

Asheboro City Board of Education Meeting

March 8, 2018

7:30 p.m.

Asheboro High School

Professional Development Center

6:00 p.m. – Budget Planning Meeting

6:45 p.m. – Policy Committee Meeting

7:00 p.m. – Finance Committee Meeting

I. Opening

- A. Call to Order
- B. Moment of Silence
- C. Pledge of Allegiance – Holly White, Pre-School Coordinator, and Aja McHenry, Pre-K student
- *D. Approval of Agenda

II. Special Recognition and Presentations

- A. Community Spotlight – Alex Chavez and Amanda Ratliff, Randolph County Partnership for Children – Leigh Anna Marbert
- B. Board Spotlight – Project-Based Learning at the Early Childhood Development Center – Holly White
- C. Asheboro City Schools Spelling Bee Winner – Hannah Charles – Dr. Aaron Woody
- D. Asheboro City Schools Secondary Level Battle of the Books Winner - South Asheboro Middle School - Dr. Aaron Woody
- E. NC High School Athletic Association State Wrestling Champion in the 3A 220 Weight Class – Michael Smith – Dr. Sean McWherter
- F. NC High School Athletic Association State Indoor Track and Field Triple Jump Second Place Winner – Kalynn McNair – Dr. Sean McWherter
- G. Regional Science Fair Winner – Emma Dobbins, South Asheboro Middle School – Dr. Julie Pack

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

- *A. Approval of Minutes – February 8, 2018
- *B. Budget Amendments S-01, S-02, CE-02, CO-2, and F-01
- *C. Summer School Plan
- *D. Policies Recommended for Approval
 - Policy 1310/4002 – Parental Involvement
 - Policy 3000 – Goals and Objectives of the Educational Program
 - Policy 3100 – Curriculum Development
 - Policy 3220 – Technology in the Educational Program
 - Policy 3300 – School Calendar and Time for Learning
 - Policy 3460 – Graduation Requirements
 - Policy 3530 – Citizenship and Character Education
 - Policy 4130 – Discretionary Admission
 - Policy 4155 – Assignment to Classes
 - Policy 4600 – Student Fees
- *E. Personnel

- *F. Overnight Field Trip Request for Asheboro High School's Chorus to travel to All-State Chorus Festival, April 14-15, 2018, in Raleigh, NC
- *G. 2016-2017 Audit Report

V. Information, Reports and Recommendations

- A. School Safety – Dr. Sean McWherter
- B. 2019-2020 School Calendar – Dr. Sean McWherter
- C. Policies Recommended for 30-Day Review – Dr. Drew Maerz
 - Policy 7410 – Teacher Contracts

VI. Action Items:

VII. Superintendent's Report/Calendar of Events

- A. Points of Pride – Leigh Anna Marbert
- B. Calendar of Events – Leigh Anna Marbert
- C. 2017-2018 Board Goals, March Update – Dr. Terry Worrell

VIII. Board Operations

- A. Important Dates to Remember

IX. Adjournment

*Item required Board approval.

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

**ASHEBORO CITY SCHOOLS
BOARD OF EDUCATION
March 8, 2018
7:30 p.m.
Asheboro High School
Professional Development Center
Addendum**

6:00 p.m. – Budget Planning Meeting
6:45 p.m. – Policy Committee Meeting
7:00 p.m. – Finance Committee Meeting

- I. **Opening**
- II. **Special Recognition and Presentations**
 - C. Asheboro City Schools Spelling Bee Winner Recognition - Moved to April 2018 Meeting
- III. **Public Comments**
- IV. ***Consent Agenda**
 - E. Personnel Addendum
- V. **Information, Reports, and Recommendations**
 - B. 2019-2020 School Calendar (amended to designate types of teacher workdays – optional, mandatory, mandatory professional development)
- VI. **Action Items**
 - A. 2018-2019 English Composition Course Proposal – Dr. Julie Pack
- VII. **Superintendent’s Report/Calendar of Events**
- VIII. **Board Operations**
- IX. **Adjournment**

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

March 8, 2018

Community Partner Spotlight:

Our Community Partners for March are Alex Chavez and Amanda Ratliff with the Randolph County Partnership for Children. They serve as teachers in the Parents as Teachers program offered through the Partnership. They provide a monthly parenting group for our families at the Early Childhood Development Center focusing on parenting and development activities for children ages birth to three years..

Board Spotlight:

Holly White and teachers from the Early Childhood Development Center will present on project-based learning at our five-star center.

Asheboro City Schools Spelling Bee Winner:

Dr. Aaron Woody will recognize fifth-grade student and district spelling bee winner, Hannah Charles.

Asheboro City Schools Secondary Level Battle of the Books Winning Team:

Dr. Aaron Woody will recognize the winning secondary team of the Battle of the Books competition.

Athletic Recognitions:

Dr. Sean McWherter will recognize Asheboro High School junior Michael Smith, who was recently named the NCHSAA State Wrestling Champion in the 3A 220 weight class. Dr. McWherter will also recognize Kalynn McNair, second place winner of the NCHSAA State Indoor Track and Field Triple Jump Event.

Regional Science Fair Winners:

Dr. Julie Pack will recognize Emma Dobbins from South Asheboro Middle School who competed in the Regional Science Fair. She now moves to compete at the State Science Fair the weekend of March 24.

**Board of Education Meeting
February 8, 2018**

A special joint meeting with The Randolph County Board of Commissioners and Asheboro City Board of Education was held prior to the regularly scheduled Board of Education meeting at 7:30 p.m. Chairman Lamb welcomed all in attendance and recognized David Allen, Randolph County Board of Commissioners Chair, who called the meeting to order at 5:52 p.m. In attendance were:

Randolph County Board of Commissioners:

David Allen, Chair
Kenny Kidd

Darrell Frye, Vice Chair
Maxton McDowell

Hal Johnson, Randolph County Manager
Will Massie, Finance Officer
Dana Crisco, Deputy Clerk to the Board

Aimee Scotton, Associate County Attorney
Amanda Varner, Clerk to the Board

Asheboro City Board of Education:

Kyle Lamb, Chair
Gustavo Agudelo
Baxter Hammer
Gidget Kidd
Michael Smith

Phillip Cheek, Vice Chair
Linda Cranford
Joyce Harrington
Dr. Beth Knott
Gwen Williams

Dr. Terry Worrell, Superintendent
Harold Blair, Assistant Superintendent/Finance Director
Dr. Aaron Woody, Assistant Superintendent of Curriculum and Instruction
Michael Mize, Director Maintenance and Facilities
Anthony Woodyard, Director of Technology and Innovation
Donna Gentry, Clerk to the Board
Leigh Anna Marbert, Public Information Officer

Mr. Mize presented an overview of Asheboro City Schools 10-year long-range facility plan which includes upgrades, improvements, and additions which are needed to accommodate the student population. It was emphasized that the average age of the school buildings is 57+ years and that the system is at a critical point in maintaining the facilities including the replacement of aged/outdated equipment including HVAC, electrical, and plumbing at all sites.

The core capacity of Asheboro High School is 965. The current enrollment is 1,357 which is 41 percent over core capacity. The core areas, including the media center and cafeteria, are inadequate to appropriately serve students. It was discussed that the Sir Robert Motel property (now referred to as Comet Corner) was purchased 15 years ago with the projection of meeting the high school facility needs for 10 years. Up to 35 students are occupying a Comet Corner classroom at any given time which is 653 square feet in size. The standard classroom size is 900 to 950 square feet.

The master plan for the high school calls for classroom and core space renovations and an addition. Superintendent Worrell emphasized that the need for additional classroom space is critical to meeting the needs of our students and programs including nursing, advanced manufacturing, robotics, cultural arts, science labs, and more.

Representatives from Smith Sinnett Architecture presented the proposed plan for renovating Asheboro High School's current facilities as well as the construction of an addition containing 18 classrooms as well as flexible-use common spaces.

General discussion and questions followed the presentation.

The meeting was adjourned at 6:56 p.m.

Policy Committee

Staff members present:

Dr. Terry Worrell
Dr. Drew Maerz

Carla Freemyer
Dr. Aaron Woody

Dr. Sean McWherter

Board members present:

Phillip Cheek
Dr. Beth Knott

Linda Cranford
Kyle Lamb

Gidget Kidd
Michael Smith

Mrs. Cranford called the meeting to order at 7:05 p.m. and referred to Dr. Maerz who began review of the agenda.

- Policy 7410 – Teacher Contracts
 - Language clarification and policy updates and additions throughout text.
 - Removed obsolete sections and wording throughout text.
 - New cross-reference added.

This policy will go to the Board for 30-day review in March.

With no further business, the meeting was adjourned at 7:11 p.m.

Finance Committee

No Finance Committee session was held.

Board of Education

The Asheboro City Board of Education met in open session at 7:30 p.m. in the Professional Development Center with the following members present:

Kyle Lamb, Chair
Linda Cranford
Gidget Kidd
Gwen Williams
Scott Eggleston, Attorney

Phillip Cheek, Vice Chair
Baxter Hammer
Dr. Beth Knott

Gustavo Agudelo
Joyce Harrington
Michael Smith

Staff members present: Superintendent Terry Worrell, Harold Blair, Dr. Aaron Woody, Carla Freemyer, Dr. Drew Maerz, Leigh Anna Marbert, Anthony Woodyard, Dr. Sean McWherter, Michael Mize, Dr. Cayce Favasuli, Robin Harris, Dr. Wendy Rich, and Dr. Julie Pack.

Chairman Lamb called the meeting to order and welcomed all in attendance.

Following a moment of silence, Debra Moya Figueroa and Jamyn Barker, South Asheboro Middle School students, led the Pledge of Allegiance.

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

Special Recognition and Presentations

Community Partner Spotlight: Leigh Anna Marbert, Public Information Officer, recognized Ms. Janet Clayton, volunteer, as South Asheboro Middle School's Community Partner. Ms. Clayton assists with any tasks the staff requests and goes above and beyond to support students by donating her time, energy, and resources. Most importantly, she brightens the SAMS office with her smile and warm nature.

Board Spotlight: South Asheboro Middle School students Mel Adames, Stephanie Cantu, Claudia Harrell, Katherine Botchway, Luis Martinez, Brandon Flores, and Issac Martinez shared the schoolwide expectations of the Positive Behavior Intervention and Supports (PBIS) program.

Randolph-Asheboro YMCA NEXT Program: Patrick O'Hara, Executive Director of the Randolph-Asheboro YMCA, along with YMCA counselors and students from North and South Asheboro middle schools, discussed the NEXT (Needing Excellence Tomorrow) program funded by Senator Rick Gunn during the summer of 2017. Students discussed their experiences including visiting local businesses to explore occupational opportunities, development of interview, social, and life skills, and instruction in drug and alcohol abuse. The program will be offered again during the summer of 2018.

Career and Technical Education (CTE) Celebration: With February being National Career and Technical Education (CTE) Month, Asheboro High School students shared their experiences in the district's exceptional CTE program. Presenting were: Jackson Smith, Nicole Valencia-Hernandez, Carlee Cagle, Attiya Muhammad, Yamiles Tzintzun-Sosa, Adrianna Butler, Dylan Villarruel, and Oscar Matamoros Manzanares.

Public Comments

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

Consent Agenda

Upon motion by Mr. Hammer, seconded by Ms. Cranford, the following items under the Consent Agenda were approved.

- A. Approval of Minutes – January 11, 2018 Board of Education Meeting; January 27, 2018 Board of Education Winter Retreat; and January 29, 2018 Legislative Committee Meeting.
- *B. Policies Recommended for Approval:
 - Policy 4040/7310 – Staff-Student Relations
 - Policy 7130 – Licensure
 - Policy 7240 – Drug-Free and Alcohol-Free Workplace
 - Policy 7510 – Leave
 - Policy 7530 – Military Leave
 - Policy 7550 – Absences Due to Inclement Weather
 - Policy 7810 – Evaluation of Licensed Employees
 - Policy 7900 – Resignation

- Policy 7910 – Retirement
- Policy 7921 – Classified Personnel Reduction
- Policy 7930 – Professional Employees: Demotion and Dismissal
- Policy 7935 – Nonrenewal or Non-Reemployment of Teachers
- Policy 7940 – Classified Personnel: Suspension and Dismissal

***C.** City Consortium Agreement

***D.** Overnight Field Trip, South Asheboro Middle School and Asheboro High School Student Councils to attend the NCACS State Convention, Hickory, NC, March 16-18, 2018.

***E.** Overnight Field Trip, South Asheboro Middle School and Asheboro High School Student Councils to attend the NCACS Leadership Conference, Mars Hill, NC, July 9-13, 2018.

F. Personnel:

I. RESIGNATIONS/RETIREMENTS/SEPARATIONS

LAST	FIRST	SCH	SUBJECT	EFFECTIVE
Hurley	Andrew	CO	Network Systems Analyst	1/10/2018
Owens	Yajaira	AHS	Assistant Principal	4/6/2018
Allmon	Terry	AHS	EC/Homebound (PT-Temp)	2/15/2018 – 6/13/2018
Brown	Aaron	SAMS	Non-Faculty Coach, Baseball	2/12/2018
Craven	Johnny	BAL	Head Custodian (PT-Temp)	2/5/2018 – 3/9/18
Dye	Beverly	LP	Principal (PT-Temp)	2/26/2018 – 5/11/2018
Elcome	Vicky	AHS	Non-Faculty Coach-Girls Soccer Assistant	2/15/2018
Grant	Cathie	GBT	Tutor (PT-Temp)	2/5/2018 – 5/25/2018
Shumaker	Sue	DLL	Tutor (PT-Temp)	2/5/2018 – 5/25/2018

II. APPOINTMENTS

LAST	FIRST	SCH	SUBJECT	EFFECTIVE
Carr	Sean	SAMS	Mathematics	8/15/2018
Walker	Amber	AHS	School Counselor	2/26/2018

III. TRANSFERS

LAST	FIRST	SCH	SUBJECT	EFFECTIVE
Sanchez	Silver	BAL to CO	Head Custodian to Maintenance	1/30/2018

***G.** Overnight Field Trip, Asheboro High School DECA Chapter to attend the DECA State Conference, Greensboro, NC, March 8-10, 2018.

*A copy is made a part of these minutes.

Information, Reports and Recommendations

A. Dr. Drew Maerz presented the following policies for 30-day review:

- Policy 1310/4002 – Parental Involvement
- Policy 3000 – Goals and Objectives of the Educational Program
- Policy 3100 – Curriculum Development
- Policy 3220 – Technology in the Educational Program
- Policy 3300 – School Calendar and Time for Learning
- Policy 3460 – Graduation Requirements
- Policy 3530 – Citizenship and Character Education
- Policy 4130 – Discretionary Admission
- Policy 4155 – Assignment to Classes
- Policy 4600 – Student Fees

- B. Board member Linda Cranford presented an update on her recent participation in the North Carolina School Boards Association Delegation Conference.

Action Items

- *A. Gidget Kidd, Chair of the Legislative Committee, presented the proposed 2018 Legislative Platform. Upon motion by Ms. Kidd, seconded by Ms. Harrington, the 2018 Legislative Platform was unanimously approved as presented.

Superintendent's Report/Calendar of Events

- A. Leigh Anna Marbert, Public Information Officer, shared the *Points of Pride* and *Calendar of Events* noting the next Board of Education meeting will be on March 8, 2018.
- B. Superintendent Worrell presented an update on the 2017-2018 Board Goals highlighting the following accomplishments during the past month:
1. George Washington Carver Oratorical Contest Winners:
Mason Dunlap from NAMS won \$175.00
Fatima Perez from AHS won \$200.00
Ingrid Alvarez from AHS won \$300.00
 2. Randolph Sports Council honored sportsmanship award winners Madison Priest and Isaiah Ridley.
 3. Edith Mata Torres was selected as the 2018 Rotary 4-Way Speech winner for Asheboro High School. Miss Torres will advance to the regional competition on February 24, 2018.
 4. Congratulations to Brian Nance who earned his 200th victory as Asheboro High School basketball coach.
 5. The new Asheboro City Schools website will have a soft launch on February 9, 2018.
 6. The State of Our Schools event was held on January 30, 2018. This was an event to share information regarding Asheboro City Schools with our students, families, and community members.
 7. Our Teacher Recruitment Fair will be held on February 24, 2018.
 8. High School Course Credit:
 - 10 students earned credit for 11 high school courses during the summer of 2017: Spanish 1, Spanish 2, Entrepreneurship 1, Fashion Merchandising, and Math 2.
 - In the fall of 2017, nine students earned credit: American History 1, Earth and Environmental Science, Spanish 1 and 2, Chinese 1, Chemistry and English 2.
 - For the spring of 2018, 30 students have applied to participate in Credit by Demonstrated Mastery.
 9. The Park Street Players presented a preview of the Hunchback of Notre Dame at our State of Our Schools event and at a meeting of the Asheboro Rotary Club.

Board Operations

- A. Chairman Lamb reviewed important upcoming dates for the Board.
- B. Chairman Lamb presented Michael Smith with a Boardmanship Certificate for completion of the training requirements for board membership as shown in G.S. 115C-50 during 2016-2017.

Upon motion by Mr. Cheek, seconded by Ms. Harrington, and unanimously approved, the Board, under G.S. 143-318.11(a)(3), approved to move to executive session to consult with the Board's attorney in order to preserve attorney-client privilege at 8:34 p.m.

Executive Session

Upon motion by Ms. Harrington, seconded by Ms. Cranford, and unanimously approved, the Board convened in executive session at 8:45 p.m.

Upon motion by Ms. Kidd, seconded by Mr. Agudelo, and unanimously approved, the Board ended the executive session at 8:55 p.m.

Adjournment

There being no further business and upon motion by Mr. Agudelo, seconded by Mr. Cheek, the meeting was adjourned at 9:10 p.m.

Chairman

Secretary

Budget Amendment
Asheboro City Schools Administrative Unit
State Public School Fund

The Asheboro City Board of Education at a regular meeting on the 8th day of March, 2018, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2018.

REVENUE

1.3100.000	State Allocation	\$ <u>667,236</u>
		\$ <u><u>667,236</u></u>

EXPENDITURE

1.5400.005	School Leadership - Principal/Assistant Principal	\$ 100,000
1.5810.007	School Based Support - Instructional Personnel	100,000
1.5120.013	CTE - Career Technical Education	100,000
1.5350.016	Extended Day/Year Instruction - Summer Reading Camps	4,320
1.5210.032	Special Instruction - Children with Special Needs	(21,268)
1.5110.046	Instructional Bonus Pay - 3rd Grade Reading	48,959
1.5110.048	Instructional Bonus Pay - Other Performance Bonuses	146,727
1.6550.056	Transportation Services - Transportation of Pupils	51,817
1.5230.063	Pre-K Children With Disabilities - Children With Special Needs	39,794
1.5120.065	CTE - Career Technical Education	28,900
1.6400.073	Technology Support - School Connectivity	67,987
		\$ <u><u>667,236</u></u>

Total Appropriation in Current Budget	\$ 28,835,000
Total Increase/Decrease of above amendment	<u>667,236</u>
Total Appropriation in Current Amended Budget	\$ <u><u>29,502,236</u></u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of March, 2018.

