 for the year ended June 30, 2017. After transfers to the business-type activities, the decrease in net position stands at \$(2,809,428) at June 30, 2018, compared to a decrease of \$(1,150,264) in 2017. Instructional services expenses comprised 80% of total governmental-type expenses while system-wide support services made up 17% of those expenses for 2018. County funding comprised 15% of total governmental revenue. In 2017, county funding was 13%. Much of the remaining 85% of total governmental revenue consists of restricted State and federal money. This revenue represented 87% of total revenue in 2017. Business-type activities generated revenue of \$3,104,877 and had expenses of \$3,044,844 for the year ended June 30, 2018. Net position increased in the business-type activities by \$107,524 after transfers from the governmental activities of \$47,491, in 2018.

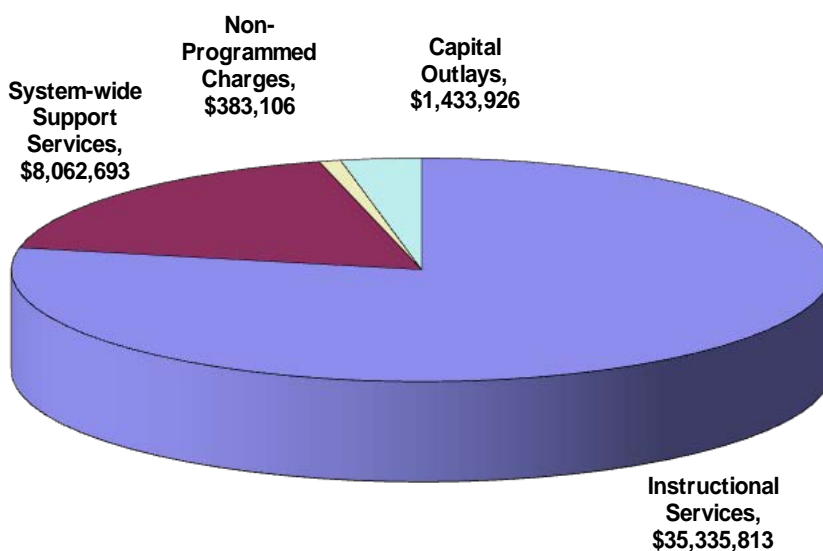
Financial Analysis of the Board's Funds

Governmental Funds: The focus of the Board'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 \$6,098,660, a \$257,830 increase from last year. Expenditures increased as well, and included over \$1 million in capital outlay expenditures.

Total governmental expenditures are categorized below:

Categorization of Expenditures for Governmental Funds



Proprietary Funds: The Board's business-type funds performed well in the past year. Both the School Food Service Fund and the Child Care Fund reflected increases in net position over last year. Operating revenues and operating expenses both decreased while non-operating revenue increased. Non-operating revenue in the School Food Service Fund brought about most of the increase in net position due to increases in federal reimbursements.

General Fund Budgetary Highlights

Over the course of the year, the Board revised the budget several times to account for changes in revenue and expenditure expectations. The variances between budget and actual expenditures were related to vacancy and program savings.

Capital Assets

Capital assets increased by \$185,287 or .51% from the previous year.

The following is a summary of the capital assets, net of depreciation at year-end.

Table 3
Summary of Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 3,038,935	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935	\$ 3,038,935
Construction in progress	1,082,158	126,389	-	-	1,082,158	126,389
Buildings	31,321,407	32,140,293	-	-	31,321,407	32,140,293
Land improvements	290,808	286,453	-	-	290,808	286,453
Furniture, equipment and vehicles	503,078	431,872	145,023	172,180	648,101	604,052
Total	<u>\$ 36,236,386</u>	<u>\$ 36,023,942</u>	<u>\$ 145,023</u>	<u>\$ 172,180</u>	<u>\$ 36,381,409</u>	<u>\$ 36,196,122</u>

Debt Outstanding

During the year the Board's outstanding debt increased by \$24,916 excluding the net pension and other postemployment benefits liabilities. Long-term obligations are discussed in Note II.B.6. of the Basic Financial Statements. The County holds all debt issued for school capital construction.

Economic Factors

County funding is a major source of income for the Board; therefore the County's economic outlook has a direct effect on that of the school district. The following factors have affected the economic outlook of Randolph County.

As of June 2018, the County's unemployment rate of 4.1% is slightly lower than the state average of 4.2%. Of the surrounding counties, Chatham (3.6%), and Davidson (3.9%) had a lower rate. Alamance (4.2%), Guilford (4.5%), Montgomery (4.2%), and Moore (4.2%) all had higher unemployment rates than Randolph County.

From July 2017 through June 2018, 218 jobs lost due to plant closures and layoffs in our County, while 589 jobs were created.

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:

B. Harold Blair, Jr., CPA
Assistant Superintendent, Business and Finance
Asheboro City Board of Education
1126 S. Park St.
Asheboro, NC 27203

Asheboro City Board of Education
Statement of Net Position
June 30, 2018

	Governmental Activities	Business Type Activities	Total
Assets			
Cash and cash equivalents	\$ 6,143,745	\$ 1,005,243	\$ 7,148,988
Accounts receivable, net	17,706	1,371	19,077
Due from other governments	899,133	90,871	990,004
Net OPEB asset	106,382	309	106,691
Internal balances	13,298	(13,298)	-
Prepayments	367,102	-	367,102
Inventories	31,019	61,764	92,783
Capital assets			
Land and construction in progress	4,121,093	-	4,121,093
Other capital assets, net of depreciation	32,115,293	145,023	32,260,316
Total capital assets	36,236,386	145,023	36,381,409
Total assets	43,814,771	1,291,283	45,106,054
Deferred Outflows of Resources	12,889,668	37,490	12,927,158
Liabilities			
Accounts payable	500,300	45,052	545,352
Unearned revenue	-	12,535	12,535
Accrued salaries and benefits	775,327	-	775,327
Long-term liabilities:			
Net pension liability	15,511,943	45,115	15,557,058
Net OPEB liability	59,234,583	172,280	59,406,863
Due within one year	2,136,242	2,286	2,138,528
Due in more than one year	331,833	-	331,833
Total liabilities	78,490,228	277,268	78,767,496
Deferred Inflows of Resources	21,897,335	63,504	21,960,839
Net position			
Investment in capital assets	36,236,386	145,023	36,381,409
Restricted for			
Stabilization by State Statute	255,521	-	255,521
Capital School Outlay	1,677,935	-	1,677,935
Individual Schools	226,065	-	226,065
Programs	89,378	-	89,378
DIPNC OPEB plan	106,382	309	106,691
Unrestricted	(82,274,791)	842,669	(81,432,122)
Total net position	\$ (43,683,124)	\$ 988,001	\$ (42,695,123)

See notes to financial statements.

**Asheboro City Board of Education
Statement of Activities
For the Year Ended June 30, 2018**

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		Total
					Governmental Activities	Business-type Activities	
Primary government							
Governmental activities							
Instructional programs							
Regular	\$ 23,838,343	\$ 344,553	\$ 16,317,440	\$ -	\$ (7,176,350)	\$ -	\$ (7,176,350)
Special Populations	5,564,088	-	5,088,461	-	(475,627)	-	(475,627)
Alternative Programs	3,440,068	-	2,351,563	-	(1,088,505)	-	(1,088,505)
School Leadership	2,803,016	-	2,255,453	-	(547,563)	-	(547,563)
Co-curricular	235,323	1,015,186	-	-	779,863	-	779,863
School-based Support	2,638,746	-	1,846,151	-	(792,595)	-	(792,595)
System-wide Support Services							
Support and Development	283,170	-	262,134	-	(21,036)	-	(21,036)
Special Population	349,737	-	165,029	-	(184,708)	-	(184,708)
Alternative Programs	104,397	-	84,800	-	(19,597)	-	(19,597)
Technology Support	533,396	-	250,450	-	(282,946)	-	(282,946)
Operational Support	4,452,490	-	1,837,572	-	(2,614,918)	-	(2,614,918)
Financial and Human Resource	876,249	-	239,637	-	(636,612)	-	(636,612)
Accountability	194,771	-	479	-	(194,292)	-	(194,292)
System-wide Pupil Support	173,735	-	-	-	(173,735)	-	(173,735)
Policy, Leadership and Public Relations	1,094,431	-	309,782	-	(784,649)	-	(784,649)
Ancillary Services	6,275	-	6,275	-	-	-	-
Non-programmed Charges	383,106	-	76,382	-	(306,724)	-	(306,724)
Unallocated depreciation expense	1,314,216	-	-	-	(1,314,216)	-	(1,314,216)
Total governmental activities	48,285,557	1,359,739	31,091,608	-	(15,834,210)	-	(15,834,210)
Business-type activities							
School food service	2,941,317	365,387	2,553,653	-	-	(22,277)	(22,277)
Child care	103,527	183,499	-	-	-	79,972	79,972
Total business-type activities	3,044,844	548,886	2,553,653	-	-	57,695	57,695
Total primary government	\$ 51,330,401	\$ 1,908,625	\$ 33,645,261	\$ -	(15,834,210)	57,695	(15,776,515)
General revenues							
State of North Carolina					2,471,795	-	2,471,795
Randolph County					6,969,827	-	6,969,827
Other					3,629,522	1,356	3,630,878
Interest earned on investments					1,129	982	2,111
Transfers					(47,491)	47,491	-
Total general revenues and transfers					13,024,782	49,829	13,074,611
Change in net position					(2,809,428)	107,524	(2,701,904)
Net position, beginning, previously reported					31,514,955	1,088,402	32,603,357
Net position, restatement					(72,388,651)	(207,925)	(72,596,576)
Net position - ending					\$ (43,683,124)	\$ 988,001	\$ (42,695,123)

See notes to financial statements.

**Asheboro City Board of Education
Balance Sheet
Governmental Funds
June 30, 2018**

	Major Funds						Total Governmental Funds
	General	State Public School Fund	Federal Grants Fund	Other Restricted Fund	Capital Outlay Fund	Individual Schools Fund	
Assets							
Cash and cash equivalents	\$ 3,580,128	\$ -	\$ -	\$ 469,755	\$ 1,851,085	\$ 242,777	\$ 6,143,745
Accounts receivable, net	547	-	-	13,963	3,196	-	17,706
Due from other governments	93,617	519,840	55,755	51,788	173,788	4,345	899,133
Due from other funds	9,780	2,129	-	32,670	-	-	44,579
Prepays	367,102	-	-	-	-	-	367,102
Inventories	31,019	-	-	-	-	-	31,019
Total Assets	\$ 4,082,193	\$ 521,969	\$ 55,755	\$ 568,176	\$ 2,028,069	\$ 247,122	\$ 7,503,284
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 194,460	\$ -	\$ -	\$ 7,127	\$ 298,713	\$ -	\$ 500,300
Due to other funds	12,440	-	-	2,129	-	16,712	31,281
Accrued salaries, wages, and benefits	188,906	518,139	53,202	15,080	-	-	775,327
Total Liabilities	395,806	518,139	53,202	24,336	298,713	16,712	1,306,908
Deferred inflows of resources	34,845	3,830	2,553	46,102	6,041	4,345	97,716
Fund balances							
Nonspendable							
Inventories	31,019	-	-	-	-	-	31,019
Prepays	367,102	-	-	-	-	-	367,102
Restricted							
Stabilization by State Statute	255,521	-	-	-	-	-	255,521
School Capital Outlay	-	-	-	-	1,677,935	-	1,677,935
Individual Schools	-	-	-	-	-	226,065	226,065
Programs	-	-	-	89,378	-	-	89,378
Assigned							
Designated for subsequent year's expenditures	900,000	-	-	408,360	45,380	-	1,353,740
Unassigned							
General fund	2,097,900	-	-	-	-	-	2,097,900
Total Fund Balances	3,651,542	-	-	497,738	1,723,315	226,065	6,098,660
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,082,193	\$ 521,969	\$ 55,755	\$ 568,176	\$ 2,028,069	\$ 247,122	\$ 7,503,284

See notes to financial statements.

Asheboro City Board of Education
Reconciliation of the Balance Sheet of Governmental Funds to the
Statement of Net Position
June 30, 2018

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

Ending fund balance - governmental funds	\$ 6,098,660
Net OPEB Asset	106,382
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	36,236,386
Deferred outflows of resources related to pensions	7,667,916
Deferred outflows of resources related to OPEB	5,221,752
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	34,845
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(2,468,075)
Net pension liability	(15,511,943)
Net OPEB liability	(59,234,583)
Deferred inflows of resources related to pensions	(1,244,064)
Deferred inflows of resources related to OPEB	(20,590,400)
Net position of governmental activities	<u>\$ (43,683,124)</u>

See notes to financial statements.

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018

	Major Funds						Total Governmental Funds
	General	State Public School Fund	Federal Grants Fund	Other Restricted Fund	Capital Outlay Fund	Individual Schools Fund	
Revenues							
State of North Carolina	\$ -	\$ 29,313,783	\$ -	\$ 732,391	\$ 9,813	\$ -	\$ 30,055,987
Randolph County	5,073,927	-	-	-	1,895,900	-	6,969,827
U.S. Government	-	-	2,828,761	490,812	-	-	3,319,573
Other	3,552,173	-	-	581,582	29,292	1,015,186	5,178,233
Total Revenues	<u>8,626,100</u>	<u>29,313,783</u>	<u>2,828,761</u>	<u>1,804,785</u>	<u>1,935,005</u>	<u>1,015,186</u>	<u>45,523,620</u>
Expenditures							
Current:							
Instructional Programs							
Regular	2,049,815	17,104,392	218,984	300,945	-	989,337	20,663,473
Special Populations	344,620	4,349,626	738,835	131,007	-	-	5,564,088
Alternative Programs	468,511	766,338	1,585,225	619,994	-	-	3,440,068
School Leadership	547,563	2,255,453	-	-	-	-	2,803,016
Co-curricular	226,422	-	-	-	-	-	226,422
School-based Support	584,332	1,719,340	126,811	208,263	-	-	2,638,746
System-wide Support Services							
Support and Development	21,036	246,909	15,225	-	-	-	283,170
Special Population	113,073	135,266	29,763	71,635	-	-	349,737
Alternative Programs	19,597	84,247	553	-	-	-	104,397
Technology Support	282,946	250,450	-	-	-	-	533,396
Operational Support	2,282,876	1,800,589	36,983	326,084	-	-	4,446,532
Financial and Human Resource	636,612	239,637	-	-	-	-	876,249
Accountability	194,292	479	-	-	-	-	194,771
System-wide Pupil Support	173,735	-	-	-	-	-	173,735
Policy, Leadership and Public Relations	784,649	309,782	-	-	-	-	1,094,431
Ancillary Services	-	6,275	-	-	-	-	6,275
Non-programmed Charges	306,724	-	76,382	-	-	-	383,106
Capital Outlay							
Real property and buildings	-	-	-	-	1,344,156	-	1,344,156
Furniture and equipment	-	-	-	-	89,770	-	89,770
Total expenditures	<u>9,036,803</u>	<u>29,268,783</u>	<u>2,828,761</u>	<u>1,657,928</u>	<u>1,433,926</u>	<u>989,337</u>	<u>45,215,538</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(410,703)</u>	<u>45,000</u>	<u>-</u>	<u>146,857</u>	<u>501,079</u>	<u>25,849</u>	<u>308,082</u>
Other financing sources (uses)							
Transfers out	(2,491)	(45,000)	-	-	-	-	(47,491)
Total other financing sources (uses)	<u>(2,491)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,491)</u>
Net change in fund balances	(413,194)	-	-	146,857	501,079	25,849	260,591
Fund balance - beginning	4,067,497	-	-	350,881	1,222,236	200,216	5,840,830
Decrease in reserve for inventory	(2,761)	-	-	-	-	-	(2,761)
Fund balance - ending	<u>\$ 3,651,542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,738</u>	<u>\$ 1,723,315</u>	<u>\$ 226,065</u>	<u>\$ 6,098,660</u>

See notes to financial statements.

Asheboro City Board of Education
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2018

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

Net change in fund balances - total governmental funds	\$ 260,591
Change in fund balance due to change in reserve for inventory	(2,761)
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 exceeds depreciation in the current period.	212,444
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,777,218
Contributions to the OPEB plan in the current fiscal year are not included on the Statement of Activities	1,594,710
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property tax, vehicle tax, and E-Rate receivables	(27,594)
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.	
Pension expense	(3,896,359)
Net OPEB Expense	(3,702,908)
Compensated absences	(24,769)
	<hr/>
Total changes in net position of governmental activities	<u>\$ (2,809,428)</u>

See notes to financial statements.

**Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the Year Ended June 30, 2018**

General Fund				
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
Randolph County	\$ 5,071,869	\$ 5,071,869	\$ 5,073,927	\$ 2,058
Other	3,441,131	3,441,131	3,552,173	111,042
Total Revenues	8,513,000	8,513,000	8,626,100	113,100
Expenditures				
Instructional Programs				
Regular	2,500,700	2,356,645	2,049,815	306,830
Special Populations	312,388	370,573	344,620	25,953
Alternative Programs	462,000	490,000	468,511	21,489
School Leadership	512,564	567,564	547,563	20,001
Co-curricular	220,000	250,000	226,422	23,578
School-based Support	509,040	611,740	584,332	27,408
System-wide Support Services				
Support and Development	156,900	156,900	21,036	135,864
Special Population	144,400	144,400	113,073	31,327
Alternative Programs	110,200	110,200	19,597	90,603
Technology Support	326,100	421,100	282,946	138,154
Operational Support	2,508,664	2,346,858	2,282,876	63,982
Financial and Human Resource	634,152	672,152	636,612	35,540
Accountability	92,000	225,000	194,292	30,708
System-wide Pupil Support	192,100	192,100	173,735	18,365
Policy, Leadership and Public Relations	821,792	902,648	784,649	117,999
Non-programmed Charges	300,000	315,000	306,724	8,276
Total expenditures	9,803,000	10,132,880	9,036,803	1,096,077
Excess (deficiency) of revenues over (under) expenditures	(1,290,000)	(1,619,880)	(410,703)	1,209,177
Other financing sources (uses)				
Transfers out	(10,000)	(10,000)	(2,491)	7,509
Appropriated fund balance	1,300,000	1,629,880	-	(1,629,880)
Total other financing sources (uses)	1,290,000	1,619,880	(2,491)	(1,622,371)
Net change in fund balances	\$ -	\$ -	(413,194)	\$ (413,194)
Fund balance - beginning			4,067,497	
Decrease in reserve for inventory			(2,761)	
Fund balance - ending			\$ 3,651,542	

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Public School Fund
For the Year Ended June 30, 2018

	State Public School Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ 28,835,000	\$ 30,107,077	\$ 29,313,783	\$ (793,294)
Total Revenues	<u>28,835,000</u>	<u>30,107,077</u>	<u>29,313,783</u>	<u>(793,294)</u>
Expenditures				
Instructional Programs				
Regular	16,732,385	17,338,701	17,104,392	234,309
Special Populations	4,352,794	4,447,470	4,349,626	97,844
Alternative Programs	792,918	895,574	766,338	129,236
School Leadership	2,048,988	2,303,583	2,255,453	48,130
School-based Support	1,906,706	1,809,114	1,719,340	89,774
System-wide Support Services				
Support and Development	138,025	247,469	246,909	560
Special Population	224,435	136,505	135,266	1,239
Alternative Programs	-	84,260	84,247	13
Technology Support	187,228	327,221	250,450	76,771
Operational Support	1,689,530	1,863,928	1,800,589	63,339
Financial and Human Resource	299,129	255,160	239,637	15,523
Accountability	102,419	4,375	479	3,896
Policy, Leadership and Public Relations	315,443	335,942	309,782	26,160
Ancillary Services	-	12,775	6,275	6,500
Total expenditures	<u>28,790,000</u>	<u>30,062,077</u>	<u>29,268,783</u>	<u>793,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Other financing sources (uses)				
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning			<u>-</u>	
Fund balance - ending			<u>\$ -</u>	

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Federal Grants Fund
For the Year Ended June 30, 2018

	Federal Grants Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
U.S. Government	\$ 3,926,697	\$ 3,973,578	\$ 2,828,761	\$ (1,144,817)
Total Revenues	<u>3,926,697</u>	<u>3,973,578</u>	<u>2,828,761</u>	<u>(1,144,817)</u>
Expenditures				
Instructional Programs				
Regular	292,936	297,751	218,984	78,767
Special Populations	1,223,200	1,239,173	738,835	500,338
Alternative Programs	1,742,693	1,737,122	1,585,225	151,897
School-based Support	265,245	255,370	126,811	128,559
System-wide Support Services				
Support and Development	-	16,350	15,225	1,125
Special Population	103,899	105,199	29,763	75,436
Alternative Programs	100,535	106,773	553	106,220
Operational Support	62,790	76,000	36,983	39,017
Financial and Human Resource	15,000	15,000	-	15,000
Policy, Leadership and Public Relations	-	1,000	-	1,000
Non-programmed Charges	120,399	123,840	76,382	47,458
Total expenditures	<u>3,926,697</u>	<u>3,973,578</u>	<u>2,828,761</u>	<u>1,144,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning			<u>-</u>	
Fund balance - ending			<u>\$ -</u>	

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Other Restricted Fund
For the Year Ended June 30, 2018

	Other Restricted Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ 691,784	\$ 723,280	\$ 732,391	\$ 9,111
U.S. Government	260,000	192,600	490,812	298,212
Other	637,000	652,904	581,582	(71,322)
Total Revenues	<u>1,588,784</u>	<u>1,568,784</u>	<u>1,804,785</u>	<u>236,001</u>
Expenditures				
Instructional Programs				
Regular	285,320	349,820	300,945	48,875
Special Populations	297,800	171,500	131,007	40,493
Alternative Programs	591,784	628,116	619,994	8,122
School-based Support	290,000	234,600	208,263	26,337
System-wide Support Services				
Special Population	47,200	72,200	71,635	565
Operational Support	367,000	402,868	326,084	76,784
Total expenditures	<u>1,879,104</u>	<u>1,859,104</u>	<u>1,657,928</u>	<u>201,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,320)</u>	<u>(290,320)</u>	<u>146,857</u>	<u>437,177</u>
Other financing sources (uses)				
Appropriated fund balance	290,320	290,320	-	(290,320)
Total other financing sources (uses)	<u>290,320</u>	<u>290,320</u>	<u>-</u>	<u>(290,320)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>146,857</u>	<u>\$ 146,857</u>
Fund balance - beginning			<u>350,881</u>	
Fund balance - ending			<u>\$ 497,738</u>	

Asheboro City Board of Education
Statement of Net Position
Proprietary Funds
June 30, 2018

	<u>Major</u>	<u>Nonmajor</u>	
	<u>School Food</u>	<u>Child</u>	
	<u>Service</u>	<u>Care</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Assets			
Current assets			
Cash and cash equivalents	\$ 913,746	\$ 91,497	\$ 1,005,243
Accounts receivable, net	1,371	-	1,371
Due from other governments	90,871	-	90,871
Due from other funds	12,440	-	12,440
OPEB asset	309	-	309
Inventories	61,764	-	61,764
Total current assets	<u>1,080,501</u>	<u>91,497</u>	<u>1,171,998</u>
Noncurrent assets			
Capital assets (net of depreciation)	145,023	-	145,023
Total noncurrent assets	<u>145,023</u>	<u>-</u>	<u>145,023</u>
Total assets	<u>1,225,524</u>	<u>91,497</u>	<u>1,317,021</u>
Deferred outflows of resources	37,490	-	37,490
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	45,052	-	45,052
Due to other funds	25,738	-	25,738
Unearned revenue	12,535	-	12,535
Compensated absences payable	2,286	-	2,286
Total current liabilities	<u>85,611</u>	<u>-</u>	<u>85,611</u>
Noncurrent liabilities			
Net pension liability	45,115	-	45,115
Net OPEB liability	172,280	-	172,280
Deferred inflows of resources	63,504	-	63,504
Net position			
Investment in capital assets	145,023	-	145,023
DIPNC OPEB plan	309	-	309
Unrestricted	751,172	91,497	842,669
Total net position	<u>\$ 896,504</u>	<u>\$ 91,497</u>	<u>\$ 988,001</u>

See notes to financial statements.

Asheboro City Board of Education
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2018

	<u>Major</u>	<u>Nonmajor</u>	
	<u>School Food</u>	<u>Child</u>	
	<u>Service</u>	<u>Care</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Operating revenues			
Food sales	\$ 365,387	\$ -	\$ 365,387
Child care fees	-	183,499	183,499
Total operating revenues	<u>365,387</u>	<u>183,499</u>	<u>548,886</u>
Operating expenses			
Food cost	1,228,592	-	1,228,592
Salaries and benefits	1,060,936	102,712	1,163,648
Indirect costs	192,667	-	192,667
Materials and supplies	97,391	815	98,206
Contracted services	310,080	-	310,080
Depreciation	31,210	-	31,210
Other	20,441	-	20,441
Total operating expenses	<u>2,941,317</u>	<u>103,527</u>	<u>3,044,844</u>
Operating Profit/(Loss)	<u>(2,575,930)</u>	<u>79,972</u>	<u>(2,495,958)</u>
Nonoperating revenue			
Federal reimbursements	2,345,178	-	2,345,178
Federal commodities	196,856	-	196,856
State reimbursements	11,619	-	11,619
Interest earned	982	-	982
Miscellaneous local revenue	1,356	-	1,356
Total nonoperating revenue	<u>2,555,991</u>	<u>-</u>	<u>2,555,991</u>
Profit/(Loss) before transfers	<u>(19,939)</u>	<u>79,972</u>	<u>60,033</u>
Transfers			
Transfers in	47,491	-	47,491
Total transfers	<u>47,491</u>	<u>-</u>	<u>47,491</u>
Change in net position	<u>27,552</u>	<u>79,972</u>	<u>107,524</u>
Total net position - beginning	1,076,877	11,525	1,088,402
Restatement	(207,925)	-	(207,925)
Total net position - beginning, restated	<u>868,952</u>	<u>11,525</u>	<u>880,477</u>
Total net position - ending	<u>\$ 896,504</u>	<u>\$ 91,497</u>	<u>\$ 988,001</u>

See notes to financial statements.

Asheboro City Board of Education

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2018

	<u>Major</u> <u>School Food</u> <u>Service</u> <u>Fund</u>	<u>Nonmajor</u> <u>Child</u> <u>Care</u> <u>Fund</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 365,387	\$ 183,499	\$ 548,886
Cash paid for goods and services	(1,692,433)	(815)	(1,693,248)
Cash paid to employees for services	(1,060,790)	(107,357)	(1,168,147)
Net cash provided by (used in) operating activities	<u>(2,387,836)</u>	<u>75,327</u>	<u>(2,312,509)</u>
Cash flows from noncapital financing activities			
Federal reimbursements	2,345,178	-	2,345,178
State reimbursements	11,619	-	11,619
Miscellaneous local revenue	1,356	-	1,356
Transfers in	47,491	-	47,491
Net cash provided by noncapital financing activities	<u>2,405,644</u>	<u>-</u>	<u>2,405,644</u>
Cash flows from capital and related financing activities			
Acquisition of capital assets	(4,053)	-	(4,053)
Net cash used in capital and related financing activities	<u>(4,053)</u>	<u>-</u>	<u>(4,053)</u>
Cash flows from investing activities			
Interest on investments	982	-	982
Net cash provided by investing activities	<u>982</u>	<u>-</u>	<u>982</u>
Net increase (decrease) in cash and cash equivalents	14,737	75,327	90,064
Cash and cash equivalents, July 1	<u>899,009</u>	<u>16,170</u>	<u>915,179</u>
Cash and cash equivalents, June 30	<u>\$ 913,746</u>	<u>\$ 91,497</u>	<u>\$ 1,005,243</u>
Reconciliation of operating loss to net cash used in operating activities			
Operating profit (loss)	\$ (2,575,930)	\$ 79,972	\$ (2,495,958)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	31,210	-	31,210
Donated federal commodities consumed	196,856	-	196,856
Change in assets, deferred outflows of resources, liabilities and deferred inflows of resources			
Decrease (Increase) in accounts receivable	3,328	-	3,328
Decrease (Increase) in due from other governments	28,809	-	28,809
Decrease (Increase) in due from other funds	(2,491)	-	(2,491)
Decrease (Increase) in net OPEB assets	280	-	280
Decrease (Increase) in inventories	82,483	-	82,483
Decrease (Increase) in deferred outflows	9,368	13,399	22,767
Increase (Decrease) in current liabilities	(142,816)	-	(142,816)
Increase (Decrease) in net pension liability	(21,282)	(16,639)	(37,921)
Increase (Decrease) in net OPEB liability	(36,234)	-	(36,234)
Increase (Decrease) in deferred inflows	38,583	(1,405)	37,178
Total adjustments	<u>188,094</u>	<u>(4,645)</u>	<u>183,449</u>
Net cash provided by (used in) operating activities	<u>\$ (2,387,836)</u>	<u>\$ 75,327</u>	<u>\$ (2,312,509)</u>

Noncash investing, capital, and financing activities:

The School Food Service Fund used donated commodities with a value of \$196,856 during the fiscal year. The receipt of the commodities is recognized as a nonoperating revenue. The Fund recorded the consumption of the donated commodities during the fiscal year as an operating expense. These transactions are reported on Exhibit G.

See notes to financial statements.

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2018****I. Summary of Significant Accounting Policies**

The accounting policies of the Asheboro City Board of Education (the “Board”) 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 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.

B. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities present information about the Board. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the effect of internal activities on 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 of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major 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 non-exchange transactions or ancillary activities.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

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 required to be accounted for in another fund. This fund is the “Local Current Expense Fund,” which is mandated by State law [G.S. 115C-426].

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 federal government that pass through the Department of Public Instruction for the current operating expenditures of the public school system.

Other Restricted Fund. The Other Restricted Fund includes appropriations from various sources not required to be recorded in other funds.

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

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 Individual Schools Fund is reported as a special revenue fund.

The Board reports the following major enterprise fund:

School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system and is reported as an enterprise fund.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

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 to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases 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.

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. Per State law no budget is required 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 purpose level for all annually budgeted funds. The Board has authorized the Superintendent to move monies 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 governing board. 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

1. Deposits and Investments (Continued)

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).

2. Cash and Cash Equivalents

The Board pools money from several funds to facilitate disbursement and investment and to maximize investment income. All cash and investments with original maturities of three months or less are considered cash and cash equivalents.

3. Inventories

Inventories of the Board are valued at cost and the Board uses the first-in, first-out (FIFO) flow assumption in determining cost. The inventories of the Board's General Fund consist of expendable materials and supplies, which are recorded as expenditures when purchased. The General Fund inventories do not reflect current appropriable resources; thus, an equivalent portion of fund balance is reserved. Proprietary Fund inventories consist of food and supplies and are recorded as expenses when consumed.

4. Prepays

The Board uses the consumption method and recognizes expenditures proportionately over the periods that service is provided.

5. Capital Assets

Donated assets received prior to July 1, 2015 are recorded at their estimated fair value at the date of donation or forfeiture. Donated capital assets received after July 1, 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, 1950 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 \$2,000 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

4. Capital Assets (Continued)

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	50
Land improvements and building improvements	20
Equipment and furniture	3-12
Vehicles and motorized equipment	6
Technology equipment	5

Depreciation for building and equipment that serve multiple purposes cannot be allocated ratably and is therefore reported as “unallocated depreciation expense” 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 outflows 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 several items that meet this criterion – pension and OPEB related deferrals and contributions made to the plans subsequent to the measurement date. 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 several items that meet this criterion – sales tax refunds receivable in each of the Governmental Funds and pension and OPEB 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 FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

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, 2018 is recorded in the government-wide and proprietary fund financial statements on a FIFO basis. An estimate of the current portion of compensated absences based on prior years' records has been made.

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 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 Balance

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

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories - portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Prepays - portion of fund balance that is not an available resource because it represents the year-end balance of prepaid expenditures, which are not spendable resources.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

8. Net Position/Fund Balances (Continued)

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 and not intended for general K-12 expenditures.

Assigned fund balance – portion of fund balance that the Board 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 or committed. The governing body approves the appropriation; however the budget ordinance authorizes the Superintendent to modify the appropriations by resource or appropriation within funds.

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

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 total fund balance of the governmental funds and net position of the governmental activities as reported in the government-wide statement of net position. The net adjustment of \$ (49,781,784) consists of several elements as follows:

Description	Amount
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Total Capital Assets	\$ 67,035,906
Less Accumulated Depreciation	(30,799,520)
Net Capital Assets	36,236,386
Accounts receivable recorded in the government-wide statements as these funds are not available and therefore unavailable in the fund statements.	34,845
Net OPEB Asset	106,382
Pension related deferred outflows of resources	7,667,916
OPEB related deferred outflows of resources	5,221,752
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	(2,468,075)
Net pension liability	(15,511,943)
Net OPEB liability	(59,234,583)
Deferred inflows of resources related to pensions	(1,244,064)
Deferred inflows of resources related to OPEB	(20,590,400)
Total adjustment	\$ (49,781,784)

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

9. Reconciliation of Government-wide and Fund Financial Statements (Continued)

- (b) Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance 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 \$3,070,019 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 1,541,519
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.	(1,329,075)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,777,218
Contributions to the OPEB plan in the current fiscal year are not included on the Statement of Activities	1,594,710
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	(3,896,359)
OPEB expense	(3,702,908)
Compensated absences	(24,769)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property, vehicle tax and E-Rate receivable	(27,594)
Adjustment due to the use of the consumption method of recording inventory in the government-wide statements	<u>(2,761)</u>
Total adjustment	<u>\$ (3,070,019)</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Equity (Continued)

10. Defined Benefit Pension 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.

II. Detail Notes on all Funds

A. Assets

1. Deposits

All of the Board's deposits are insured or collateralized by using the Pooling Method. 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 Board'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 the adequacy of their pooled collateral covering uninsured deposits to the State Treasurer. 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, 2018, the Board had deposits with banks and savings and loans with a carrying amount of \$7,148,988. The bank balances with the financial institutions and the State Treasurer were \$7,370,481 and \$571,254, respectively. Of these balances, \$500,000 was covered by federal depository insurance and \$7,441,735 was covered by collateral held by authorized escrow agents in the name of the State Treasurer.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

2. Accounts Receivable

Receivables at the government-wide level at June 30, 2018, were as follows:

	Due from other funds (Internal Balances)	Due from other Governments	Other
Governmental activities			
General Fund	\$ (2,660)	\$ 93,617	\$ 547
Other governmental activities	15,958	805,516	17,159
Total	<u>\$ 13,298</u>	<u>\$ 899,133</u>	<u>\$ 17,706</u>
Business-type activities			
School Food Service	\$ (13,298)	\$ 90,871	\$ 1,371
Total	<u>\$ (13,298)</u>	<u>\$ 90,871</u>	<u>\$ 1,371</u>

Internal balances consist of operating and administrative costs due to the General Fund from the Individual Schools Fund and School Food Service Fund and administrative costs due to the Other Restricted Fund from the School Food Service Fund.

