

ASHEBORO CITY BOARD OF EDUCATION

March 12, 2020

7:30 p.m.

**South Asheboro Middle School
Media 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
- *D. Approval of Agenda

II. Special Recognition and Presentations

- A. Community Spotlight – Recognition of Ms. Lisa Canoy, Librarian, Randolph County Public Library – Ms. Leigh Anna Marbert, Public Information Officer
- B. Board Spotlight – Working with Students with Autism Spectrum Disorder – Ms. Holly White, Preschool Coordinator
- C. Points of Pride – Ms. Leigh Anna Marbert, Public Information Officer
- D. Recognition of Ms. Joyce Harrington, Retiring Board Member – Dr. Aaron Woody, Superintendent
- E. Recognition of Ms. Lindey Otero – Asheboro High School’s Girls Wrestling State Champion – Mr. Jordi Roman, District Athletic Director

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 13, 2020 Board of Education and February 24, 2020 Legislative Committee
- B. Personnel
- C. 2019 – 2020 Audit Report
- D. Policies for Approval
 - Policy 1705 – Race and Equity
 - Policy 2300 – Board Meetings
 - Policy 6125 – Administering Medicines to Students
 - Policy 7100 – Recruitment and Selection of Personnel
 - Policy 7130 – Licensure
 - Policy 7240 – Drug-Free and Alcohol-Free Workplace
 - Policy 7410 – Teacher Contracts
- E. Bank Signature Card for North Asheboro Middle School
- F. Records Retention and Disposition Schedule
- G. Overnight Field Trip Request for Asheboro High School Wrestling Team, March 26-28, 2020,

Virginia Beach, VA, High School Nationals Competition
H. Overnight Field Trip Request for Asheboro High School DECA, April 29-May 2, 2020,
Nashville, TN, International Career Development Conference

V. Action Items

- A. 2020-2021 School Calendar – Mr. Jordi Roman, Director of Support Services
- B. 2021-2022 School Calendar – Mr. Jordi Roman, Director of Support Services
- C. Asheboro High School Course Proposals – Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction
- D. Report of the Board Candidate Ad Hoc Committee – Dr. Beth Knott, Board Member and Ad Hoc Committee Chair

VI. Information, Reports, and Recommendations

- A. Read to Achieve Plan – Ms. Deanna Wiles, K-12 Lead Curriculum Specialist
- B. Asheboro High School Opportunities Tool – Ms. Leigh Anna Marbert, Public Information Officer

VII. Superintendent’s Report / Calendar of Events

- A. 2019-2020 Board Goals, March Update – Dr. Aaron Woody, Superintendent

VIII. Board Operations

- A. Important Dates to Remember

IX. Adjournment

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

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

ASHEBORO CITY BOARD OF EDUCATION

March 12, 2020

7:30 p.m.

**South Asheboro Middle School
Media 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

C. Pledge of Allegiance – Ms. Gidget Kidd, Chairman

II. Special Recognition and Presentations

III. Public Comments

IV. *Consent Agenda

B. Personnel Addendum

V. Action Items

VI. Information, Reports, and Recommendations

A. Read to Achieve Plan – Amended Plan

VII. Superintendent’s Report / Calendar of Events

VIII. Board Operations

IX. Adjournment

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

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March 12, 2020

Community Partner Spotlight:

Asheboro City Schools will recognize Ms. Lisa Canoy, a librarian with the Randolph County Public Library as this month's Community Partner. Ms. Canoy was selected by our Early Childhood Development Center for her commitment to ensuring our preschool students have access to developmentally-appropriate and engaging reading and literacy resources.

Board Spotlight:

Ms. Holly White, Coordinator for Asheboro City Schools' five-star, nationally-accredited Early Childhood Development Center will share a presentation about working with students with Autism Spectrum Disorder (ASD).

Points of Pride:

Ms. Leigh Anna Marbert will share several Points of Pride since the February meeting of the Asheboro City Board of Education.

Girls Wrestling State Champion:

Mr. Jordi Roman, District Athletic Director, will recognize Ms. Lindey Otero Corona, Asheboro High School's first North Carolina High School Athletic Association's Girls Wrestling State Champion.

Honoring Mrs. Joyce Harrington:

Superintendent, Dr. Aaron Woody, will recognize Mrs. Joyce Harrington, retiring board member, for her 34 years of service and dedication to the Asheboro City Board of Education.



Points of Pride Update

March 12, 2020

District Level Spelling Bee Winner

Congratulations to South Asheboro Middle School student, Jaxon Jensen, for winning the Asheboro City Schools Spelling Bee! Jaxon advances to the regional competition on March 15.

Teen Volunteer of the Year: Logan Richardson

Congratulations to Logan Richardson, Teen Volunteer of the Year! Logan volunteers his time as a mentor at Guy B. Teachey Elementary School. He is an active participant in the youth ministry at Central United Methodist Church, and is a graduate of the 2018-2019 Student LIFT class through the Asheboro-Randolph Chamber of Commerce! Way to go, Logan!

AHS Functional Skills Class Participates in Special Olympics

The AHS Functional Skills Class participated in Randolph County's Special Olympics swimming competition on Feb. 26. They took home first, second, and two third place ribbons. While there, the group learned a number of Asheboro High School students represented the face of Randolph County Special Olympics.

Youth Art Month Reception and Art Show

Youth Art Month is a celebration of the visual arts! Student exhibitions, public artworks, art festivals, and school events raise awareness and support of the visual arts to a number of local and statewide stakeholders. Asheboro City Schools again partnered with the Randolph County School System to host the art show and exhibit that will run the month of March at the Randolph Arts Guild.

Signature School: Balfour Elementary School

This year, district leadership chose Balfour Elementary School to represent Asheboro City Schools during the Piedmont Triad Education Consortium's Signature Schools Breakfast on Thursday, March 5. We will share the one-minute that was shared at the breakfast to highlight the wonderful things happening at Balfour Elementary School.

NAMS Heritage Language Academy

North Asheboro Middle School kicked off the 9th Annual Heritage Language Academy (HLA) in February. Adriana Paschal, Josie Roman, Jen Nelson, and Jill Hancock have chosen to teach families participating in this year's HLA. This year's theme is, "Oral Histories and Personal Narratives."

National Read Across America Day

On Monday, March 2, we celebrated Dr. Seuss's birthday during Read Across America throughout the district. We are grateful for the community supporters, board members, and staff who volunteered to read to students in our classrooms.

**Asheboro City Board of Education
February 13, 2020
South Asheboro Middle School Media Center**

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.

Randolph County Board of Commissioners present:

Darrell Frye, Chairman
Kenny Kidd

David Allen, Vice Chairman
Hope Haywood

Hal Johnson, Randolph County Manager
Sarah Pack, Deputy Clerk to the Board

Will Massie, Finance Officer

Randolph County Board of Commissioners absent: Maxton McDowell

Asheboro City Board of Education Members present:

Gidget Kidd, Chairman
Linda Cranford
Ryan Patton

Phillip Cheek, Vice Chairman
Baxter Hammer
Michael Smith

Gustavo Agudelo
Dr. Beth Knott
Gwen Williams

Asheboro City Board of Education Members absent: Archie Priest, Jr., and Joyce Harrington

Asheboro City Schools Staff present:

Dr. Aaron Woody, Superintendent
Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction
Sandra Spivey, Finance Officer
Mackenzie Palmer, Senior Accountant
Donna Gentry, Board Clerk
Ed Keller, Director Maintenance and Facilities
Anthony Woodyard, Director of Technology
Leigh Anna Marbert, Public Information Officer
Ray Horton, Exceptional Education Interim Director
Carla Freemyer, Executive Director Human Resources
Dr. Drew Maerz, Director of Testing and Accountability
Lee Clark, Network Systems Analyst

Special Joint Session with the Randolph County Commissioners

Opening

Chairman Kidd welcomed all in attendance. Mr. Darrell Frye, Chairman of the Randolph County Commissioners, called the meeting to order at 6:11 p.m.