Chairman, Board of Education

Secretary

Budget Amendment
Asheboro City Schools Administrative Unit
State Public School Fund

The Asheboro City Board of Education at a regular meeting on the 8th day of March, 2018, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2018.

REVENUE

1.3100.000	State Allocation	\$	<u>460,000</u>
		\$	<u><u>460,000</u></u>

EXPENDITURE

1.5110.061	Instructional Services - Non-capitalized Computer Equipment	\$	<u>460,000</u>
		\$	<u><u>460,000</u></u>

Total Appropriation in Current Budget	\$	29,502,236
Total Increase/Decrease of above amendment		<u>460,000</u>
Total Appropriation in Current Amended Budget	\$	<u><u>29,962,236</u></u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of March, 2018.

Chairman, Board of Education

Secretary

Budget Amendment
Asheboro City Schools Administrative Unit
Current Expense Fund

The Asheboro City Board of Education at a regular meeting on the 8th day of March, 2018, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2018.

<u>REVENUE</u>		
2.4910.000	Fund Balance Appropriated	\$ <u>200,000</u>
		\$ <u><u>200,000</u></u>
 <u>EXPENDITURE</u>		
2.5110.001	Regular Instruction	\$ <u>200,000</u>
		\$ <u><u>200,000</u></u>
 Total Appropriation in Current Budget		\$ 9,942,880
Total Increase/Decrease of above amendment		<u>200,000</u>
Total Appropriation in Current Amended Budget		\$ <u><u>10,142,880</u></u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of March, 2018.

Chairman, Board of Education

Secretary

Budget Amendment
Asheboro City Schools Administrative Unit
Capital Outlay Fund

The Asheboro City Board of Education at a regular meeting on the 8th day of March, 2018 passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2018.

REVENUE

4.4110.999	County Appropriation	\$	<u>500,000</u>
		\$	<u><u>500,000</u></u>

EXPENDITURE

4.9199.999.526.304	Architectural Design - Asheboro High School	\$	<u>500,000</u>
		\$	<u><u>500,000</u></u>

Total Appropriation in Current Budget	\$	1,779,696
Total Increase/Decrease of above amendment		<u>500,000</u>
Total Appropriation in Current Amended Budget	\$	<u><u>2,279,696</u></u>

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of March, 2018.

Chairman, Board of Education

Secretary

Budget Amendment
 Asheboro City Schools Administrative Unit
 Federal Funds

The Asheboro City Board of Education at a regular meeting on the 8th day of March, 2018, passed the following resolution.

Be it resolved that the following amendment be made to the budget resolution for the fiscal year ending June 30, 2017.

Revenue

3.3600.050	Title I	\$ 2,120.98
3.3600.060	IDEA VI-B Handicapped	(33,689.49)
3.3600.082	IDEA VI-B State Improvement	10,100.96
3.3600.103	Improving Teacher Quality	26,139.00
3.3600.104	Language Acquisition	2,071.00
3.3600.119	IDEA Preschool Part B Targeted Assistance	10,928.14
		\$ 17,670.59
		\$ 17,670.59

Expenditure

3.5330.050	Remedial and Supplemental K-12 Services	\$ 2,120.98
3.5210.060	Children w/ Disabilities Curricular Services	(33,689.49)
3.5210.082	Children w/ Disabilities Curricular Services	10,100.96
3.5110.103	Regular Curricular Services	26,139.00
3.5270.104	Limited English Proficiency Services	2,071.00
3.5230.119	Pre-K Children w/ Disabilities Curricular Services	10,928.14
		\$ 17,670.59
		\$ 17,670.59

Total Appropriation in Current Budget	\$ 3,926,697.00
Total Increase/Decrease of above amendment	17,670.59
Total Appropriation in Current Amended Budget	\$ 3,944,367.59

Passed by majority vote of the Board of Education of Asheboro City on the 8th day of March, 2018.

Chairman, Board of Education

Secretary



2018
End-Of-Grade/End-Of-Course Retest Plan
10-Day Summer Academy

General Plan:

Per guidance from the North Carolina Department of Public Instruction (NCDPI), End-Of- Grade/End-Of-Course enrichment opportunities and additional test administration is an option for students who passed a course/subject but scored a Level 1 or a Level 2 on the associated End-Of-Course or End-Of-Grade assessment, excluding Grade 3 End-of-Grade English/Language Arts/Reading (see further details below). Districts may administer the End-of-Grade or End-of-Course tests during a summer program that occurs after the academic year. These test scores will not be included in growth analysis for school accountability or for educator effectiveness. However, the higher score will be included in proficiency calculations for school accountability within the current accountability year. The 2017–2018 accountability year ends on June 30, 2018. Summer Academy End-of-Grade and End-of-Course test scores uploaded to the NCDPI website by July 6, 2018, will be included in 2017–2018 accountability.

Third grade students can only participate in a retest/remediation plan for math. If they wish to retest in reading, that must occur before the school year ends. They can take the Read to Achieve test and/or re-test on the End-of-Grade according to Read to Achieve guidelines.

NCDPI is not specifying the number of days the summer program must be conducted or whether transportation is required. However, student participation is voluntary. Parents or guardians must make the final decision regarding their student’s summer attendance; students should be held harmless if they do not participate. Additionally, for the 2017–2018 school year, schools offering a summer program must have it approved by their local Board of Education. Schools must notify parents about the summer program including, but not limited to, the dates it will occur, its purpose, and who is eligible to attend. All End-of-Course and End-of-Grade assessments must be administered during the NCDPI designated testing windows.

**“Proposed” Asheboro City Schools End-of-Grade/End-of-Course Summer
Enrichment and Retest Plan:**

- **Dates:**
 - June 14th – June 20th = Enrichment and Skill Boost
 - June 21st and 22nd = Retesting
- **Purpose:**
 - To provide opportunities for students to increase their skills in the areas of grades 3 - 8 mathematics, Math I, grades 4 - 8 reading, English II, 5th/8th grade science, and high school Biology and demonstrate mastery of grade-level content.
- **Eligibility:**
 - Students who scored Level 2 on an End-of-Grade or End-of-Course test and students assessed through NC Extend 1. On a case-by-case basis, schools may invite other students if they feel it is appropriate for them to attend. Transportation will be provided.

District Plans:

The district and teacher leaders will devise the process for providing instruction to eligible students based on data. Once test scores are received, schools will begin the process of support during the remaining days of the school year, notifying parents of the summer program opportunity by providing them with the intent letter, and a report to transportation with the names of students who intend to participate and require bus transportation. Teacher allotments will be based on the number of Levels 2s in each content area.

- **Breakfast/Lunch:**
 - Schools will serve a hot breakfast and a hot lunch as normal on these days.

Asheboro City Schools End-of-Grade/End-of-Course Retest Plan

Dates:

June 14-22, 2018

Locations:

Grades 3-5 – Guy B. Teachey Elementary
Grades 6-12 – South Asheboro Middle School

Times:

8:15-11:30 a.m.
8:30-11:45 a.m.

Transportation:

Transportation provided

Meals:

Daily breakfast and lunch provided

Subjects:

EOG English/Language Arts Grades 4-8
EOG Math Grades 3-8
EOG Science Grades 5 & 8

EOC Biology
EOC Math I
EOC English II

Attendees:

Students scoring Achievement Level 2 that will benefit from additional instruction will be invited. Requests for students scoring at Achievement Level I will also be honored.

Policies
For
Approval

The board recognizes the critical role of parents in the education of their children and in the schools. The board directs school administrators to develop programs that will promote and support parental involvement in student learning and achievement at school and at home and encourage successful progress toward graduation. Each parent is encouraged to learn about the educational program, the educational goals and objectives of the school system, and his or her own child's progress. The board also encourages parents to participate in activities designed by school personnel to involve them, such as parent conferences, in order to encourage effective communication.

The board directs each principal or designee to develop a parental involvement plan as a part of the school improvement plan. This plan must include, at a minimum, efforts that meet the requirements established in this policy. In addition, the plan must include ways to enhance parental involvement in the following areas:

1. meaningful two-way communication between home and school;
2. promotion of responsible parenting;
3. involvement of parents and guardians in student learning;
4. promotion of volunteering;
5. involvement of parents and guardians in school decisions that affect children and families;
6. parental training;
7. community collaboration; and
8. promotion of student health awareness.

This policy applies to the parents, legal guardians, and legal custodians of students who are under 18 years old and are not married.

A. PARENT COMMUNICATION AND CONFERENCES

The board encourages school personnel to have regular contact with parents for commendation as well as for notification of concerns. Principals or designees shall plan for periodic communication with parents. Teachers are responsible for scheduling conferences with parents.

The principal or designee shall strive, through oral or written communication or other means, to include the parents of students identified as at-risk in the implementation and review of academic and/or behavioral interventions for their children, in accordance with policy 3405, Students at Risk of Academic Failure.

The principal or designee shall provide the parent of each student in kindergarten, first, or second grade with written notification of the student's reading progress. The notice will be provided three times a year, following each benchmark assessment and will include: (1) assessment results, (2) whether the child may not reach reading proficiency by the end of third grade; and (3) instructional support activities for use at home.

The board encourages the superintendent to work with local business leaders, including the local chambers of commerce, to encourage employers to adopt as part of their stated personnel policies time for employees who are parents or guardians to attend conferences with their child's teachers.

B. PARENTAL NOTIFICATION

Each principal or designee of a Title I school shall effectively notify parents of all parental rights and other required information regarding Title I schools and programs, in accordance with federal law. Parents of students in Title I schools shall receive a copy of the system-wide Title I parent and family engagement policy (policy 1320/3560) and the school-wide parent involvement plan.

In addition, annually every building principal or designee shall effectively notify parents of the following:

1. parental rights related to student records (see policy 4700, Student Records);
2. parental rights related to student surveys (see policy 4720, Surveys of Students);
3. the approximate dates of any non-emergency, invasive physical examination or screening that is: (a) required as a condition of attendance, (b) administered and scheduled in advance by the school administration, and (c) not necessary to protect the immediate health and safety of students;
4. the schedule of pesticide use on school property and their right to request notification of nonscheduled pesticide use (see policy 9205, Pest Management);
5. student behavior policies, the Code of Student Conduct, and school standards and rules (see policies in the 4300 series);
6. the permissible use of seclusion and restraint in the schools (see regulation 4302-R, Rules for Use of Seclusion and Restraint in Schools);
7. policy 1720/4015/7225, Discrimination, Harassment, and Bullying Complaint Procedure;
8. policy 1740/4010, Student and Parent Grievance Procedure;
9. the dates of the system-wide and state-mandated tests that students will be required

to take during that school year, how the results from the tests will be used and the consequences thereof, and whether each test is required by the State Board of Education or by the local board;

10. grading practices that will be followed at the school and, for parents of high school students, the method of computing the grade point averages that will be used for determining class rank (see policies 3400, Evaluation of Student Progress and 3450, Class Rankings);
11. available opportunities and the enrollment process for students to take advanced courses and information explaining the value of taking advanced courses;
12. a clear and concise explanation of the North Carolina testing and accountability system that includes all information required by federal law;
13. a report containing information about the school system and each school, including, but not limited to:
 - a. the following information both in the aggregate and disaggregated by category: student achievement, graduation rates, performance on other school quality and/or student success indicators, the progress of students toward meeting long-term goals established by the state, student performance on measures of school climate and safety, and, as available, the rate of enrollment in post-secondary education;
 - b. the performance of the school system on academic assessments as compared to the state as a whole and the performance of each school on academic assessments as compared to the state and school system as a whole;
 - c. the percentage and number of students who are:
 - i. assessed,
 - ii. assessed using alternate assessments,
 - iii. involved in preschool and accelerated coursework programs, and
 - iv. English learners achieving proficiency;
 - d. the per pupil expenditures of federal, state, and local funds;
 - e. teacher qualifications;
134. the grade earned by the school on the most recent annual report card issued for it by the State Board of Education if the grade was a D or F;
15. supportive services available to students, including guidance, counseling and health services (see policy 3610, Counseling Program);

16. information about meningococcal meningitis and influenza, including the causes, symptoms, and vaccines, how the diseases are spread, and places where parents and guardians may obtain additional information and vaccinations for their children;
17. for parents of students in grades 5 through 12, information about cervical cancer, cervical dysplasia, and human papillomavirus, including the causes and symptoms of these diseases, how they are transmitted, how they may be prevented by vaccination, including the benefits and possible side effects of vaccination, and places parents and guardians may obtain additional information and vaccinations for their children;
18. how to reach school officials in emergency situations during non-school hours;
19. information about and an application form for free and reduced price meals and/or free milk (see policy 6225, Free and Reduced Price Food Services);
20. information about the school breakfast program;
21. information about the availability and location of free summer food service program meals for students when school is not in session;
22. for parents of children with disabilities, procedural safeguards (see also policy 1730/4022/7231, Nondiscrimination on the Basis of Disabilities);
23. information on the availability of the asbestos management plan and planned or in-progress inspections, re-inspections, response actions, and post-response actions, including periodic re-inspection and surveillance activities;
24. education rights of homeless students (see policy 4125, Homeless Students);
25. the content and implementation of the local school wellness policy (see policy 6140, Student Wellness);
26. their right to take four hours of unpaid leave from their jobs every year in order to volunteer in their child's school as stated in G.S. 95-28.3 (see policy 5015, School Volunteers);
27. that the school system does not discriminate on the basis of race, color, national origin, sex, disability, or age (see policies 1710/4021/7230, Prohibition Against Discrimination, Harassment, and Bullying and 1730/4022/7231, Nondiscrimination on the Basis of Disabilities);
28. that the school system provides equal access to its facilities, programs and activities to the Boy Scouts and other designated youth groups (see policy 1710/4021/7230, Prohibition Against Discrimination, Harassment, and Bullying); and

29. the availability of and the process for requesting a waiver or reduction of student fees (see policy 4600, Student Fees).

C. OPPORTUNITIES TO WITHHOLD CONSENT/OPT OUT

As a part of the annual notification described above, parents will be effectively notified that they may opt out of any of the following:

1. release of student directory information about their child for school purposes or to outside organizations (see policy 4700, Student Records);
2. release of their child's name, address, and telephone listing to military recruiters or institutions of higher education (see policy 4700, Student Records);
3. their child's participation in curricula related to (a) prevention of sexually transmitted diseases, including HIV/AIDS; (b) avoidance of out-of-wedlock pregnancy; or (c) reproductive health and safety education, as provided in policy 3540, Comprehensive Health Education Program. A copy of the materials that will be used in these curricula will be available in the school media center during the school year and at other times that the media center is available to the public. To meet any review periods required by law, materials also may be made available for review in the central office;
4. their child's participation in academic or career guidance or personal or social counseling services of a generic nature offered to groups of students (e.g., peer relations strategies offered to all sixth graders). However, parental notification and permission are not required for: (a) short-duration academic, career, personal, or social guidance and counseling and crisis intervention that is needed to maintain order, discipline, or a productive learning environment; (b) student-initiated individual or group counseling targeted at a student's specific concerns or needs; and (c) counseling if child abuse or neglect is suspected (see policies 3610, Counseling Program, and 4240/7312, Child Abuse – Reports and Investigations);
5. their child's participation in non-Department of Education-funded surveys concerning protected topics (see policy 4720, Surveys of Students);
6. their child's participation in any non-emergency, invasive physical examination or screening that is: (a) required as a condition of attendance; (b) administered and scheduled in advance by the school administration; and (c) not necessary to protect the immediate health and safety of students;
7. the collection, disclosure, or use of their child's personal information for marketing purposes (see policy 4720, Surveys of Students); and
8. release of their child's free and reduced-price meal information to State Medicaid

or State children's health insurance program (SCHIP).

Any parent or legal guardian who wishes to opt out/withhold consent must do so in writing after receiving notice. Otherwise, consent to the programs or activities is presumed. After the annual notification, the school is not required to provide further notice to the parent or legal guardian as to the manner in which student directory information is used, the curriculum is provided, or guidance programs are made available.

D. PARENTAL PERMISSION REQUIRED

Written parental permission is required prior to the following activities:

1. the administration of medications to students by employees of the school system (see policy 6125, Administering Medicines to Students);
2. the release of student records that are not considered directory information, unless the release is allowed or required by law (see policy 4700, Student Records);
3. off-campus trips;
4. students' participation in high-impact or high-risk sports or extracurricular activities, such as football or mountain climbing (see policy 4220, Student Insurance Program);
5. all decisions or actions as required by the IDEA with regard to providing special education or related services to students with disabilities (see policy 3520, Special Education Programs/Rights of Students with Disabilities);
6. certain health services, as required by law;
7. participation in a mental health assessment or mental health services under circumstances prescribed by federal law;
8. students' participation in programs or services that provide information about where to obtain contraceptives or abortion referral services;
9. students' participation in surveys funded by the Department of Education that are conducted concerning protected topics (see policy 4720, Surveys of Students);
9. disclosure of students' free and reduced price lunch eligibility information or eligibility status; and
11. students' independent access to the Internet, as described in policy 3225/4312/7230, Technology Responsible Use.

Legal References: Elementary and Secondary Education Act, as amended, 20 U.S.C. 6301 *et seq.*, 34 C.F.R. pt. 200; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g, 34 C.F.R. pt. 99; Protection of Pupil Rights Amendment, 20 U.S.C. 1232h, 34 C.F.R. pt. 98; Individuals with Disabilities Education Act, 20 USC 1400, *et seq.*; Asbestos Hazard Emergency Response Act, 15 U.S.C. 2641, *et seq.*; McKinney-Vento Homeless Assistance Act, 42 U.S.C. 11431, *et seq.*; 42 U.S.C. 1758, 7 C.F.R. pt. 245; 42 U.S.C. 1758b; National School Lunch Program, 42 U.S.C. 1751 *et seq.*, 7 C.F.R. 210.12; Boy Scouts of America Equal Access Act, 20 U.S.C. 7905, 34 C.F.R. 108.9; 20 U.S.C. 7908; G.S. 90-21.1; 95-28.3; 115C-47(47), -47(51), -47(54), -47(58), -81(e1), -105.41, -109.1, 174.26(d) -307(c), -375.4, -390.2, -391.1, -407.16; State Board of Education Policies KNEC-002, PRNT-000, TEST-001

Cross References: Title I Parent and Family Engagement (policy 1320/3560), Prohibition Against Discrimination, Harassment, and Bullying (policy 1710/4021/7230), Discrimination, Harassment, and Bullying Complaint Procedure (policy 1720/4015/7225), Nondiscrimination on the Basis of Disabilities (policy 1730/4022/7231), Student and Parent Grievance Procedure (policy 1740/4010), Technology Responsible Use (policy 3225/4312/7320), Evaluation of Student Progress (policy 3400), Students at Risk of Academic Failure (policy 3405), Class Rankings (policy 3450), Special Education Programs/Rights of Students with Disabilities (policy 3520), Comprehensive Health Education Program (policy 3540), Counseling Program (policy 3610), Extracurricular Activities and Student Organizations (policy 3620), Homeless Students (policy 4125), Student Insurance Program (policy 4220), Child Abuse – Reports and Investigations (policy 4240/7312), Student Behavior Policies (4300 series), Rules for Use of Seclusion and Restraint in Schools (regulation 4302-R), Student Fees (policy 4600), Student Records (policy 4700), Surveys of Students (policy 4720), School Volunteers (policy 5015), Registered Sex Offenders (policy 5022), Administering Medicines to Students (policy 6125), Student Wellness (policy 6140), Free and Reduced Price Meal Services (policy 6225), Pest Management (policy 9205)

Adopted: April 14, 2011

Revised: March 14, 2013, August 8, 2013, August 14, 2014, January 8, 2015, May 12, 2016, March 9, 2017, July 13, 2017

GOALS AND OBJECTIVES OF THE EDUCATIONAL PROGRAM

It is the goal of the board that every student be provided the opportunity to receive a sound basic education and graduate from high school prepared for work, further education, and citizenship. The board recognizes the critical role of parents, governmental and nonprofit agencies, businesses, and the community in helping individual students and the school system meet this goal. To ensure that the educational program meets rigorous academic standards, the board will strive to maintain accreditation of its schools by AdvancED and/or the State Board of Education.