Due from other governments consists of the following:

Governmental activities

General Fund	\$ 93,617	Miscellaneous revenues from State, Federal and County
State Public School Fund	519,840	Sales tax and operating revenue from State
Federal Grant Fund	55,755	Sales tax from State and operating revenue from Federal
Other Restricted Fund	51,788	Miscellaneous revenues from State, Federal, and Grants
Capital Outlay Fund	173,788	Sales tax refund from State and Federal reimbursement
Individual Schools Fund	4,345	Sales tax refund from State
Total	<u>\$ 899,133</u>	

Business-type activities

School Food Service Fund	<u>\$ 90,871</u>	Miscellaneous revenues from State and Federal
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Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended June 30, 2018 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	126,389	1,082,158	(126,389)	1,082,158
Total capital assets not being depreciated	<u>3,165,324</u>	<u>1,082,158</u>	<u>(126,389)</u>	<u>4,121,093</u>
Capital assets being depreciated				
Buildings	56,418,931	356,337	-	56,775,268
Land improvements	1,374,018	33,780	-	1,407,798
Furniture, equipment and vehicles	4,557,118	195,633	(21,004)	4,731,747
Total capital assets being depreciated	<u>62,350,067</u>	<u>585,750</u>	<u>(21,004)</u>	<u>62,914,813</u>
Total capital assets	<u>65,515,391</u>	<u>1,667,908</u>	<u>(147,393)</u>	<u>67,035,906</u>
Less accumulated depreciation for				
Buildings	24,278,638	1,175,223	-	25,453,861
Land improvements	1,087,565	29,425	-	1,116,990
Furniture, equipment and vehicles	4,125,246	124,427	(21,004)	4,228,669
Total accumulated depreciation	<u>29,491,449</u>	<u>\$ 1,329,075</u>	<u>\$ (21,004)</u>	<u>30,799,520</u>
Total capital assets being depreciated, net	<u>32,858,618</u>			<u>32,115,293</u>
Governmental activity capital assets, net	<u>\$ 36,023,942</u>			<u>\$ 36,236,386</u>

Depreciation was charged to governmental functions as follows:

Unallocated depreciation	\$ 1,314,216
Co-curricular services	8,901
Operational support services	5,958
Total	<u>\$ 1,329,075</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

3. Capital Assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type activities				
School Food Service Fund				
Capital assets being depreciated				
Equipment and vehicles	\$ 1,193,467	\$ 4,053	\$ -	\$ 1,197,520
Total capital assets being depreciated	<u>1,193,467</u>	<u>4,053</u>	<u>-</u>	<u>1,197,520</u>
Less accumulated depreciation for				
Equipment and vehicles	1,021,287	31,210	-	1,052,497
Total accumulated depreciation	<u>1,021,287</u>	<u>\$ 31,210</u>	<u>\$ -</u>	<u>1,052,497</u>
Business-type activities capital assets, net	<u>\$ 172,180</u>			<u>\$ 145,023</u>

Construction Commitments

The Board has active construction projects as of June 30, 2018. The projects include a roof replacement at Lindley Park Elementary School, window replacements at Charles W. McCrary Elementary School, and planning and design for an addition and renovation to Asheboro High School. At year-end, the Board's commitments with contractors for school construction are as follows:

Project	Spent-to-date	Remaining Commitment
Charles W. McCrary Elementary School	\$ 121,104	\$ 144,474
Asheboro High School	958,330	4,059
Total	<u>\$ 1,079,434</u>	<u>\$ 148,533</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

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 Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR 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.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

a. Teachers' and State Employees' Retirement System (Continued)

TSERS plan members who are Law Enforcement Officers (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, 2018, was 10.78% 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 \$2,785,196 for the year ended June 30, 2018.

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.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Board reported a liability of \$15,557,058 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2017 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, 2017 and 2016, the Board's proportion was .196% and .194% respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

a. Teachers' and State Employees' Retirement System (Continued)

For the year ended June 30, 2018, the Board recognized pension expense of \$3,881,663. At June 30, 2018, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 337,248	\$ 508,953
Changes of assumptions	2,457,781	-
Net difference between projected and actual earnings on pension plan investments	2,105,398	-
Changes in proportion and differences between Board contributions and proportionate share of contributions	4,595	738,729
Board contributions subsequent to the measurement date	2,785,196	-
Total	<u>\$ 7,690,218</u>	<u>\$ 1,247,682</u>

\$2,785,196 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, 2019. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 543,785
2020	2,672,719
2021	1,283,440
2022	(842,604)
2023	-
Thereafter	-

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

a. Teachers' and State Employees' Retirement System (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.5 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.25 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, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

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, 2018 are summarized in the following table:

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

a. Teachers' and State Employees' Retirement System (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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	<u>100%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2016 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 3.05%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.20%. 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

a. Teachers' and State Employees' Retirement System (Continued)

Sensitivity of the Board's proportionate share of the net pension liability 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 7.20 percent, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Board's proportionate share of the net pension liability (asset)	\$32,022,866	\$15,557,058	\$1,760,811

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

b. Other Postemployment Benefits

i. 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 by General Statute 135-7, Article 1. 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.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

The financial statements and other required disclosures for the plan are presented in the State of North Carolina's CAFR, 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

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 135-7, 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 determined by the General Assembly in the Appropriations Bill. For the current fiscal year, the Board contributed 6.05% of covered payroll which amounted to \$1,563,120.

OPEB Liabilities, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2018, Board reported a liability of \$59,406,863 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016. The total OPEB liability was then rolled forward to the measurement date of June 30, 2017 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, 2017 and 2016, the Board's proportion was .181% and .171%, respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

\$1,563,120 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, 2019. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2019	\$ (3,412,510)
2020	(3,412,510)
2021	(3,412,510)
2022	(3,412,510)
2023	(3,406,988)
Thereafter	-

Actuarial assumptions. Common actuarial assumptions for both OPEB plans follow individual note disclosures for each OPEB plan.

Inflation	2.75%
Salary increases	3.50-8.10%, include 3.5% inflation and productivity factor
Investment rate of return	7.20%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate – medical	5.00-6.50%
Healthcare cost trend rate – prescription drug	5.00-7.25%
Healthcare cost trend rate – Medicare advantage	4.00-5.00%
Healthcare cost trend rate – administrative	3.00%

Discount rate. The discount rate used to measure the total OPEB liability for the RHBF was 3.58%. 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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

projected future benefit payments of current plan members. As a result, a municipal bond rate of 3.58% was used as the discount rate used to measure the total OPEB liability. The 3.58% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2017.

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 (2.58 percent) or 1-percentage point higher (4.58 percent) than the current discount rate:

	1% Decrease (2.58%)	Discount Rate (3.58%)	1% Increase (4.58%)
Net OPEB liability	\$ 70,868,975	\$ 59,406,863	\$ 50,315,781

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 (2.58 percent) or 1-percentage point higher (4.58 percent) than the current discount rate:

	1% Decrease (Medical - 4.00-5.50%, Pharmacy - 4.00-6.25%, Medicare Advantage - 3.00-4.00%, Administrative - 2.00%)	Healthcare Trend Rates (Medical -5.00-6.50%, Pharmacy - 5.00-7.25%, Medicare Advantage - 4.00-5.00%, Administrative - 3.00%)	1% increase (Medical - 6.00-7.50%, Pharmacy - 6.00-8.25%, Medicare Advantage - 5.00-6.00%, Administrative - 4.00%)
Net OPEB liability	\$ 48,529,936	\$ 59,406,863	\$ 73,863,689

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CAFR for the State of North Carolina.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. 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 CAFR, which can be found at <https://www.osc.nc.gov/public-information/reports>.

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, 2018, employers made a statutory contribution of 0.14% of covered payroll which was equal to the actuarially required contribution. Board contributions to the plan were \$36,171 for the year ended June 30, 2018.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits

ii. Disability Benefits (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2018, Board reported an asset of \$106,691 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2017, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2016. The total OPEB asset was then rolled forward to the measurement date of June 30, 2017 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net OPEB asset was based on a projection of the Board's present value of future salary, actuarially determined. At June 30, 2017 and 2016, the Board's proportion was .175% and .175%, respectively.

\$36,171 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 asset in the year ending June 30, 2019. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2019	\$ 12,851
2020	12,851
2021	12,846
2022	5,843
2023	-
Thereafter	-

Actuarial assumptions. Common actuarial assumptions for both OPEB plans follow individual note disclosures for each OPEB plan.

Inflation	3.00%
Salary increases	3.5%-8.10%, include 3.5% inflation and productivity factor
Investment rate of return	3.75%, net of OPEB plan expense, including inflation

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits

ii. Disability Benefits (Continued)

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 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 (2.75 percent) or 1-percentage point higher (4.75 percent) than the current discount rate:

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
Net OPEB asset	\$ 90,703	\$ 106,691	\$ 122,716

Common actuarial assumptions for both OPEB plans. The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2016 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, 2017. 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, 2010 through December 31, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges 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 and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits

ii. Disability Benefits (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29%	1.4%
Global Equity	42%	5.3%
Real Estate	8%	4.3%
Alternatives	8%	8.9%
Opportunistic Fixed Income	7%	6.0%
Inflation Sensitive	6%	4.0%
Total	<u>100%</u>	

Total OPEB Expense, OPEB Liabilities, and Deferred Outflows and Inflows of Resources of Related to OPEB

Following is information related to the proportionate share and OPEB expense:

	<u>RHBF</u>	<u>DIPNC</u>	<u>Total</u>
OPEB Expense	\$ 2,099,178	\$ 17,764	\$ 2,116,942
OPEB Liability (Asset)	59,406,863	(106,691)	59,300,172
Proportionate share of the net OPEB liability (asset)	0.181%	0.175%	
Deferred Outflows of Resources			
Differences between expected and actual experience	-	29,253	29,253
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on plan investments	-	23,386	23,386
Changes in proportion and differences between Board contributions and proportionate share of contributions	3,585,010	-	3,585,010
Board contributions subsequent to the measurement date	1,563,120	36,171	1,599,291
Deferred Inflows of Resources			
Differences between expected and actual experience	4,259,581	-	4,259,581
Changes of assumptions	16,360,379	-	16,360,379
Net difference between projected and actual earnings on plan investments	22,078	-	22,078
Changes in proportion and differences between Board contributions and proportionate share of contributions	-	8,248	8,248

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

2. Accounts Payable and Accrued Salaries

Accounts payable and accrued salaries and wages at June 30, 2018 are as follows:

	Accounts Payable	Accrued Salaries and Benefits
Governmental activities		
General	\$ 194,460	\$ 188,906
Other governmental	305,840	586,421
Total-governmental activities	<u>\$ 500,300</u>	<u>\$ 775,327</u>
Business-type activities		
School Food Service	\$ 45,052	\$ -
Total business-type activities	<u>\$ 45,052</u>	<u>\$ -</u>

3. Deferred Inflows and Outflows of Resources

The balance in deferred inflows and outflows of resources at year-end is composed of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Sales tax refunds receivable (Other Restricted Fund)	\$ -	\$ 46,102
Sales tax refunds receivable (State Public School Fund)	-	3,830
Sales tax refunds receivable (Federal Grant Fund)	-	2,553
Sales tax refunds receivable (Capital Outlay Fund)	-	6,041
Sales tax refunds receivable (Individual Schools Fund)	-	4,345
Change in proportion and differences between Board contributions and proportionate share of contributions	3,589,605	746,977
Changes of assumptions	2,457,781	16,360,379
Net difference between projected and actual earnings on pension plan investments	2,128,784	22,078
Difference between expected and actual experience	366,501	4,768,534
Board contributions subsequent to the measurement date	4,384,487	-
	<u>\$ 12,927,158</u>	<u>\$ 21,960,839</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

4. Risk Management

The Board is exposed to various risks of loss 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 general liability of \$2,550,000 and an annual aggregate limit of \$2,550,000 for errors and omissions claims. The Trust is reinsured through commercial companies for losses in excess of \$150,000 per claim for errors and omissions and general liability coverage.

The Trust provides workers' compensation coverage up to the statutory limits 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 participates in the Public School Insurance Fund (the Fund), a voluntary, self-insured risk control and risk-financing fund administered by the North Carolina Department of Public Instruction. 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.

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 (the 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 up to a \$5 million lifetime limit. The Board pays the full cost of coverage for employees enrolled in the Comprehensive Major Medical Plan.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

4. Risk Management (Continued)

In accordance with G.S. 115C-442, the Board's employees who have custody of the Board's monies at any given time of the Board's funds 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.

5. Contingent Liabilities

At June 30, 2018, the Board was a defendant to various lawsuits. In the opinion of the Board's management and the Board's attorney, the ultimate effect of these legal matters will not have a material adverse effect on the Board's financial position.

6. Long-Term Obligations – Compensated Absences and Pension Liabilities

The following is a summary of changes in the Board's long-term obligations for the fiscal year ended June 30, 2018:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Governmental activities:					
Compensated absences	\$ 2,443,305	\$ 2,161,012	\$ (2,136,242)	\$ 2,468,075	\$ 2,136,242
Net pension liability	17,772,385	-	(2,260,442)	15,511,943	-
Net OPEB liability	72,593,079	-	(13,358,496)	59,234,583	-
	<u>\$ 92,808,769</u>	<u>\$ 2,161,012</u>	<u>\$ (17,755,180)</u>	<u>\$ 77,214,601</u>	<u>\$ 2,136,242</u>
Business-type activities:					
Compensated absences	\$ 2,140	\$ 5,544	\$ (5,398)	\$ 2,286	\$ 2,286
Net pension liability	83,036	-	(37,921)	45,115	-
Net OPEB liability	208,514	-	(36,234)	172,280	-
	<u>\$ 293,690</u>	<u>\$ 5,544</u>	<u>\$ (79,553)</u>	<u>\$ 219,681</u>	<u>\$ 2,286</u>

Compensated absences for governmental activities are typically liquidated by the general and other governmental funds.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

II. Detail Notes on all Funds (Continued)

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2018, consist of the following:

Description	Amount
From the General Fund to the School Food Service Fund for meal charges.	\$ 2,491
From the State Public School Fund to the School Food Service Fund for salary costs.	45,000
Total Transfers to other funds	\$ 47,491

D. Fund Balance

The Board of Education has a revenue spending policy that provides a policy for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: federal funds, State funds, local non-Board of Education funds, Board of Education funds. 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.

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation.

Total fund balance - General Fund	\$ 3,651,542
Less:	
Inventories	31,019
Prepays	367,102
Stabilization by State Statute	255,521
Appropriated Fund Balance in 2018 budget	900,000
Remaining Fund Balance	\$ 2,097,900

Encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

Encumbrances	General Fund	Capital Outlay Fund
	\$186,422	\$501,761

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

III. 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 monies 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 monies.

IV. Subsequent Events

The Board has evaluated subsequent events through November 30, 2018, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

V. Change in Accounting Principles/Restatement

The Board implemented Governmental Accounting Standards Board (GASB) statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, in the fiscal year ending June 30, 2018. The implementation of the statement required the Board to record beginning net OPEB liability and net OPEB asset and the effects on net position from contributions made by the Board during the measurement period (fiscal year end June 30, 2017). As a result, net position for the governmental and business-type activities decreased by \$72,388,651 and \$207,925, respectively.

Asheboro City Board of Education

Schedules of Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net Pension Liability
Teachers' and State Employees' Retirement System
Last Five Fiscal Years *
June 30, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Board's proportion of the net pension liability (%)	0.196%	0.194%	0.206%	0.208%	0.204%
Board's proportionate share of the net pension liability	\$ 15,557,058	\$ 17,855,420	\$ 7,588,928	\$ 2,440,043	\$ 12,366,666
Board's covered-employee payroll	\$ 25,836,697	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 25,205,875
Board's proportionate share of the net pension liability as a percentage of its covered-employee 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%

(*) Information is not required to be presented retroactively. This schedule will not present 10 years worth of information until fiscal year 2023.

Note: The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Asheboro City Board of Education
Schedules of Board Contributions
Teachers' and State Employees' Retirement System
Last Five Fiscal Years
June 30, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,785,196	\$ 2,526,360	\$ 2,212,253	\$ 2,318,673	\$ 2,186,176
Contributions in relation to the contractually required contribution	<u>2,785,196</u>	<u>2,526,360</u>	<u>2,212,253</u>	<u>2,318,673</u>	<u>2,186,176</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered-employee payroll	\$ 25,836,697	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272
Contributions as a percentage of covered-employee payroll	10.78%	9.98%	9.15%	9.15%	8.69%

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 Fiscal Year*
June 30, 2018**

	2018	2017
Board's proportion of the net OPEB liability (asset)	0.181%	0.171%
Board's proportionate share of the net OPEB liability (asset)	\$59,406,863	\$74,274,206
Board's covered payroll	\$25,836,697	\$24,177,624
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	287.48%	245.71%
Plan Fiduciary net position as a percentage of the total OPEB liability	3.52%	2.41%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Asheboro City Board of Education

**Schedule of Board Contributions
Retiree Health Benefit Fund
Last Ten Fiscal Years
June 30, 2018**

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 1,563,120	\$ 1,404,720	\$ 1,419,078	\$ 1,381,848	\$ 1,361,117	\$ 1,292,991	\$ 1,252,031	\$ 1,217,415	\$ 1,124,697	\$ 984,247
Contributions in relation to the contractually required contribution	1,563,120	1,404,720	1,419,078	1,381,848	1,361,117	1,292,991	1,252,031	1,217,415	1,124,697	984,247
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$25,836,697	\$24,177,624	\$25,340,684	\$25,170,272	\$25,205,875	\$24,396,059	\$25,040,618	\$24,845,211	\$24,993,256	\$24,006,031
Contributions as a percentage of the covered payroll	6.05%	5.81%	5.60%	5.49%	5.40%	5.30%	5.00%	4.90%	4.50%	4.10%

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 Fiscal Year*
June 30, 2018**

	2018	2017
Board's proportion of the net OPEB asset	0.175%	0.175%
Board's proportionate share of the net OPEB asset	\$ 106,691	\$ 108,750
Board's covered payroll	\$ 25,836,697	\$ 24,177,624
Board's proportionate share of the net OPEB asset as a percentage of its covered payroll	0.41294%	0.44980%
Plan Fiduciary net position as a percentage of the total OPEB asset	116.23%	116.06%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Asheboro City Board of Education

Schedule of Contributions
Disability Income Plan of North Carolina
Last Ten Fiscal Years
June 30, 2018

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 36,171	\$ 91,875	\$ 103,897	\$ 103,198	\$ 110,906	\$ 107,343	\$ 130,211	\$ 129,195	\$ 129,965	\$ 124,831
Contributions in relation to the contractually required contribution	36,171	91,875	103,897	103,198	110,906	107,343	130,211	129,195	129,965	124,831
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$25,836,697	\$24,177,624	\$25,340,684	\$25,170,272	\$25,205,875	\$24,396,059	\$25,040,618	\$24,845,211	\$24,993,256	\$24,006,031
Contributions as a percentage of the covered payroll	0.14%	0.38%	0.41%	0.41%	0.44%	0.44%	0.52%	0.52%	0.52%	0.52%