Dr. Aaron Woody, Superintendent, noted that a walk-through of the original Asheboro High School structure was held at 5:15 p.m. prior to this meeting.

Dr. Woody presented budget considerations including estimated continuation costs for the 2020-2021 school year and system-wide capital outlay considerations for the next five years.

Ms. Rhonda Angerio and Mr. Les Parker of Smith Sinnett Architecture presented the Phase III Renovation Proposal for Asheboro High School.*

There being no further business, the meeting was adjourned upon motion of David Allen, Vice Chairman of the Randolph County Commissioners, at 6:50 p.m.

Board of Education Meeting

Board Members present:

Gidget Kidd, Chairman
Linda Cranford
Michael Smith

Phillip Cheek, Vice Chairman
Baxter Hammer
Gwen Williams

Gustavo Agudelo
Dr. Beth Knott

Asheboro City School Staff present:

Dr. Aaron Woody, Superintendent
Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction
Ed Keller, Director of Maintenance and Facilities
Donna Gentry, Board Clerk
Sandra Spivey, Finance Officer
Anthony Woodyard, Director of Technology and Innovation
Carla Freemyer, Executive Director of Human Resources
Dr. Drew Maerz, Director of Testing and Accountability
Leigh Anna Marbert, Public Information Officer
Ray Horton, Exceptional Education Interim Director

Asheboro City Board of Education Members absent: Archie Priest, Jr., and Joyce Harrington

Opening

Chairman Kidd called the meeting to order at 7:30 p.m. and welcomed all in attendance. Chairman Kidd opened the meeting with a moment of silence, followed by the Pledge of Allegiance led by South Asheboro Middle School students.

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

Community Partner Spotlight – Ms. Leigh Anna Marbert, Public Information Officer, recognized Mr. Hervenly Jean, of the Sunset Avenue Church of God, for the countless hours and resources he shares with students, teachers, and families of South Asheboro Middle School.

Board Spotlight – Mr. Ron Dixon, Principal of South Asheboro Middle School, reported on the use of the Check and Connect program at South Asheboro Middle School. A video was played showing how the school team helps students struggling in the classroom – academically and/or behaviorally – to connect and establish positive mentor relationships with trusted adults. Two students, along with their teacher mentors, attended to discuss their participation in the program.

Points of Pride – Ms. Leigh Anna Marbert, Public Information Officer, shared the following points of pride:

Spelling Bee Winners: Congratulations to our school-level spelling bee winners! These students will compete in the Asheboro City Schools Spelling Bee on Tuesday, February 18 at 7 p.m. in the auditorium at South Asheboro Middle School.

The winners were: Balfour Elementary School – Alishba Dilshad, Donna Lee Loflin Elementary School Kellana Dunn, South Asheboro Middle School – Jaxon Jensen, North Asheboro Middle School – Alexis Acuna, Lindley Park Elementary School – Tyler White, Charles W. McCrary Elementary School – Takai Todoroki, and Guy B. Teachey Elementary School – Mikey Browy.

Raleigh Brady Wins National Competition: Congratulations Raleigh Brady from Charles W. McCrary Elementary School! Raleigh wrote a fictional story for a national contest in the October/November issue of Scholastic StoryWorks Magazine. Raleigh’s story was chosen as a winner! As a prize, she received a copy of *Blood on the River* by Elisa Carbone.

Asheboro High School Football Coach: On January 28, 2020, Dr. Penny Crooks announced Mr. Blake Brewer as the new head football coach of the Blue Comet Varsity Football team. Coach Brewer has a heart for our students and a passion for high school athletics. We are confident in his abilities to lead the team to success.

National School Counselors Week: National School Counseling Week 2020 highlights the tremendous impact school counselors have in helping students achieve school success and plan for a career. Thank you to our amazing Asheboro City Schools school counselors!

Public Comments: There were no requests to address the board.

Consent Agenda: Upon motion by Ms. Cranford and seconded by Mr. Agudelo, the Board unanimously approved the following items under the Consent Agenda:

A. Approval of Minutes – January 9, 2020 Board of Education Meeting and January 31-February 2, 2020 Board of Education Retreat

B.* Policies Recommended for Approval:

- Policy 3620 - Extracurricular Activities and Student Organizations
- Policy 4325 - Drugs and Alcohol
- Policy 4333 - Weapons, Bomb Threats, Terrorist Threats, and Clear Threats to Safety
- Policy 5070/7350 - Public Records – Retention, Release, and Disposition
- Policy 5210 - Distribution and Display of Non-School Material
- Policy 6305 - Safety and Student Transportation Services
- Policy 7241 - Drug and Alcohol Testing of Commercial Motor Vehicle Operators

C. Personnel:

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Bucardo	Jennyfer	NAMS	Secretary (temporary)	1/31/2020
Farmer	Charlene	LP	Exceptional Children	2/28/2020
Marsh	Michelle	NAMS	Social Studies	2/11/2020
O'Briant	Lynda	AHS	Business (CTE)	6/30/2020

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Aguilar	Kaitlyn	NAMS	Secretary (temporary)	2/5/2020 - 5/1/2020
Allen	William	CO	Substitute (\$85 per day)	1/16/2020
Arroyo	Nicholas	AHS	Non-Faculty Coach; Boys Soccer	2/14/2020
Baber	Dena	CO	Substitute (\$103 per day)	1/9/2020
Carroll	Aileen	SAMS	Tutor (temporary; part-time)	2/3/2020-5/31/2020
Johnson	Cody	LP	After-School Program Assistant	1/15/2020
Lee	Hailey	CO	Substitute (\$85 per day)	1/18/2020
Ridge	Tarha	CO	Substitute (\$85 per day)	1/18/2020
Sabobgal	Jafeth	CO	Substitute (\$85 per day)	1/9/2020
Spinks	James	CO	Substitute Bus Monitor	2/6/2020
Urban	Deborah	ECDC	After-School Program Assistant	1/14/2020
Wirt	Taylor	CO	Substitute (\$85 per day)	12/11/2019
Duggins	Lourdes	SAMS	Head Custodian	2/10/2020
	Lynsi			
Goley	"Rhianna"	CO	Substitute (\$85.00 per day)	2/14/2020 2/18/2020 -
Grant	Cathie	GBT	Tutor (temporary; part-time)	5/29/2020
Lowery	Kyosha	AHS	Non-Faculty Coach/Track and Field	2/14/2020
Phipps	Zachary	AHS	Non-Faculty Coach/Lacrosse	2/14/2020
Ratliff	Tony	AHS	Non-Faculty Coach/Football	3/1/2020
Rawson	Jacob	AHS	Non-Faculty Coach/Baseball	2/14/2020

- D.*** Overnight Field Trip Request, Guy B. Teachey Fifth Grade, Camp Hanes, King, NC, March 16-17, 2020
- E.*** Overnight Field Trip Request, Asheboro High School Wrestling Team, Kannapolis, NC, February 14-15, 2020
- F.*** Public School Building Capital Fund – NC Education Lottery Application
- G.*** Budget Amendment F-01
- H.*** Budget Amendment S-01
- I.*** Required Courses for High School Graduation
 - *A copy is made a part of these minutes.

Information, Reports and Recommendations

A. Policies recommended for 30-day review were presented by Dr. Drew Maerz:

- Policy 1705 – Race and Equity
- Policy 2300 – Board Meetings
- Policy 6125 – Administering Medicines to Students
- Policy 7100 – Recruitment and Selection of Personnel
- Policy 7130 – Licensure
- Policy 7240 – Drug-Free and Alcohol-Free Workplace
- Policy 7410 – Teacher Contracts

B.* Mr. Jordi Roman, Director of Support Services, presented the proposed 2020-2021 School Calendar Revision being placed for 30-day review.

C.* Mr. Jordi Roman, Director of Support Services, presented the proposed 2021-2022 School Calendar being placed for 30-day review.