A successful educational program also depends on innovation at the individual school level. The board is committed to allowing administrators at individual schools to develop and implement plans necessary to ensure the educational success of their students.

The board will provide an educational program that offers students the opportunity to receive a sound basic education. The program will meet statewide instructional standards as prescribed by the State Board of Education. The board believes that the administrators of the educational program must strive to provide each student with the opportunity to:

1. develop sufficient ability to read, write, and speak the English language and a sufficient knowledge of fundamental mathematics, and physical science to function in a complex and changing society;
2. develop sufficient knowledge of geography, history, and basic economic and political systems to make informed choices with regard to issues that affect the student personally or affect the student's community, state, and nation;
3. develop sufficient academic and career and technical skills to successfully engage in post-secondary education or advanced or highly skilled career and technical education and to compete on an equal basis with others in further formal education or gainful employment in contemporary society;
4. learn to be responsible for and accept the consequences of his or her conduct and academic performance;
5. develop the capacity to examine and solve problems;
6. foster respect and appreciation for cultural and ideological diversity and differences;
7. develop the ability to be productive in a team environment;
8. learn and acquire the skills necessary for a lifetime of continuous learning and adaptation to change in the workplace and society;
9. prepare for challenging curriculum beyond secondary school and, when appropriate,

- complete high school courses required for college entry in less than four years;
10. achieve high levels of success in a rigorous curriculum;
 11. acquire the skills needed for technological literacy in a rapidly changing world; and
 12. remain in school and earn a high school diploma and, when appropriate, earn additional college credit.

These goals and objectives of the educational program will be used to guide administrators, teachers and the board in all of their duties, including curriculum development, selection of materials and issues related to instructional time.

Legal References: G.S. 115C art. 8 pt.; 115C-12(32), -12(38), -36, -47, -151~~8~~4; *Leandro v. State*, 346 N.C. 336 (1997); State Board of Education Policies GCS-F-016, GCS-L-006

Cross References: Board Authority and Duties (policy 1010), Curriculum Development (policy 3100), Selection of Instructional Materials (policy 3200), Counseling Program (policy 3610)

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

Revised: November 9, 2006, May 10, 2012, June 13, 2013, May 12, 2016

The board recognizes that curriculum development must be an ongoing process in order to address continually the changing needs and diversity of all students and to fulfill the educational goals of the board. The board further recognizes that while educators must be responsible for developing the curriculum, parents, other governmental agencies, businesses, and members of the public have valuable insights in the type of curriculum needed.

A. CURRICULUM DEVELOPMENT

The curriculum must be developed to meet state and board requirements, using the current statewide instructional standards as a foundation. The superintendent shall establish a curriculum committee to coordinate curriculum planning and ensure that the curriculum is aligned with the current statewide instructional standards and includes subject-area competencies for each grade level. The committee must include central office administrators, teachers, and school administrators representing the various schools and grade levels. Teachers should receive appropriate training so that they may participate in curriculum development. The committee also must seek input from parents, the community, and experts in order to make fully informed decisions.

The superintendent or designee shall direct the committee to review periodically the curriculum content used in courses addressing the founding principles of our nation.

The committee may recommend that the board expand subject areas and objectives of the curriculum to meet the educational goals of the board and state and federal laws. The committee also may recommend eliminating subject areas or objectives that are not state-required or related to the educational goals of the board.

B. CURRICULUM MODIFICATION BY INDIVIDUAL SCHOOLS

The principal is the instructional leader of the school and is responsible for determining whether the curriculum meets the needs of the students of the school. Accordingly, the principal or designee may consider modifying the curriculum.

If a school official wishes to modify the curriculum, he or she may submit a proposal to the central curriculum committee. Unless the curriculum committee has significant concerns about the proposal, the committee will approve the changes so long as the curriculum maintains continuity. After being approved by the curriculum committee, the proposal must be submitted to the board for approval as a part of the school improvement plan process if the modifications include: (1) expanding or reducing the subject areas or objectives; (2) eliminating subject areas or objectives not required by the state; or (3) waiving local board policies. The curriculum committee shall ensure that the curriculum continues to be aligned with the current statewide instructional standards.

C. EVALUATION

The superintendent shall ensure that the methods for meeting curriculum objectives are regularly evaluated for their effectiveness. The board also encourages external curriculum audits by professional curriculum assessors.

Legal References: G.S. 115C art. 8 pt. 1; 115C-47

Cross References: Goals and Objectives of the Educational Program (policy 3000), School Improvement Plan (policy 3430)

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

Revised: October 9, 2014, July 9, 2015

Administrative Procedure: Yes

TECHNOLOGY IN THE EDUCATIONAL PROGRAM

Policy Code:

3220

In alliance with state school technology goals, the board is committed to establishing and supporting 21st century information and communications technology systems to foster globally competitive, healthy, and responsible students. The board recognizes the benefits of digital and technology-enabled teaching and learning resources that provide the ability to easily customize curriculum, provide access to current information, and enable access to quality materials at a lower cost than traditional materials. To that end, the board supports classroom digital and technology-enabled teaching and learning resources that are aligned with the current statewide instructional standards as they become available. In addition, to the extent funding permits, the board will endeavor to ensure that all students have access to personal digital and technology-enabled teaching and learning devices to foster the 21st century skills necessary for future-ready learners.

The board expects that information and communications technologies will be integrated across the curriculum and used to support student achievement. Such technologies will also be used to support programs and activities that promote safe schools and healthy and responsible students. The curriculum committee should provide suggestions in the curriculum guides referenced in policy 3115, Curriculum and Instructional Guides, for integrating technological resources (as defined in Section A below) into the educational program. School administrators and teachers are encouraged to develop additional strategies for integrating technological resources across the curriculum and utilizing the power of technology to improve learning outcomes while making more efficient use of resources. The strategies should be included in the school improvement plan if they require the transfer of funds or otherwise relate to any mandatory or optional components of the school improvement plan.

The superintendent shall integrate digital planning to support teaching and learning needs into school system strategic planning efforts and include various stakeholders such as curriculum leaders, teachers, administrators, and representatives from technology services, instructional technology, finance, and other departments as required.

The superintendent shall establish relationships with businesses and seek grants and other funding sources in an effort to acquire technological resources for the educational program.

A. SELECTION OF TECHNOLOGICAL RESOURCES

Technological resources include, but are not limited to, the following: (1) hardware, including both fixed and mobile technologies and devices such as desktop computers, laptops, netbooks, tablets, e-readers, smartphones, and gaming devices; (2) software; (3) network and telecommunications systems and services; (4) Internet access; (5) multimedia equipped classrooms; (6) computer classrooms and laboratories; and (7) other existing or emerging mobile communications systems. All technological resources must be purchased and used in a manner consistent with applicable law and board policy, including laws and policies related to copyright, public records, bidding, and other purchase requirements, accessibility for students with disabilities, staff duties, and standards for student behavior.

Technological resources must meet or exceed the following standards before they may be considered for implementation.

1. Technological resources must support the current statewide instructional standards or the programs of the school system.
2. Technological resources must support the current use of learning and instructional management technologies in the school.
3. Technological resources must be compatible with the condition of the network and other infrastructure resources. The technology director shall set minimum standards for technological resources that are purchased or donated. Upgrading, hardware conditions, and similar requirements must be maintained to the highest standards.
4. There must be sufficient staff to operate and maintain the technological equipment, programs, and systems.
5. There must be adequate funds budgeted to implement and support the technological resources and to train instructional staff to use the resources to improve educational outcomes.

B. DEPLOYMENT OF TECHNOLOGY TO SCHOOLS

The superintendent shall oversee the development of the school system's technology deployment plan. The plan will be designed to ensure organized, effective, and efficient means of deploying new information and communications technologies. The superintendent shall develop procedures that outline the strategy of the technology deployment plan.

C. BRING YOUR OWN TECHNOLOGY (BYOT) INITIATIVE

Teachers and staff may bring personal computing devices for instructional use in the classroom. Staff members are personally and solely responsible for the security of their personal devices. The school system is not responsible for the theft, loss, damage, maintenance of a personal computing device or any costs relating to the use of personal devices. Staff may connect personal devices, which meet the technological minimum requirements, to the network using their school issued user account, after a written agreement for the use of personal technology devices is approved by the superintendent or designee. Asheboro City Schools reserves the right to suspend use of the network by personal devices during periods of high use, including online testing windows. Access will be subject to content filtering as deployed by Asheboro City Schools.

To connect to the Asheboro City Schools Network, personal devices must meet the following minimum requirements: a 5.0 GHZ wireless card and malware free. Software

purchased with district or school funds may not be installed on personal computing devices. Teachers and staff shall comply with the requirements of policy 3225/4312/7320, Technology Responsible Use, when using a personal computing device.

The superintendent is authorized to investigate and develop a plan to allow students the option to use their personal electronic devices in place of or along with their school system assigned devices. The plan should address, at a minimum, the instructional use of personal devices, compatibility requirements, access limitations or requirements, content filtering, security and other issues as recommended by the technology director. The plan should assign personal responsibility to the user for repair and replacement of damaged or stolen devices and for any data or other charges arising from use of a personal device. The plan should require a written agreement for the use of personal technology devices from each student who wishes to participate in the BYOT initiative. The plan should ensure that students who are unable to bring in outside technology will be able to access and utilize school equipment so that no student is excluded from instruction due to lack of access to technology.

D. ELECTRONIC COMMUNICATION AND OTHER COLLABORATIVE TOOLS

The superintendent is authorized to permit instructional personnel to incorporate email, social networking sites, blogs, wikis, video sharing sites, podcasts, video conferencing, online collaborations, instant messaging, texting, virtual learning environments, and/or other forms of direct electronic communications or Web 2.0 applications for educational purposes to the extent the superintendent deems appropriate and in accordance with policy 7335, Employee Use of Social Media. The superintendent shall establish parameters and rules for use of these tools and shall require instruction for students in how to use such tools in a safe, effective, and appropriate way. Instructional personnel shall make all reasonable attempts to monitor student online activity and shall otherwise comply with the requirements of policy 3225/4312/7320, Technology Responsible Use, when using these tools.

E. TECHNOLOGY-RELATED PROFESSIONAL DEVELOPMENT

The superintendent shall plan a program of technology-enabled professional development that prepares the instructional staff for utilizing digital tools and resources. Professional development shall emphasize technology integration and continuous improvement, including the use of ongoing technology-integrated online-learning activities throughout the course of study. Professional development shall also address the ethical, legal, and practical issues related to social networking and mobile devices in the classroom and other topics deemed necessary by the superintendent or technology director. School improvement teams should identify any staff development appropriations for technology-related professional development in their school improvement plans. The superintendent and technology director should assist schools in coordinating staff development needs as provided in policy 1610/7800, Professional and Staff Development.

Legal References: G.S. 115C-522; ~~147-33.111~~143B-1341; State Board of Education Policy TCS-C-018

Cross References: Professional and Staff Development (policy 1610/7800), Curriculum and Instructional Guides (policy 3115), Technology Responsible Use (policy 3225/4312/7320), Internet Safety (policy 3226/4205), Copyright Compliance (policy 3230/7330), School Improvement Plan (policy 3430), Integrity and Civility (policy 4310), Public Records – Retention, Release, and Disposition (policy 5070/7350), Network Security (policy 6524), Staff Responsibilities (policy 7300), Employee Use of Social Media (policy 7335), Gifts and Bequests (policy 8220)

Other References: North Carolina State School Technology Plan (Division of Instructional Technology) (current version)

Adopted: June 1997

Revised: July 15, 2005; January 20, 2009; June 30, 2009; December 1, 2009; August 29, 2012, November 21, 2013, February 12, 2015, July 9, 2015

The board believes that time is a variable in the educational process and that children may need different amounts of instructional time in order to fulfill the educational goals and objectives of the board. The board also recognizes that the school day and school year should be planned in such a manner as to facilitate student learning and to permit an accurate assessment of student achievement in scheduled testing periods.

A. INSTRUCTIONAL TIME

Interruptions of instructional time and time off task must be kept to a minimum. The principal is responsible for ensuring that instructional time is maintained and protected in the school schedule. Each teacher is responsible for ensuring optimal use of instructional time in his or her classes. School personnel are encouraged to seek creative means of reducing transitional time and scheduling non-instructional activities. A proposal for alternative scheduling of classes or other such strategies may be a part of a school improvement plan.

B. SCHOOL DAY

The length of the school day may vary from school to school. The “instructional” day includes only those hours a student is assigned to a teacher for the primary purpose of instruction. Breaks in the instructional day for changing classes, homeroom, lunch, pep rallies and similar non-instructional activities are not part of the instructional day and may not be counted towards the minimum instructional hours requirement established in Section D, below.

C. OPENING AND CLOSING DATES

Except for year-round schools or schools operating under a modified calendar, the opening date for students will be no earlier than the Monday closest to August 26, and the closing date for students will be no later than the Friday closest to June 11.

The school board may offer supplemental or additional educational programs or activities outside the adopted school calendar.

Upon a showing of good cause, as defined by G.S. 115C-84.2(d), the board will seek a waiver of the opening dates from the State Board of Education.

The board will revise the closing date only if necessary to comply with the minimum requirements for instructional days or instructional time.

D. SCHOOL CALENDAR

The school calendar in all schools will be for 215 days and will provide for a minimum of 185 days or 1025 hours of instruction covering at least nine months. A school “month” is

defined as 20 days of instruction. If school is closed early due to inclement weather, the day and the number of instructional hours originally scheduled may count towards the required minimum number of instructional days or hours. As funding permits, the board may pursue increasing the number of instructional hours or days, at least for those students who need more time to learn the curriculum.

The board may initiate or review recommendations from the superintendent or a school improvement team for modifying the traditional school calendar to a year-round calendar. The superintendent and individual schools are encouraged to obtain input from teachers and other personnel as well as from the community in developing proposals for modifying the school calendar. A year-round school may be included as a part of a school improvement plan.

Any calendar adopted by the board will be consistent with the following requirements.

1. The calendar will consist of 215 days and shall meet state requirements for the minimum instructional days and/or the minimum instructional hours.
2. At least 10 of the days on the calendar will be designated as annual vacation leave days.
3. The calendar will include the same or an equivalent number of legal holidays as those designated by the State Human Resources Commission for State employees, including Veteran's Day if it falls on a weekday.
4. Schools will not be scheduled on Sundays.
5. The total number of workdays for teachers employed for a 10-month term will not exceed 195 days.
6. The Calendar will designate "instructional" days when students must be present.
7. The remaining days will be scheduled by the board, in consultation with school principals, as "flexible" days, for use as teacher workdays, additional instructional days or other lawful purposes. Before scheduling these "flexible" days, each principal shall work with the school improvement team to determine the days to be scheduled and the purposes for which they should be scheduled.
8. Of the 10 "flexible" days described in subsection D.7, the board will designate at least two days as protected days on which teachers may take accumulated vacation leave. All other "flexible" days may be designated as days on which teachers may take accumulated leave, but the board will give teachers at least 14 calendar days' notice before requiring a teacher to work instead of taking vacation leave on any of these days. A teacher may elect to waive this notice requirement for one or more of these days.

9. The board may, due to school closings because of inclement weather or other reasons, use any of the “flexible” days designated in subsection D.7 above as make-up days for those instructional days that were missed. If necessary, these make-up days may be scheduled after the last day of student attendance. If either of the two protected days described in subsection D.8 above are scheduled as a make-up day, teachers may take accumulated vacation leave on the make-up day and will not be required to work.
10. If the school calendar requires students to attend on Memorial Day, each principal shall ensure that students are instructed on the significance of Memorial Day on that day. If students are not scheduled to attend school on Memorial Day, instruction on the significance of Memorial Day will be provided at another time.
11. If the school calendar requires students to attend school on September 17, which is Constitution Day and Citizenship Day, each principal shall ensure that an educational program about the United States Constitution is held in the school on that day. If students are not required to attend school on September 17, the principal shall ensure that such a program is held during the week preceding or following Constitution Day and Citizenship Day.
12. The month of November shall be designated “Veterans’ History Awareness Month”

Legal References: P.L. 108-447, div. J, title I, sec. 111 (codified as a statutory note to 36 U.S.C. 106(d); G.S. 115C-12(33), -36, -47, -84.2, -105.21(b)(2), -238.31, -288; State Board of Education Policy GCS-G-001; N.C. Employment Benefits and Policy Manual (most current version), North Carolina Department of Public Instruction, available at <http://www.ncpublicschools.org/district-humanresources/key-information>

Cross References: Goals and Objectives of the Educational Program (policy 3000), School Improvement Plan (policy 3430), Citizenship and Character Education (policy 3530)

Adopted: January 12, 2012

Revised: April 11, 2013, September 10, 2015

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

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

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

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

A. COURSE UNITS REQUIRED

All students must fulfill the course unit requirements of the Future-Ready Core Course of Study, unless they are approved for the Future-Ready Occupational Course of Study. The table in subsection A.1 below lists the course unit requirement for the Future-Ready Core Course of Study applicable to students who entered ninth grade for the first time during the 2013-14 school year or thereafter. Students who entered the ninth grade for the first time before 2013-14 school year should consult their guidance counselor to determine applicable course unit requirements for graduation.

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

All awards of high school course credit must be consistent with State Board of Education requirements. Any inconsistency between board policy and State Board graduation requirements will be resolved by following the State Board requirements. While the board endeavors to keep its policy up to date with current State Board of Education graduation

requirements, students should verify current requirements with their school counselors when planning course schedules or making other decisions based on graduation requirements.

1. Future-Ready Core Course of Study Credits Required for Students Entering Ninth Grade for the First Time in 2013-2014 and Thereafter

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

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

** Students entering ninth grade for the first time prior to the 2014-15 school year have alternate math course options. See SBE policy GCS-N-004.

*** Students seeking to complete minimum course requirements for UNC universities must complete four mathematics courses, including a fourth math course with Math III as a prerequisite. The math options chart is available at <http://maccss.ncdpi.wikispaces.net/file/view/Math%20Options%20Chart%209.5.2014.pdf/522504358/Math%20Options%20Chart%209.5.2014.pdf>

**** American History: Founding Principles, Civics and Economics must follow the North Carolina Standard Course of Study (NCSCOS) in its entirety and may not be satisfied by an AP/AB course, dual enrollment, or any other course that does not fully address the NCSCOS.