Asheboro City Board of Education

Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - General Fund

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Randolph County			
Appropriation	\$ 5,071,869	\$ 5,071,869	\$ -
Timber receipts	-	2,058	2,058
Total Randolph County	<u>5,071,869</u>	<u>5,073,927</u>	<u>2,058</u>
Other revenue			
Supplemental taxes - school district	3,240,000	3,276,927	36,927
Fines and forfeitures	175,600	249,531	73,931
Interest earned on investments	531	942	411
Other	25,000	24,773	(227)
Total other revenue	<u>3,441,131</u>	<u>3,552,173</u>	<u>111,042</u>
Total revenues	<u>8,513,000</u>	<u>8,626,100</u>	<u>113,100</u>
Expenditures			
Instructional Programs			
Regular	2,356,645	2,049,815	306,830
Special Populations	370,573	344,620	25,953
Alternative Programs	490,000	468,511	21,489
School Leadership	567,564	547,563	20,001
Co-curricular	250,000	226,422	23,578
School-based Support	611,740	584,332	27,408
Total instructional programs	<u>4,646,522</u>	<u>4,221,263</u>	<u>425,259</u>
System-wide support services			
Support and Development	156,900	21,036	135,864
Special Population	144,400	113,073	31,327
Alternative Programs	110,200	19,597	90,603
Technology Support	421,100	282,946	138,154
Operational Support	2,346,858	2,282,876	63,982
Financial and Human Resource	672,152	636,612	35,540
Accountability	225,000	194,292	30,708
System-wide Pupil Support	192,100	173,735	18,365
Policy, Leadership and Public Relations	902,648	784,649	117,999
Total support services	<u>5,171,358</u>	<u>4,508,816</u>	<u>662,542</u>

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - General Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Non-programmed charges			
Payments to Other Governmental Units	\$ 315,000	\$ 306,724	\$ 8,276
Total non-programmed charges	<u>315,000</u>	<u>306,724</u>	<u>8,276</u>
Total expenditures	<u>10,132,880</u>	<u>9,036,803</u>	<u>1,096,077</u>
Revenue over (under) expenditures	<u>(1,619,880)</u>	<u>(410,703)</u>	<u>1,209,177</u>
Excess (deficiency) of revenues over (under) expenditures	(1,619,880)	(410,703)	1,209,177
Other financing sources			
Transfers out	(10,000)	(2,491)	7,509
Appropriated fund balance	<u>1,629,880</u>	<u>-</u>	<u>1,629,880</u>
Net change in fund balance	<u>\$ -</u>	<u>(413,194)</u>	<u>\$ (413,194)</u>
Fund balance at beginning of year, July 1		4,067,497	
Decrease in reserve for inventory		<u>(2,761)</u>	
Fund balance at end of year, June 30		<u>\$ 3,651,542</u>	

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - Capital Outlay Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina			
Sales & Use Tax	\$ -	\$ 9,813	\$ 9,813
Total State of North Carolina	-	9,813	9,813
Randolph County			
Appropriations from county-issued installment purchase	1,000,000	952,030	(47,970)
Restricted portion of sales taxes Appropriation	943,870	943,870	-
Total Randolph County	1,943,870	1,895,900	(47,970)
Other revenue			
Interest	-	187	187
Insurance Settlement	-	3,259	3,259
Other	-	25,846	25,846
Total Other	-	29,292	29,292
Total revenues	1,943,870	1,935,005	(8,865)
Expenditures			
Capital outlay			
Real property and buildings			
Central office		3,275	
Asheboro High School		1,060,035	
South Asheboro Middle School		622	
Balfour		-	
Charles W. McCrary		121,970	
Donna Lee Loflin		48,548	
Guy B. Teachey		11,176	
Lindley Park		23,776	
North Asheboro Middle School		74,754	
Total real property and buildings	2,027,596	1,344,156	683,440

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - Capital Outlay Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Capital outlay, continued			
Furniture and equipment			
Central office		\$ 13,597	
Asheboro High School		42,209	
South Asheboro Middle School		10,837	
Balfour		1,727	
Charles W. McCrary		3,278	
Donna Lee Loflin		3,549	
Guy B. Teachey		5,911	
Lindley Park		3,115	
North Asheboro Middle School		5,547	
Total furniture and equipment	\$ 252,100	89,770	\$ 162,330
Total expenditures	2,279,696	1,433,926	845,770
Excess (deficiency) of revenues over (under) expenditures	(335,826)	501,079	836,905
Other financing sources (uses)			
Appropriated fund balance	335,826	-	335,826
Net change in fund balance	\$ -	501,079	\$ 501,079
Fund balance at beginning of year, July 1		1,222,236	
Fund balance at end of year, June 30		\$ 1,723,315	

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual - Federal Grants Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Revenues			
U.S. Government	\$ 3,973,578	\$ 2,828,761	\$ (1,144,817)
Expenditures			
Instructional Programs			
Regular	297,751	218,984	78,767
Special Populations	1,239,173	738,835	500,338
Alternative Programs	1,737,122	1,585,225	151,897
School-based Support	255,370	126,811	128,559
Total instructional programs	<u>3,529,416</u>	<u>2,669,855</u>	<u>859,561</u>
System-wide Support Services			
Support and Development	16,350	15,225	1,125
Special Population	105,199	29,763	75,436
Alternative Programs	106,773	553	106,220
Operational Support	76,000	36,983	39,017
Financial and Human Resource	15,000	-	15,000
Policy, Leadership and Public Relations	1,000	-	1,000
Total support services	<u>320,322</u>	<u>82,524</u>	<u>237,798</u>
Non-programmed charges	<u>123,840</u>	<u>76,382</u>	<u>47,458</u>
Total expenditures	<u>3,973,578</u>	<u>2,828,761</u>	<u>1,144,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance at beginning of year, July 1		<u>-</u>	
Fund balance at end of year, June 30		<u>\$ -</u>	

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - Other Restricted Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina	\$ 723,280	\$ 732,391	\$ 9,111
U.S. Government	192,600	490,812	298,212
Other revenue			
Indirect cost	290,868	271,674	(19,194)
Tuition and fees	63,036	63,023	(13)
Rental of school property	22,000	9,856	(12,144)
Other	277,000	237,029	(39,971)
Total other revenue	652,904	581,582	(71,322)
Total revenues	1,568,784	1,804,785	236,001
Expenditures			
Instructional Programs			
Regular	349,820	300,945	48,875
Special Populations	171,500	131,007	40,493
Alternative Programs	628,116	619,994	8,122
School-based Support	234,600	208,263	26,337
Total instructional programs	1,384,036	1,260,209	123,827
System-wide support services			
Special Population	72,200	71,635	565
Operational Support	402,868	326,084	76,784
Total support services	475,068	397,719	77,349

Asheboro City Board of Education

**Detail Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - Other Restricted Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Total expenditures	\$ 1,859,104	\$ 1,657,928	\$ 201,176
Excess (deficiency) of revenues over (under) expenditures	(290,320)	146,857	437,177
Other financing sources			
Appropriated fund balance	290,320	-	(290,320)
Total other financing sources	290,320	-	(290,320)
Net change in fund balance	\$ -	146,857	\$ 146,857
Fund balance at beginning of year, July 1		350,881	
Fund balance at end of year, June 30		\$ 497,738	

Asheboro City Board of Education

**Detail Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP) - School Food Service Fund**

For the Year Ended June 30, 2018

	2018		Variance Positive (Negative)
	Budget	Actual	
Operating revenues, food sales	\$ 535,000	\$ 352,852	\$ (182,148)
Operating expenditures			
Business support services			
Food cost		1,146,109	
Salaries and benefits		1,060,790	
Indirect costs		192,667	
Materials and supplies		97,391	
Contracted services		310,080	
Other		20,441	
Capital Outlay		4,053	
Total operating expenditures	<u>3,525,000</u>	<u>2,831,531</u>	<u>693,469</u>
Operating income (loss)	<u>(2,990,000)</u>	<u>(2,478,679)</u>	<u>511,321</u>
Nonoperating revenues			
Federal reimbursements	2,708,000	2,345,178	(362,822)
Federal commodities	200,000	196,856	(3,144)
State reimbursements	15,000	11,619	(3,381)
Interest earned	5,000	982	(4,018)
Miscellaneous local revenue	17,000	1,356	(15,644)
Total nonoperating revenues	<u>2,945,000</u>	<u>2,555,991</u>	<u>(389,009)</u>
Excess of revenues over (under) expenditures before other financing sources	<u>(45,000)</u>	<u>77,312</u>	<u>122,312</u>
Other financing sources			
Transfers in	45,000	47,491	2,491
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>124,803</u>	<u>\$ 124,803</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items			
Depreciation		(31,210)	
Equipment purchases		4,053	
Increase (Decrease) in accrued vacation pay		(146)	
Increase (Decrease) in OPEB asset		(280)	
Increase (Decrease) in inventory		(82,483)	
Decrease (Increase) in Net pension liability		21,282	
Decrease (Increase) in net OPEB liability		36,234	
Decrease (Increase) Deferred outflows - pension		(9,368)	
Decrease (Increase) Deferred inflows - pension		(38,583)	
Unearned revenue		12,535	
Pension/OPEB expense		(9,285)	
Change in net position (full accrual)		<u>\$ 27,552</u>	

Asheboro City Board of Education

Detail Schedule of Revenues and Expenditures -
Budget and Actual (Non-GAAP) - Child Care Fund

For the Year Ended June 30, 2018

	<u>2018</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Child care fees	\$ 105,000	\$ 183,499	\$ 78,499
Expenditures			
Current			
Salaries and benefits		102,712	
Materials and supplies		815	
Total expenditures	<u>105,000</u>	<u>103,527</u>	<u>1,473</u>
Excess of revenues over expenditures before other financing sources	<u>-</u>	<u>79,972</u>	<u>79,972</u>
Other financing sources			
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>79,972</u>	<u>\$ 79,972</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Net pension liability		16,639	
Deferred outflows - pension		(13,399)	
Deferred inflows - pension		1,405	
Pension expense		(4,645)	
Change in net position		<u>\$ 79,972</u>	

**Report of Independent Auditor 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***

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 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 the Asheboro City Board of Education (the "Board") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board'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 Board's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or 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 the internal control 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 to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from 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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Roubert LLP

Asheboro, North Carolina
November 30, 2018

**Report of Independent Auditor on Compliance for Each Major Federal Program
and Internal Control over Compliance in Accordance with OMB Uniform Guidance
and the State Single Audit Implementation Act**

Asheboro City Board of Education
Asheboro, North Carolina

Report on Compliance for Each Major Federal Program

We have audited the Asheboro City Board of Education (the “Board”), compliance with the types of compliance requirements described 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, 2018. The Board’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Board’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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. Those standards, the Uniform Guidance and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Board’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Board complied, in all material respects, with the types of 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, 2018.

Report on Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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. Accordingly, this report is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Cherry R. B. LLP".

Asheboro, North Carolina
November 30, 2018

**Report of Independent Auditor on Compliance for Each Major State Program and
Internal Control Over Compliance in Accordance With OMB Uniform Guidance
and the State Single Audit Implementation Act**

Asheboro City Board of Education
Asheboro, North Carolina

Report on Compliance for Each Major State Program

We have audited the Asheboro City Board of Education (the "Board"), compliance with the types of compliance requirements described in 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 State programs for the year ended June 30, 2018. The Board's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Board's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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. Those standards, the Uniform Guidance and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State program. However, our audit does not provide a legal determination of the Board's compliance.

Opinion on Each Major State Program

In our opinion, the Board complied, in all material respects, with the types of 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, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with applicable sections of section the Uniform Guidance as described in the *Audit Manual for Governmental Auditors in North Carolina* and which are described in the accompanying schedule of findings and questioned costs as Finding 2018-001. Our opinion on each major State program is not modified with respect to this matter.

The Board's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on a major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State Program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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. Accordingly, this report is not suitable for any other purpose.

Handwritten signature of Cherry Roubert LLP in cursive script.

Asheboro, North Carolina
November 30, 2018

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements are prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant Deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant Deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) yes no

Identification of major federal programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title 1 Grants to Local Educational Agencies

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018

Section IV – State Award Findings and Questioned Costs

N.C. Department of Public Instruction
Program Name: State Public School Fund

Finding: 2018-001

NONMATERIAL NONCOMPLIANCE – SPECIAL TESTS
GFELLER-WALLER CONCUSSION AWARENESS ACT

Criteria: The Board is required to comply with all aspects of Session Law 2011-147. Session Law 2011-147 requires that the Board obtain, on an annual basis, a signed concussion and head injury information sheet from all coaches, school nurses, athletic directors, first responders, volunteers and students who participate in interscholastic activities prior to any participation, including tryouts, practice or competition.

Condition: The Board did not obtain the signed concussion and head injury information sheets for one coach prior to the first date of tryouts.

Questioned costs: None. There are no associated questioned costs.

Context: During testing, it was noted that 1 out of 18 signed concussion and head injury information sheets was not returned prior to participation. The concussion form was not properly signed prior to the coach participating in the interscholastic activity.

Effect: By failing to obtain the signed concussion and head injury information sheet prior to participation, the Board was not in compliance with Session Law 2011-147 requirements.

Cause: One Gfeller-Waller concussion form was signed late. The late form was not discovered in the review process.

Recommendation: We recommend that review processes and policies be reinforced to ensure the signed concussion and head injury information sheets are obtained prior to participation in interscholastic activities.

Views of responsible officials: All Gfeller-Waller forms need to be turned in prior to a Coach participating in any interscholastic sport.



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ASHEBORO CITY BOARD OF EDUCATION

CORRECTIVE ACTION PLAN

Year Ended June 30, 2018

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

N.C. Department of Public Instruction
Program Name: State Public School Fund

Finding 2018-001

Name of contact person: Sean McWherter, Executive Director of Student Services

Corrective Action: Training will be provided to all coaches prior to the start of each season. All Coaches will sign their Gfeller-Waller forms during the coaches meeting prior to the beginning of each season

Proposed completion date: Immediately.



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ASHEBORO CITY BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended June 30, 2018

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings and Questioned Costs

Finding 2017-001

Status: Corrected.

Section IV – State Award Findings and Questioned Costs

Finding 2017-002

Status: Repeat finding. See 2018-001.

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2018

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
Federal Grants:			
<u>U. S. Department of Agriculture</u>			
School Nutrition Program			
<u>Child Nutrition Cluster:</u>			
Non-Cash Assistance (Commodities):			
Passed-through N.C. Department of Agriculture:			
National School Lunch Program	10.555	PRC 035	\$ 196,856
<i>Total Non-cash Assistance</i>			<u>196,856</u>
Cash Assistance:			
Passed-through the N.C. Department of Public Instruction:			
School Breakfast Program	10.553	PRC 035	718,416
National School Lunch Program	10.555	PRC 035	1,569,451
Seamless Summer Option	10.555	PRC 035	29,826
Summer Food Service Program for Children	10.559	PRC 035	27,485
<i>Total Cash Assistance</i>			<u>2,345,178</u>
Total Child Nutrition Cluster			<u>2,542,034</u>
Total U. S. Department of Agriculture			<u>2,542,034</u>
<u>U.S. Department of Education</u>			
Cash Assistance			
Passed-through the N.C. Department of Public Instruction:			
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010A	PRC 050	1,628,325
<u>Special Education Cluster (IDEA):</u>			
Special Education - Grants to States (IDEA VI, Part B) -			
- Education of the Handicapped	84.027A	PRC 060	787,982
- Risk Pool	84.027A	PRC 114	29,211
- Special Needs Targeted Assistance	84.027A	PRC 118	18,327
Special Education - Preschool Grants (IDEA Preschool) -			
- Preschool Targeted Assistance	84.173A	PRC 119	1,892
- Preschool Handicapped	84.173A	PRC 049	37,955
Total Special Education Cluster (IDEA)			<u>875,367</u>
Special Education - State Personnel Development	84.323A	PRC 082	4,719
Career and Technical Education - Federal: Capacity Building Grants	84.048A	PRC 058	41,166
Career and Technical Education - Federal: Program Improvement	84.048A	PRC 017	72,409
Total Career and Technical Education -- Basic Grants to States			<u>72,409</u>
English Language Acquisition State Grants	84.365A	PRC 104	36,448
Supporting Effective Instruction State Grants	84.367A	PRC 103	157,728
Student Support and Academic Enrichment, Title IV, Part A	84.424A	PRC 108	12,599
Total U. S. Department of Education			<u>2,828,761</u>
<u>U.S. Department of Defense</u>			
Direct Program:			
ROTC	12.XXX	PRC 301	<u>60,572</u>
Total federal assistance			<u>5,431,367</u>

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2018

<u>Grantor/Pass-through</u> <u>Grantor/Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>State/</u> <u>Pass-through</u> <u>Grantor's</u> <u>Number</u>	<u>Expenditures</u>
State Grants:			
Cash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
State Public School Fund			27,028,232
Driver Training - SPSF		PRC 012	58,990
School Technology Fund - SPSF		PRC 015	82,317
Vocational Education			
- State Months of Employment		PRC 013	1,481,102
- Program Support Funds		PRC 014	163,263
Reduced-Price Breakfast		PRC 035	11,619
Total N.C. Department of Public Instruction			<u>28,825,523</u>
<u>N.C. Department of Health and Human Services:</u>			
Division of Child Development and Early Education:			
Smart Start		PRC 401	59,000
NC Pre-Kindergarten Program		PRC 413	539,280
Total Division of Child Development and Early Education:			<u>598,280</u>
Division of Public Health			
School Nurse Funding Initiative		PRC 615	100,000
Total N.C. Department of Health and Human Services			<u>698,280</u>
Noncash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
Textbooks		PRC 130	499,879
Total State assistance			<u>30,023,682</u>
Total federal and State assistance			<u>\$ 35,455,049</u>

Notes to the Schedule of Expenditures of Federal and State Financial 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 the Asheboro City Board of Education under the programs of the federal government and the State of North Carolina for the year ended June 30, 2018. 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 position, 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 Uniform Guidance and the State Single Audit Implementation Act 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.

Note 3: Disclosure of Sub-recipients

The Asheboro City Board of Education did not have any sub-recipients.

ASHEBORO CITY SCHOOLS
FIELD TRIP / TRANSPORTATION REQUEST

SEND TO TRANSPORTATION SUPERVISOR - CENTRAL OFFICE

Overnight Trip

Group Making Request: Student Council School: Asheboro High
Destination: ~~Asheboro High~~ Koanoke Rapids High Date of Trip: March 15-17
Number of Students Involved: 4 Percent of Total Group: 10%
Reasons for Students Not Attending: Schedule conflicts + Lack of interest

Transportation Method: Activity Bus Charter Bus Private Automobile Other: School-approved vehicle

Charter Bus Service, state name of vendor here: n/a
If using Travel Company, state name of Vendor here: n/a

**The Travel Company must use an approved ACS Charter Bus Company

Number of Vehicles Needed (to be secured by the Central Office): 1
Number of Drivers Needed (to be secured by the Central Office): 1
Departure Time: 3/15 12:00 pm Return Time: 3/17 5:00 pm Round Trip Miles (estimated) 264
Estimated Cost to the Student: \$20

Per Molly Lyons, they are requesting school vehicle

Purpose(s) of the Field Trip: NCASC State Convention

List below the names of adult chaperones who will be accompanying this group on the field trip. Place an "*" by individuals who are licensed to drive school vehicles and who will be serving in that capacity for you.