*A copy is made a part of these minutes.

Action Items

- A.* Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction, presented the proposed upcoming Summer Academy Plan. Upon motion by Ms. Williams and seconded by Mr. Patton, the Board unanimously approved the plan as presented.
- B.* Mr. Michael Smith, Board Member, was nominated by Chairman Gidget Kidd, seconded by Mr. Cheek, and unanimously approved to serve as the Asheboro City Schools representative on the 2020 North Carolina School Boards Association Legislative Committee.
*A copy is made a part of these minutes.

Superintendent’s Report / Calendar of Events

- A. Dr. Aaron Woody, Superintendent, gave a brief update on the Strategic Plan goals, as follows:
 - 6-12 Pacing Guides:** Dr. Woody reported that through vertical team meetings, the 6-12 grade pacing guides have been updated.
 - Onesies:** We are launching a new partnership with Randolph Health’s Maternity Services. As a gift to all families of newborn babies at our local health care facility, Asheboro City Schools is providing a “Future Blue Comet” onesie. This small token is just one way we can give back to our community. We believe this partnership will allow us to plant the seed about elementary school, specifically Asheboro City Schools. We are grateful to our partners at Randolph Health for their willingness to allow us to provide this gift to families in Asheboro and throughout Randolph County. We will continue to explore new partnerships to benefit our students, families, and community partners.
 - *School Mental Health Support Personnel Report:** As required per State Law 2019-222, Section 5.1.(a) to provide a report on school mental health support personnel by February 15, 2020. The law states systems are to include the total number of each category of school mental health support personnel including school psychologists, school counselors, school nurses, and school social workers. The law also requires us to report the difference from the previous school year in the total number of each category employed by the district. To adhere to this law, Dr. Aaron Woody, Superintendent, shared the number of staff in each of these categories and detailed the difference compared to last year. This report is solely for purposes of providing information to our school board per State Law 2019-222, Section 5.1.(a).

Positions	2019-2020	2018-2019
Psychologists	1.6	1.6
School Counselors	12	11.78
Certified Social Workers	2	2
Certified Nurses	6	5.92

As a note, included in the school counselor count, is our Mental Health Specialist, Ms. Suzanne Cash. We added this position last school year.

*A copy is made a part of these minutes.

-Ms. Candace Call’s Retirement: Dr. Aaron Woody, Superintendent, recognized retiring Asheboro City Schools principal, Ms. Candace Call. Ms. Call has been a devoted public servant in North Carolina for the past 28 years. The last 10 years and eight months, Ms. Call has committed her life to the students in Asheboro City Schools (ACS). She started her career in ACS as principal at Donna Lee Loflin Elementary School, serving from July 2009 to June 2011. She then moved to North Asheboro Middle School in July 2011. Ms. Call is known for establishing an inclusive culture throughout the

school community, touting NAMS as her “NAMily.” Ms. Call was named the Principal of the Year for 2013-2014 and again during 2018-2019. We thank Ms. Call for her commitment and leadership in Asheboro City Schools. We wish her all the best as she embarks on her next adventure.

Board Operations

- A.* Ms. Gidget Kidd, Chairman, presented Board Committee Assignments for 2020.
- B. Chairman Kidd shared upcoming events.
- C.* Chairman Kidd presented a letter of resignation from Ms. Joyce Harrington, board member, effective immediately. Dr. Beth Knott was appointed by Chairman Kidd to lead the appointment process for Ms. Harrington’s vacancy.

*A copy is made a part of these minutes.

Closed Session

Under NC General Statute 143-318.11.A1, to prevent disclosure of information that is privileged or confidential pursuant to the law of this State or of the United States, or not considered a public record within the Meaning of Chapter 132 of the General Statutes, the board will enter closed session to discuss the Superintendent’s mid-year evaluation.

Upon motion by Mr. Smith, and seconded by Dr. Knott, the board unanimously approved to move to Closed Session at 8:50 p.m.

Adjournment

There being no further business, and upon motion by Ms. Williams and seconded by Dr. Knott, the board unanimously approved to adjourn at 9:22 p.m.

Chairman

Secretary

Legislative Committee Meeting Minutes
Monday, February 24, 2020
Central Office Board Room

Board members in attendance included:

Michael Smith, Chair
Gwen Williams
Gidget Kidd, Ex-Officio
Linda Cranford

Staff members in attendance included:

Dr. Aaron Woody, Superintendent
Carla Freemyer
Leigh Anna Marbert
Sandra Spivey

Legislative Committee Chair, Michael Smith, opened the meeting at 5:05 p.m. and welcomed all in attendance. Dr. Woody shared the drafted legislative platform for 2020. He shared with the committee that the draft was compiled using information provided by the North Carolina Association of School Administrators (NCASA) and the North Carolina School Boards Association (NCSBA). Dr. Woody said both organizations are looking to align their priorities, creating one voice on behalf of public schools in North Carolina.

The committee agreed the top three focus areas include:

1. Increase funding for school safety.
2. Standardized accountability for all publicly-funded schools
 - a. Calendar flexibility
 - b. K-3 class size
3. Increase the weighting of student growth from 20-50 percent.

The Legislative Committee will convene for a follow-up meeting on Monday, March 23 at 5 p.m. in the Central Office Board Room. The 2020 Legislative Platform will then be presented for approval at the April Board of Education meeting.

Mr. Smith then adjourned the meeting at 6:14 p.m.

Legislative Committee Chair

Secretary

**Asheboro City Schools
Personnel Transactions
March 12, 2020**

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Buck	Pat	CWM	First Grade	6/30/2020
Farmer	Charlene	LP	Exceptional Children	2/20/2020*
Funkhouser	Shari	ECDC	Pre-K	6/30/2020
Gillespie	R. Kevin	AHS	Physical Education	3/31/2020

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Cone	Liz	CO	Substitute \$85/per day	3/13/2020
Jones	Darian	CO	Substitute \$85/per day	2/20/2020
Mangold	Nichole	CO	Substitute \$85/per day	3/13/2020
Martin	Cheryl	AHS	Tutor (SAT/ACT Prep; temporary)	2/1/2020-4/18/2020
Shoffner	Keane	AHS	Custodian	3/2/2020
Williams	Robin	CO	Substitute \$85/per day	3/13/2020

***TRANSFERS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Arnold	Karen	CO to CO/CWM	Lead EL Teacher/EL Teacher	3/2/2020
Dillion	Stacy	LP/CWM to LP	ESL Teacher to EC Teacher	3/2/2020
Elliott	Margaret	BAL	EL Teacher (part-time to full-time)	3/2/2020
Lawrence	Reid	NAMS to DLL	EC Instructional Assistant	3/9/2020

*date change only

Asheboro City Schools
Personnel Transactions - ADDENDUM
March 12, 2020

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

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Lardiere	Daniele	NAMS	English Language Arts	4/9/2020
Strickland	Krystyna	CO	Computer Technician	3/27/2020
Teague	Crystal	CO	Custodian	5/29/2020
Trogdon	Denise	CWM	2nd grade	6/9/2020

***B. APPOINTMENTS**

LAST	FIRST	SCHOOL	SUBJECT	EFFECTIVE
Orozco	Maria	LP	1st grade Dual Language	8/12/2020
Smith	Edwin "Jay"	SAMS	Non-faculty coach/Boys Soccer	3/13/2020
Sterling	Selena	GBT	Instructional Assistant/EC	3/9/2020

**ASHEBORO CITY SCHOOLS
CERTIFIED APPOINTMENTS
March 13, 2020**

<u>NAME</u>	<u>COLLEGE/DEGREE</u>	<u>LICENSURE</u>
Orozco, Maria	Corporación Universitaria Iberoamericana B: Licenciada en pedagogía infantil	K-6

Ms. Maria Orozco is recommended to teach first grade in the dual language immersion program at Lindley Park Elementary School for the 2020-2021 school year. Ms. Orozco currently teaches at Colegio La Colina in La Calera, Columbia. Prior to that, she taught several years in Bogotá. Ms. Orozco is known as a teacher with great heart and sense of equity with her students. She is enthusiastic, has a positive attitude and is excited to begin her career in the United States with Asheboro City Schools. We are pleased to welcome Ms. Orozco to the Lindley Park team!