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

2. Future-Ready Occupational Course of Study Credits Required (only available to certain students with disabilities who have an IEP)

Courses Required	State Requirements	Local Requirements
English	4 (including English I, II, III, and IV)	
Mathematics	3 (including Introduction to Math, NC Math I, and Financial Management)	
Science	2 (including Applied Science and Biology)	
Social Studies	2 (including American History: Founding Principles, Civics and Economics; and American History I and/or American History II)	
Health/P.E.	1	
Career/Technical	4 (Career/Technical Education electives)	
Occupational Preparation	6 (including Occupational Preparation I, II, III, and IV, which require 150 hours of school-based training, 225 hours of community-based training, and 225 hours of paid employment)*	
Electives	0	
Other Requirements	<ul style="list-style-type: none"> • Completion of IEP objectives • Career Portfolio 	
Total Credits	22	28

* Paid employment is the expectation; however, when paid employment is not available, 225 hours of unpaid vocational training, unpaid internship experience, paid employment at community rehabilitation facilities, and volunteer and/or community service hours may substitute for 225 hours of paid employment.

B. HIGH SCHOOL FINAL EXAMS AND END -OF-COURSE TESTING

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

The EOC test results will count as 20 percent of a student's final grade in each high school course for which an EOC test is available, except that this requirement does not apply to students following the Occupational Course of Study.

C. SPECIAL CIRCUMSTANCES

The board adopts the following policies with regard to graduation.

1. Honor Graduates

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

2. Students with Disabilities

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

3. Children of Military Families

In order to facilitate the on-time graduation of children of military families, the board adopts the following policy provisions for students to whom the Interstate Compact on Educational Opportunity for Military Children applies.

a. Waiver Requirements

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

b. Testing Requirements for Graduation

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

c. Transfers During Senior Year

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

4. Early Graduation

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

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

5. Graduation Certificates

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

6. Diploma Endorsements

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

Legal References: G.S. 115C-12(40), -47, -81.25(c)(10)(c), -81.45(d)(1), -174.11, -276, -288, -407.5; State Board of Education Policies CCRE-001, GRAD-004, GRAD-007, GRAD-008, GRAD-010, TEST-003

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

Adopted: January 9, 2014

Revised: August 14, 2014, May 12, 2016, March 9, 2017

The board encourages all students to develop an understanding of citizenship, including the importance of a citizen's rights and responsibilities.

The curriculum will include character education instruction as required by G.S. 115C-81.60. . The schools will develop strategies to promote good citizenship with appropriate input from the staff, students, and community. In addition to meeting any state requirements, the citizenship curriculum also should be designed to reinforce the student behavior management plan. The character traits should include, but are not limited to, courage, good judgment, integrity, civility, kindness, perseverance, responsibility, tolerance, self-discipline, respect for school personnel, responsibility for school safety, service to others and good citizenship.

The curriculum also must require that appropriate instruction be provided on the meaning and historical origins of the North Carolina and United States flags and the Pledge of Allegiance and may include guidelines for the use and display of the North Carolina and United States flags. Any North Carolina or United States flags donated or otherwise made available will be displayed in each classroom, and recitation of the Pledge of Allegiance will be scheduled on a daily basis. The principal shall ensure that no student is compelled to salute the flag, recite the Pledge of Allegiance, stand to acknowledge the flag or stand to participate in the Pledge of Allegiance, or otherwise feel coerced to participate. The curriculum may encourage teachers to use the recitation of the Pledge of Allegiance as an opportunity to teach students about the history concerning coercion and the importance of the First Amendment to the Bill of Rights.

All schools will commemorate Constitution Day and Citizenship Day and, also, Memorial Day. If students are in attendance on September 17, which is Constitution Day and Citizenship Day, an educational program about the United States Constitution will be held. If students are not in attendance on September 17, the program will be held during the week preceding or following September 17. Likewise, if students are in attendance on Memorial Day, they will receive instruction on the significance of Memorial Day. If students are not in attendance on Memorial Day, instruction on the significance of Memorial Day will be provided at another time.

The curriculum may include, for middle school and high school students, a community volunteer service requirement in order to demonstrate the value and effectiveness of volunteer contributions to the community. Students shall receive sufficient notice of any community volunteer service requirement approved by the board

Legal References: 36 U.S.C. 106(d); G.S. 115C-12(33), -47(29a), -81(g), (h), (h1); N.C. Session Law 2011-273

Cross References: Goals and Objectives of the Educational Program (policy 3000), Curriculum Development (policy 3100)

Adopted: January 12, 2012

The Asheboro City Board of Education believes that in almost all cases the child should attend the school that serves his/her domicile. The superintendent or designee shall approve or deny requests for admission to the school system for students who do not meet the domicile or residence requirements outlined in policy 4120, Domicile or Residence Requirements. Applications from residents of the school system will be given consideration before others. Admission may be granted for up to one full school year. An application must be submitted each subsequent school year in which admission is desired

A. ADMISSION CRITERIA

The parent, legal guardian, or legal custodian must make a written application to the office of the superintendent for admission of a non-domiciled student. Such an application must be submitted by June 1. A decision will be made and notice mailed by June 30. In instances where there are extraordinary, compelling and specific circumstances that make the June 1 deadline impossible to comply with, the superintendent or designee may accept the application after June 1. In such cases, a decision will be made and notice mailed within 20 working days. A non-domiciled student may be admitted, at the discretion of the superintendent, or designee, under the following conditions.

1. One of the following criteria are met:

a. Employee of a Public School System

A student whose parent, legal guardian, or legal custodian is a permanent employee of the Asheboro City Schools may be admitted.

b. Change of Domicile

A student whose parent, legal guardian, or legal custodian plan to move within 90 days after the beginning of the school year may be assigned at the beginning of the school year to the school serving the student's new domicile. A student who changes his/her domicile during the course of the school year may be admitted to the school previously attended for the remainder of the school year. However, the student will be assigned according to the area in which they live at the beginning of the next school year. A student who changes his/her domicile during or after the completion of the 11th grade may be admitted for the 12th grade to the school serving his/her prior domicile.

c. Hardship

A student may be admitted because of undue hardship, or extraordinary, compelling, specific circumstances.

d. Special Curricular Needs

A student who is unable to obtain specially needed courses or programs in their regularly assigned school may be admitted to the Asheboro City Schools.

e. School Utilization

A student may be admitted when it would provide for the more orderly and efficient administration and operation of the schools in the district.

2. The superintendent or designee has determined that space is available in the school district and in the particular school or program in which the student seeks to enroll.
3. The student must demonstrate that he or she was in good standing in the previous school attended by that student, in terms of academics, discipline, and other measures of standing and progress in the school district. The student also must satisfy the requirements in policy 4115, Behavior Standards for Transfer Students.
4. With the initial application, the student must furnish a transcript and other student record data, including evidence of compliance with the North Carolina immunization requirements.
5. If the student is transferring from another school district in North Carolina, the student must submit a release approved by the board of education of the other school district from which the transfer is being made.
6. The student resides with his/her parent, legal guardian, or legal custodian.

B. INTER-DISTRICT AGREEMENT

In full compliance with North Carolina General Statutes 115C-366 and 366.1:

The Asheboro City Schools shall not accept a non-domiciliary student, who is not otherwise entitled to enroll, from another public school system in North Carolina unless the student presents a release of assignment from the public school system in which he/she is domiciled. If the release is accepted by the superintendent, subject to the standards established in policy 4130, this release and acceptance shall serve as the

agreement between the two school systems. The release and acceptance shall be filed in the office of the superintendent and shall serve as the official records of the board. A copy of the acceptance will be sent to the school system in which the student is domiciled in order to complete that district's official records of agreement between the two boards.

C. ATHLETICS

Athletics or participation in athletics is not a lawful reason for admission.

D. CONDITIONS FOR ADMISSION

Any admission granted pursuant to this policy will be for one school year and a written application for renewal must be made annually.

The superintendent may issue administrative regulations necessary for the implementation of this policy.

Non-domiciled students who are admitted based upon false or misleading information on their application will have their release voided and rescinded immediately.

Non-domiciled students who are admitted to the Asheboro City Schools are responsible for their own transportation.

E. APPEAL OF ADMISSION DECISIONS

A decision of the superintendent's designee may be appealed to the superintendent. An appeal to the superintendent must be received in writing no later than five working days following receipt of the decision of the superintendent's designee. The superintendent will review the appeal and make a written determination within 30 days of receiving the appeal.

A final decision regarding reassignment may be appealed to the board of education. An appeal to the board of education must be received in writing no later than five working days following receipt of the decision of the superintendent. The board or a panel of the board will hear the appeal. If a panel hears the appeal, the panel's recommendation will be submitted to the full board for a final determination. The board will make a written determination within 30 days of receiving the appeal.

Legal References: G.S. 7B art. 35; 35A, art. 6; 50-13.1 to 13.3; 115C-231, -364 to -366.1

Cross References: Student and Parent Grievance Procedure (policy 1740/4010), Behavior Standards for Transfer Students (policy 4115), Domicile or Residence Requirements (policy 4120)

Adopted: June 11, 1998 to become effective July 1, 1998

Revised: April 12, 2001, November 10, 2005, February 12, 2009

Administrative Procedure: Yes

A. GENERAL AUTHORITY

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

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

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

a. Consultative Meeting with the School Principal

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

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

b. Initial Classroom Placement

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

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

the students' assignment to a specific teacher or team.

c. Change to Initial Classroom Placement

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

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

2. Newly Enrolled Children of Military Families

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

a. Course Placement

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

b. Educational Program Placement

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

c. Special Education Services

In compliance with the Individuals with Disabilities Education Act, school

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

d. Placement Flexibility

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

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

Cross References: Children of Military Families (policy 4050)

Adopted: April 11, 2013

Revised: July 13, 2017

The board will hold student fees to a minimum. No fee will be charged for required courses or activities. In addition, to the extent funds are made available for this purpose, no registration or exam fees will be charged for Advanced Placement courses, International Baccalaureate Diploma Programme courses, or Cambridge Advanced International Certificate of Education courses, including AS-Level or A-Level courses.

Each principal is required to submit a list of any fees to the superintendent prior to the August board meeting. The superintendent shall adopt procedures providing that student fees, including those for graduation, the school yearbook or supplies for elective classes, are consistent among the different levels and schools. The board must approve all fees. The superintendent shall submit the schedule of approved fees and charges to the superintendent of public instruction.

Any fees imposed will be waived or reduced for students who demonstrate real economic hardship. The superintendent will be responsible for establishing procedures to review requests for fee waivers or reductions.

Each principal will publish or post the schedule of fees and notify students and parents of the availability of and the process for requesting a fee waiver or reduction, as provided in policy 1310/4002, Parental Involvement.

Legal References: N.C. Const. art. IX, § 2(1); G.S. 115C-47(6), -174.26(a), -216(g) -384

Cross References: Parental Involvement (policy 1310/4002)

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

Updated: June 14, 2012

**Asheboro City Schools
Personnel Transactions
March 8, 2018**

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Mendez Castano	Laura	DLL	Afterschool Assistant	2/23/2018
Fulwood	Ancharitee	BAL	Afterschool Assistant	2/28/2018

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Clark	Lee	CO	Network Systems Analyst (temp; part-time)	2/16/2018 - 3/16/2018
Clark	Lee	CO	Network Systems Analyst	3/19/2018
Oliver	Cathy	SAMS	Business Education	2/19/2018

**Asheboro City Schools
Personnel Transactions - Addendum
March 8, 2018**

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Cappello	Anthony	AHS	Mathematics	6/13/2018
Brooks	Kerry	NAMS	Exceptional Children	6/30/2018
Levesque	Robert	CO	Bus Driver	2/23/2018
Lingle	Linda	GBT	Instructional Assistant	6/30/2018
Moore	Jared "Jay"	AHS	Business	7/31/2018
Sykes	Barbara	AHS	Instructional Assistant/Exceptional Children	6/13/2018

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Davila	Miriam	CO	Substitute; \$80 per day	3/9/2018
Gribble	Megan	CO	Substitute; \$80 per day	3/9/2018
Kern	Kacie	CO	Substitute; \$80 per day	3/9/2018
Menius	Joy	CO	Substitute; \$80 per day	3/9/2018
Ortiz	Claudia	LP	1st Grade, Dual Language	8/15/2018
Simpson	Bryan	SAMS	Mathematics	2/28/2018
Snuggs	Anna	CO	Substitute; \$80 per day	3/9/2018
Thompson	Chad	CO	Substitute; \$80 per day	3/9/2018

***C. ADMINISTRATIVE CONTRACTS**

Jessup	Jonathan	AHS	Assistant Principal	4/9/2018 - 6/30/2019
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D. TRANSFERS

Hoogkamp	Brett	SAMS	Mathematics to Physical Education	3/7/2018
McLeod	Matthew	SAMS to BAL	Custodian to Head Custodian	3/12/2018

**ASHEBORO CITY SCHOOLS
CERTIFIED APPOINTMENTS
March 8, 2018**

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Oliver, Cathy	Walden University MBA: Technology Management Winston-Salem State University B.S.: Vocational Business Education	Business (CTE)

Ms. Cathy Oliver is recommended as a Business teacher at South Asheboro Middle School for the 2017-2018 school year. Ms. Oliver has over 11 years of experience teaching business and technology. Additionally, she has extensive experience in the Business field working to educate small businesses in marketing, building websites, social media sites and building new clientele. Ms. Oliver is passionate about teaching business and she is described as having a “collaborative management style with strong leadership instincts.” She is eager to begin the next phase in her career with Asheboro City Schools and to be a valuable member of the South Asheboro Middle School team. We are pleased to have Ms. Oliver join Asheboro City Schools. Welcome Ms. Oliver!

ASHEBORO CITY SCHOOLS
CERTIFIED APPOINTMENTS - ADDENDUM
March 8, 2018

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Ortiz, Claudia	De La Salle University, Columbia B: Modern Languages Spanish/English	Dual Language

Ms. Claudia Ortiz is recommended as a Dual Language first grade teacher at Lindley Park Elementary School for the 2018-2019 school year. Ms. Ortiz comes to us through Educational Partners International (EPI). Ms. Ortiz has 15 years teaching experience, including experience in immersion programs in two countries. Additionally, she previously served as English as a Second Language Coordinator at UNCG. She is passionate about teaching and excited to have the opportunity to join our community and District. She is also eager to support our Latino community inside and outside of the school system. Welcome Ms. Ortiz to our community and to Asheboro City Schools!

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Simpson, Bryan	American Military University B: Intelligence Analysis	Mathematics

Mr. Bryan Simpson is recommended as a math teacher at South Asheboro Middle School for the 2017-2018 school year. Mr. Simpson is an Asheboro High School alum and is eager to begin his teaching career with Asheboro City Schools. Mr. Simpson was a valued and distinguished member of the United States Armed Forces, Army division, for over 13 years. He served as a physical and personnel security manager for a battalion of 450 soldiers, platoon sergeant over 53 soldiers, intelligence analyst and other supervisory assignments during his career in the United States Army. Mr. Simpson has proven strong problem solving and analytical skills, self-discipline and patience that will serve him well in the classroom. We are pleased to have Mr. Simpson join Asheboro City Schools District. Welcome Mr. Simpson!

ASHEBORO CITY SCHOOLS
ADMINISTRATIVE APPOINTMENTS - ADDENDUM
March 8, 2018

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Jessup, Jonathan	University of Houston B: Political Science University of Dayton M: Educational Leadership Principal Licensure Program Angelo State University School Superintendent Certification Program	Social Studies Administration

Mr. Jonathan Jessup is recommended as an Assistant Principal at Asheboro High School. Mr. Jessup comes to us from Triad Math & Science Academy Charter School where he served as the Principal/Dean since 2015. Previous administrative roles include Principal at Mattamuskeet Early College High Schools, Hyde County Schools; Assistant Principal at Millbrook High School in Wake County; and Assistant Principal at Lexington Senior High School, Lexington City Schools. Before entering administration, Mr. Jessup taught middle school social studies and science for Randolph County Schools. As a veteran educator, we look forward to Mr. Jessup quickly establishing himself as a valuable member of the Asheboro High School administrative team. Please welcome Mr. Jessup to Asheboro City Schools!

Overnight Trip

ASHEBORO CITY SCHOOLS
FIELD TRIP / TRANSPORTATION REQUEST
SEND TO TRANSPORTATION SUPERVISOR - CENTRAL OFFICE

Group Making Request: Chorus School: AHS

Destination: Raleigh Convention Center Date of Trip: April 14-15

Number of Students Involved: 8 Percent of Total Group: 11%

Reasons for Students Not Attending: spots limited by event supervisor

Transportation Method: Activity Bus Charter Bus Private Automobile Other (or company cars)

Charter Bus service, state name of Vendor here: _____

If Using Travel Company, state name of Vendor here: _____

**The travel company must use an approved ACS Charter Bus Company

Number of Vehicles Needed (to be secured by the Central Office): 2 (if company cars)

Number of Drivers Needed (to be secured by the Central Office): 1 (if company cars) - request Cody

Departure Time: 4/4 7am Return Time: 4/15 6pm Round Trip Miles (estimated): 145 mi Williams

Estimated Cost to the Student: \$85 + 4/15 food (3 meals)

Purpose(s) of the Field Trip: to participate in the All-state Chorus Festival

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.

Meredith Moman
Cody Williams (preferably)

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.

M. Moman _____ Date: 2/19/18
Sponsor (Group Responsible for Paying for the Trip)

Approved: _____ Date: 2/20/18
Principal

Approved: _____ Date: 2/20/18
Superintendent or Designee

Transportation Scheduled: _____ Date: _____
Transportation Supervisor

Special Comments/ Response: _____

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

**BASIC FINANCIAL STATEMENTS AND
SCHEDULES**

As of and for the Year Ended June 30, 2017

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

Beth Knott

Jeni Johnson

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, 2017, 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, 2017, 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.

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.C. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance) and the State Single Audit Implementation 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2017 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.

 LLP

Asheboro, North Carolina
December 11, 2017

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, 2017. 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 slightly increased both Current Expense and Capital Outlay funding from the prior year.
- Student enrollment remained relatively constant from the previous year.
- The Board is working with the Randolph County Board of Commissioners to acquire funding for renovations at Asheboro High School.
- 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 are 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 unit's activities are divided into two categories in the government-wide statements:

- **Governmental activities:** Most of the Board's basic services are included here, such as regular and special education, transportation, and administration. County 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. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$32,603,357 as of June 30, 2017. The largest component of net position is investment in capital assets, of \$36,196,122. It comprises 111% of the total net position due to negative unrestricted net position.