Chuck Hinson

If approved, the following procedures must be followed; (1) Written parental permission is required for all field trips. This permission should be acquired using the Asheboro City Schools Parental Field Trip Permission Form; (2) No students can serve as drivers; private vehicles are used as a last resort; and (3) All students in a class or group shall have an opportunity to attend—means will provided for students to participate when necessary.

I certify that all those requirements, in addition to the general guidelines on the back of this form, will be fully met.

Student Council | Molly Lyons | 1/7/19
Sponsor (Group Responsible for Paying for the Trip) | Date

Approved: Peggy Cress | 1-7-19
Principal | Date

Approved: [Signature] | 1/8/19
Superintendent or Designee | Date

Transportation Scheduled: _____ | _____
Transportation Supervisor | Date

Special Comments/Response: _____

Policies
For
30-Day Review

A. ADMINISTRATIVE HEARINGS

The rules set out below will govern hearings held by the superintendent in assessing misbehavior and appropriate consequences. The purpose of the hearing will be to determine the facts relevant to the alleged misbehavior and the credibility of witnesses, based on the evidence presented at the hearing.

1. The hearing will be informal and conducted in private.
2. Prior to the hearing, the student and his or her parents and representative will have an opportunity to review any audio or video recordings of the incident and, consistent with federal and state student records laws and regulations, the information that may be presented as evidence against the student, including statements made by witnesses whose names are withheld in accordance with number 5, below.
3. The hearing may be attended by the superintendent, the principal and/or assistant administrators and any persons the superintendent deems necessary. The student has the right to be present at the hearing, to be accompanied by his or her parents and to be represented by an attorney or non-attorney advocate. Witnesses should be present only when providing information.
4. The school representatives have the burden of proving the misbehavior; the violation of board policy, the Code of Student Conduct, school standards or school rules; and the appropriateness of the recommended consequence for the violation.
5. The school representatives will present the witnesses and documentary evidence against the student first. School officials may withhold witness names or other identifying information if identification of a witness could threaten the witness's safety.
6. After the school representatives have presented their evidence, the student or his or her representative may present evidence relating to the alleged disciplinary infraction, the student's intent at the time of the incident, any mitigating or aggravating factors involved, the disciplinary and academic history of the student and the potential benefits to the student of alternatives to suspension. Such evidence may include oral testimony by the student or witnesses, written statements and other documents.
7. Both the school representatives and the student or his or her parent or representative may examine the witnesses presented by the other side. The superintendent has the authority to limit questioning by any person if the questioning is unproductive, unnecessarily lengthy, repetitive or irrelevant.

8. In reaching a determination in the matter, the superintendent shall consider the documents produced in the hearing, the testimony of the witnesses and other evidence presented at the hearing. If the superintendent determines that a violation occurred, the superintendent also shall determine the appropriateness of the recommended consequences for the violation. Formal rules of evidence do not apply, and the superintendent may rely on evidence that a reasonably prudent person would consider in the conduct of serious affairs.
9. Following the hearing, the superintendent shall render a written decision based on substantial evidence presented at the hearing and shall notify the student and parent of that decision in accordance with the requirements of policy 4353, Long-Term Suspension, 365-Day Suspension, Expulsion.
10. The superintendent or designee shall provide for making a record of the hearing, including any findings or conclusions made by the superintendent. The student will have the right to make his or her own audio recording of the hearing.

B. BOARD HEARINGS

1. Appeal of a Long-Term or 365-Day Suspension

The board will provide the opportunity for a hearing that follows the procedures established for administrative hearings, except that (1) the superintendent or designee will represent the school system and the board or a panel of the board will be the decision maker, and (2) unless the board requests otherwise or doing so would create a substantial threat of unfairness, the board will limit presentations of testimony to the student, the student's parent and representative, and the school system's representative and will limit documentation to the records and evidence presented at the administrative hearing. The board, at its discretion, may request additional information or evidence.

The board will review any records created by the superintendent's decision and the record created from any administrative hearing held. The board will review the superintendent's decision to be sure that: (1) there was a reasonable basis for determining that the student engaged in the specified misbehavior; (2) a board policy, the Code of Student Conduct, a school standard or a school rule was violated; (3) the consequence for the violation was reasonable; and (4) procedures established by board policy were followed.

2. Board Decision on Expulsion

The board will provide an opportunity for a hearing to review the superintendent's recommendation for expulsion. The rules established for administrative hearings will be followed, except that the superintendent or designee will represent the school system and the board will be the decision maker. The board may request additional records or witnesses. A decision will be made on the superintendent's

recommendation following the standards for expulsion established in policy 4353, Long-Term Suspension, 365-Day Suspension, Expulsion.

Legal References: G.S. 115C-45, -47, -276, -288, -390.1, -390.2, -390.7, -390.8

Cross References: Long-Term Suspension, 365-Day Suspension, Expulsion (policy 4353)

Adopted: November 10, 2011

Attendance in school and participation in class 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.

A. ATTENDANCE RECORDS

School officials will keep an accurate record of attendance, including accurate attendance records in each class. Attendance records will be used to enforce the Compulsory Attendance Law of North Carolina.

B. 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. Absences due to extended illness may also require a statement from a physician. 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. participation under subpoena as a witness in a court proceeding;
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. visitation with the student's parent or legal guardian, at the discretion of the superintendent or designee, if the 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.

In the case of excused or unexcused 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 school work. (See also policies 4110, Immunization and Health Requirements for School Admission, and 4351, Short-Term Suspension.) The teacher will 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.

C. SCHOOL-RELATED ACTIVITIES

All classroom activities are important and difficult, if not impossible, to replace if missed. It is the intention of the board of education that classes missed be kept to an absolute minimum through close scrutiny and a monitoring system on the part of the principal. 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; and
6. in-school suspension.

Assignments missed for these reasons will be completed by students. The teacher will 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.

D. EXCESSIVE ABSENCES

Class attendance and participation are critical elements of the educational process and may be taken into account in assessing academic achievement. Students are expected to be at school on time and to be present at the scheduled starting time for each class.

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

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.

Students with excused absences due to documented chronic health problems are exempt from this policy. In addition, 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.

Excessive absences may impact eligibility for participation in interscholastic athletics. See policy 3620, Extracurricular Activities and Student Organizations.

E. TARDIES

The principal is responsible for handling tardies and for establishing relevant school procedures that are in compliance with the NC School Attendance and Student Accounting Manual. Students are expected to be at school on time and to be present at the scheduled starting time for each class and be present for the entire school day.

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; State Board of Education Policies ATND-000, -003, NCAC-6E.0104

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), Short-Term Suspension (policy 4351)

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

The board recognizes that students may need to take medication during school hours. School personnel may administer medication prescribed by a health care practitioner upon the written request of a student's parents. In limited circumstances, a student may be authorized to self-administer medications. To minimize disruptions to the school day, students should take medications at home rather than at school whenever feasible. School officials may deny a request to administer any medication that could be taken at home or when, in the opinion of the superintendent or designee in consultation with school nursing personnel, the administration of the medication by school personnel would pose a substantial risk of harm to the student or others.

For purposes of this policy, all references to "parent" include parents, legal guardians, and legal custodians. In addition, for purposes of this policy, the term "health care practitioner" is limited to licensed medical professionals who are legally authorized to prescribe medications under North Carolina law, such as doctors of medicine, doctors of osteopathic medicine, physician assistants, and nurse practitioners

A. MEDICATION ADMINISTRATION BY SCHOOL EMPLOYEES**1. Conditions for Administering Medication**

Authorized school employees may administer medication to students when all of the following conditions are met. These conditions apply to all medications, including those available over-the-counter without a prescription.

- a. **Parental Consent:** The student's parent must make a signed written request that authorizes school personnel to administer the medication to the student.
- b. **Medication Authorization/Order:** A health care practitioner must prescribe the medication for use by the student and provide explicit written instructions for administering the medication.
- c. **Certification of Necessity:** The student's health care practitioner must ~~has~~ certify that administration of the medication to the student during the school day is necessary to maintain and support the student's continued presence in school.
- d. **Proper Container/Labeling:** If the medication to be administered is available by prescription only, the parent must provide the medication in a pharmacy-labeled container with directions for how and when the medicine is to be given. If the medication is available over-the-counter, it must be provided in the original container or packaging, labeled with the student's name.
- e. **Proper Administration:** The employee must administer the medication pursuant to the health care practitioner's written instructions provided to the

school by the student's parent and in accordance with professional standards.

The board of education and its employees assume no liability for complications or side effects of medication when administered in accordance with the instructions provided by the parent and health care practitioner.

2. Procedures for Administering Medications

The superintendent shall develop procedures for the implementation of this policy. The procedures and a copy of this policy must be made available to all students and parents each school year. The superintendent's procedures should be developed according to the guidelines listed below.

- a. The health and welfare of the student must be of paramount concern in all decisions regarding the administration of medicine.
- b. Procedures for medication administration must be consistent with recommendations of the School Health Unit of the Children & Youth Branch of the N.C. Division of Public Health, as described in the North Carolina School Health Program Manual.
- c. Students with special needs are to be afforded all rights provided by federal and state law as enumerated in the *Policies Governing Services for Children with Disabilities*. Students with disabilities also are to be afforded all rights provided by anti-discrimination laws, including Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act.
- d. No student may possess, use or transmit any drug or counterfeit drug prohibited by policy 4325, Drugs and Alcohol.
- e. The board generally encourages school personnel to administer medication from a centralized location. However, in all instances, whether administered from a centralized location or multiple locations, any medications kept at school for a student must be kept in a locked and secure place. An exception to the requirement for locked storage may be made for emergency medications that must be immediately accessible.
- f. All school personnel who will be administering medicines must receive appropriate training.
- g. Only medications clearly prescribed for the student may be administered by school personnel. At the time a parent or guardian brings a medication to school for administration, if school personnel have concerns regarding the appropriateness of the medication or dosage for a student, a confirmation should be obtained from the student's health care practitioner or another

health care practitioner prior to administering the medication or allowing a student to self-administer the medication.

- h. Although efforts should be made not to disrupt instructional time, a parent has the right to administer medication to his or her child at any time while the child is on school property.
- i. Written information maintained by school personnel regarding a student's medicinal and health needs is confidential. Parents and students must be accorded all rights provided by the Family Educational Rights and Privacy Act and state confidentiality laws. Any employee who violates the confidentiality of the records may be subject to disciplinary action.

B. EMERGENCY MEDICATION

Students who are at risk for medical emergencies, such as those with diabetes, seizures, asthma or severe allergies, must have an emergency health care plan developed for them to address emergency administration of medication. Students must meet the requirements of subsection A.1, above, including providing authorization and instructions from the health care practitioner and written consent of the parent, in order for emergency medication to be administered by school personnel while the student is at school, at a school-sponsored activity, and/or while in transit to or from school or a school-sponsored event.

C. STUDENT SELF-ADMINISTERING EMERGENCY MEDICATIONS

The board recognizes that students with certain health conditions like diabetes or asthma, or an allergy that could result in an anaphylactic reactions, may need to possess and self-administer medication on school property in accordance with their approved individual health care plan or emergency health care plan. As used in this section of the policy, "medication" refers to a medicine prescribed for the treatment of diabetes, asthma, or anaphylactic reactions and includes insulin or a source of glucose, a prescribed asthma inhaler, or a prescribed epinephrine auto-injector. The superintendent shall develop procedures for the possession and self-administration of such medication by students on school property, during the school day, at school-sponsored activities, and/or while in transit to or from school or school-sponsored events.

1. Authorization to Self-Administer Medication

Before a student will be allowed to self-administer medication pursuant to this section, the student's parent must provide to the principal or designee all of the documents listed below:

- a. written authorization from the student's parent for the student to possess and self-administer the medication;
- b. a written statement from the student's health care practitioner verifying that:

- 1) the student has asthma, diabetes, and/or an allergy that could result in anaphylactic reaction;
 - 2) health care practitioner prescribed the medication for use on school property during the school day, at school-sponsored activities, or while in transit to or from school or school-sponsored events; and
 - 3) the student understands, has been instructed in self-administration of the medication, and has demonstrated the skill level necessary to use the medication and any accompanying device;
- c. a written treatment plan and written emergency protocol formulated by the prescribing health care practitioner for managing the student's asthma, diabetes, or anaphylaxis episodes and for medication use by the student;
 - d. a statement provided by the school system and signed by the student's parent acknowledging that the board of education and its employees and agents are not liable for injury arising from the student's possession and self-administration of the medication; and
 - e. any other documents or items necessary to comply with state and federal laws.

Prior to being permitted to self-administer medication at school, the student also must demonstrate to the school nurse, or the nurse's designee, the skill level necessary to use the medication and any accompanying device.

The student's parent shall provide to the school backup medication that school personnel are to keep in a location to which the student has immediate access in the event the student does not have the required medication.

All information provided to the school by the student's parent must be reviewed by the school nurse and kept on file at the school in an easily accessible location. Any permission granted by the principal or designee for a student to possess and self-administer medication will be effective only for the same school for 365 calendar days. Such permission must be renewed each school year.

2. Responsibilities of the Student

A student who is authorized in accordance with this policy to carry medication for self-administration must carry the medication in the original labeled container with the student's name on the label.

3. Consequences for Improper Use

A student who uses his or her medication in a manner other than as prescribed or who permits another person to use the medication may be subject to disciplinary action pursuant to the school disciplinary policy. However, school officials shall not impose disciplinary action on the student that limits or restricts the student's immediate access to the diabetes, asthma, or anaphylactic medication.

The board does not assume any responsibility for the administration of medication to a student by the student, the student's parent, or any other person who is not authorized by this policy to administer medications to students.

Legal References: Americans with Disabilities Act, 42 U.S.C. 12134, 28 C.F.R. pt. 35; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; 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-36, -307(c), -375.1, - 375.2, -375.2A, -375.3; *Policies Governing Services for Children with Disabilities*, State Board of Education Policy EXCP-000

Cross References: Parental Involvement (policy 1310/4002), Drugs and Alcohol (policy 4325), Emergency Epinephrine Auto-Injector Devices (policy 5024/6127/7266)

Other References: North Carolina School Health Program Manual (N.C. Dept. of Health and Human Services, Div. of Public Health, School Health Unit, 6th ed. 2014), available at <https://www2.ncdhhs.gov/dph/wch/lhd/manuals.htm>

Revised: July 14, 2005, January 21, 2016, June 9, 2016, September 14, 2017, May 10, 2018

The board recognizes that it is important for students to maintain their physical health and receive proper nutrition in order to take advantage of educational opportunities. The board further recognizes that student wellness and proper nutrition are related to a student's physical well-being, growth, development and readiness to learn. The board is committed to providing a school environment that promotes student wellness, proper nutrition, nutrition education and regular physical activity as part of the total learning experience. As part of that commitment, the board directs the superintendent to oversee the development, implementation, and ongoing evaluation of this policy and other school system efforts to encourage students to be healthy and active, including compliance with the State Board of Education's Healthy Active Children Policy, SHLT-000, as further described in Section F, below. The superintendent may designate a school system official to carry out this responsibility ("lead wellness official").

The superintendent or designee shall make the most current version of this policy available to members of the school community and the public by posting it on the school system website and/or by distributing it annually through other means reasonably intended to reach the school community and public. In addition, the superintendent or designee shall provide a copy of this policy to the North Carolina Department of Public Instruction (NCDPI) when requested to do so.

A. SCHOOL HEALTH ADVISORY COUNCIL

The board will maintain a school health advisory council to help plan, update, implement, promote and monitor this policy as well as to address other health and nutrition issues within the school system. The council serves as an advisory committee regarding student health issues and works in conjunction with the lead wellness official charged with oversight of this policy and the school system's efforts to promote student and employee health and wellness in compliance with state and federal requirements. The council is authorized to examine related research and laws, assess student needs and the current school environment, review existing board policies and administrative regulations, collaborate with appropriate community agencies and organizations, and help raise awareness about student health issues. The council also may make policy recommendations to the board related to this policy and other policies concerning student wellness and in conjunction with the lead wellness official, shall periodically and suggest revisions to ~~of~~ this policy. In addition, the council may assist in the development of a plan for measuring and assessing implementation of this policy and in developing methods to inform and update the public about the content and implementation of this policy as described in Sections E and G, below.

The council will be composed of representatives from the school system, the local health department and the community. The council must include members of each of the following groups: the school board, school system administrators, school system food service representatives, physical education teachers, school health professionals, students, parents or guardians and the public. The council will provide information to the board about the following areas or concerns: (1) physical activity, (2) health education, (3)

employee wellness, (4) health services, (5) social and emotional climate, (6) nutrition environment and services, (7) counseling, psychological, and social services, (8) physical environment, (9) family engagement, and (10) community involvement.

The council shall provide periodic reports to the Superintendent or designee and public regarding the status of its work. In addition, the council shall assist the lead wellness official in creating an annual report that includes the minutes of physical activity and the minutes of physical education and/or healthful living education received by students in the system each school year, as well as any other information required by the State Board of Education or NCDPI.

B. NUTRITION PROMOTION AND NUTITION EDUCATION

The board believes that promoting student health and nutrition enhances readiness for learning and increases student achievement. The general goals of nutrition promotion and nutrition education are (1) to provide appropriate instruction for the acquisition of behaviors that contribute to a healthy lifestyle for students and (2) to teach, encourage and support healthy eating by students.

The board will provide nutrition education within the Healthful Living Standard Course of Study and the grade level expectations outlined in the Healthful Living Essential Standards adopted by the State Board of Education. Nutrition education should be designed to provide all students with the knowledge and skills needed to lead healthy lives. Students should learn to address nutrition-related health concerns through age-appropriate nutrition education lessons and activities.

Nutrition education and promotion should extend beyond the school environment by engaging and involving families and communities. School system personnel may coordinate with agencies and community organizations to provide opportunities for appropriate student projects related to nutrition. School system personnel are to work to disseminate and promote consistent nutrition messages throughout the school system, schools, classrooms, school dining areas, homes, community and media.

In conjunction with the school health advisory council, the board establishes the following additional specific evidence-based goals and strategies for nutrition promotion and education. The board will periodically measure and report progress toward meeting these goals.