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

**BASIC FINANCIAL STATEMENTS AND
SCHEDULES**

As of and for the Year Ended June 30, 2019

And Report of Independent Auditor

Board Members

Gidget Kidd, Chairman

Phillip R. Cheek, Vice Chairman

Gustavo Agudelo

Linda R. Cranford

Baxter Hammer

Joyce Harrington

Ryan Patton

Dr. Beth Knott

Gwen Williams

Archie Priest, Jr.

Michael B. Smith

Dr. Terry Worrell, Superintendent

Asheboro City Board of Education

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Report of Independent Auditor

Asheboro City Board of Education
Asheboro, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Asheboro City Board of Education (the "Board") as of and for the year ended June 30, 2019, 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, 2019, 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.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial schedules and Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the individual fund financial schedules and Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2019 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.

 Cherry Roubert LLP

Raleigh, North Carolina
November 27, 2019

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, 2019. This information should be read in conjunction with the audited financial statements included in this report.

Financial Highlights

- The Board continued to work diligently with the Randolph County Board of Commissioners in an effort to meet the financial needs of the school system.
- The Randolph County Board of Commissioners increased both Current Expense and Capital Outlay funding from the prior year.
- The Randolph County Board of Commissioners voted to allocate \$20,500,000 to fund an addition and renovation project for Asheboro High School. The project began in November 2018 and is scheduled to be completed in May 2020.
- Student enrollment remained relatively constant from the previous year.
- The Randolph County Board of Commissioners voted to maintain the supplemental tax rate for the Board of 15.00% for 2018-19. Supplemental taxes remained constant over the prior year.

Overview of the Financial Statements

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

- *Report of Independent Auditor*
- *Management's Discussion and Analysis (required supplementary information)*
- *Basic Financial Statements*
- *Required supplemental section that presents combining and budgetary statements for non-major governmental funds and budgetary statements for enterprise funds.*

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

The second set of statements included in the basic financial statements is the *Fund Financial Statements*, which are presented for the Board's governmental funds and proprietary funds. These statements present the governmental funds on the modified accrual basis of accounting, measuring the near term inflows and outflows of financial resources and what is available at year-end to spend in the next fiscal year. The proprietary fund is presented on the full accrual basis of accounting. The fund financial statements focus on the Board's most significant funds. Because a different basis of accounting is used in the government-wide statements, a reconciliation from the governmental fund financial statements to the government-wide statements is required. The government-wide statements provide information about the Board as an economic unit while the fund financial statements provide information on the financial resources of each of the Board's major funds.

Government-wide Statements

The government-wide statements report information about the Board as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Board's assets, deferred outflows of resources, deferred inflows of resources, and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

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

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

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

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

The government-wide statements are shown as Exhibits A and B of this report.

Fund Financial Statements

The fund financial statements provide more detailed information about the Board's funds, focusing on its most significant or "major" funds. Funds are accounting devices the Board uses to keep track of specific sources of funding and spending on particular programs.

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

The Board has two types of funds:

Governmental funds: Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out and the balances left at year-end that are available for spending. As a result of this focus, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the coming year to finance the Board's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, a reconciliation following the governmental funds statements, explains the relationship (or differences) between government-wide and the fund financial statements. The Board has several governmental funds: the General Fund, the State Public School Fund, the Individual Schools Fund, the Capital Outlay Fund, the Other Restricted Fund and the Federal Grants Fund.

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

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

The proprietary fund statements are shown as Exhibits F, G, and H of this report.

Financial Analysis of the Board as a Whole

Net position is an indicator of the fiscal health of the Board. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$37,141,958 as of June 30, 2019.

Following is a summary of the Statement of Net Position:

Table 1
Condensed Statement of Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Current assets	\$ 7,317,957	\$ 7,578,385	\$ 1,346,885	\$ 1,146,260	\$ 8,664,842	\$ 8,724,645
Capital assets	41,769,413	36,236,386	118,075	145,023	41,887,488	36,381,409
Total assets	<u>49,087,370</u>	<u>43,814,771</u>	<u>1,464,960</u>	<u>1,291,283</u>	<u>50,552,330</u>	<u>45,106,054</u>
Deferred Outflows of resources	15,008,506	12,889,668	45,031	37,490	15,053,537	12,927,158
Current and other liabilities	4,188,090	3,411,869	56,928	59,873	4,245,018	3,471,742
Long-term liabilities	<u>67,193,721</u>	<u>75,078,359</u>	<u>200,779</u>	<u>217,395</u>	<u>67,394,500</u>	<u>75,295,754</u>
Total liabilities	<u>71,381,811</u>	<u>78,490,228</u>	<u>257,707</u>	<u>277,268</u>	<u>71,639,518</u>	<u>78,767,496</u>
Deferred inflows of resources	29,856,023	21,897,335	89,673	63,504	29,945,696	21,960,839
Net investment in capital assets	41,769,413	36,236,386	118,075	145,023	41,887,488	36,381,409
Restricted net position	1,613,404	2,355,281	153	309	1,613,557	2,355,590
Unrestricted net position	<u>(80,524,775)</u>	<u>(82,274,791)</u>	<u>1,044,383</u>	<u>842,669</u>	<u>(79,480,392)</u>	<u>(81,432,122)</u>
Total net position	<u>\$ (37,141,958)</u>	<u>\$ (43,683,124)</u>	<u>\$ 1,162,611</u>	<u>\$ 988,001</u>	<u>\$ (35,979,347)</u>	<u>\$ (42,695,123)</u>

Note that while net position increased during the year, it still remains in a large deficit, due to a significant increases in long-term liabilities over the last few years. The increases in long-term liabilities are attributable to increases in both pension and other postemployment benefit liabilities.

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

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 1,196,273	\$ 1,359,739	\$ 529,960	\$ 548,886	\$ 1,726,233	\$ 1,908,625
Operating grants and contributions	31,711,315	31,091,608	2,629,127	2,553,653	34,340,442	33,645,261
General revenues:						
State of North Carolina	2,513,259	2,471,795	-	-	2,513,259	2,471,795
Randolph County	12,180,580	6,969,827	-	-	12,180,580	6,969,827
Other revenues	3,720,838	3,630,651	5,199	2,338	3,726,037	3,632,989
Total revenues	51,322,265	45,523,620	3,164,286	3,104,877	54,486,551	48,628,497
Expenses:						
Governmental activities:						
Instructional programs	34,562,490	38,519,584	-	-	34,562,490	38,519,584
System-wide support services	8,302,574	8,068,651	-	-	8,302,574	8,068,651
Non-programmed charges	520,005	383,106	-	-	520,005	383,106
Depreciation	1,346,218	1,314,216	-	-	1,346,218	1,314,216
Business-type activities:						
School food service	-	-	2,903,397	2,941,317	2,903,397	2,941,317
Child care	-	-	136,091	103,527	136,091	103,527
Total expenses	44,731,287	48,285,557	3,039,488	3,044,844	47,770,775	51,330,401
Transfers in (out)	(49,812)	(47,491)	49,812	47,491	-	-
Change in net position	6,541,166	(2,809,428)	174,610	107,524	6,715,776	(2,701,904)
Net position, beginning	(43,683,124)	31,514,955	988,001	1,088,402	(42,695,123)	32,603,357
Net cumulative effect of change in accounting principle	-	(72,388,651)	-	(207,925)	-	(72,596,576)
Net position, ending	\$ (37,141,958)	\$ (43,683,124)	\$ 1,162,611	\$ 988,001	\$ (35,979,347)	\$ (42,695,123)

Total governmental activities generated revenues of \$51,322,265 while expenses in this category totaled \$44,731,287 for the year ended June 30, 2019. Comparatively, revenues were \$45,523,620 and expenses totaled \$48,285,557 for the year ended June 30, 2018. After transfers to the business-type activities, the increase in net position stands at \$6,541,166 at June 30, 2019, compared to a decrease of \$(2,809,428) in 2018. Instructional services expenses comprised 77% of total governmental-type expenses while system-wide support services made up 19% of those expenses for 2019. County funding comprised 24% of total governmental revenue. In 2018, county funding was 15%. Much of the remaining 76% of total governmental revenue consists of restricted State and federal money. This revenue represented 85% of total revenue in 2018. Business-type activities generated revenue of \$3,164,286 and had expenses of \$3,039,488 for the year ended June 30, 2019. Net position increased in the business-type activities by \$174,610 after transfers from the governmental activities of \$49,812, in 2019.