Following is a summary of the Statement of Net Position:

Table 1
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Current assets	\$ 6,876,710	\$ 6,959,845	\$ 1,167,080	\$ 971,623	\$ 8,043,790	\$ 7,931,468
Capital assets	36,023,942	36,342,074	172,180	214,079	36,196,122	36,556,153
Total assets	42,900,652	43,301,919	1,339,260	1,185,702	44,239,912	44,487,621
Deferred Outflows of resources	11,477,570	2,211,797	60,257	16,685	11,537,827	2,228,482
Current liabilities	2,963,980	2,881,624	201,753	74,976	3,165,733	2,956,600
Long-term liabilities	18,170,922	7,948,800	83,036	38,885	18,253,958	7,987,685
Total liabilities	21,134,902	10,830,424	284,789	113,861	21,419,691	10,944,285
Deferred inflows of resources	1,728,365	2,018,073	26,326	24,079	1,754,691	2,042,152
Investment in capital assets	36,023,942	36,342,074	172,180	214,079	36,196,122	36,556,153
Restricted net position	1,482,283	1,629,048	-	-	1,482,283	1,629,048
Unrestricted net position	(5,991,270)	(5,305,903)	916,222	850,368	(5,075,048)	(4,455,535)
Total net position	\$ 31,514,955	\$ 32,665,219	\$ 1,088,402	\$ 1,064,447	\$ 32,603,357	\$ 33,729,666

Note that net position decreased during the year, due to a slight decrease in capital assets, and a significant increase in long-term liabilities. The increase in long-term liabilities is attributable to an increase in pension liability.

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	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 1,179,854	\$ 1,315,497	\$ 448,769	\$ 488,714	\$ 1,628,623	\$ 1,804,211
Operating grants and contributions	29,604,836	29,259,663	2,676,453	2,632,768	32,281,289	31,892,431
General revenues:						
State of North Carolina	2,716,455	1,752,815	-	-	2,716,455	1,752,815
Randolph County	5,771,248	5,609,316	-	-	5,771,248	5,609,316
Other revenues	3,569,328	3,593,071	2,932	5,647	3,572,260	3,598,718
Total revenues	42,841,721	41,530,362	3,128,154	3,127,129	45,969,875	44,657,491
Expenses:						
Governmental activities:						
Instructional programs	34,588,190	32,253,830	-	-	34,588,190	32,253,830
Supporting services	7,684,652	7,577,924	-	-	7,684,652	7,577,924
Non-programmed charges	351,635	302,759	-	-	351,635	302,759
Unallocated depreciation expense	1,305,245	1,273,953	-	-	1,305,245	1,273,953
Business-type activities:						
School food service	-	-	3,107,758	3,114,981	3,107,758	3,114,981
Child care	-	-	58,704	51,503	58,704	51,503
Total expenses	43,929,722	41,408,466	3,166,462	3,166,484	47,096,184	44,574,950
Transfers in (out)	(62,263)	(54,710)	62,263	54,710	-	-
Change in net position	(1,150,264)	67,186	23,955	15,355	(1,126,309)	82,541
Net position, beginning	32,665,219	32,598,033	1,064,447	1,049,092	33,729,666	33,647,125
Net position, ending	\$ 31,514,955	\$ 32,665,219	\$ 1,088,402	\$ 1,064,447	\$ 32,603,357	\$ 33,729,666

Total governmental activities generated revenues of \$42,841,721 while expenses in this category totaled \$43,929,722 for the year ended June 30, 2017. Comparatively, revenues were \$41,530,362 and expenses totaled \$41,408,466 for the year ended June 30, 2016. After transfers to the business-type activities, the decrease in net position stands at \$(1,150,264) at June 30, 2017, compared to an increase of \$67,186 in 2016. Instructional services expenses comprised 79% of total governmental-type expenses while system-wide support services made up 17% of those expenses for 2017. County funding comprised 13% of total governmental revenue. In 2016, county funding was 14%. Much of the remaining 87% of total governmental revenue consists of restricted State and federal money. This revenue represented 86% of total revenue in 2016. Business-type activities generated revenue of \$3,128,154 and had expenses of \$3,166,462. Net position increased in the business-type activities by \$23,955 after transfers from the governmental activities of \$62,263.

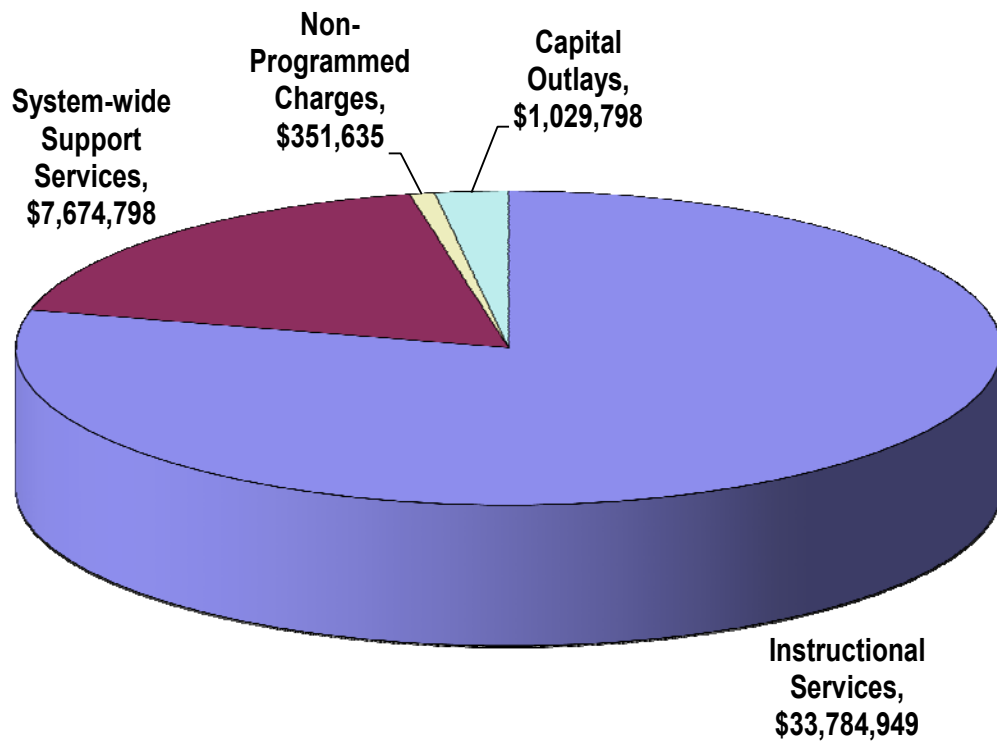
Financial Analysis of the Board's Funds

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 \$5,840,830, a \$67,955 decrease from last year. Expenditures increased as well, and included over \$1 million in capital outlay expenditures.

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.

Categorization of Expenditures by Functions



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. The Board was able to reduce spending and end the year with a small surplus.

Capital Assets

Capital assets decreased by \$(360,031) or .98% 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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
	Land	\$ 3,038,935	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935
Construction in progress	126,389	208,479	-	-	126,389	208,479
Buildings	32,140,293	32,314,009	-	-	32,140,293	32,314,009
Land improvements	286,453	311,034	-	-	286,453	311,034
Furniture, equipment and vehicles	431,872	469,617	172,180	214,079	604,052	683,696
Total	\$ 36,023,942	\$ 36,342,074	\$ 172,180	\$ 214,079	\$ 36,196,122	\$ 36,556,153

Debt Outstanding

During the year the Board's outstanding debt increased by \$95,628 excluding the net pension liability. 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

The Board anticipates increases in enrollment over the next several years and will continue to have increases in the need for classroom space, teachers, and equipment. 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 2017, the County's unemployment rate of 3.9% is slightly lower than the state average of 4.0%. Of the surrounding counties, Alamance (3.7%), Chatham (3.4%), and Davidson (3.8%) had a lower rate. Guilford (4.2%), Montgomery (4.1%), and Moore (4.0%) all had higher unemployment rates than Randolph County.

From July 2016 through June 2017, there were no jobs lost due to plant closures and layoffs in our County, while 807 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, 2017

	Governmental	Business	
	Activities	Type	Total
	Activities	Activities	
Assets			
Cash and cash equivalents	\$ 6,248,924	\$ 915,179	\$ 7,164,103
Accounts receivable, net	52,454	4,699	57,153
Due from other governments	524,827	119,680	644,507
Internal balances	16,725	(16,725)	-
Inventories	33,780	144,247	178,027
Capital assets			
Land and construction in progress	3,165,324	-	3,165,324
Other capital assets, net of depreciation	32,858,618	172,180	33,030,798
Total capital assets	36,023,942	172,180	36,196,122
Total assets	42,900,652	1,339,260	44,239,912
Deferred Outflows of Resources	11,477,570	60,257	11,537,827
Liabilities			
Accounts payable	347,366	189,141	536,507
Unearned revenue	-	10,472	10,472
Accrued salaries and benefits	571,845	-	571,845
Long-term liabilities:			
Net pension liability	17,772,385	83,036	17,855,421
Due within one year	2,044,769	2,140	2,046,909
Due in more than one year	398,537	-	398,537
Total liabilities	21,134,902	284,789	21,419,691
Deferred Inflows of Resources	1,728,365	26,326	1,754,691
Net position			
Investment in capital assets	36,023,942	172,180	36,196,122
Restricted for			
Stabilization by State Statute	232,400	-	232,400
Capital School Outlay	989,106	-	989,106
Individual Schools	200,216	-	200,216
Programs	60,561	-	60,561
Unrestricted	(5,991,270)	916,222	(5,075,048)
Total net position	\$ 31,514,955	\$ 1,088,402	\$ 32,603,357

See notes to financial statements.

**Asheboro City Board of Education
Statement of Activities
For the Year Ended June 30, 2017**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for	Grants and	Capital	Primary Government	
		Services	Contributions	Grants and	Governmental	Business-type
			Contributions	Activities	Activities	
Primary government						
Governmental activities						
Instructional programs						
Regular	\$ 20,260,246	\$ 334,113	\$ 15,126,331	\$ -	\$ (4,799,802)	\$ (4,799,802)
Special Populations	5,556,750	-	5,019,492	-	(537,258)	(537,258)
Alternative Programs	3,383,852	-	2,411,182	-	(972,670)	(972,670)
School Leadership	2,501,241	-	2,015,902	-	(485,339)	(485,339)
Co-curricular	205,453	845,741	-	-	640,288	640,288
School-based Support	2,680,648	-	2,000,383	-	(680,265)	(680,265)
System-wide Support Services						
Support and Development	267,537	-	140,090	-	(127,447)	(127,447)
Special Population	381,609	-	229,706	-	(151,903)	(151,903)
Alternative Programs	118,805	-	17,473	-	(101,332)	(101,332)
Technology Support	452,314	-	153,111	-	(299,203)	(299,203)
Operational Support	4,332,924	-	1,719,236	-	(2,613,688)	(2,613,688)
Financial and Human Resource	844,341	-	298,087	-	(546,254)	(546,254)
Accountability	183,199	-	102,294	-	(80,905)	(80,905)
System-wide Pupil Support	168,652	-	-	-	(168,652)	(168,652)
Policy, Leadership and Public Relations	935,271	-	296,620	-	(638,651)	(638,651)
Non-programmed Charges	351,635	-	74,929	-	(276,706)	(276,706)
Unallocated depreciation expense	1,305,245	-	-	-	(1,305,245)	(1,305,245)
Total governmental activities	<u>43,929,722</u>	<u>1,179,854</u>	<u>29,604,836</u>	<u>-</u>	<u>(13,145,032)</u>	<u>(13,145,032)</u>
Business-type activities						
School food service	3,107,758	383,373	2,676,453	-	-	(47,932)
Child care	58,704	65,396	-	-	-	6,692
Total business-type activities	<u>3,166,462</u>	<u>448,769</u>	<u>2,676,453</u>	<u>-</u>	<u>-</u>	<u>(41,240)</u>
Total primary government	<u>\$ 47,096,184</u>	<u>\$ 1,628,623</u>	<u>\$ 32,281,289</u>	<u>\$ -</u>	<u>(13,145,032)</u>	<u>(41,240)</u>
General revenues						
State of North Carolina				2,716,455	-	2,716,455
Randolph County				5,771,248	-	5,771,248
Other				3,568,477	2,073	3,570,550
Interest earned on investments				851	859	1,710
Transfers				(62,263)	62,263	-
Total general revenues and transfers				<u>11,994,768</u>	<u>65,195</u>	<u>12,059,963</u>
Change in net position				<u>(1,150,264)</u>	<u>23,955</u>	<u>(1,126,309)</u>
Net position - beginning				<u>32,665,219</u>	<u>1,064,447</u>	<u>33,729,666</u>
Net position - ending				<u>\$ 31,514,955</u>	<u>\$ 1,088,402</u>	<u>\$ 32,603,357</u>

See notes to financial statements.

Asheboro City Board of Education
Balance Sheet
Governmental Funds
June 30, 2017

	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	\$ 4,277,870	\$ -	\$ -	\$ 329,077	\$ 1,420,625	\$ 221,352	\$ 6,248,924
Accounts receivable, net	20,707	-	-	27,248	4,499	-	52,454
Due from other governments	101,292	325,428	47,562	34,261	10,813	5,471	524,827
Due from other funds	21,456	-	-	25,000	-	-	46,456
Inventories	33,780	-	-	-	-	-	33,780
Total Assets	\$ 4,455,105	\$ 325,428	\$ 47,562	\$ 415,586	\$ 1,435,937	\$ 226,823	\$ 6,906,441
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 140,589	\$ -	\$ -	\$ 1,535	\$ 203,888	\$ 1,354	\$ 347,366
Due to other funds	9,949	-	-	-	-	19,782	29,731
Accrued salaries wages and benefits	201,879	323,299	44,856	1,811	-	-	571,845
Total Liabilities	352,417	323,299	44,856	3,346	203,888	21,136	948,942
Deferred inflows of resources	35,191	2,129	2,706	61,359	9,813	5,471	116,669
Fund balances							
Nonspendable							
Inventories	33,780	-	-	-	-	-	33,780
Restricted							
Stabilization by State Statute	232,400	-	-	-	-	-	232,400
School Capital Outlay	-	-	-	-	989,106	-	989,106
Individual Schools Programs	-	-	-	60,561	-	200,216	200,216
Assigned							
Designated for subsequent year's expenditures	1,300,000	-	-	290,320	233,130	-	1,823,450
Unassigned							
General fund	2,501,317	-	-	-	-	-	2,501,317
Total Fund Balances	4,067,497	-	-	350,881	1,222,236	200,216	5,840,830
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,455,105	\$ 325,428	\$ 47,562	\$ 415,586	\$ 1,435,937	\$ 226,823	\$ 6,906,441

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, 2017

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

Ending fund balance - governmental funds	\$ 5,840,830
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	36,023,942
Deferred outflows of resources related to pensions	11,477,570
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	62,439
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(2,443,306)
Net pension liability	(17,772,385)
Deferred inflows of resources related to pensions	<u>(1,674,135)</u>
Net position of governmental activities	<u>\$ 31,514,955</u>

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	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	\$ -	\$ 28,373,787	\$ -	\$ 691,442	\$ 5,126	\$ -	\$ 29,070,355
Randolph County	4,829,614	-	-	-	941,634	-	5,771,248
U.S. Government	-	-	2,888,010	283,553	-	-	3,171,563
Other	3,493,005	-	-	457,825	31,984	845,741	4,828,555
Total Revenues	<u>8,322,619</u>	<u>28,373,787</u>	<u>2,888,010</u>	<u>1,432,820</u>	<u>978,744</u>	<u>845,741</u>	<u>42,841,721</u>
Expenditures							
Current:							
Instructional Programs							
Regular	1,872,635	16,607,126	131,166	71,033	-	796,347	19,478,307
Special Populations	353,262	4,169,034	850,458	183,996	-	-	5,556,750
Alternative Programs	385,186	773,858	1,637,324	587,484	-	-	3,383,852
School Leadership	485,339	2,015,902	-	-	-	-	2,501,241
Co-curricular	184,151	-	-	-	-	-	184,151
School-based Support	491,277	1,857,040	143,343	188,988	-	-	2,680,648
System-wide Support Services							
Support and Development	127,447	140,090	-	-	-	-	267,537
Special Population	125,042	224,325	5,381	26,861	-	-	381,609
Alternative Programs	101,332	-	17,473	-	-	-	118,805
Technology Support	299,203	153,111	-	-	-	-	452,314
Operational Support	2,288,925	1,693,285	25,951	314,909	-	-	4,323,070
Financial and Human Resource	546,254	298,087	-	-	-	-	844,341
Accountability	80,905	102,294	-	-	-	-	183,199
System-wide Pupil Support	168,652	-	-	-	-	-	168,652
Policy, Leadership and Public Relations	638,651	296,620	-	-	-	-	935,271
Non-programmed Charges	276,706	(1,985)	76,914	-	-	-	351,635
Capital Outlay							
Real property and buildings	-	-	-	-	938,198	-	938,198
Furniture and equipment	-	-	-	-	91,600	-	91,600
Total expenditures	<u>8,424,967</u>	<u>28,328,787</u>	<u>2,888,010</u>	<u>1,373,271</u>	<u>1,029,798</u>	<u>796,347</u>	<u>42,841,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,348)</u>	<u>45,000</u>	<u>-</u>	<u>59,549</u>	<u>(51,054)</u>	<u>49,394</u>	<u>541</u>
Other financing sources (uses)							
Transfers out	(17,263)	(45,000)	-	-	-	-	(62,263)
Total other financing sources (uses)	<u>(17,263)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,263)</u>
Net change in fund balances	<u>(119,611)</u>	<u>-</u>	<u>-</u>	<u>59,549</u>	<u>(51,054)</u>	<u>49,394</u>	<u>(61,722)</u>
Fund balance - beginning	4,193,381	-	-	291,332	1,273,290	150,822	5,908,825
Decrease in reserve for inventory	<u>(6,273)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,273)</u>
Fund balance - ending	<u>\$ 4,067,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,881</u>	<u>\$ 1,222,236</u>	<u>\$ 200,216</u>	<u>\$ 5,840,830</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, 2017

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

Net change in fund balances - total governmental funds	\$ (61,722)
Change in fund balance due to change in reserve for inventory	(6,273)
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 depreciation exceeds capital outlay expense.	(318,132)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities	2,515,495
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	(12,250)
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	(3,170,228)
Compensated absences	(97,154)
	<hr/>
Total changes in net position of governmental activities	<u>\$ (1,150,264)</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, 2017