Goals will consist of:

1. Child Nutrition will follow all North Carolina and federal nutritional guidelines.
2. Nutrition education will align with national dietary guidelines and adhere to the North Carolina Healthful Living Standard Course of Study to support a healthful lifestyle and improved quality of life for all students.

C. NUTRITION STANDARDS AND GUIDELINES FOR ALL FOOD AND BEVERAGES AVAILABLE AT SCHOOL

Consistent with policy 6200, Goals of School Nutrition Services, all foods available in the system's schools during the school day that are offered to students should help promote student health, reduce childhood obesity, provide a variety of nutritional meals and promote lifelong healthy eating habits. All foods and beverages sold at school must meet the nutrition standards established in policy 6230, School Meal and Competitive Foods Standards, including the following:

1. School Lunch, Breakfast and Snack Programs

Foods provided through the National School Lunch or School Breakfast, or After School Snack Programs must comply with federal and state nutrition standards. The director of child nutrition shall ensure that school system guidelines for reimbursable meals are not less restrictive than regulations and guidelines issued for schools in accordance with federal law.

2. Competitive Foods

All foods sold on school campuses in areas that are accessible to students during the school day (defined as the period from midnight through 30 minutes after the dismissal bell rings) in competition with the National School Lunch or School Breakfast Programs ("competitive foods") must comply with the federal Smart Snacks in Schools standards. Competitive foods include food, snacks and beverages from a la carte menus, vending machines and outside suppliers, as well as foods or beverages sold in school stores and at fund-raisers. Vending machine sales also must comply with the requirements of G.S. 115C-264.2 and *Eat Smart: North Carolina's Recommended Standards for All Foods in Schools*.

3. Other Foods Available on the School Campus During the School Day and After the School Day

Fundraising activities that involve the sale of foods and/or beverages to students during the school day (from midnight until 30 minutes after the dismissal bell rings) must comply with the Smart Snack Rules and may not be conducted until after the end of the last lunch period. See policy 6230, School Meal and Competitive Foods Standards.

The board encourages alternative fundraising activities such as non-food items or physical activity.

4. Food and Beverage Marketing

Food and beverage marketing on school campuses during the school day must meet federal and state standards. In accordance with these standards, only foods

and beverages that meet the Smart Snack standards (as described in subsection C.2, above) may be marketed or advertised on school campuses during the school day.

D. PHYSICAL EDUCATION AND PHYSICAL ACTIVITY

1. Goals of the Physical Education Program

The goal of the physical education program is to promote lifelong physical activity and provide instruction in the skills and knowledge necessary for lifelong participation in physical activity. To address issues such as obesity, cardiovascular disease and Type II diabetes, students enrolled in kindergarten through eighth grade must have the opportunity to participate in physical activity as part of the system's physical education curriculum.

2. The Physical Education Course

The physical education course should be designed to foster support and guidance for being physically active, help students know and understand the value of being physically fit, and teach students the types of activities that contribute to total fitness. The course is to be taught in an environment where students can learn, practice and receive assessment on developmentally appropriate skills and knowledge as defined in the North Carolina Healthful Living Standard Course of Study. Students should be engaged in moderate to vigorous physical activity for fifty percent or more of class time. Class for physical education should be equivalent in size to those of other academic classes.

3. Physical Activity Requirements and Goals

School personnel should strive to provide opportunities for age and developmentally appropriate physical activity during the day for all students so that students can learn how to maintain a physically active lifestyle. Schools must provide a minimum of 30 minutes of moderate to vigorous physical activity daily for kindergarten through eighth-grade students. Such activity may be achieved through a regular daily physical education class as described in Sections D.1 and D.2 above, or through recess, dance, classroom energizers and/or other curriculum-based physical activity programs of at least 10 minutes duration, that, when combined, total 30 minutes of daily physical activity. Principals shall work with teachers to ensure that students meet the minimum physical activity requirement. The board will periodically measure and report progress toward meeting these goals.

To ensure that students have ongoing opportunities for physical activity and maintain a positive attitude towards physical activity, structured/unstructured recess and other physical activity may not be taken away from students as a form of punishment. In addition, severe and inappropriate exercise may not be

used as a form of punishment for students.

E. OTHER SCHOOL-BASED ACTIVITIES TO PROMOTE WELLNESS

In addition to the standards discussed above, the board adopts the following goals for school-based activities designed to promote wellness:

1. Schools will provide a clean and safe meal environment.
2. Students will be provided adequate time to eat meals.
3. Drinking water will be available at all meal periods and throughout the school day.
4. Professional development will be provided for school system nutrition staff.
5. To the extent possible, the school system will utilize available funding and outside programs to enhance student wellness.
6. Food will not be used in the schools as a reward or punishment.
7. As appropriate, the goals of this wellness policy will be considered in planning all school-based activities.
8. Administrators, teachers, school nutrition personnel, students, parents or guardians, and community members will be encouraged to serve as positive role models to promote student wellness.

F. IMPLEMENTATION AND REVIEW OF POLICY

1. Oversight and Monitoring of Implementation and Progress

The lead wellness official, in conjunction with the school health advisory council, shall oversee the implementation of this policy and monitor system schools, programs and curricula to ensure compliance with and to assess progress under this policy, related policies and established guidelines or administrative regulations. Each principal shall be responsible for and shall report to the lead wellness official regarding compliance and measurements of progress in his or her school. Staff members responsible for programs related to student wellness also shall report to the lead wellness official regarding the status of such programs.

2. Review of Policy

The lead wellness official shall work with members of the school health advisory council to periodically review and update of this policy based on the triennial assessment of the school system's compliance with the policy (see subsection F.4 below), progress toward meeting the policy goals, and other relevant factors. The lead wellness official shall document the review process and participants, and the method

used to notify the school health advisory council and/or other stakeholders of their ability to participate.

3. Annual Reporting

- a. The lead wellness official shall prepare annual written reports to the superintendent and NCDPI/State Board of Education that provide all information required by the superintendent and/or the state pertaining to the school system's efforts to comply with this policy and SBE policy SHLT-000.

4. Triennial Assessment

Beginning with school year 2017-2018, and at least once every three years thereafter, the superintendent or designee shall report to the board and public on the system's compliance with laws and policies related to student wellness, the implementation of this policy, and progress toward meeting the goals of the policy. At a minimum, the superintendent or designee shall monitor the following:

- 1. the extent to which the individual schools are in compliance with this policy;
- 2. the extent to which the board's wellness policy compares to model local school wellness policies and meets state and federal requirements; and
- 3. a description of the progress made in attaining the goals of this policy.

G. PUBLIC NOTIFICATION

- 1. The school system will publish contact information for the lead wellness official on the school system website.
- 2. The lead wellness official shall assist the school health advisory council with ~~to~~ annually informing and updating the public about this policy and its implementation and State Board policy SHLT-000.
- 3. The superintendent or designee shall make public the results of the triennial assessment described in subsection F.4 of this policy.
- 4. All information required to be reported under this section and any additional information required by the state to be reported publicly shall be widely disseminated to students, parents and the community in an accessible and easily understood manner, which may include by posting on the school system website.

H. RECORDKEEPING

The superintendent or designee shall maintain records to document compliance with this policy and all federal and state requirements. These records, at a minimum, must include:

1. a written copy of this policy and any updates;
2. The most recent triennial assessment for each school.
3. documentation demonstrating:
 - a. the efforts to review and update this policy, as described in subsection F.2 of this policy;
 - b. how this policy and information about the most recent triennial assessments have been made available to the public, as described in Section G;
 - c. compliance with the annual reporting requirements of subsection F.3; and
 - d. other efforts to involve the school health advisory council and/or other community members in the implementation of or assessment of compliance with this policy.

Legal References: Child Nutrition and WIC Reauthorization Act of 2004, 42 U.S.C. 1751; Healthy, Hunger-Free Kids Act of 2010, P.L. 111-296; National School Lunch Act, 42 U.S.C. 1751 *et seq.*; 7 C.F.R. 210.11, 210.12a, and 210.31; G.S. 115C-264.2, -264.3; 16 N.C.A.C. 6H.0104; State Board of Education Policies SHLT-000, CHNU-002, NCAC-6H.004; *Eat Smart: North Carolina's Recommended Standards for All Foods in Schools*, N.C. Department of Health and Human Services, N.C. Division of Public Health (2004)

Cross References: Goals of Student Health Services (policy 6100), Goals of School Nutrition Services (policy 6200), School Meal and Competitive Foods Standards (policy 6230)

Issued: August 10, 2006

Revised: June 30, 2009, April 10, 2014, January 21, 2016, September 14, 2017

SAFETY AND STUDENT TRANSPORTATION SERVICES

Policy Code:

6305

Safety is of paramount concern in providing student transportation services. The board recognizes that providing safe transportation requires the cooperation of students, parents, volunteers, personnel and other governmental agencies. The superintendent or designee and all principals shall make reasonable efforts to inform affected individuals or entities about safety issues and monitor compliance with legal requirements and this policy.

A. STUDENT BEHAVIOR

A safe and orderly environment is critical whenever transporting students. The Code of Student Conduct and board policies on student behavior apply as provided in board policy 4300, Student Behavior Policies. All students will receive training on school bus safety as required by law regardless of whether they regularly ride a school bus to and from school.

B. TRANSPORTATION SAFETY ASSISTANTS AND BUS MONITORS

Upon recommendation of a building principal and the superintendent, the board may employ transportation safety assistants to assist bus drivers with the safety, movement, management and care of students. In addition, the superintendent or designee may appoint a volunteer monitor to assist a bus driver with maintaining order and student safety for any bus assigned to a school. As necessary, the superintendent or designee shall designate in administrative guidelines the responsibilities of school bus transportation safety assistants and bus monitors in accordance with state law.

C. MAINTENANCE

The superintendent or designee and principals will fulfill all duties prescribed by state law and regulations for maintaining, inspecting and repairing school buses and other vehicles used to transport students.

D. SAFETY PRACTICES ON SCHOOL BUSES AND ACTIVITY BUSES

In addition to any rules established by the superintendent or designee for the safe operation of the student transportation services, the board expects school employees to observe the following practices.

1. All school bus drivers must utilize the North Carolina crossing signal to communicate to students when it is safe to cross the street to board the bus and when it is safe to cross the street after exiting the bus.

2. The number of students transported on any school bus, activity bus, commercial bus or contracted vehicle will not exceed the official rated capacity for the specific vehicle being used.
3. All riders must be seated while the vehicle is in motion.
4. No person will be permitted to stand or sit in the aisle or stepwell when the vehicle is in motion.
5. All school bus drivers are expected to use good judgment in determining whether it is safe to operate a school vehicle, and to permit students to enter or leave the bus at particular locations.
6. Bus drivers must report immediately any suspected mechanical defects or other unsafe conditions, including road or traffic conditions which affect the safeness of the bus route or bus stops.

E. TRAINING

It is the responsibility of the superintendent or designee to see that:

1. students and bus drivers receive training as required by law, including training on the use of the North Carolina crossing signal;
2. students taking trips on activity buses or commercial buses receive safety instruction as needed, including, but not limited to, instruction on and demonstration of emergency exit operation for the vehicle on which they are riding for any specific trip; and
3. records of student training are made as required by the State Board of Education.

F. ACCIDENT REPORTING

The driver of any school bus or other school vehicle must report immediately to the superintendent or designee any accident involving death, injury or property. Any driver involved in an accident involving injury or property damage must undergo immediate drug and alcohol testing at the agency designated by the Asheboro City Schools.

Legal References: G.S. 115C-239, -240, -245, -248, -249.1; *Preventive Maintenance and Vehicle Replacement Manual (NC Bus Fleet Manual)*, State Board of Education Policy TRAN-005, available at www.ncbussafety.org/documents/Buses/NCBusFleetManual.pdf; State Board of Education Policies TRAN-006, TRAN-011; *North Carolina School Bus Driver Handout*, Department of Transportation, Division of Motor Vehicles, available at <https://www.ncdot.gov/dmv/license-id/driver-licenses/new-drivers/Documents/School%20Bus%20Handbook.pdf>

Cross References: Student Behavior Policies (policy 4300), Authority of School Personnel (policy 4301), School Plan for Management of Student Behavior (policy 4302), Orderly Environment (policy 4315)

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

Revised: January 21, 2016 , September 14, 2017

EXTRACURRICULAR AND NON-INSTRUCTIONAL DUTIES

Policy Code:

7405

The board acknowledges that instructing students is the primary mission of the school system. Generally, in order to carry out the responsibilities of the school system, teachers and other employees may also be required to perform certain non-instructional and extracurricular duties. Assigned additional duties are considered part of all employees' responsibilities. However, assignment of additional duties to teachers should be minimized to allow time for teachers to plan, collaborate with colleagues, conduct conferences with parents, tutor students and perform any other activities that have a direct impact on student achievement. Beginning teachers also need adequate opportunities to develop their professional skills and need access to experienced teachers who will provide mentoring to them. In light of these goals, the principal of each school has the authority to assign extracurricular and non-instructional duties as necessary to conduct the business of the school, within the following guidelines.

A. EXTRACURRICULAR DUTIES

Initially licensed teachers may not be assigned extracurricular duties unless they request the assignments in writing.

1. Extracurricular Duties Defined

Extracurricular duties include those duties performed by a teacher outside the regular school day that involve students and are not directly related to the instructional program. Examples of extracurricular activities for which consent is required include such things as coaching duties, taking tickets at sporting events and acting as a faculty sponsor for a student club. Extracurricular duties do not include such things as time spent in parent-teacher conferences or activities related to courses taught by the teacher, such as band concerts that are performed as a part of band class.

2. Exceptions Permitted for Compelling Reasons

In cases of compelling need, initially licensed teachers may be required to perform extracurricular duties if the procedures set forth in this paragraph are followed.

a. Compelling Need Defined

A compelling need arises when the principal of a school is not reasonably able to provide adequate supervision by qualified personnel at extracurricular activities without using initially licensed teachers and no initially licensed teachers have volunteered in writing to perform these activities. In determining whether a compelling need exists, it will be assumed that teaching assistants and other non-licensed employees may not be assigned to extracurricular duties unless the assignment is approved in

advance by the superintendent or designee. Examples of compelling need include circumstances when:

- 1) an employee who is scheduled to perform an extracurricular duty is unexpectedly unavailable and the position must be filled quickly;
- 2) the school principal cannot adequately fill extracurricular duty positions without additional reliance on initially licensed teachers; or
- 3) an extracurricular duty must be supervised by individuals with certain experience, skills or qualifications and initially licensed teachers are the only qualified staff members who possess the required experience, skills or qualifications.

b. Process for Granting a Compelling Need Waiver

1) Board Waiver

In cases in which the need for a waiver is reasonably foreseeable and there is an opportunity to bring the matter before the board of education for approval prior to the extra duty, the superintendent shall bring the matter to the board for a decision on the waiver request. The recommendation for a waiver must be in writing and set forth the circumstances requiring the waiver. The board minutes or other documentation will reflect the reasons for granting the waiver.

2) Superintendent Waiver

If there is not a scheduled board meeting prior to the need to provide adequate supervision at the extracurricular activity, the superintendent may waive the requirement upon a finding of compelling need. The superintendent shall make a written record of all such waivers and the circumstances for requesting each waiver. At the next regular board meeting, the superintendent shall report to the board any past waivers made and the reasons therefore. If the waiver is for an ongoing activity, the superintendent must seek and obtain board approval to continue the initially licensed teacher in the extracurricular activity in accordance with the procedure in paragraph (1) above.

3) Principal Waiver

If there is an exigent need to waive the policy, such as the unexpected illness or absence of an employee, then the school

principal is authorized to waive the policy temporarily for up to five days. However, the principal must report the waiver to the superintendent in writing, setting forth the circumstances requiring the waiver. The superintendent must approve all waivers over five days, as provided in paragraph (2) above. The board must approve all continuing waivers at its next regular meeting, as provided in paragraph (1) above.

4) Teacher Access to Records

The teacher may request and is entitled to receive any documentation regarding waivers requested or granted under this policy.

B. NON-INSTRUCTIONAL DUTIES

Principals shall minimize the assignment of non-instructional duties to all teachers, including initially licensed teachers. Specifically, teachers should not be required to use their daily planning periods on an ongoing and regular basis to supervise students. Planning periods generally should be reserved for course planning and meetings with other professional staff regarding the instructional program.

1. Non-Instructional Duties Defined

Non-instructional duties refer to those duties that are not directly involved with the instructional program or the implementation of the current statewide instructional standards, but that all teachers are expected to do. These duties include such things as bus duty, carpool duty and regular and ongoing use of planning periods to monitor hallways and cafeterias. Nothing in this policy should be construed to relieve teachers of the responsibility to provide for the safety and supervision of students during regular school hours, as necessary to maintain order and discipline in the school.

2. Distribution of Non-Instructional Duties

Non-instructional duties should be distributed equitably among employees to the extent that it is reasonably possible to do so. In assigning non-instructional duties, consideration should be given to the need for initially licensed teachers to have adequate professional development, planning time and access to experienced teachers who can share their expertise. Principals are responsible for structuring these opportunities in a way that will be beneficial to the students and employees at their schools.

C. EVALUATION

The failure of an initially licensed teacher to volunteer to perform extracurricular

duties is not appropriate grounds to lower the teacher's evaluation or just cause for a less than proficient evaluation rating of an initially licensed teacher, provided that the teacher has conducted himself or herself in a professional manner when declining to accept extracurricular duties. However, a teacher's failure to perform an assigned non-instructional or extracurricular duty in a competent and professional manner may be considered as a part of the teacher's evaluation.

Legal References: G.S. 115C-47(18a), -301.1; State Board of Education Policy TCED-16

Adopted: September 9, 1999

Revised: May 11, 2000, May 10, 2012, January 8, 2015, March 11, 2016, October 5, 2017

ASHEBORO CITY BOARD OF EDUCATION

2019 Legislative Platform

VISION STATEMENT

Asheboro City Schools will be a community of excellence where each student graduates globally competitive for careers, college, and citizenship.

MISSION STATEMENT

We are committed to providing rigorous, individualized, and engaging learning opportunities for all students in a safe and inviting environment to ensure our students become successful lifelong learners, prepared for global citizenship.

PURPOSE OF LEGISLATIVE COMMITTEE

- To educate, inform, and communicate the needs of the Asheboro City Schools with key legislative leaders at the local, state, and federal levels on a regular basis;
- To develop positive relationships with key legislative leaders; and
- To stay abreast of current legislative issues and develop awareness among key legislative leaders of their potential impact on the Asheboro City Schools.