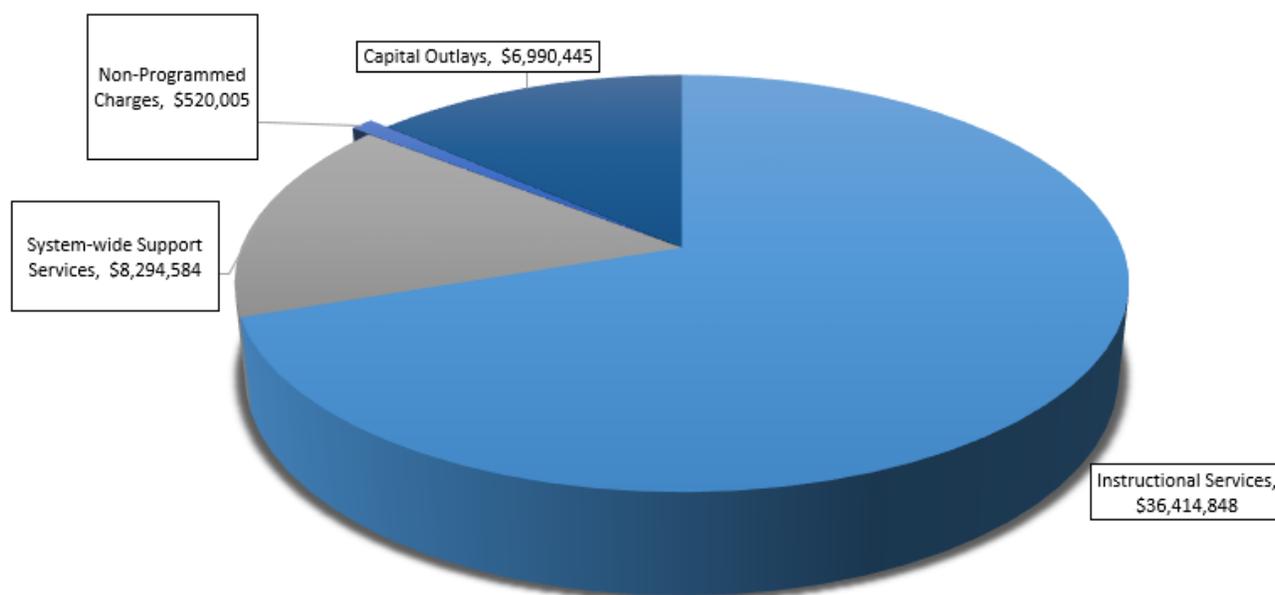
Financial Analysis of the Board's Funds

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 \$5,150,199 a \$948,461 decrease from last year. Expenditures increased as well, and included over \$6.9 million in capital outlay expenditures.

Total governmental expenditures are categorized below and are reported on the full accrual basis of accounting:

CATEGORIZATION OF EXPENDITURES FOR GOVERNMENTAL FUNDS



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

General Fund Budgetary Highlights

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

Capital Assets

Capital assets increased by \$5,506,080 or 15% 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 3,038,935	\$ 3,038,935	\$ -	\$ -	\$ 3,038,935	\$ 3,038,935
Construction in progress	6,906,626	1,082,158	-	-	6,906,626	1,082,158
Buildings	30,993,537	31,321,407	-	-	30,993,537	31,321,407
Land improvements	276,672	290,808	-	-	276,672	290,808
Furniture, equipment and vehicles	553,643	503,078	118,075	145,023	671,718	648,101
Total	\$ 41,769,413	\$ 36,236,386	\$ 118,075	\$ 145,023	\$ 41,887,488	\$ 36,381,409

Debt Outstanding

During the year the Board's outstanding debt increased by \$75,529 excluding the net pension and other postemployment benefits liabilities. Long-term obligations are discussed in Note II.B.6. of the Basic Financial Statements. The County holds all debt issued for school capital construction.

Economic Factors

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

As of June 2019, the County's unemployment rate of 4.4% is equal to the state average of 4.4%. Of the surrounding counties, Chatham (4.0%), and Davidson (4.2%) had a lower rate. Alamance (4.4%) was equal to Randolph. Guilford (4.8%), Montgomery (4.7%), and Moore (4.5%) all had higher unemployment rates than Randolph County.

From July 2018 through June 2019, there were no jobs lost due to plant closures and layoffs in our County, while 142 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:

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

Asheboro City Board of Education
Statement of Net Position
June 30, 2019

	Governmental Activities	Business Type Activities	Total
Assets			
Cash and cash equivalents	\$ 5,344,912	\$ 1,201,660	\$ 6,546,572
Accounts receivable, net	33,856	614	34,470
Due from other governments	1,840,522	91,239	1,931,761
Net OPEB asset	50,955	153	51,108
Internal balances	17,725	(17,725)	-
Inventories	29,987	70,944	100,931
Capital assets			
Land and construction in progress	9,945,561	-	9,945,561
Other capital assets, net of depreciation	31,823,852	118,075	31,941,927
Total capital assets	41,769,413	118,075	41,887,488
Total assets	49,087,370	1,464,960	50,552,330
Deferred Outflows of Resources	15,008,506	45,031	15,053,537
Liabilities			
Accounts payable	1,147,630	42,737	1,190,367
Unearned revenue	-	13,626	13,626
Accrued salaries and benefits	884,873	-	884,873
Long-term liabilities:			
Net pension liability	18,910,678	56,667	18,967,345
Net OPEB liability	47,893,306	144,112	48,037,418
Due within one year	2,155,587	565	2,156,152
Due in more than one year	389,737	-	389,737
Total liabilities	71,381,811	257,707	71,639,518
Deferred Inflows of Resources	29,856,023	89,673	29,945,696
Net position			
Investment in capital assets	41,769,413	118,075	41,887,488
Restricted for			
Stabilization by State Statute	231,589	-	231,589
School Capital Outlay	1,076,325	-	1,076,325
Individual Schools	200,511	-	200,511
Programs	54,024	-	54,024
DIPNC OPEB plan	50,955	153	51,108
Unrestricted	(80,524,775)	1,044,383	(79,480,392)
Total net position	\$ (37,141,958)	\$ 1,162,611	\$ (35,979,347)

See notes to financial statements.