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Randolph County	\$ 4,827,759	\$ 4,827,759	\$ 4,829,614	\$ 1,855
Other	3,440,500	3,440,500	3,493,005	52,505
Total Revenues	<u>8,268,259</u>	<u>8,268,259</u>	<u>8,322,619</u>	<u>54,360</u>
Expenditures				
Instructional Programs				
Regular	2,032,714	1,979,877	1,872,635	107,242
Special Populations	230,025	413,425	353,262	60,163
Alternative Programs	338,500	485,300	385,186	100,114
School Leadership	507,600	525,600	485,339	40,261
Co-curricular	220,000	220,000	184,151	35,849
School-based Support	329,800	552,640	491,277	61,363
System-wide Support Services				
Support and Development	158,700	148,900	127,447	21,453
Special Population	124,400	142,400	125,042	17,358
Alternative Programs	-	110,200	101,332	8,868
Technology Support	203,100	310,600	299,203	11,397
Operational Support	2,528,457	2,467,164	2,288,925	178,239
Financial and Human Resource	628,854	583,714	546,254	37,460
Accountability	170,000	90,000	80,905	9,095
System-wide Pupil Support	76,600	181,100	168,652	12,448
Policy, Leadership and Public Relations	772,250	794,042	638,651	155,391
Non-programmed Charges	250,000	300,000	276,706	23,294
Total expenditures	<u>8,571,000</u>	<u>9,304,962</u>	<u>8,424,967</u>	<u>879,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(302,741)</u>	<u>(1,036,703)</u>	<u>(102,348)</u>	<u>934,355</u>
Other financing sources (uses)				
Transfers out	-	(20,000)	(17,263)	2,737
Appropriated fund balance	302,741	1,056,703	-	(1,056,703)
Total other financing sources (uses)	<u>302,741</u>	<u>1,036,703</u>	<u>(17,263)</u>	<u>(1,053,966)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(119,611)</u>	<u>\$ (119,611)</u>
Fund balance - beginning			4,193,381	
Decrease in reserve for inventory			(6,273)	
Fund balance - ending			<u>\$ 4,067,497</u>	

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, 2017

	State Public School Fund			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
State of North Carolina	\$ 28,329,200	\$ 29,166,146	\$ 28,373,787	\$ (792,359)
Total Revenues	<u>28,329,200</u>	<u>29,166,146</u>	<u>28,373,787</u>	<u>(792,359)</u>
Expenditures				
Instructional Programs				
Regular	16,502,932	17,004,686	16,607,126	397,560
Special Populations	4,312,565	4,232,103	4,169,034	63,069
Alternative Programs	883,457	944,639	773,858	170,781
School Leadership	2,008,717	2,048,988	2,015,902	33,086
School-based Support	2,016,850	1,879,987	1,857,040	22,947
System-wide Support Services				
Support and Development	93,225	140,525	140,090	435
Special Population	206,750	224,435	224,325	110
Technology Support	43,744	191,426	153,111	38,315
Operational Support	1,698,789	1,737,366	1,693,285	44,081
Financial and Human Resource	157,100	299,129	298,087	1,042
Accountability	108,600	102,419	102,294	125
Policy, Leadership and Public Relations	251,471	315,443	296,620	18,823
Non-programmed Charges	-	-	(1,985)	1,985
Total expenditures	<u>28,284,200</u>	<u>29,121,146</u>	<u>28,328,787</u>	<u>792,359</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, 2017

	Federal Grants Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
U.S. Government	\$ 3,694,500	\$ 4,018,074	\$ 2,888,010	\$ (1,130,064)
Total Revenues	<u>3,694,500</u>	<u>4,018,074</u>	<u>2,888,010</u>	<u>(1,130,064)</u>
Expenditures				
Instructional Programs				
Regular	210,000	212,035	131,166	80,869
Special Populations	1,211,700	1,242,063	850,458	391,605
Alternative Programs	1,640,900	1,877,282	1,637,324	239,958
School-based Support	150,000	260,104	143,343	116,761
System-wide Support Services				
Special Population	152,400	103,021	5,381	97,640
Alternative Programs	73,800	104,622	17,473	87,149
Operational Support	140,000	70,952	25,951	45,001
Financial and Human Resource	-	15,000	-	15,000
Non-programmed Charges	115,700	132,995	76,914	56,081
Total expenditures	<u>3,694,500</u>	<u>4,018,074</u>	<u>2,888,010</u>	<u>1,130,064</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, 2017

	Other Restricted Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ 660,000	\$ 691,784	\$ 691,442	\$ (342)
U.S. Government	265,000	260,000	283,553	23,553
Other	496,420	469,416	457,825	(11,591)
Total Revenues	<u>1,421,420</u>	<u>1,421,200</u>	<u>1,432,820</u>	<u>11,620</u>
Expenditures				
Instructional Programs				
Regular	101,000	87,090	71,033	16,057
Special Populations	342,200	273,310	183,996	89,314
Alternative Programs	560,000	591,784	587,484	4,300
School-based Support	176,000	231,090	188,988	42,102
System-wide Support Services				
Special Population	7,200	47,200	26,861	20,339
Operational Support	405,200	360,906	314,909	45,997
Total expenditures	<u>1,591,600</u>	<u>1,591,380</u>	<u>1,373,271</u>	<u>218,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(170,180)</u>	<u>(170,180)</u>	<u>59,549</u>	<u>229,729</u>
Other financing sources (uses)				
Appropriated fund balance	170,180	170,180	-	(170,180)
Total other financing sources (uses)	<u>170,180</u>	<u>170,180</u>	<u>-</u>	<u>(170,180)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>59,549</u>	<u>\$ 59,549</u>
Fund balance - beginning			<u>291,332</u>	
Fund balance - ending			<u>\$ 350,881</u>	

Asheboro City Board of Education
Statement of Net Position
Proprietary Funds
June 30, 2017

	Major	Nonmajor	Total
	School Food Service Fund	Child Care Fund	
Assets			
Current assets			
Cash and cash equivalents	\$ 899,009	\$ 16,170	\$ 915,179
Accounts receivable, net	4,699	-	4,699
Due from other governments	119,680	-	119,680
Due from other funds	9,949	-	9,949
Inventories	144,247	-	144,247
Total current assets	1,177,584	16,170	1,193,754
Noncurrent assets			
Capital assets (net of depreciation)	172,180	-	172,180
Total noncurrent assets	172,180	-	172,180
Total assets	1,349,764	16,170	1,365,934
Deferred outflows of resources	46,858	13,399	60,257
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	189,141	-	189,141
Due to other funds	26,674	-	26,674
Unearned revenue	10,472	-	10,472
Compensated absences payable	2,140	-	2,140
Total current liabilities	228,427	-	228,427
Net pension liability	66,397	16,639	83,036
Deferred inflows of resources	24,921	1,405	26,326
Net position			
Investment in capital assets	172,180	-	172,180
Unrestricted	904,697	11,525	916,222
Total net position	\$ 1,076,877	\$ 11,525	\$ 1,088,402

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, 2017

	<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	\$ 383,373	\$ -	\$ 383,373
Child care fees	-	65,396	65,396
Total operating revenues	<u>383,373</u>	<u>65,396</u>	<u>448,769</u>
Operating expenses			
Food cost	1,321,844	-	1,321,844
Salaries and benefits	1,155,990	58,704	1,214,694
Indirect costs	180,255	-	180,255
Materials and supplies	109,049	-	109,049
Contracted services	265,940	-	265,940
Depreciation	41,899	-	41,899
Other	32,781	-	32,781
Total operating expenses	<u>3,107,758</u>	<u>58,704</u>	<u>3,166,462</u>
Operating Profit/(Loss)	<u>(2,724,385)</u>	<u>6,692</u>	<u>(2,717,693)</u>
Nonoperating revenue			
Federal reimbursements	2,466,292	-	2,466,292
Federal commodities	199,195	-	199,195
State reimbursements	10,966	-	10,966
Interest earned	859	-	859
Miscellaneous local revenue	2,073	-	2,073
Total nonoperating revenue	<u>2,679,385</u>	<u>-</u>	<u>2,679,385</u>
Profit/(Loss) before transfers	(45,000)	6,692	(38,308)
Transfers			
Transfers in	62,263	-	62,263
Total transfers	<u>62,263</u>	<u>-</u>	<u>62,263</u>
Change in net position	17,263	6,692	23,955
Total net position - beginning	<u>1,059,614</u>	<u>4,833</u>	<u>1,064,447</u>
Total net position - ending	<u>\$ 1,076,877</u>	<u>\$ 11,525</u>	<u>\$ 1,088,402</u>

See notes to financial statements.

Asheboro City Board of Education

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2017

	<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	\$ 383,373	\$ 65,396	\$ 448,769
Cash paid for goods and services	(1,641,105)	-	(1,641,105)
Cash paid to employees for services	(1,157,516)	(54,050)	(1,211,566)
Net cash provided by (used in) operating activities	<u>(2,415,248)</u>	<u>11,346</u>	<u>(2,403,902)</u>
Cash flows from noncapital financing activities			
Federal reimbursements	2,466,292	-	2,466,292
State reimbursements	10,966	-	10,966
Miscellaneous local revenue	2,073	-	2,073
Transfers in	62,263	-	62,263
Net cash provided by noncapital financing activities	<u>2,541,594</u>	<u>-</u>	<u>2,541,594</u>
Cash flows from investing activities			
Interest on investments	859	-	859
Net cash provided by investing activities	<u>859</u>	<u>-</u>	<u>859</u>
Net increase (decrease) in cash and cash equivalents	127,205	11,346	138,551
Cash and cash equivalents, July 1	<u>771,804</u>	<u>4,824</u>	<u>776,628</u>
Cash and cash equivalents, June 30	<u>\$ 899,009</u>	<u>\$ 16,170</u>	<u>\$ 915,179</u>
Reconciliation of operating loss to net cash used in operating activities			
Operating profit (loss)	\$ (2,724,385)	\$ 6,692	\$ (2,717,693)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	41,899	-	41,899
Donated federal commodities consumed	199,195	-	199,195
Change in assets, deferred outflows of resources, liabilities and deferred inflows of resources			
(Increase) in accounts receivable	(2,472)	-	(2,472)
(Increase) in due from other governments	(21,261)	-	(21,261)
Decrease (Increase) in due from other funds	(239)	3,856	3,617
(Increase) in inventories	(3,554)	-	(3,554)
(Increase) in deferred outflows	(31,280)	(12,292)	(43,572)
Increase in current liabilities	93,541	-	93,541
Increase in net pension liability	31,695	12,456	44,151
Increase in deferred inflows	1,613	634	2,247
Total adjustments	<u>309,137</u>	<u>4,654</u>	<u>313,791</u>
Net cash provided by (used in) operating activities	<u>\$ (2,415,248)</u>	<u>\$ 11,346</u>	<u>\$ (2,403,902)</u>

Noncash investing, capital, and financing activities:

The School Food Service Fund used donated commodities with a value of \$199,195 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.

Asheboro City Board of Education**NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended June 30, 2017****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 upon revenues and expenses. These statements distinguish between the *governmental* and *business-type activities* of the Board. Governmental activities generally are financed through intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

Fund Financial Statements: The fund financial statements provide information about the Board’s funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as 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, 2017

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 monies, 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, 2017

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, 2017

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 and, 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. 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, 2017

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 net 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 two items that meet this criterion – pension related deferral and contributions made to the pension plan subsequent to the measurement date. The statement of net 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 two items that meet this criterion – sales tax refunds receivable in each of the Governmental Funds, and pension related deferrals.

6. Long-term Obligations

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2017 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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 finance officer 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, 2017

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 \$25,674,125 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	\$ 65,515,391
Less Accumulated Depreciation	(29,491,449)
Net Capital Assets	36,023,942
Accounts receivable recorded in the government-wide statements as these funds are not available and therefore unavailable in the fund statements.	62,439
Pension related deferred outflows of resources	
Differences between contributions and proportional share of contributions and changes in proportion	8,962,075
Board contributions made to the pension plan in current fiscal year	2,515,495
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	(2,443,306)
Net pension liability	(17,772,385)
Deferred inflows of resources related to pensions	
Differences between expected and actual experience	(722,255)
Difference between projected and actual earnings on pension plan investments	(951,880)
	(951,880)
Total adjustment	\$ 25,674,125

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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 \$1,088,542 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 1,018,269
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.	(1,336,401)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,515,495
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	(3,170,228)
Compensated absences	(97,154)
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	(12,250)
Adjustment due to the use of the consumption method of recording inventory in the government-wide statements	(6,273)
Total adjustment	<u>\$ (1,088,542)</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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) and additions to/deductions from TSERS' fiduciary net position have been determined on the same basis as they are reported by TSERS. 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. 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, 2017, the Board had deposits with banks and savings and loans with a carrying amount of \$7,164,103. The bank balances with the financial institutions and the State Treasurer were \$7,300,499 and \$2,291,369, respectively. Of these balances, \$500,000 was covered by federal depository insurance and \$9,091,868 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, 2017

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

2. Accounts Receivable

Receivables at the government-wide level at June 30, 2017, were as follows:

	Due from other funds (Internal Balances)	Due from other Governments	Other
Governmental activities			
General Fund	\$ 11,507	\$ 101,292	\$ 20,707
Other governmental activities	5,218	423,535	31,747
Total	\$ 16,725	\$ 524,827	\$ 52,454
Business-type activities			
School Food Service	\$ (16,725)	\$ 119,680	\$ 4,699
Total	\$ (16,725)	\$ 119,680	\$ 4,699

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	\$ 101,292	Miscellaneous revenues from State, Federal and County
State Public School Fund	325,428	Sales tax and operating revenue from State
Federal Grant Fund	47,562	Sales tax from State and operating revenue from Federal
Other Restricted Fund	34,261	Miscellaneous revenues from State, Federal, and Grants
Capital Outlay Fund	10,813	Sales tax refund from State and Federal reimbursement
Individual Schools Fund	5,471	Sales tax refund from State
Total	\$ 524,827	

Business-type activities

School Food Service Fund	\$ 119,680	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, 2017

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended June 30, 2017 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	208,479	126,389	(208,479)	126,389
Total capital assets not being depreciated	<u>3,247,414</u>	<u>126,389</u>	<u>(208,479)</u>	<u>3,165,324</u>
Capital assets being depreciated				
Buildings	55,422,153	996,778	-	56,418,931
Land improvements	1,370,218	3,800	-	1,374,018
Furniture, equipment and vehicles	4,457,337	99,781	-	4,557,118
Total capital assets being depreciated	<u>61,249,708</u>	<u>1,100,359</u>	<u>-</u>	<u>62,350,067</u>
Total capital assets	<u>64,497,122</u>	<u>1,226,748</u>	<u>(208,479)</u>	<u>65,515,391</u>
Less accumulated depreciation for				
Buildings	23,108,144	1,170,494	-	24,278,638
Land improvements	1,059,184	28,381	-	1,087,565
Furniture, equipment and vehicles	3,987,720	137,526	-	4,125,246
Total accumulated depreciation	<u>28,155,048</u>	<u>\$ 1,336,401</u>	<u>\$ -</u>	<u>29,491,449</u>
Total capital assets being depreciated, net	<u>33,094,660</u>			<u>32,858,618</u>
Governmental activity capital assets, net	<u>\$ 36,342,074</u>			<u>\$ 36,023,942</u>

Capital asset activity for the year ended June 30, 2017, was as follows:

Depreciation was charged to governmental functions as follows:

Unallocated depreciation	\$ 1,305,245
Co-curricular services	21,302
Operational support services	9,854
Total	<u>\$ 1,336,401</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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	\$ -	\$ -	\$ 1,193,467
Total capital assets being depreciated	1,193,467	-	-	1,193,467
Less accumulated depreciation for				
Equipment and vehicles	979,388	41,899	-	1,021,287
Total accumulated depreciation	979,388	\$ 41,899	\$ -	1,021,287
Business-type activities capital assets, net	\$ 214,079			\$ 172,180

Construction Commitments

The Board has active construction projects as of June 30, 2017. The projects include a replacement and upgrade to the HVAC controls at North Asheboro Middle School. At year-end, the Board's commitments with contractors for school construction are as follows:

Project	Spent-to-date	Remaining Commitment
North Asheboro Middle School - HVAC Controls	\$ 100,389	\$ 54,146
Total	<u>\$ 100,389</u>	<u>\$ 54,146</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2017

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, 2017, was 9.77% 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 \$2,526,360 for the year ended June 30, 2017.

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, 2017, the Board reported a liability of \$17,855,421 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. The total pension liability was then rolled forward to the measurement date of June 30, 2016 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, 2016 and at June 30, 2015, the Board's proportion was .194% and .206% respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2017, the Board recognized pension expense of \$3,183,919. At June 30, 2017, 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	\$ -	\$ 843,872
Changes of assumptions	2,633,240	-
Net difference between projected and actual earnings on pension plan investments	6,367,815	-
Changes in proportion and differences between Board contributions and proportionate share of contributions	10,412	856,589
Board contributions subsequent to the measurement date	2,526,360	-
Total	<u>\$ 11,537,827</u>	<u>\$ 1,700,461</u>

\$2,526,360 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, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 1,095,568
2019	1,123,764
2020	3,233,427
2021	1,858,247
	<u>\$ 7,311,006</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2015 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, 2015 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, 2017 are summarized in the following table:

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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 7.25%. 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, 2017

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 7.25 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 (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Board's proportionate share of the net pension liability (asset)	<u>\$33,582,594</u>	<u>\$17,855,421</u>	<u>\$4,631,022</u>

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 Post-employment Benefits

i. Healthcare Benefits

Plan Description. The post-employment health care benefits are provided through a cost-sharing multiple-employer defined benefit plan administered by the Executive Administrator and the Board of Trustees of the Comprehensive Major Medical Plan (the Plan). The Executive Administrator and the Board of Trustees of the Plan establishes premium rates except as may be established by the General Assembly in an appropriation act. The Plan's benefit and contribution provision are established by Chapter 135-7, Article 1, and Chapter 135, Article 3 of the General Statutes and may be amended only by the North Carolina General Assembly. By General Statute, the Plan accumulates contributions from employers and any earnings on those contributions in the Retiree Health Benefit Fund. The assets shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. The contributions are irrevocable. Also by law, these assets are not subject to the claims of creditors of the employers making contributions to the Plan.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Post-employment Benefits (Continued)

i. Healthcare Benefits (Continued)

The State of North Carolina issues a publicly available financial report that includes financial statements and required supplementary information for the State's Comprehensive Major Medical Plan (also, referred to as the State Health Plan). An electronic version of this report is available by accessing the North Carolina Office of the State Controller's Internet home page <http://www.ncosc.net/> and clicking on "Financial Reports", or by calling the State Controller's Financial Reporting Section at (919) 981-5454.

Funding Policy. The Comprehensive Major Medical Plan is administered by the Executive Administrator and Board of Trustees of the Plan, which establishes premium rates except, as may be established by the General Assembly in an appropriation act. The healthcare benefits for retired and disabled employees are the same as for active employees, except that the coverage becomes secondary when former employees become eligible for Medicare. For employees first hired on and after October 1, 2006, future coverage as retired employees 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 and after October 1, 2006 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 total noncontributory premium. For employees hired before October 1, 2006, healthcare benefits are provided to retirees (at no charge to the retirees) who have at least five years of contributing retirement membership prior to disability or retirement. In addition, persons who became surviving spouses of retirees prior to October 1, 1986, receive the same coverage as retirees at the State's expense.

Contributions are determined as a percentage of covered monthly payroll. Annually, the monthly contribution rates to the Plan, 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 fiscal years ended June 30, 2017, 2016, and 2015, the School Board paid all annual required contributions to the Plan for postemployment healthcare benefits of \$1,471,568, \$1,353,947, and \$1,391,204, respectively. These contributions represented 5.81%, 5.60%, and 5.49% of covered payroll, respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Post-employment Benefits (Continued)

ii. Long-term 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. The DIPNC is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System. Long-term disability benefits are payable as an other postemployment benefit from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled. 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 accumulates contributions from employers and any earnings on those contributions in the Disability Income Plan Trust Fund. The plan does not provide for automatic post-retirement benefit increases.