GUIDING PRINCIPLES

1. **Local Control**—We believe that a system of excellent schools is governed by a local board of education representative of the community and vested in the interests of its students and citizens.
2. **Adequate funding**—We believe that a system of excellent schools provides quality learning opportunities for all students, and the state should provide sufficient funding and resources to meet the requirement of providing all children with the opportunity for a sound, basic education.
3. **Support for public schools**—We believe that public education in North Carolina offers the promise of equal educational opportunities no matter race, religion, or ability; high standards; public accountability; and is a benefit to society by teaching democratic principles and shared values.

2019 Legislative Priorities

Standardized accountability for all publicly-funded schools – We believe all schools receiving tax-payer dollars should be held to the same accountability measures in terms of student performance, teacher qualifications, calendar flexibility, curriculum standards, and school accreditation requirements. We strongly encourage the General Assembly to “level the playing field” so that families are able to make fair comparisons among all publicly-funded schools including private, religious, charter, and virtual schools.

Calendar flexibility – We ask our local legislators to consider an amendment to the calendar law that allows for the same calendar flexibility granted to charter and low-performing schools, so that we may schedule first semester exams before the winter break and align our calendars with community college and university calendars. Amend the calendar law to provide more flexibility in the start and end dates. We believe students need an instructional calendar that optimizes retention, minimizes disruption, and allows concepts and ideas to be fully developed and absorbed. (*ACS Strategic Plan Goal 2; Objectives 2, 4, 5, and 6.*)

Increase the weighting of student growth from 20% to 50% – We recommend an increase in the weighting of student growth from 20% to 50% in calculating the A-F school performance grades to reflect the true work and progress being made by our schools in increasing student achievement. The current grading scale (20% growth, 80% proficiency) has the potential to frame our schools and communities in a negative light, thus affecting the economic climate of Asheboro and Randolph County. We strongly encourage making the 15-point grading scale for school performance grades permanent to ensure a fair comparison of annual grades, providing stability in accountability measures governing school operations. Additionally, we would appreciate a revision to the definition of a low-performing school. Schools that “meet expected growth” should not be labeled as low-performing. (*ACS Strategic Plan Goal 2, Objective 2.*)

Class size (K-3) – We appreciate the extension approved by our local legislators to phase in smaller class sizes over time and for the additional funding to support our enhancement teachers (art, music, and physical education). As we continue to think through class sizes, we also encourage our legislators to consider amending the law on class size caps in K-3 to eliminate the districtwide averages. And finally, we would appreciate having the ability to apply for waivers and avoid penalty if we can demonstrate space is not available or we are unable to provide the necessary certified educators to teach our students.

Adequate Funding (*ACS Strategic Plan Goals 4 and 5*)

NC Pre-K – We continue to support increased funding to serve additional three and four-year olds in five-star pre-kindergarten programs. The state-funded pre-kindergarten program – NC Pre-K – provides high-quality early educational opportunities to North Carolina’s most at-risk children. Studies have consistently found that children who participate in the program emerge better prepared for school and are more likely to read at grade-level by third grade than their at-risk peers. Lawmakers should continue to expand this program and move it back under the Department of Public Instruction.

Increase Educator Pay – We ask our legislators to continue to increase the state’s investment in improving educator pay and benefits. We encourage pay increases for all North Carolina educators including teachers, principals, instructional support professionals, non-certified personnel and central office staff so that we may ensure attraction and retention of quality employees essential for student success. We support increases in educator compensation for the sake of recognizing our staff for their work, and also to position North Carolina as a competitive market for educators.

Increase funding for school safety – We would like to see continued support of the 2018 investment in school safety enhancements by providing recurring funds for grant initiatives that would allow school districts to hire additional school resource officers and student support personnel (nurses, psychologists, counselors, and social workers).

Approve a statewide school facility bond referendum – We support allowing North Carolinians to vote on a significant statewide bond to assist local counties with addressing the \$8.1 billion in school facility construction and renovation need identified through 2021.



Points of Pride Update

January 10, 2019

- **AHS Wins the Courier-Tribune Christmas Invitational**

Congratulations to the Asheboro High School Boys Basketball Team and Coach Brian Nance for their win against Wheatmore High School in the annual Courier-Tribune Christmas Invitational tournament last week. Our guys played extremely well, winning with a score of 50 to 47. This is our fourth tournament championship.

- **Geography Bee Winners**

South Asheboro Middle School Winner – Carson Fields

North Asheboro Middle School Winner – Andrea Centeno

These students will now complete a written exam as a preliminary to the state level Geography Bee. If their written exam scores are high enough, they will go on compete in the state competition later in 2019.

- **South Asheboro Middle School Places Third in Cheerleading Competition**

Both our cheerleading squads from North and South Asheboro Middle Schools competed in the Randolph Cheer Competition. The team from South Asheboro Middle School placed third in the competition! Also in attendance were the cheerleaders from Asheboro High School to show their support. Congratulations SAMS!

- **District DECA Competition**

Asheboro High School DECA participated in the 2018 DECA Marketing Career Development Conference.

Approximately 50 DECA students competed in five different marketing areas: Apparel and Accessories Marketing; Principles of Marketing; Quick Serve and Restaurant Marketing; Retail Merchandising Marketing; and Sports and Entertainment Marketing.

Trophy and Medallion Winners:

Quick Serve Restaurant Management:

1st Place Finalist: Atiyya Muhammed - 1st Place Trophy and Medalist

Finalist: Emily Jones, Atiyya Muhammed

Top Test Scores: Chloe Smith, Atiyya Muhammad

Top Role Plays: Sky Nunn, Atiyya Muhammed

Apparel and Accessories Marketing:

Finalist: Allyson Russell

Top Test Scores: Allyson Russell, Leah Reid, Julie Lewis, Makayla Santos

Top Role Plays: Sydney Cox, Avery Gosselin

Principles of Marketing:

Top Role Play: Jordan Barrett-Riggins

Retail Merchandising Series:

Top Test Scores: Anuragh Sriram, Arvin Singh

76% of the AHS DECA students were proficient and may advance to the State DECA Competition level.

- **Asheboro City Schools Science Fair Winners**

- **Biological Science A**

- First Place - Addison Trogdon and Olivia Smith (SAMS)

"pH of Aquatic Plants"

- Second Place - Marilu Robles-Garfias, Natasha Mederos, and Jessica Garcia Soto (NAMS)
"Talking to Plants"
 - Third Place - Piper Westhoff, Sarah Hildreth, and Taylor Davis (SAMS)
"Rabbit Manure Fertilizer"
- **Biological Science B**
 - First Place - Michael Silva Garcia and Adi Salinas Garcia (NAMS)
"Music to My Ears"
 - Second Place - Emma Dobbins (SAMS)
"Lies"
 - Third Place - Jenna Crawford (SAMS)
"Spoilage"
 - Honorable Mention - Matthew Perdue (SAMS)
"Lung Function"
- **Chemistry**
 - First Place - Max Raya (SAMS)
"Which Juice Cleans Pennies Better?"
 - Second Place - Samuel Elkins and Merik Snuggs (SAMS)
"Will Different Types of Salt Grow Different Kinds of Crystals?"
 - Third Place - Chandler Macon (SAMS)
"Does Our Cereal Contain Iron?"
 - Honorable Mention - Daniel Cornett and Samuel Long (NAMS)
"How Permanent is a Permanent Marker?"
 - Honorable Mention - Savannah Gibson, Zulema Lujano Flores, and Abby Pearce (NAMS)
"Bath Bombs"
- **Earth and Environmental**
 - First Place - Tyje Savoy (SAMS)
"Landfill v. Composting"
 - Second Place - Seth Hydzik and Matthew Clauser (SAMS)
"Riverbank Erosion"
 - Third Place - Austin Cooper and Bella Southard (SAMS)
"Can You Replicate Chemical Fertilizers with Natural Materials?"
- **Engineering**
 - First Place - Alice Shultz (SAMS)
"Tall = Fall?"
 - Second Place - Mohamed Shalabi (SAMS)
"Dehydrator"
 - Third Place - Yarely Morales Garcia, Micah Yow, and Marisol Flores Orellana (NAMS)
"Coin Battery"
- **Physics/Math**
 - First Place - Malayka Khan and Yusra Khan (SAMS)
"Can Heat Affect a Tennis Ball's Bounce?"
 - Second Place - Fiona Wolfe-Roberts and Sara Cornelison (SAMS)
"The Hydrodynamics of a Swim Cap"
 - Third Place - Alexandra Pasillas, Ivan Guerra-Resendez, Henssel Galeano Ayala (NAMS)

“Straw Rockets”

- Honorable Mention - David Elliott (SAMS)

“Does Tee Height Affect Distance?”

- **Technology**

- First Place - Brandon Todd (SAMS)

“Get This Song Stuck in Your Head”

- Second Place - Kayla Murphy and Kadin McNair (SAMS)

“Which Material Filters Water the Best?”

- **Science Fair Judges**

- Bob Langston - NC Zoo
- Dr. Nichole Smith - NC A&T State University
- LaShonda McDonald - ACS School Nurse
- Leslie Wilhoit - NC Zoo
- Dr. Gary Parks - Dentist
- Joanna Barnes - ACS CTE Special Populations Coordinator
- Emily Bradshaw- ACS CWM Instructional Facilitator
- Joanne Corsbie - Communities in Schools
- Quinton Louris - Village of Barnabas; Local Businessman
- Stacey Walker Miller – Randolph Community College
- Karen Arnold - ACS Lead ESL Teacher
- Carlos Gomes - ACS AHS Instructional Facilitator
- Edward Ramsey - First United Methodist Church
- Vanessa Brooks - ACS Family and Community Engagement Coordinator

Calendar

As of 1-10-19

Added or Amended				
	DATE	MEETING	TIME	LOCATION
Thurs	Jan. 10	Board Appreciation Reception	5:30 - 6 p.m.	COBR
Thurs	Jan. 10	Asheboro City Board of Education Meeting	7:30 p.m.	COBR
Thurs.	Jan. 10	AHS Winter Band Concert	7:30 p.m.	NAMS Auditorium
Fri.	Jan. 11	SAMS Spelling Bee	9 a.m.	SAMS
Thurs.	Jan. 17	McCrary Spelling Bee	1 p.m.	CWM
Fri	Jan. 18	ACS Legislative Breakfast	8:30 a.m.	ECDC Conference Room
Fri	Jan. 18	Instructional Day for Students (Make-up from weather in Dec)	All Day	All Sites
Mon	Jan. 21	MLK, Jr. Holiday	All Day	All Sites
Tues	Jan. 22	Professional Development for Teachers	All Day	All Sites
Wed.	Jan. 23	NAMS Spelling Bee	9 a.m.	NAMS
Thurs.	Jan. 24	BAL Spelling Bee	1 p.m.	BAL
Mon.	Jan. 28	GBT Spelling Bee	1 p.m.	GBT
Mon.	Jan. 28	SAMS PTO Meeting	6 -7 p.m.	SAMS Media Center
Thurs	Jan 31	Calendar Committee Meeting	5:30 p.m.	Central Office Board Room
Fri. - Sat.	Feb. 1 - Feb. 2	Board of Education Winter Retreat	Friday evening - Saturday	Graylyn Estate, WInston-Salem
Tues	Feb. 5	WKXR Talks	8:30 -9 a.m.	WKXR Studios
Tues	Feb. 5	CWM AFTT Night (K, 2, & 4)	5:30 p.m.	CWM
Wed.	Feb 6	WZOO Radio	8 a.m.	WZOO
Thurs	Feb. 7	CWM AFTT Night (1, 3, & 5) combined with February 5th meeting		
Thurs	Feb. 7	GBT AFTT Night	4:30 - 6:30 p.m.	GBT
Thurs.	Feb. 7	BAL AFTT Night	5-7 p.m.	BAL
Thurs.	Feb, 7	AHS AFTT Night	5 - 6:30 p.m.	AHS
Fri	Feb. 8	ACS Employee Appreciation Snacks	All day	All sites
Tues	Feb. 12	Lindley Park AFTT Night	5:30 p.m.	LP
	Feb. 14-17	Park Street Players - Joseph & the Amazing Technicolor Dream Coat	7 p.m. Thurs-Sat. - 2 p.m. Sun.	SAMS Theater
Tues	Jan. 15	Lindley Park Spelling Bee	1 p.m.	
Tues	Feb. 19	District Spelling Bee	7 p.m.	SAMS Media Center
Thurs	Feb. 21	ACS Board of Education Meeting	7:30 p.m.	COBR
Thurs	Feb 21	ACS/Commissioners Joint Meeting	dinner - 5:30 p.m. /meeting at 6 p.m.	COBR
Saturday	Feb. 23	ACS Teacher Recruitment Fair	9 a.m. - 11:30 a.m.	SAMS Media Center
Mon	Feb. 25	STEAM Competition (Kick-Off for Secondary Students)	4 - 7 p.m.	SAMS
Mon - Fri	Feb. 25-March 1	Read Across America Week	All Day	All Sites
Tues	Feb. 26	MAKE-UP date for District Spelling Bee	7 p.m.	
Tues	Feb. 26	AHS AFTT Night	5:30-8 p.m.	AHS

Thurs	Feb. 28	Secondary Battle of the Books	10 a.m.	NAMS Theater
Wed.	March 6	WZOO Radio	8 a.m.	WZOO
Wed	March 6	Youth Art Month Reception	4-6 p.m.	Randolph Arts Guild
Thurs.	March 7	AHS Band Concert	7:30 p.m.	
Tues	March 12	SAMS AFTT Night	5:30-7:30	SAMS
Thurs	March 14	ACS Board of Education Budget Workshop (prior to regular meeting)	6 p.m.	COBR
Thurs	March 14	Asheboro City Board of Education Meeting	7:30 p.m.	COBR
Thurs.	March 21	Elementary Battle of the Books	9:30 a.m.	DLL gymnasium
Thurs.	March 21	BAL AFTT Night	5-7 p.m.	
Fri	March 29	Mandatory Teacher Workday	All Day	All Sites
Sat- Mon	March 30 - April 1	National School Boards Association Annual Conference	All Day	Philadelphia, PA
Tues	April 2	WKXR Talks	8:30 - 9 a.m.	WKXR Studios
Tues.	April 2	STEAM Competition (Secondary)	9:30 a.m. - 2 p.m.	AHS Media Center
Tues	April 2	STEAM Competition (Elementary)	12-4 p.m.	AHS New Gym
Wed.	April 3	WZOO Radio	8 a.m.	WZOO
Thurs	April 4	DLL AFTT Night	5:30 p.m.	DLL
Fri	April 5	ACS Elementary Choral Festival	7:30 a.m. - 7 p.m.	
Fri	April 5	Regional Middle School Battle of the Books		Laughlin Professional Center (Summerfield)
Tues	April 9	CWM Kindergarten Orientation	8:30 a.m. - 1 p.m., 3-6 p.m.	CWM
Tues.	April 9	GBT AFTT Night	4:30 - 6:30 p.m.	GBT
Thurs	April 11	Asheboro City Board of Education Meeting	7:30 p.m.	COBR
Fri	April 12	Greensboro Symphony for 4th-5th Graders- ACS & Rand. Co. Schools	9:30 a.m. ACS/11:30 Rand. Co.	
Mon - Fri	April 15-19	ACS Spring Break (Annual Leave M-Th, Holiday - Friday)	All Day	All Sites
Tues	April 23	LP Kindergarten Orientation	8:30 a.m. - 1 p.m., 3-6 p.m.	LP
Wed	April 24	BAL Kindergarten Orientation PM ONLY	12- 6 p.m.	BAL
Thurs	April 25	BAL Kindergarten Orientation	8:30 a.m. - 1 p.m., 3-6 p.m.	BAL
Fri.	April 26	NAMS 50th Anniversary Celebration	1 - 3:30 p.m.	NAMS
Tues	April 30	Lindley Park AFTT Night	5:30 p.m.	LP
Tues	April 30	GBT Kindergarten Orientation PM ONLY	12- 6 p.m.	GBT
Wed	May 1	GBT Kindergarten Orientation	8:30 a.m. - 1 p.m., 3-6 p.m.	GBT
Thurs	May 2	DLL Kindergarten Orientation	8:30 a.m. - 1 p.m., 3-6 p.m.	GBT
Thurs	May 2	NAMS AFTT Meeting	6-7:30 p.m.	NAMS
Fri.	May 3	BAL Spring Fling	5-7 p.m.	BAL
Fri	May 3	State Middle School Battle of the Books		Wake Tech (Raleigh)
Tues	May 7	WKXR Talks	8:30 - 9 a.m.	WKXR Studios
Tues.	May 7	Teacher of the Year Banquet	6 p.m.	Pinewood Country Club
Wed.	May 8	NAMS Spring Concert	7 p.m.	NAMS Auditorium
Thurs	May 9	Asheboro City Board of Education Meeting	7:30 p.m.	COBR

Thurs.	May 9	AHS Band Chamber/Percussion Concert	7:30 p.m.	
Thurs.	May 9	Regional Elementary School Battle of the Books		Laughlin Professional Center (Summerfield)
Mon	May 20	CWM AFTT Night (K, 2, & 4)	5:30 p.m.	CWM
Tues.	May 21	AHS Jazz Concert	7:30 p.m.	
Wed.	May 22	WZOO Radio	8 a.m.	WZOO
Thurs	May 23	CWM AFTT Night (1, 3, & 5)	5:30 p.m.	CWM
Thurs.	May 23	AHS Spring Band Concert	7:30 p.m.	
Mon	May 27	Memorial Day Holiday	All Day	All Sites
Fri	May 31	ACS Employee Appreciation Snacks	All day	All sites
Sun	June 2	Baccalaureate	6 p.m.	SAMS Theater
Tues	June 4	WKXR Talks	8:30 - 9 a.m.	WKXR Studios
Wed.	June 5	WZOO Radio	8 a.m.	WZOO
Fri	June 7	Graduation/Last Day for Students	All Day	All Sites
Mon	June 10	Retirement Breakfast	8 - 10 a.m.	
Mon	June 10	Mandatory Teacher Workday	All Day	All Sites
Tues	June 11	Teacher Workday	All Day	All Sites
Thurs	June 13	Asheboro City Board of Education Meeting	7:30 p.m.	COBR



**Board of Education Strategic Plan Goals
2018-2019**

Highlighted items added since last board meeting.