**Asheboro City Board of Education
Statement of Activities
For the Year Ended June 30, 2019**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
Instructional programs							
Regular	\$ 19,383,434	\$ 321,247	\$ 17,002,338	\$ -	\$ (2,059,849)	\$ -	\$ (2,059,849)
Special Populations	6,109,635	-	5,573,595	-	(536,040)	-	(536,040)
Alternative Programs	3,335,090	-	2,268,038	-	(1,067,052)	-	(1,067,052)
School Leadership	2,722,156	-	2,219,982	-	(502,174)	-	(502,174)
Co-curricular	247,098	875,026	-	-	627,928	-	627,928
School-based Support	2,765,077	-	1,881,109	-	(883,968)	-	(883,968)
System-wide Support Services							
Support and Development	228,159	-	66,208	-	(161,951)	-	(161,951)
Special Population	245,787	-	70,661	-	(175,126)	-	(175,126)
Alternative Programs	111,609	-	71,820	-	(39,789)	-	(39,789)
Technology Support	541,576	-	138,126	-	(403,450)	-	(403,450)
Operational Support	4,711,905	-	1,915,432	-	(2,796,473)	-	(2,796,473)
Financial and Human Resource Accountability	933,707 195,565	- -	185,153 -	- -	(748,554) (195,565)	- -	(748,554) (195,565)
System-wide Pupil Support	180,784	-	45,993	-	(134,791)	-	(134,791)
Policy, Leadership and Public Relations	1,148,472	-	192,873	-	(955,599)	-	(955,599)
Ancillary Services	5,010	-	5,010	-	-	-	-
Non-programmed Charges	520,005	-	74,977	-	(445,028)	-	(445,028)
Unallocated depreciation expense	1,346,218	-	-	-	(1,346,218)	-	(1,346,218)
Total governmental activities	<u>44,731,287</u>	<u>1,196,273</u>	<u>31,711,315</u>	<u>-</u>	<u>(11,823,699)</u>	<u>-</u>	<u>(11,823,699)</u>
Business-type activities							
School food service	2,903,397	329,378	2,629,127	-	-	55,108	55,108
Child care	136,091	200,582	-	-	-	64,491	64,491
Total business-type activities	<u>3,039,488</u>	<u>529,960</u>	<u>2,629,127</u>	<u>-</u>	<u>-</u>	<u>119,599</u>	<u>119,599</u>
Total primary government	<u>\$ 47,770,775</u>	<u>\$ 1,726,233</u>	<u>\$ 34,340,442</u>	<u>\$ -</u>	<u>(11,823,699)</u>	<u>119,599</u>	<u>(11,704,100)</u>
General revenues							
State of North Carolina					2,513,259	-	2,513,259
Randolph County					12,180,580	-	12,180,580
Other					3,717,077	2,456	3,719,533
Interest earned on investments					3,761	2,743	6,504
Transfers					(49,812)	49,812	-
Total general revenues and transfers					<u>18,364,865</u>	<u>55,011</u>	<u>18,419,876</u>
Change in net position					<u>6,541,166</u>	<u>174,610</u>	<u>6,715,776</u>
Net position - beginning					<u>(43,683,124)</u>	<u>988,001</u>	<u>(42,695,123)</u>
Net position - ending					<u>\$ (37,141,958)</u>	<u>\$ 1,162,611</u>	<u>\$ (35,979,347)</u>

See notes to financial statements.

**Asheboro City Board of Education
Balance Sheet
Governmental Funds
June 30, 2019**

	Major Funds						Total Governmental Funds
	General	State Public School Fund	Federal Grants Fund	Other Restricted Fund	Capital Outlay Fund	Individual Schools Fund	
Assets							
Cash and cash equivalents	\$ 3,310,063	\$ -	\$ -	\$ 188,977	\$ 1,620,045	\$ 225,827	\$ 5,344,912
Accounts receivable, net	33,856	-	-	-	-	-	33,856
Due from other governments	89,117	609,779	88,442	94,156	953,996	5,032	1,840,522
Due from other funds	21,832	-	-	33,763	-	-	55,595
Inventories	29,987	-	-	-	-	-	29,987
Total Assets	\$ 3,484,855	\$ 609,779	\$ 88,442	\$ 316,896	\$ 2,574,041	\$ 230,859	\$ 7,304,872
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 157,023	\$ -	\$ -	\$ -	\$ 985,909	\$ 4,698	\$ 1,147,630
Due to other funds	17,252	-	-	-	-	20,618	37,870
Accrued salaries, wages, and benefits	173,287	608,656	86,156	16,774	-	-	884,873
Total Liabilities	347,562	608,656	86,156	16,774	985,909	25,316	2,070,373
Deferred inflows of resources	34,049	1,123	2,286	30,003	11,807	5,032	84,300
Fund balances							
Nonspendable							
Inventories	29,987	-	-	-	-	-	29,987
Prepays	-	-	-	-	-	-	-
Restricted							
Stabilization by State Statute	231,589	-	-	-	-	-	231,589
School Capital Outlay	-	-	-	-	1,076,325	-	1,076,325
Individual Schools	-	-	-	-	-	200,511	200,511
Programs	-	-	-	54,024	-	-	54,024
Assigned							
Designated for subsequent year's expenditures	900,000	-	-	216,095	500,000	-	1,616,095
Unassigned							
General fund	1,941,668	-	-	-	-	-	1,941,668
Total Fund Balances	3,103,244	-	-	270,119	1,576,325	200,511	5,150,199
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,484,855	\$ 609,779	\$ 88,442	\$ 316,896	\$ 2,574,041	\$ 230,859	\$ 7,304,872

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, 2019

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

Ending fund balance - governmental funds	\$ 5,150,199
Net OPEB Asset	50,955
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	41,769,413
Deferred outflows of resources related to pensions	10,280,622
Deferred outflows of resources related to OPEB	4,727,884
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	34,049
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(2,545,324)
Net pension liability	(18,910,678)
Net OPEB liability	(47,893,306)
Deferred inflows of resources related to pensions	(1,034,436)
Deferred inflows of resources related to OPEB	(28,771,336)
Net position of governmental activities	<u>\$ (37,141,958)</u>

Asheboro City Board of Education
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	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	\$ -	\$ 30,012,174	\$ -	\$ 743,882	\$ 6,041	\$ -	\$ 30,762,097
Randolph County	5,370,099	-	-	-	6,810,481	-	12,180,580
U.S. Government	-	-	3,150,374	318,144	-	-	3,468,518
Other	3,687,684	-	-	321,427	26,933	875,026	4,911,070
Total Revenues	<u>9,057,783</u>	<u>30,012,174</u>	<u>3,150,374</u>	<u>1,383,453</u>	<u>6,843,455</u>	<u>875,026</u>	<u>51,322,265</u>
Expenditures							
Current:							
Instructional Programs							
Regular	1,838,614	18,097,719	310,852	97,411	-	900,580	21,245,176
Special Populations	195,563	4,419,323	1,154,272	340,477	-	-	6,109,635
Alternative Programs	444,272	751,669	1,516,369	622,780	-	-	3,335,090
School Leadership	502,174	2,219,982	-	-	-	-	2,722,156
Co-curricular	237,714	-	-	-	-	-	237,714
School-based Support	674,489	1,855,032	26,077	209,479	-	-	2,765,077
System-wide Support Services							
Support and Development	161,951	66,208	-	-	-	-	228,159
Special Population	112,707	4,874	65,787	62,419	-	-	245,787
Alternative Programs	39,789	71,481	339	-	-	-	111,609
Technology Support	403,450	138,126	-	-	-	-	541,576
Operational Support	2,509,977	1,915,432	-	278,506	-	-	4,703,915
Financial and Human Resource	748,554	185,153	-	-	-	-	933,707
Accountability	195,565	-	-	-	-	-	195,565
System-wide Pupil Support	134,791	45,993	-	-	-	-	180,784
Policy, Leadership and Public Relations	955,599	192,873	-	-	-	-	1,148,472
Ancillary Services	-	5,010	-	-	-	-	5,010
Non-programmed Charges	445,028	(1,701)	76,678	-	-	-	520,005
Capital Outlay							
Real property and buildings	-	-	-	-	6,745,306	-	6,745,306
Furniture and equipment	-	-	-	-	179,177	-	179,177
Buses and motor vehicles	-	-	-	-	65,962	-	65,962
Total expenditures	<u>9,600,237</u>	<u>29,967,174</u>	<u>3,150,374</u>	<u>1,611,072</u>	<u>6,990,445</u>	<u>900,580</u>	<u>52,219,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(542,454)</u>	<u>45,000</u>	<u>-</u>	<u>(227,619)</u>	<u>(146,990)</u>	<u>(25,554)</u>	<u>(897,617)</u>
Other financing sources (uses)							
Transfers out	(4,812)	(45,000)	-	-	-	-	(49,812)
Total other financing sources (uses)	<u>(4,812)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,812)</u>
Net change in fund balances	(547,266)	-	-	(227,619)	(146,990)	(25,554)	(947,429)
Fund balance - beginning	3,651,542	-	-	497,738	1,723,315	226,065	6,098,660
Decrease in reserve for inventory	(1,032)	-	-	-	-	-	(1,032)
Fund balance - ending	<u>\$ 3,103,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270,119</u>	<u>\$ 1,576,325</u>	<u>\$ 200,511</u>	<u>\$ 5,150,199</u>