The State of North Carolina issues a publicly available financial report that includes financial statements and required supplementary information for the DIPNC. An electronic version of this report is available by accessing the North Carolina Office of the State Controller's Internet home page <http://www.ncosc.net/> and clicking on "Financial Reports", or by calling the State Controller's Financial Reporting Section at (919) 981-5454.

Funding Policy. An employee is eligible to receive long-term disability benefits provided the following requirements are met: (1) the employee has five or more years of contributing membership service in the Teachers' and State Employees' Retirement System of North Carolina, earned within 96 months prior to the end of the short-term disability period or cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from the Retirement System; and (6) the employee must terminate employment as a permanent, full-time employee. An employee is eligible to receive an unreduced retirement benefit from the Retirement System after (1) reaching the age of 65 and completing five years of creditable service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of creditable service, at any age.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Post-employment Benefits

ii. Long-term Disability Benefits (Continued)

The monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one twelfth of the annual longevity payment to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social Security disability benefits and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled. The monthly benefit shall be further reduced by the amount of any monthly payments from the Department of Veterans Affairs, any other federal agency or any payments made under the provisions of G.S.127A-108, to which the participant or beneficiary may be entitled on account of the same disability. Provided in any event, the benefits payable shall be no less than \$10 a month. When an employee qualifies for an unreduced service retirement allowance from the Retirement System, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS. For members who obtain five years of membership service on or after August 1, 2007, the monthly long-term disability benefit is reduced by the primary Social Security retirement benefit to which one might be entitled should one become age 62 during the first 36 months. After 36 months of long-term disability, there will be no further payments from the DIPNC unless the member is approved for and are in receipt of primary Social Security disability benefits. It is payable so long as the member remains disabled and is in receipt of a primary Social Security disability benefit until eligible for an unreduced service retirement benefit. When an employee qualifies for an unreduced service retirement allowance from the Retirement System, the benefits payable from DIPNC will cease, and the employee will commence retirement under the TSERS.

The Board's contributions are established in the Appropriations Bill by the General Assembly. 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 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 another postemployment benefit. For the fiscal years ended June 30, 2017, 2016, and 2015, the Board paid all annual required contributions to the DIPNC for disability benefits of \$96,194, \$99,128, and \$103,897, respectively. These contributions represented .38%, .41%, and .41% of covered payroll, respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2017 are as follows:

	Accounts Payable	Accrued Salaries and Benefits
Governmental activities		
General	\$ 140,589	\$ 201,879
Other governmental	206,777	369,966
Total-governmental activities	<u>\$ 347,366</u>	<u>\$ 571,845</u>
Business-type activities		
School Food Service	\$ 189,141	\$ -
Total business-type activities	<u>\$ 189,141</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)	\$ -	\$ 34,111
Sales tax refunds receivable (State Public School Fund)	-	2,129
Sales tax refunds receivable (Federal Grant Fund)	-	2,706
Sales tax refunds receivable (Capital Outlay Fund)	-	9,813
Sales tax refunds receivable (Individual Schools Fund)	-	5,471
Change in proportion and differences between Board contributions and proportionate share of contributions	10,412	856,589
Changes of assumptions	2,633,240	-
Net Difference between projected and actual earnings on pension plan investments	6,367,815	-
Difference between expected and actual experience	-	843,872
Board contributions subsequent to the measurement date	2,526,360	-
	<u>\$ 11,537,827</u>	<u>\$ 1,754,691</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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, 2017

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, 2017, 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, 2017:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Governmental activities:					
Compensated absences	\$ 2,346,152	\$ 2,141,923	\$ (2,044,769)	\$ 2,443,306	\$ 2,044,769
Net pension liability	<u>7,550,043</u>	<u>10,222,342</u>	<u>-</u>	<u>17,772,385</u>	<u>-</u>
	<u>\$ 9,896,195</u>	<u>\$ 12,364,265</u>	<u>\$ (2,044,769)</u>	<u>\$ 20,215,691</u>	<u>\$ 2,044,769</u>
Business-type activities:					
Compensated absences	\$ 3,666	\$ 3,844	\$ (5,370)	\$ 2,140	\$ 2,140
Net pension liability	<u>38,885</u>	<u>44,151</u>	<u>-</u>	<u>83,036</u>	<u>-</u>
	<u>\$ 42,551</u>	<u>\$ 47,995</u>	<u>\$ (5,370)</u>	<u>\$ 85,176</u>	<u>\$ 2,140</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, 2017

II. Detail Notes on all Funds (Continued)

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2017, consist of the following:

Description	Amount
From the General Fund to the School Food Service Fund for meal charges and price.	<u>\$ 17,263</u>
From the State Public School Fund to the School Food Service Fund for salary costs.	<u>\$ 45,000</u>

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	<u>\$ 4,067,497</u>
Less:	
Inventories	33,780
Stabilization by State Statute	232,400
Appropriated Fund Balance in 2018 budget	<u>1,300,000</u>
Remaining Fund Balance	<u><u>\$ 2,501,317</u></u>

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
	\$124,136	\$108,439

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

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 December 11, 2017, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

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 Four Fiscal Years *
June 30, 2017

	2017	2016	2015	2014
Board's proportion of the net pension liability (%)	0.194%	0.206%	0.208%	0.204%
Board's proportionate share of the net pension liability	\$ 17,855,420	\$ 7,588,928	\$ 2,440,043	\$ 12,366,666
Board's covered-employee payroll	\$ 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	73.85%	29.95%	9.69%	49.06%
Plan fiduciary net position as a percentage of the total pension liability	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 Four Fiscal Years
June 30, 2017**

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

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

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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Randolph County			
Appropriation	\$ 4,827,759	\$ 4,827,759	\$ -
Timber receipts	-	1,855	1,855
Total Randolph County	<u>4,827,759</u>	<u>4,829,614</u>	<u>1,855</u>
Other revenue			
Supplemental taxes - school district	3,240,000	3,257,656	17,656
Fines and forfeitures	190,000	231,253	41,253
Interest earned on investments	500	710	210
Other	10,000	3,386	(6,614)
Total other revenue	<u>3,440,500</u>	<u>3,493,005</u>	<u>52,505</u>
Total revenues	<u>8,268,259</u>	<u>8,322,619</u>	<u>54,360</u>
Expenditures			
Instructional Programs			
Regular	1,979,877	1,872,635	107,242
Special Populations	413,425	353,262	60,163
Alternative Programs	485,300	385,186	100,114
School Leadership	525,600	485,339	40,261
Co-curricular	220,000	184,151	35,849
School-based Support	552,640	491,277	61,363
Total instructional programs	<u>4,176,842</u>	<u>3,771,850</u>	<u>404,992</u>
System-wide support services			
Support and Development	148,900	127,447	21,453
Special Population	142,400	125,042	17,358
Alternative Programs	110,200	101,332	8,868
Technology Support	310,600	299,203	11,397
Operational Support	2,467,164	2,288,925	178,239
Financial and Human Resource	583,714	546,254	37,460
Accountability	90,000	80,905	9,095
System-wide Pupil Support	181,100	168,652	12,448
Policy, Leadership and Public Relations	794,042	638,651	155,391
Total support services	<u>4,828,120</u>	<u>4,376,411</u>	<u>451,709</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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Non-programmed charges			
Payments to Other Governmental Units	\$ 300,000	\$ 276,706	\$ 23,294
Total non-programmed charges	<u>300,000</u>	<u>276,706</u>	<u>23,294</u>
Total expenditures	<u>9,304,962</u>	<u>8,424,967</u>	<u>879,995</u>
Excess (deficiency) of revenues over (under) expenditures	(1,036,703)	(102,348)	934,355
Other financing sources			
Transfers out	(20,000)	(17,263)	2,737
Appropriated fund balance	<u>1,056,703</u>	<u>-</u>	<u>1,056,703</u>
Net change in fund balance	<u>\$ -</u>	<u>(119,611)</u>	<u>\$ (119,611)</u>
Fund balance at beginning of year, July 1		4,193,381	
Decrease in reserve for inventory		<u>(6,273)</u>	
Fund balance at end of year, June 30		<u>\$ 4,067,497</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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina			
Sales & Use Tax	\$ -	\$ 5,126	\$ 5,126
Total State of North Carolina	<u>-</u>	<u>5,126</u>	<u>5,126</u>
Randolph County			
Appropriation	941,634	941,634	-
Total Randolph County	<u>941,634</u>	<u>941,634</u>	<u>-</u>
Other revenue			
Interest	-	141	141
Insurance Settlement	-	21,843	21,843
Other	-	10,000	10,000
Total Other	<u>-</u>	<u>31,984</u>	<u>31,984</u>
Total revenues	<u>941,634</u>	<u>978,744</u>	<u>37,110</u>
Expenditures			
Capital outlay			
Real property and buildings			
Central office		24,753	
Asheboro High School		44,328	
South Asheboro Middle School		27,062	
Balfour		41,118	
Charles W. McCrary		75,572	
Donna Lee Loflin		3,800	
Guy B. Teachey		5,200	
Lindley Park		516,620	
North Asheboro Middle School		199,745	
Total real property and buildings	<u>1,457,921</u>	<u>938,198</u>	<u>519,723</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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Capital outlay, continued			
Furniture and equipment			
Central office		\$ 57,218	
Asheboro High School		11,264	
South Asheboro Middle School		7,802	
Balfour		1,400	
Charles W. McCrary		2,242	
Donna Lee Loflin		3,483	
Guy B. Teachey		952	
Lindley Park		936	
North Asheboro Middle School		6,303	
Total furniture and equipment	\$ 244,000	91,600	\$ 152,400
Buses and motor vehicles			
Central office	-	-	-
Total expenditures	1,701,921	1,029,798	672,123
Excess (deficiency) of revenues over (under) expenditures	(760,287)	(51,054)	709,233
Other financing sources (uses)			
Appropriated fund balance	760,287	-	760,287
Net change in fund balance	\$ -	(51,054)	\$ (51,054)
Fund balance at beginning of year, July 1		1,273,290	
Fund balance at end of year, June 30		\$ 1,222,236	

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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Revenues			
U.S. Government	\$ 4,018,074	\$ 2,888,010	\$ (1,130,064)
Expenditures			
Instructional Programs			
Regular	212,035	131,166	80,869
Special Populations	1,242,063	850,458	391,605
Alternative Programs	1,877,282	1,637,324	239,958
School-based Support	260,104	143,343	116,761
Total instructional programs	<u>3,591,484</u>	<u>2,762,291</u>	<u>829,193</u>
System-wide Support Services			
Special Population	103,021	5,381	97,640
Alternative Programs	104,622	17,473	87,149
Operational Support	70,952	25,951	45,001
Financial and Human Resource	15,000	-	15,000
Total support services	<u>293,595</u>	<u>48,805</u>	<u>244,790</u>
Non-programmed charges	<u>132,995</u>	<u>76,914</u>	<u>56,081</u>
Total expenditures	<u>4,018,074</u>	<u>2,888,010</u>	<u>1,130,064</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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina	\$ 691,784	\$ 691,442	\$ (342)
U.S. Government	260,000	283,553	23,553
Other revenue			
Indirect cost	264,200	259,182	(5,018)
Tuition and fees	50,000	51,722	1,722
Rental of school property	22,000	23,209	1,209
Other	133,216	123,712	(9,504)
Total other revenue	469,416	457,825	(11,591)
Total revenues	1,421,200	1,432,820	11,620
Expenditures			
Instructional Programs			
Regular	87,090	71,033	16,057
Special Populations	273,310	183,996	89,314
Alternative Programs	591,784	587,484	4,300
School-based Support	231,090	188,988	42,102
Total instructional programs	1,183,274	1,031,501	151,773
System-wide support services			
Special Population	47,200	26,861	20,339
Operational Support	360,906	314,909	45,997
Total support services	408,106	341,770	66,336

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, 2017

	<u>2017</u>		Variance Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	
Expenditures, continued			
Total expenditures	\$ 1,591,380	\$ 1,373,271	\$ 218,109
Excess (deficiency) of revenues over (under) expenditures	<u>(170,180)</u>	<u>59,549</u>	<u>229,729</u>
Other financing sources			
Appropriated fund balance	170,180	-	(170,180)
Total other financing sources	<u>170,180</u>	<u>-</u>	<u>(170,180)</u>
Net change in fund balance	<u>\$ -</u>	59,549	<u>\$ 59,549</u>
Fund balance at beginning of year, July 1		<u>291,332</u>	
Fund balance at end of year, June 30		<u>\$ 350,881</u>	

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, 2017

	2017		Variance Positive (Negative)
	Budget	Actual	
Operating revenues, food sales	\$ 535,000	\$ 372,901	\$ (162,099)
Operating expenditures			
Business support services			
Food cost		1,325,398	
Salaries and benefits		1,157,516	
Indirect costs		180,255	
Materials and supplies		109,049	
Contracted services		265,940	
Other		32,781	
Total operating expenditures	<u>3,500,000</u>	<u>3,070,939</u>	<u>429,061</u>
Operating income (loss)	<u>(2,965,000)</u>	<u>(2,698,038)</u>	<u>266,962</u>
Nonoperating revenues			
Federal reimbursements	2,705,000	2,466,292	(238,708)
Federal commodities	200,000	199,195	(805)
State reimbursements	-	10,966	10,966
Interest earned	-	859	859
Miscellaneous local revenue	15,000	2,073	(12,927)
Total nonoperating revenues	<u>2,920,000</u>	<u>2,679,385</u>	<u>(240,615)</u>
Excess of revenues over (under) expenditures before other financing sources	<u>(45,000)</u>	<u>(18,653)</u>	<u>26,347</u>
Other financing sources			
Transfers in	45,000	62,263	17,263
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>43,610</u>	<u>\$ 43,610</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items			
Depreciation		(41,899)	
Decrease in accrued vacation pay		1,526	
Increase in inventory		3,554	
Net pension liability		(31,695)	
Deferred outflows - pension		31,280	
Deferred inflows - pension		(1,613)	
Unearned revenue		10,472	
Pension expense		2,028	
Change in net position (full accrual)		<u>\$ 17,263</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, 2017

	<u>2017</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Child care fees	\$ 50,000	\$ 65,396	\$ 15,396
Expenditures			
Current			
Salaries and benefits		58,704	
Total expenditures	<u>54,820</u>	<u>58,704</u>	<u>(3,884)</u>
Excess of revenues over expenditures before other financing sources	<u>(4,820)</u>	<u>6,692</u>	<u>11,512</u>
Other financing sources			
Appropriated Fund Balance	<u>4,820</u>	<u>-</u>	<u>(4,820)</u>
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>6,692</u>	<u>\$ 6,692</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Net pension liability		(12,456)	
Deferred outflows - pension		12,292	
Deferred inflows - pension		(634)	
Pension expense		798	
Change in net position		<u>\$ 6,692</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, 2017, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated December 11, 2017.

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.

Chauney Rickett LLP

Asheboro, North Carolina
December 11, 2017

**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, 2017. 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 the requirements of laws, regulations, contracts, and grants 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, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2017-001. Our opinion on each major federal 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 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.

Channing R. Ricketts LLP

Asheboro, North Carolina
December 11, 2017

**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, 2017. 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 the requirements of laws, regulations, contracts, and grants 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, 2017.

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 2017-002. 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.

Channing R. Smith LLP

Asheboro, North Carolina
December 11, 2017

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

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>
10.553	Child Nutrition Cluster
10.555	School Breakfast Program (SBP)
10.559	National School Lunch Program (NSLP)
	Summer Food Services Program for Children (SFSPC)
84.027	Special Education Cluster (IDEA)
84.173	Grants to States (IDEA, Part B)
	Preschool Grants (IDEA Preschool)

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish
between Type A and Type B Programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

State Awards

Internal control over major State programs:

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

Type of auditor's report issued on compliance
for major State programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the State Single Audit
Implementation Act?

X yes ___ no

Identification of major state programs:

Program Name

State Public School Fund
NC Pre-Kindergarten

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

U.S. Department of Agriculture
Passed through the NC Department of Public Instruction
Program Name: Child Nutrition Cluster
CFDA # 10.553, 10.555, and 10.559

Finding: 2017-001

NONMATERIAL NONCOMPLIANCE – ELIGIBILITY

Criteria: According to the eligibility manual for school meals, in order to receive meals free or at a reduced rate based on categorical eligibility, a free and reduced price meal application must be completed and must include a signature of an adult household member.

Condition: Two instances where a recipient's free and reduced price meal application was not signed by an adult household member. Recipients were still deemed eligible.

Questioned costs: None as the recipients were still deemed eligible for the fiscal year ended June 30, 2017.

Context: We examined 18 recipients based on eligibility criteria for the Child Nutrition Program to ensure that all recipients were eligible for benefits.

Effect: By failing to obtain the signature of an adult household member, a child could be applying for and receiving free or reduced meals who are not categorically eligible under the Child Nutrition Program.

Cause: Free and Reduced applications were submitted without the signature of an adult household member. The missing signatures were not discovered during the review process.

Recommendation: We recommend that review processes and policies be reinforced to ensure the signature of an adult household member is obtained.

Views of responsible officials: Free and Reduced applications will be reviewed for signatures.

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Section IV – State Award Findings and Questioned Costs

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

Finding: 2017-002

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 all student athletes 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 14 signed concussion and head injury information sheets was not returned prior to participation in a middle school sport. An additional expanded sample was tested and it was noted that 16 out of 39 signed concussion and head injury information sheets in that sport were not returned prior to participation in interscholastic activities for a total of 17 out of 53.

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: Gfeller-Waller concussion forms were not reviewed to insure that all signatures were obtained before a student participated in a middle school sport.

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 student athlete trying-out, practicing, or participating in any interscholastic sport.



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ASHEBORO CITY BOARD OF EDUCATION

CORRECTIVE ACTION PLAN

Year Ended June 30, 2017

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

U.S. Department of Agriculture
Passed through the NC Department of Public Instruction
Program Name: Child Nutrition Cluster
CFDA # 10.553, 10.555, and 10.559

Finding 2017-001

Name of contact person: Sandra Spivey, Child Nutrition Director

Corrective Action: The District will provide training to all employees who are responsible for the processing of Free and Reduced applications. The District will improve its internal controls to ensure the applications are complete before processing.

Proposed completion date: On-going

Section IV – State Award Findings and Questioned Costs

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

Finding 2017-002

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

Corrective Action: Immediate training will be provided to all Athletic Directors. Training will be provided to all coaches prior to the start of each season. All current Gfeller-Waller forms will be reviewed, and in the future all Gfeller-Waller forms will be reviewed by the Support Service department prior to the beginning of each athletic season.

Proposed completion date: Immediate training for Athletic Directors and review of Gfeller-Waller requirements and forms took place on December 8th 2017. Training for coaches will be at the first coaches meeting prior to the start of each season.



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ASHEBORO CITY BOARD OF EDUCATION

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Year Ended June 30, 2017

Section II – Financial Statement Findings

Finding 2016-001

Status: Corrected.