Goals and Objectives	Annual Strategies
<p>GOAL 1: Each student in Asheboro City Schools graduates prepared for further education, work and citizenship.</p>	
<p>Objective 1. Align instruction with a guaranteed and viable curriculum, so that students master grade /course standards for career and college readiness.</p>	<ul style="list-style-type: none"> ● Implement consistent and connected pacing in English Language Arts and Math, K-12. <ol style="list-style-type: none"> 1. Monitored through CASA meetings and grade-level planning. 2. Pacing guide is used to guide grade-level and content-level planning at each school. 3. Two vertical team meetings for all K-12 content area teachers were held this fall to discuss vertical pacing. Two more will be held this spring. ● Develop a PreK-12 writing focus across all subjects. <ol style="list-style-type: none"> 1. Developed K-12 Canvas course for K-12 teachers in writing across the curriculum. 2. Provided writing professional development for instructional leaders and administrators during October Curriculum Conversations. 3. Provided Hybrid (face-to-face/ CANVAS) writing professional development Module 1 for elementary teachers during October grade-level meetings. 4. Elementary teachers continued with(face-to-face/ CANVAS) writing professional development module 2 for November ● Monitor student progress at least quarterly with data team check-ins from assessment and walk-through data. <ol style="list-style-type: none"> 1. Central office teams and school-level administrators reviewed and analyzed

Check-In data looking for patterns and examining next steps for instructional purposes.

2. The first round of NC Check-In Grades 3-8 for Math and Reading will be given 10/30 - 11/9. Data will be utilized to gauge student mastery on assessed standards and adjust instruction as necessary.
 3. Schools (instructional facilitators and administrators) reviewed Check-In data in CASA meetings after administering the NC Check-Ins in Reading and Mathematics. A central office team met with schools, upon request, to support data disaggregation.
 4. EVAAS data for 2017-2018 was released on November 16. Principals reviewed data with school staff and analyzed data to support learning. Instructional facilitators attended training on the use of EVAAS data to identify trends and to address subgroup deficiencies.
- Provide research-based curriculum and support materials for teachers aligned to content standards.
 1. Teachers were provided a hard copy of the revised standards in ELA and Math.
 - Provide CASA fidelity checks.
 1. Protocols are in place for weekly reviews and analysis of formative assessments, Check-In data, and lesson plan reviews.
 - Expand the use of North Carolina Check-In assessments for interim progress monitoring in grades 3 to 8, including family notification of student progress after each administration (Reading/ELA in grades 4-8 and Mathematics in grades 3-8).
 1. Assessments were used to guide conversations and “next steps” to deliver differentiated instruction.
 2. Family notifications were sent home after each administration.
 3. Test Coordinator Training for administration will occur on October 9.
 4. The first round of NC Check-In Grade 3-8 for Math and Reading will be given 10/30 - 11/9. Data will be utilized to gauge student mastery on assessed standards and adjust instruction as necessary.
 5. Data was shared with schools within four days of administration. Schools are

	<p>analyzing the data in CASA meetings and using the assessment data to drive instruction.</p>
<p>Objective 2. Define and implement consistent grading practices, so that students and families have a clear understanding of performance.</p>	<ul style="list-style-type: none"> ● Develop a grading practices committee to study grading practices across the district. ● Develop a common understanding of grading student performance for all schools at each level.
<p>Objective 3. Enhance the integration of technology with instruction, so that students use digital resources as tools for learning.</p>	<ul style="list-style-type: none"> ● Provide technology professional development opportunities for teachers and administrators. <ol style="list-style-type: none"> 1. Seventeen teachers completed an Introduction to AIG in Asheboro City Schools professional development through Canvas facilitated by Megan Smith and Melissa McKeown during the summer to prepare to teach AIG students and add-on AIG licensure. 2. Secondary teachers completed part one of Canvas Writing in the Content Area course on the August 22nd workday. The remainder of the course will be completed by the November workday. ● Develop and implement a systematic and equitable process for selecting technology tools and software for classroom use.
<p>Objective 4. Establish transition plans for the district and individual students, so that each student makes continual progress towards graduation.</p>	<ul style="list-style-type: none"> ● Develop a district and school transition plan for pivotal transition points in students' educational journey (entering school, between elementary and middle, between middle and high, graduation, temporary removal, etc.). ● Initiate 4-year plans with all eighth graders in preparation for moving to high school. <ol style="list-style-type: none"> 1. NAMS and SAMS are utilizing XELLO, an online career development platform to create four year plans prior to February high school registration.
<p>Objective 5. Expand opportunities for each student to utilize critical thinking, collaboration, communication, and creativity so that students develop</p>	<ul style="list-style-type: none"> ● Increase number of math and science related teams, projects, and resources. Increase number of arts-related projects and activities. ● Expand afterschool and summer opportunities to participate in competitive and problem-solving events.

<p>skills necessary for further education and careers.</p>	<ul style="list-style-type: none"> ● Increase options for opportunities to learn within Advanced Placement courses, Honors courses, Dual-Credit courses, technical courses, internships, and online courses.
<p>Objective 6. Provide each student service learning opportunities, so that all students will further develop their citizenship and contribute to their community.</p>	<ul style="list-style-type: none"> ● Create and publicize opportunities for service-learning within our Asheboro City Schools community for students. ● Develop a common language and procedure for integrating service-learning within the Asheboro City Schools community.
<p>GOAL 2. Each student has a personalized education.</p>	
<p>Objective 1. Implement a multi-tiered system of support (MTSS), so that all students are ensured equitable access to rigorous instruction aligned to their educational needs.</p>	<ul style="list-style-type: none"> ● School Multi-Tiered System of Support (MTSS) team trainings for all schools. <ul style="list-style-type: none"> ● 2018-19 MTSS training dates have been scheduled for the elementary and secondary cohorts. The elementary cohort has attended one session and the secondary cohort has attended two sessions. ● Representatives from each school participated in a two-day train-the-trainer event to support the use of Aimsweb for universal screening and progress monitoring. ● Develop standard protocols for interventions. <ul style="list-style-type: none"> ● The elementary cohort began developing Standard Protocols during the 8/22/18 professional development session. ● Ensure a universal screening system is intact in all schools to evaluate core instruction, determine the needs of students and make decisions for the district in a systematic way. <ol style="list-style-type: none"> 1. On 8/31/18 a multidisciplinary stakeholder group met to review and propose revisions to the Universal Screening System for K-9. 2. Monitoring through CASA and planning. 3. Universal Screening Systems for K-9 are currently in place ● Implement the ACS District Equity Plan to intentionally engage in problem-solving and action planning related to issues of equity. ● Develop an intervention plan for all students who are not on grade level <ol style="list-style-type: none"> 1. School CASA teams are developing small-group intervention plans to

	<p>support students who require additional support or intervention.</p> <ul style="list-style-type: none"> ○ ACS EC Department is gathering data and will provide additional coaching and support with identifying EC students who are three or more grade levels behind to ensure appropriate IEP goals and service delivery are being considered.
<p>Objective 2. Increase the number of students who graduate with postsecondary credit, portable industry credentials, and work-based learning experiences, so that students are prepared for further education and/or employment.</p>	<ul style="list-style-type: none"> ● All students will have a career component to their 4-year graduation plan to include work-based learning experiences, industry credentials, and/or dual-learning credit. ● Increase the number of students participating in the Career and College Promise opportunities at Randolph Community College. ● Increase the number of CTE Concentrator graduates who score a level silver or above on the WorkKeys credential. <ol style="list-style-type: none"> 1. The high school and PowerSchool teams are working to ensure all CTE Concentrator graduates are clearly identified and scheduled to participate in the WorkKeys administration. 2. The administration of the ACT WorkKeys for early graduates will be held in early December 2018.
<p>Objective 3. Increase number of STEAM (science, technology, engineering, arts, and math) and global education experiences for all students, so that students are globally competitive.</p>	<ul style="list-style-type: none"> ● Partner with community organizations and industries to provide and expand additional STEAM activities for students and parents. ● Partner with academic institution in China to provide cultural opportunities for Asheboro High School students.
<p>Objective 4. Expand opportunities for personalized learning and engagement during and beyond the regular school day, so that student needs are met and personal interests are encouraged.</p>	<ul style="list-style-type: none"> ● Integrate equity into teaching, scheduling, and all student practices to ensure all students are treated fairly. ● Expand the dual-language program to a third elementary school. <ol style="list-style-type: none"> 1. School Leadership Teams are reviewing and gathering data to determine “next steps” in the adoption of dual -language program.

	<ul style="list-style-type: none"> ● Develop a virtual academy for Asheboro City Schools. ● Increase the number of students who take at least one Advanced Placement and/or college course ● Continue postsecondary education and career awareness exploration activities through annual summer college tours
Objective 5. Cultivate partnerships with families and the community so that student learning experiences are enhanced.	<ul style="list-style-type: none"> ● Enhance existing Family Engagement initiatives that are connected to student learning and build strong relationships with parents and community. <ol style="list-style-type: none"> 1. The Black Advisory Council met on November 1st and December 11th at the request of participants in order to address the urgency of student needs. 2. The Latino Advisory Council met on October 4th and highlighted areas that we can strengthen together as well. ● Cultivate a learning partnership to provide dual enrollment to homeschool students. ● Provide opportunity for all 2nd grade students to learn how to swim in partnership with the City of Asheboro.
Objective 6. Expand opportunities for each student to experience the cultural arts, so that all students strengthen and develop their creativity and collaboration.	<ul style="list-style-type: none"> ● Conduct a comprehensive arts program planning process to explore methods for enhancement of the arts education program.
GOAL 3. Each student has excellent educators every day.	
Objective 1. Recruit, develop, and retain high quality professionals, so that students continue to learn and grow.	<ul style="list-style-type: none"> ● Expand and grow the Asheboro City Schools career fair. ● Evaluate the impact of implementing the TeacherMatch system. ● Develop an entrance and exit survey/process to collect data to assess employee satisfaction. <p style="text-align: center;">Sample exit surveys collected from several districts to review.</p>
Objective 2. Foster a culture of professional growth, so that all	<ul style="list-style-type: none"> ● Increase the number of teachers who attend at least one Pre-AP or AP workshop conducted by the College Board.

employees are supported in achieving high standards and increased student performance.

1. Five AHS AP teachers attended a one-day workshop on October 31st through a partnership with NC AP Partnership.

- Teachers will have the opportunity to participate in Reading Research, Math Foundations, and ACS Teacher Leadership Academy to enhance professional skills and provide opportunities for leadership.
 - 18 teachers are currently attending the fall cohort of Reading Research to Classroom Practice training and have completed three of the five days of training.
 - 10 teachers are currently participating in Math Foundations training and have completed four of the five days of training.
- Teachers and administrators will participate in focused professional development to support English Learners.
 - Lead teacher will participate in WIDA training for administrators and will bring back information to train administrators.
 - Elementary teachers participated in Oracy (Academic Discourse) during the initial work days.
 - Balfour Elementary teachers participated in Oracy (Academic Discourse) training during the November 6th professional development day.
 - ESL teachers at several Elementary schools, have provided training to their staff on the use of ELlevation strategies
 - EC and ESL Directors collaborated on the roll out of Professional Development training for administrators regarding Pre-Referral Protocol for ESL students.
- Content areas and grade level teachers will meet regularly to provide support and professional growth.
 - Provided Hybrid (face-to-face/ CANVAS) writing professional development for elementary teachers and provided extra time for teachers to collaborate on “what works” and “areas of growth” during October grade-level meetings.
- Provide professional development and learning opportunities to increase teachers’ awareness of culturally competent and equitable practices in the learning environment as outlined in the ACS District Equity Plan.
 - Provided professional development training to Teacher Leadership Academy participants on “Understanding Cultural Responsiveness” on September 26th.

Objective 3. Celebrate, recognize, and cultivate excellence in the profession,

- Work with building level leaders to identify additional ways to celebrate/recognize employees.

<p>so that faculty and staff feel supported, valued, and successful in order to maximize their full potential.</p>	<ul style="list-style-type: none"> ● Increase awareness of the Employee Assistance Program to provide resources and support to address personal or work-related challenges and concerns. <ol style="list-style-type: none"> 1. Implemented new Employee Assistance Program provider (Mygroup.com). Materials and introduction video provided for principals to introduce during opening staff meeting. Materials also available during ACS Health Fair. Monthly EAP newsletter made available through Monday Musings.
<p>GOAL 4. Asheboro City Schools will have up-to-date business, technology, and communication systems to serve its students, families, and staff.</p>	
<p>Objective 1: Provide access and up-to-date training on the use of technology and communication systems, so that students, families, and/or staff can effectively use these resources to support student progress.</p>	<ul style="list-style-type: none"> ● Train classroom teachers and implement the use of PowerTeacher Pro. <ol style="list-style-type: none"> 1. A train-the-trainer model was implemented or each school to be implemented at the start of each school year. Each school sent a trainer to training at RCC in April 2018. 2. Dr. Drew Maerz and Christina Kinley provided school support for training upon principal request. 3. PowerTeacher Pro training webinars, offered by NCDPI, are shared with teacher through email and Monday Musings. 4. Follow-up trainings are offered at individual schools on an “as needed” basis. ● Train all staff on the new district telecommunications system. ● Conduct a needs assessment survey of students and families on home internet access. ● Continue to update signage throughout the district.
<p>Objective 2: Communicate with city and local government to assess plans for community internet access.</p>	<ul style="list-style-type: none"> ● Continue collaboration with Randolph Public Library to provide hotspots and internet access to our families through the public library ● Communicate low cost private internet options and free public WIFI options to our families through multiple mediums
<p>Objective 3: Develop and execute a comprehensive marketing plan, so that our community is informed about student outcomes, opportunities, quality educators, and the benefit of the district to the community.</p>	<ul style="list-style-type: none"> ● Design and Implement the Asheboro High School Alumni and Friends Association ● Re-image the Advisory Councils to help carry the Asheboro City Schools message into the community. <ol style="list-style-type: none"> 1. Students have been selected for the Student Advisory Council and PTO/PTA representatives have been identified. First meetings with these advisory groups begin the week of September 17. 2. On October 3, the newly formed ACS Business Advisory Council met to provide feedback to the system from the business and industry perspective. Chris Harrington from Elastic

	<p style="text-align: center;">Therapy was elected as the ACS Business Advisory Council Chair.</p> <ul style="list-style-type: none"> ● Develop “Talks with Terry” to update key community stakeholders about district initiatives and hear community concerns. ● Explore paid advertising options to continue carrying the message of Asheboro City Schools. <ol style="list-style-type: none"> 1. Annual report for 17-18 content has been collected and we are working on layout/design now. The report serves two purposes - to inform and to market ACS. It will be sent to all supplemental tax payers by the winter break. 2. Although not paid advertising, since the last board meeting, we have scheduled monthly LIVE radio spots with 99.9 WZOO radio.
<p>GOAL 5. Each student is healthy, safe and responsible.</p>	
<p>Objective 1. Design, implement, and evaluate a system-wide process to ensure students are connected to an adult advocate, so that each student collaborates regularly with a mentor or trusted adult.</p>	<ul style="list-style-type: none"> ● At the beginning of each year school will identify students that do not have a mentor or trusted adult and will work with their teachers, staff, and mentor/ volunteers to ensure each student has a trusted adult to whom they can reach out. ● Continue to build partnerships with organizations like Communities in Schools, Village of Barnabas, Eastside Development Corporation and faith based and civic partners to find mentors for students.
<p>Objective 2. Provide a system of support to ensure access to effective health and safety programs so that the physical, social, and emotional needs of students are met.</p>	<ul style="list-style-type: none"> ● Integrate the Sanford Harmony social emotional curriculum in grades K-6. ● Communicate the role and outreach of the school nurse to the school community. ● Resilience Training for educators to meet the needs of students who have experienced trauma. ● Increase student access to mental health services. ● Provide training on the updated threat assessment process. <ol style="list-style-type: none"> 1. Training on the revised Threat and Risk Assessment process was provided to administrators on 8/15/18 and for school counselors and social workers on 8/16/18.
<p>Objective 3. Design, implement, and evaluate a comprehensive continuum of behavioral supports, so that students, families, and staff have clear expectations for appropriate behavior and resources are available to meet</p>	<ul style="list-style-type: none"> ● Conduct monthly PBIS district meetings for the purpose of analyzing discipline data and facilitate collaborative problem solving ● Conduct monthly PBIS school level meetings to problem solve individual, group, and school wide discipline data, establish interventions and celebrations

student needs.	
Objective 4. Expand community partnerships that promote a healthy lifestyle, so that the wellness of our students, families, and staff is improved.	<ul style="list-style-type: none">● Expand Employee Assistance Program to provide resources and support to address personal or work-related challenges and concerns.<ol style="list-style-type: none">1. Implemented new Employee Assistance Program provider (Mygroup.com). Materials and introduction video provided for principals to introduce during opening staff meeting. Materials also available during ACS Health Fair. Monthly EAP newsletter made available through Monday Musings.● Host a district wellness fair.● Encourage ACS staff and students to participate in the Mayors fitness challenge.● Partner with A3/ Healthy Randolph to offer classes for staff members on healthy eating and wellness.

Asheboro CITY SCHOOLS

A learning community of excellence!

Chartered in 1905

P.O. Box 1103, Asheboro, NC 27204-1103 ■ 1126 S. Park St. ■ (336) 625-5104 ■ (336) 625-9238, fax

Asheboro City Board of Education January 10, 2019

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Gidget Kidd, ex-officio
Phillip Cheek, ex-officio

Calendar Committee: Dr. Beth Knott and Gwen Williams

School Assignments 2019

Asheboro High School	All members
South Asheboro Middle School	Gwen Williams, Linda Cranford, Gustavo Agudelo, Gidget Kidd, Phillip Cheek
North Asheboro Middle School	Baxter Hammer, Archie Priest, Jr., Kyle Lamb, Michael Smith
Balfour Elementary School	Beth Knott, Linda Cranford, Gwen Williams
C.W. McCrary Elementary School	Phillip Cheek, Gustavo Agudelo
Donna Lee Loflin Elementary School	Michael Smith, Kyle Lamb
Guy B. Teachey Elementary School	Gidget Kidd, Archie Priest, Jr.
Lindley Park Elementary School	Baxter Hammer, Joyce Harrington
Early Childhood Development Center	Kyle Lamb