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, 2019

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

Net change in fund balances - total governmental funds	\$ (947,429)
Change in fund balance due to change in reserve for inventory	(1,032)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period.	5,533,027
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	3,303,433
Contributions to the OPEB plan in the current fiscal year are not included on the Statement of Activities	1,722,946
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	(796)
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	(3,879,833)
Net OPEB Expense	888,100
Compensated absences	(77,250)
	<hr/>
Total changes in net position of governmental activities	<u>\$ 6,541,166</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, 2019

	General Fund			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
Randolph County	\$ 5,366,169	\$ 5,366,169	\$ 5,370,099	\$ 3,930
Other	3,550,000	3,550,000	3,687,684	137,684
Total Revenues	<u>8,916,169</u>	<u>8,916,169</u>	<u>9,057,783</u>	<u>141,614</u>
Expenditures				
Instructional Programs				
Regular	2,406,397	1,886,911	1,838,614	48,297
Special Populations	326,610	352,610	195,563	157,047
Alternative Programs	417,000	444,300	444,272	28
School Leadership	567,564	597,103	502,174	94,929
Co-curricular	220,000	238,000	237,714	286
School-based Support	501,740	674,740	674,489	251
System-wide Support Services				
Support and Development	153,900	162,000	161,951	49
Special Population	140,400	140,400	112,707	27,693
Alternative Programs	102,200	102,200	39,789	62,411
Technology Support	320,100	461,577	403,450	58,127
Operational Support	2,408,858	2,526,261	2,509,977	16,284
Financial and Human Resource	634,152	748,652	748,554	98
Accountability	92,000	195,600	195,565	35
System-wide Pupil Support	192,100	192,100	134,791	57,309
Policy, Leadership and Public Relations	898,148	1,002,138	955,599	46,539
Non-programmed Charges	425,000	450,000	445,028	4,972
Total expenditures	<u>9,806,169</u>	<u>10,174,592</u>	<u>9,600,237</u>	<u>574,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(890,000)</u>	<u>(1,258,423)</u>	<u>(542,454)</u>	<u>715,969</u>
Other financing sources (uses)				
Transfers out	(10,000)	(10,000)	(4,812)	5,188
Appropriated fund balance	900,000	1,268,423	-	(1,268,423)
Total other financing sources (uses)	<u>890,000</u>	<u>1,258,423</u>	<u>(4,812)</u>	<u>(1,263,235)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(547,266)</u>	<u>\$ (547,266)</u>
Fund balance - beginning			3,651,542	
Decrease in reserve for inventory			<u>(1,032)</u>	
Fund balance - ending			<u>\$ 3,103,244</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, 2019

	State Public School Fund			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
State of North Carolina	\$ 29,796,350	\$ 31,594,576	\$ 30,012,174	\$ (1,582,402)
Total Revenues	<u>29,796,350</u>	<u>31,594,576</u>	<u>30,012,174</u>	<u>(1,582,402)</u>
Expenditures				
Instructional Programs				
Regular	17,060,335	18,737,385	18,097,719	639,666
Special Populations	4,524,617	4,461,837	4,419,323	42,514
Alternative Programs	761,995	1,000,946	751,669	249,277
School Leadership	2,344,669	2,457,439	2,219,982	237,457
School-based Support	1,730,915	2,152,223	1,855,032	297,191
System-wide Support Services				
Support and Development	256,651	79,796	66,208	13,588
Special Population	136,315	10,424	4,874	5,550
Alternative Programs	84,258	72,348	71,481	867
Technology Support	364,401	193,546	138,126	55,420
Operational Support	1,894,442	1,946,227	1,915,432	30,795
Financial and Human Resource	260,442	187,882	185,153	2,729
Accountability	-	-	-	-
System-wide Pupil Support	-	47,214	45,993	1,221
Policy, Leadership and Public Relations	332,310	197,209	192,873	4,336
Ancillary Services	-	5,100	5,010	90
Non-programmed Charges	-	-	(1,701)	1,701
Total expenditures	<u>29,751,350</u>	<u>31,549,576</u>	<u>29,967,174</u>	<u>1,582,402</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, 2019

Federal Grants Fund				Variance
	Original Budget	Final Budget	Actual	With Final Positive (Negative)
Revenues				
U.S. Government	\$ 3,727,190	\$ 4,161,297	\$ 3,150,374	\$ (1,010,923)
Total Revenues	3,727,190	4,161,297	3,150,374	(1,010,923)
Expenditures				
Instructional Programs				
Regular	251,786	342,157	310,852	31,305
Special Populations	1,360,500	1,569,656	1,154,272	415,384
Alternative Programs	1,617,509	1,772,145	1,516,369	255,776
School Leadership	2,000	2,000	-	2,000
School-based Support	190,397	156,271	26,077	130,194
System-wide Support Services				
Special Population	130,994	139,801	65,787	74,014
Alternative Programs	47,851	47,852	339	47,513
Operational Support	25,000	25,000	-	25,000
Non-programmed Charges	101,153	106,415	76,678	29,737
Total expenditures	3,727,190	4,161,297	3,150,374	1,010,923
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund balance - beginning			-	
Fund balance - ending			\$ -	

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, 2019

	Other Restricted Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
State of North Carolina	\$ 722,780	\$ 722,780	\$ 743,882	\$ 21,102
U.S. Government	332,000	332,000	318,144	(13,856)
Other	490,000	490,000	321,427	(168,573)
Total Revenues	<u>1,544,780</u>	<u>1,544,780</u>	<u>1,383,453</u>	<u>(161,327)</u>
Expenditures				
Instructional Programs				
Regular	95,360	98,360	97,411	949
Special Populations	340,800	340,800	340,477	323
Alternative Programs	835,780	832,780	622,780	210,000
School-based Support	197,000	209,500	209,479	21
System-wide Support Services				
Special Population	159,200	146,700	62,419	84,281
Operational Support	325,000	325,000	278,506	46,494
Total expenditures	<u>1,953,140</u>	<u>1,953,140</u>	<u>1,611,072</u>	<u>342,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(408,360)</u>	<u>(408,360)</u>	<u>(227,619)</u>	<u>180,741</u>
Other financing sources (uses)				
Appropriated fund balance	408,360	408,360	-	(408,360)
Total other financing sources (uses)	<u>408,360</u>	<u>408,360</u>	<u>-</u>	<u>(408,360)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(227,619)</u>	<u>\$ (227,619)</u>
Fund balance - beginning			497,738	
Fund balance - ending			<u>\$ 270,119</u>	

Asheboro City Board of Education
Statement of Net Position
Proprietary Funds
June 30, 2019

	<u>Major</u>	<u>Nonmajor</u>	
	<u>School Food</u>	<u>Child</u>	
	<u>Service</u>	<u>Care</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Assets			
Current assets			
Cash and cash equivalents	\$ 1,045,647	\$ 156,013	\$ 1,201,660
Accounts receivable, net	614	-	614
Due from other governments	91,239	-	91,239
Due from other funds	17,277	-	17,277
OPEB asset	153	-	153
Inventories	70,944	-	70,944
Total current assets	<u>1,225,874</u>	<u>156,013</u>	<u>1,381,887</u>
Noncurrent assets			
Capital assets (net of depreciation)	118,075	-	118,075
Total noncurrent assets	<u>118,075</u>	<u>-</u>	<u>118,075</u>
Total assets	<u>1,343,949</u>	<u>156,013</u>	<u>1,499,962</u>
Deferred outflows of resources	45,031	-	45,031
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	42,737	-	42,737
Due to other funds	34,977	25	35,002
Unearned revenue	13,626	-	13,626
Compensated absences payable	565	-	565
Total current liabilities	<u>91,905</u>	<u>25</u>	<u>91,930</u>
Noncurrent liabilities			
Net pension liability	56,667	-	56,667
Net OPEB liability	144,112	-	144,112
Deferred inflows of resources	89,673	-	89,673
Net position			
Investment in capital assets	118,075	-	118,075
DIPNC OPEB plan	153	-	153
Unrestricted	888,395	155,988	1,044,383
Total net position	<u>\$ 1,006,623</u>	<u>\$ 155,988</u>	<u>\$ 1,162,611</u>

See notes to financial statements.