Section III – Federal Award Findings and Questioned Costs

None reported

Section IV – State Award Findings and Questioned Costs

None reported

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2017

<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	\$ <u>199,195</u>
<i>Total Non-cash Assistance</i>			<u>199,195</u>
Cash Assistance:			
Passed-through the N.C. Department of Public Instruction:			
School Breakfast Program	10.553	PRC 035	774,483
National School Lunch Program	10.555	PRC 035	1,626,581
Passed-through the N.C. Department of Health and Human Services:			
Division of Public Health:			
Summer Food Service Program for Children	10.559	PRC 035	<u>65,228</u>
<i>Total Cash Assistance</i>			<u>2,466,292</u>
Total Child Nutrition Cluster			<u>2,665,487</u>
Total U. S. Department of Agriculture			<u>2,665,487</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)	84.010	PRC 050	1,543,620
<u>Special Education Cluster (IDEA):</u>			
Special Education - Grants to States (IDEA VI, Part B) -			
- Education of the Handicapped	84.027	PRC 060	893,680
- Risk Pool	84.027	PRC 114	29,296
- Special Needs Targeted Assistance	84.027A	PRC 118	5,807
Special Education - Preschool Grants (IDEA Preschool) -			
- Preschool Targeted Assistance	84.173A	PRC 119	9,359
- Preschool Handicapped	84.173	PRC 049	<u>34,573</u>
Total Special Education Cluster (IDEA)			<u>972,715</u>
Special Education - State Personnel Development	84.323A	PRC 082	15,979
Career and Technical Education -- Basic Grants to States	84.048A	PRC 017	68,848
21st Century Community Learning Centers	84.287	PRC 110	128,055
English Language Acquisition State Grants	84.365	PRC 104	73,067
Mathematics and Science Partnerships	84.366	PRC 112	10,845
Supporting Effective Instruction State Grants	84.367	PRC 103	85,726
Total U. S. Department of Education			<u>2,898,855</u>
<u>U.S. Department of Defense</u>			
Direct Program:			
ROTC	12.XXX	PRC 301	<u>35,571</u>
Total federal assistance			<u>5,599,913</u>

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2017

<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			\$ 26,379,664
Driver Training - SPSF		PRC 012	63,803
School Technology Fund - SPSF		PRC 015	118,269
Vocational Education			
- State Months of Employment		PRC 013	1,413,475
- Program Support Funds		PRC 014	193,951
Reduced-Price Breakfast		PRC 035	10,966
Total N.C. Department of Public Instruction			<u>28,180,128</u>
<u>N.C. Department of Health and Human Services:</u>			
Division of Child Development and Early Education:			
Smart Start		PRC 401	58,500
NC Pre-Kindergarten Program		PRC 413	508,284
Total Division of Child Development and Early Education:			<u>566,784</u>
Division of Public Health			
School Nurse Funding Initiative		PRC 615	100,000
Total N.C. Department of Health and Human Services			<u>666,784</u>
Noncash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
Textbooks		PRC 130	204,625
Total State assistance			<u>29,051,537</u>
Total federal and State assistance			<u>\$ 34,651,450</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, 2017. 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, 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.

Asheboro City Schools Calendar 2019-2020 **DRAFT**

July 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2019						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July	
4	Holiday
August	
14	Staff Reports
14, 21-23	Teacher Workdays
15, 19-20	Mandatory Professional Dev.
16	Optional Teacher Workday
26	First day for students

September	
2	Holiday
October	
28	Last day of First Quarter
November	
11	Holiday
27	Optional Teacher Workday
28-29	Holiday

December	
20	Early Release
23	Vacation/Annual Leave
24-26	Holiday
27, 30-31	Vacation/Annual Leave

January	
1	Holiday
17	End of Second Quarter
20	Holiday
21	Teacher Workdays
22	Mandatory Professional Dev.

February	
17	Vacation/ Annual Leave
March	
26	End of Third Quarter
27	Mandatory Professional Dev.

April	
10	Holiday
13-17	Vacation/Annual Leave

May	
25	Holiday
June	
5	End of Fourth Quarter
5	Early Release
8-9	Teacher Workdays

Holidays
Optional Teacher Workdays
Mandatory Teacher Workdays
Vacation/Annual Leave
Mandatory Prof. Development Workday
Early Release

January 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2020						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2020						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Procedures for Closing School Due to Inclement Weather

- * In addition to posting closing information on the official website for Asheboro City Schools (www.asheboro.k12.nc.us), closing information will be released to the following news media:

RADIO WMAG	99.5 FM	TV-WFMY	(Channel 2)	TV-WXLV	(Channel 45)
RADIO WKXR	1260 AM	TV-WGHP	(Channel 8)	News 14	(Channel 14)
		TV-WXII	(Channel 12)		

- * If school must be dismissed during the school day, there will be an approximate 45-minute delay between elementary and secondary school dismissals in order for buses to make double runs.

Make-up Days for Inclement Weather

Asheboro City Schools may determine that inclement weather make-up time is required. Teacher Workdays and Vacation/Annual Leave Days are generally reserved for this purpose. Make-up days will be utilized according to the educational needs and instructional programs of Asheboro City Schools. Students, parents, and staff should plan accordingly. Potential make-up days for staff and students include:

Workdays	Vacation/Annual Leave	Saturdays
November 27, 2019	December 23, 27, 30, 31, 2019	November 2, 16, 2019
January 21, 22, 2020	February 17, 2020	January 4, 11, 18, 25, 2020
March 27, 2020	April 13, 14, 15, 16, 17, 2020	February 22, 2020
		June 6, 2020

Policies
For
30-Day Review

The board recognizes the importance of establishing a clear contractual relationship with teachers employed by the school system. All teacher employment contracts entered into by the board will meet the requirements of state law and State Board of Education policy. Nothing in this policy is intended to grant or confer any employment rights beyond those existing in law.

For the purposes of this policy, the term “teacher” is defined as a person who meets the requirements of G.S. 115C-325.1(6). An individual who is employed under a part-time teacher contract or employed under a temporary teacher contract does not meet this definition of teacher; however, the board’s performance expectations established in this policy apply to such individuals.

A. TEACHER PERFORMANCE EXPECTATIONS

Teachers are responsible for facilitating student learning in a safe and orderly environment in which students become college and career ready. Teachers must be familiar with the current statewide instructional standards for their teaching assignment and able to teach the curriculum effectively. The board expects teachers to meet all performance standards established by the board, the superintendent or designee, state law, and State Board of Education policy and to pursue professional development as provided in policy 1610/7800, Professional and Staff Development. Employment contracts for teaching will be granted or renewed only for individuals of proven ability who strive for excellence.

B. SUPERINTENDENT’S RECOMMENDATION

The board will employ teachers upon the recommendation of the superintendent. The superintendent is expected to be able to substantiate with supporting information any recommendation for a new or renewed contract for an applicant or current teacher. The superintendent’s recommendation for a new or renewed contract must include the length of the term of the contract, which must be consistent with state law and board requirements as described in Section C, below. The board will follow a recommendation of the superintendent regarding the length of the contract that is consistent with law and this policy unless specific circumstances justify offering the teacher a contract of a different term. In considering the superintendent’s recommendation, the board may review any information that was in the teacher’s personnel file at the time of the superintendent’s recommendation or was added to the teacher’s file, with the proper notice to the teacher, prior to the board’s decision.

C. DETERMINATION OF CONTRACT LENGTH

This section applies when the superintendent has decided to recommend that the board offer a teacher a new or renewed contract. For information regarding a decision by the superintendent not to recommend that the board offer a teacher a renewed contract, see policy 7950, Non-Career Status Teachers: Nonrenewal.

A new or renewed contract will be for a term of one school year for teachers who have been employed by the board as a teacher for less than three consecutive years. For teachers who have been employed by the board as a teacher for three or more consecutive years and who are in good standing, a new or renewed contract will be for a term of two school years. After a teacher has completed a two-year contract, subsequent contracts will be for a term of four school years if the teacher is in good standing at the time of the contract offer. A teacher will be considered in good standing for purposes of this policy if:

- (1) the teacher received a rating of at least “proficient” on all standards of the teacher evaluation instrument on the two most recent annual evaluations;
- (2) the teacher is not currently on a monitored or directed growth plan, mandatory improvement plan, or corrective action plan and has not been on any such plan at any time during the current or previous school year;
- (3) the teacher has not received any of the following during the current or previous school year: a demotion, a suspension without pay, or a written reprimand, warning, or other disciplinary action that is documented in the teacher’s official personnel file; and
- (4) there is no other relevant performance or conduct information in the personnel file that would support a decision to disqualify the teacher from a multi-year contract.

If renewed, a contract for a teacher who is not in good standing may be for a term of one year only.

D. DISMISSAL AND NONRENEWAL

This policy is not intended to limit the superintendent’s discretion to recommend dismissal, demotion, a shorter contract length, or nonrenewal of any teacher for any basis allowed by law, including but not limited to reduction in force due to school system reorganization, decreased enrollment, reduced funding, or other budgetary issues as described in board policy 7920, Reduction in Force: Teachers and School Administrators.

Any employee who does not meet the performance or other standards of the board, the standards of state law or the State Board of Education, or the terms of the employment contract may be subject to demotion or dismissal, as provided in policy 7930, Professional Employees: Demotion and Dismissal, or to nonrenewal, as provided in policy 7950, Non-Career Status Teachers: Nonrenewal.

Legal References: G.S. 115C-36, -47(18), -325.1, -325.3 through -325.13; S.L. 2013-360; State Board of Education Policy BENF-009

Cross References: Professional and Staff Development (policy 1610/7800), Hearings Before the Board (policy 2500), Recruitment and Selection of Personnel (policy 7100), Evaluation of Licensed Employees (policy 7810), Reduction in Force: Teachers and School Administrators (policy 7920), Professional Employees: Demotion and Dismissal (policy 7930), Non-Career Status Teachers: Nonrenewal (policy 7950)

Adopted: June 12, 2014

Revised: October 5, 2017

Course Proposal for Asheboro High School for the 2018-2019 School Year

Course Descriptions:

Course Title: English Composition

Course Code: 10255X0

Credit: 1

Grade: 10-12

Prerequisites: English I

This English honors elective will provide an extensive review and practice of the writing process. Emphasis will be placed on the key components of the composition process including gathering and analyzing data, digesting and utilizing text sources, organizing, drafting, revising, and editing. Students will create and maintain a writing portfolio throughout the course. Upon completion of the course, students should be able to evaluate and synthesize information from text sources to compose thoughtful and well-organized academic writings.



Points of Pride Update

March 8, 2018

District Spelling Bee Winners

Hannah Charles – First Place

Azalias Diaz – Runner-up

Hannah Charles advances to the Scripps Regional Spelling Bee in Winston-Salem on Sunday, March 18.

Battle of the Books Winning Team

This year's Battle of the Books winning team was from South Asheboro Middle School. The team advances to the regional competition.

Regional Science Fair Winner

Emma Dobbins, student from South Asheboro Middle School, placed first in the Biological Science B category at the regional science fair competition on Saturday, February 17. She now advances to the state competition on Saturday, March 24.

Middle School Wrestling Team

The middle school wrestling team completed an undefeated regular season, finishing 12-0. The team participated in the Randolph County Middle School Wrestling Tournament and brought home numerous individual medals along with the second place team trophy.

Celebrate Community Volunteers

Victoria Johnson was recognized by the Courier-Tribune as the Student Volunteer of the Year. Johnson, a senior at Asheboro High School, was recognized for her more than 472 hours of volunteering with 12 organizations across our community. She volunteers with Randolph Health, the N.C. Zoo, Ruff Love, Make-a-Wish Foundation, Operation Red Sleigh, the 5- K Health Run, and several others. Mr. Lennitt Bligen, community volunteer, was a finalist for the Adult Volunteer of the Year award. He has spear-headed several programs in Asheboro City Schools focusing on career development and job shadowing.

Kindness Champions

Anthony Woodyard, Director of Innovation and Technology, and his wife, Nancy, were recognized by the UNCG Healthy Relationships Initiative as Kindness Champions. The nomination was made by the Family Support Network in which Mr. and Mrs. Woodyard are both very active.

Teacher Recruitment Fair

We had a successful teacher recruitment fair on Saturday, February 24. Special thanks to the Human Resources team for hosting this special event.

	DATE	MEETING	TIME	LOCATION
Thursday	March 8	ACS Board of Education Meeting and Budget Meeting	6 p.m.	PDC
Friday	March 9	GBT Wax Museum	8:15 - 9:30 a.m.	GBT
Thursday - Saturday	March 8-10	North Carolina State DECA Competition	All Day	Greensboro
Thursday - Saturday	March 8-10	AHS Park Street Players Winter Show	7 p.m.	PAC
Sunday	March 11	AHS Park Street Players Winter Show	2 p.m.	PAC
Tuesday	March 13	AHS Chorus Concert	7:30 - 9 p.m.	PAC
Wednesday	March 14	Middle School Festival Band Concert	7:30 p.m.	AHS
Thursday	March 15	AFTT Night at South Asheboro Middle School	5 - 7 p.m.	SAMS Media Center
Thursday	March 15	AHS Band Concert	7:30 p.m.	AHS PAC
Thursday	March 15	GBT PTO Chick-Fil-A Night	5 - 8 p.m.	Chick-fil-A (Highway 64)
Friday	March 16	AHS Blood Drive	All day	AHS Original Gym
Sunday	March 18	REGIONAL SPELLING BEE	12 p.m. Registration	Milton Rhodes Center for Arts, W-S
Monday - Tuesday	March 19-20	Central District Concert Band Festival	All Day	AHS PAC
Thursday - Monday	March 22 - 26	AHS Band Trip	All Day	New York, New York
Friday	March 23	Elementary Choir Festival	6 p.m.	PAC
Friday-Saturday	March 23-24	State Science Fair	Fri - 4-7 p.m.; Sat. 7:15 - 5:30 p.m.	Talley Student Center at NC State
Tuesday	March 27	Manufacturing Day (10th grade students)	8:30 a.m. - 3 p.m.	RCC
Wednesday	March 28	Elementary Battle of the Books	9:30 a.m. - 12 p.m.	CWM
Wednesday	March 28	CTE Healthcare Day - RCC		RCC
Thursday	March 29	PinWheels for Prevention	?	CO
Monday-Friday	April 2-6	ACS Spring Break	All Day	Every day
Friday - Monday	April 6-9	National School Boards Association	All Day	Every day
Tuesday	April 10	CWM Kindergarten Orientation	8:30 a.m. - 1 p.m. & 3 - 6 p.m.	CWM
Tuesday	April 10	BAL Family Engagement/AFTT Night	5:30 - 6:30 p.m.	BAL
Tuesday	April 10	AFTT at GBT	4:30 - 6:15 p.m.	GBT
Wednesday	April 11	STEAM Competition	All Day	AHS Gym and PDC
Thursday	April 12	ACS Board of Education Meeting and Budget Meeting	6 p.m.	PDC
Friday	April 13	Greensboro Symphony Performance (4th/5th graders)	9:30 a.m. - 12 p.m.	PAC
Saturday	April 14	AHS Boosters Club Drawdown Raffle & Auction	6 p.m.	
Tuesday	April 17	AFTT Night at DLL	5:30 - 7 p.m.	DLL
Tuesday	April 17	LP Kindergarten Orientation	8:30 a.m. - 1 p.m. & 3 - 6 p.m.	LP
Thursday	April 19	GBT PTO Chick-Fil-A Night	5 - 8 p.m.	Chick-fil-A (Highway 64)
Friday - Wednesday	April 20-25	International DECA Competition	All Day	Atlanta, GA

Tuesday	April 24	AIG Expert Fair	5- 6 p.m.	CWM
Wednesday	April 25	BAL Kindergarten Orientation - PM ONLY	12:00-6pm	BAL
Thursday	April 26	BAL Kindergarten Orientation	8:30 a.m. - 1 p.m. & 3 - 6 p.m.	BAL
Thursday	April 26	Cap and Gown Runway - Class of 2018	10:15-10:30 a.m.	All Elementary Schools
Friday	April 27	cARTwheels Performance (3rd graders)	9:30 a.m. - 12 p.m.	PAC
Saturday	April 28	AHS Prom	8 - 12 p.m.	105 Worth Event Center
Tuesday	May 1	GBT Kindergarten Orientation -PM ONLY	12:00-6pm	GBT
Tuesday	May 1	BAL PTO Meeting	6:30 p.m.	BAL Media Center
Wednesday	May 2	GBT Kindergarten Orientation	8:30 a.m. - 1 p.m. & 3 - 6 p.m.	GBT
Thursday	May 3	Mayor's Prayer Breakfast	6:45 a.m.	AVS Banquet Centre
Thursday	May 3	DLL Kindergarten Orientation	8:30 a.m. - 1 p.m. & 3 - 6 p.m.	DLL
Thursday	May 3	AHS Band Chamber/Percussion Music Night	7:30 p.m.	AHS PAC
Monday	May 7	AFTT Night at North Asheboro Middle School	6:30 p.m.	NAMS
Monday-Friday	May 7-11	Teacher Appreciation Week	All Day	All Sites
Tuesday	May 8	Teacher of the Year Banquet	6:00 p.m.	Pinewood Country Club
Tuesday	May 8	SAMS Chorus Concert	7:30 - 9 p.m.	PAC
Thursday	May 10	ACS Board of Education Meeting	7:30 p.m.	PDC
Friday	May 11	GBT PTO Spring Event	TBD	GBT
Friday	May 11	AHS Senior Showcase	7 - 10:30 p.m.	PAC
Tuesday	May 15	AHS Chorus Concert	7:30 - 9 p.m.	PAC
Thursday	May 17	AHS Jazz Concert	7:30 p.m.	PAC
Thursday	May 17	GBT PTO Chick-Fil-A Night	5 - 8 p.m.	Chick-fil-A (Highway 64)
Thursday	May 24	AHS Spring Band Concert	7 p.m.	PAC
Friday	May 25	AHS Academic Awards Day/ALOHA Day	Awards @ 9:30 a.m.	PAC/ Lee J. Stone Stadium
Tuesday	May 29	Randolph County Commissioners - ACS Budget Presentation	6:40 - 7 p.m.	Randolph County Courthouse
Wednesday	May 30	AHS Academic Awards Night	7 -8 p.m.	PAC
Sunday	June 3	AHS Baccalaureate Ceremony	TBD	PAC
Tuesday	June 5	BAL PTO Meeting	6:30 p.m.	BAL Media Center
Monday-Thursday	June 4 - 7	Superintendent's Reading Challenge Celebrations	TBD	All Sites
Friday	June 8	Last Day of School/Graduation	7:00 p.m.	AHS
Monday	June 11	Retirement Breakfast	7:30 a.m.	PAC
Monday,	June 11	Randolph County Commissioners - Public Hearing on County Budget	6:30 p.m.	Randolph County Courthouse
Thursday	June 14	ACS Board of Education Meeting	7:30 p.m.	PDC
Thursday - Friday	June 14-22	ACS Summer Academy (5 days instruction, 2 days testing)	8:00-12 p.m.	Guy B. Teachey & South Asheboro Middle School

Monday - Thursday	June 18-21	Manufacturing Summer Camp (half-day tours/half-day activities)	8 a.m. - 12 p.m.	RCC
Monday	June 18	Randolph County Commissioners - Budget Adoption	6 p.m.	Randolph County Courthouse