Asheboro City Board of Education
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2019

	<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>
Operating revenues			
Food sales	\$ 329,378	\$ -	\$ 329,378
Child care fees	-	200,582	200,582
Total operating revenues	<u>329,378</u>	<u>200,582</u>	<u>529,960</u>
Operating expenses			
Food cost	1,189,938	-	1,189,938
Salaries and benefits	1,077,028	134,263	1,211,291
Indirect costs	159,542	-	159,542
Materials and supplies	105,969	1,828	107,797
Contracted services	324,791	-	324,791
Depreciation	26,948	-	26,948
Other	19,181	-	19,181
Total operating expenses	<u>2,903,397</u>	<u>136,091</u>	<u>3,039,488</u>
Operating Profit/(Loss)	<u>(2,574,019)</u>	<u>64,491</u>	<u>(2,509,528)</u>
Nonoperating revenue			
Federal reimbursements	2,440,007	-	2,440,007
Federal commodities	176,951	-	176,951
State reimbursements	12,169	-	12,169
Interest earned	2,743	-	2,743
Miscellaneous local revenue	2,456	-	2,456
Total nonoperating revenue	<u>2,634,326</u>	<u>-</u>	<u>2,634,326</u>
Profit/(Loss) before transfers	60,307	64,491	124,798
Transfers			
Transfers in	49,812	-	49,812
Total transfers	<u>49,812</u>	<u>-</u>	<u>49,812</u>
Change in net position	110,119	64,491	174,610
Total net position - beginning	<u>896,504</u>	<u>91,497</u>	<u>988,001</u>
Total net position - ending	<u>\$ 1,006,623</u>	<u>\$ 155,988</u>	<u>\$ 1,162,611</u>

See notes to financial statements.

Asheboro City Board of Education

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

	<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	\$ 329,378	\$ 200,582	\$ 529,960
Cash paid for goods and services	(1,625,915)	(1,803)	(1,627,718)
Cash paid to employees for services	(1,078,749)	(134,263)	(1,213,012)
Net cash provided by (used in) operating activities	<u>(2,375,286)</u>	<u>64,516</u>	<u>(2,310,770)</u>
Cash flows from noncapital financing activities			
Federal reimbursements	2,440,007	-	2,440,007
State reimbursements	12,169	-	12,169
Miscellaneous local revenue	2,456	-	2,456
Transfers in	49,812	-	49,812
Net cash provided by noncapital financing activities	<u>2,504,444</u>	<u>-</u>	<u>2,504,444</u>
Cash flows from investing activities			
Interest on investments	2,743	-	2,743
Net cash provided by investing activities	<u>2,743</u>	<u>-</u>	<u>2,743</u>
Net increase (decrease) in cash and cash equivalents	131,901	64,516	196,417
Cash and cash equivalents, July 1	<u>913,746</u>	<u>91,497</u>	<u>1,005,243</u>
Cash and cash equivalents, June 30	<u>\$ 1,045,647</u>	<u>\$ 156,013</u>	<u>\$ 1,201,660</u>
Reconciliation of operating loss to net cash used in operating activities			
Operating profit (loss)	\$ (2,574,019)	\$ 64,491	\$ (2,509,528)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	26,948	-	26,948
Donated federal commodities consumed	176,951	-	176,951
Change in assets, deferred outflows of resources, liabilities and deferred inflows of resources			
Decrease (Increase) in accounts receivable	757	-	757
Decrease (Increase) in due from other governments	(368)	-	(368)
Decrease (Increase) in due from other funds	(4,837)	-	(4,837)
Decrease (Increase) in net OPEB assets	156	-	156
Decrease (Increase) in inventories	(9,180)	-	(9,180)
Decrease (Increase) in deferred outflows	(7,541)	-	(7,541)
Increase (Decrease) in current liabilities	6,294	25	6,319
Increase (Decrease) in net pension liability	11,552	-	11,552
Increase (Decrease) in net OPEB liability	(28,168)	-	(28,168)
Increase (Decrease) in deferred inflows	26,169	-	26,169
Total adjustments	<u>198,733</u>	<u>25</u>	<u>198,758</u>
Net cash provided by (used in) operating activities	<u>\$ (2,375,286)</u>	<u>\$ 64,516</u>	<u>\$ (2,310,770)</u>

Noncash investing, capital, and financing activities:

The School Food Service Fund used donated commodities with a value of \$176,951 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, 2019****I. Summary of Significant Accounting Policies**

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

A. Reporting Entity

The Board is a Local Education Agency empowered by State law, Chapter 115C of the North Carolina General Statutes, with the responsibility to oversee and control all activities related to public school education in Asheboro, North Carolina. The Board receives State, local, and federal government funding and must adhere to the legal requirements of each funding entity.

B. Basis of Presentation

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

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

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

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

The Board reports the following major governmental funds:

General Fund. The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. This fund is the “Local Current Expense Fund,” which is mandated by State law [G.S. 115C-426].

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

Federal Grants Fund. The Federal Grants Fund includes appropriations from the federal government that pass through the Department of Public Instruction for the current operating expenditures of the public school system.

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

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

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

The Board reports the following major enterprise fund:

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

C. Measurement Focus and Basis of Accounting

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2019****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) is a SEC-registered money market mutual fund allowable by G.S. 159-30(c)(8). The NCCMT Government Portfolio is a 2a.7 fund maintaining an AAAM rating from S&P. The NCCMT Term Portfolio is a bond fund, has no rating and a duration of .11 years. Both the NCCMT Government and Term Portfolios are reported at fair value.

The Short-Term Investment Fund (STIF) is managed by the staff of the Department of State Treasurer and operated in accordance with state laws and regulations. It is not registered with the SEC. It consists of an internal portion and an external portion in which the board participates. Investments are restricted to those enumerated in G.S. 147-69.1.

The Board's investments are reported at fair value determined by either quoted market prices or a matrix pricing model. Bank deposits are measured at amortized cost. Ownership of the STIF is determined on a fair market valuation basis as of fiscal year end in accordance with the STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs—other than quoted prices—included within Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at \$1 per share. The STIF portfolio is unrated and had a weighted average maturity at June 30, 2019 of 1.3 years. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund.

2. Cash and Cash Equivalents

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

3. Inventories

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

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

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.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

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

5. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Board has several items that meet this criterion – pension and OPEB related deferrals and contributions made to the plans subsequent to the measurement date. The statement of financial position also reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Board has several items that meet this criterion – sales tax refunds receivable in each of the Governmental Funds and pension and OPEB related deferrals.

6. Long-term Obligations

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

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, 2019 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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

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

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.

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

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

8. Net Position/Fund Balances (Continued)

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

Subsequent year's expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however the budget ordinance authorizes the Superintendent to modify the appropriations by resource or appropriation within funds.

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

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.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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)

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 \$ (42,292,157) 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	\$ 73,932,525
Less Accumulated Depreciation	<u>(32,163,112)</u>
Net Capital Assets	41,769,413
Accounts receivable recorded in the government-wide statements as these funds are not available and therefore unavailable in the fund statements.	34,049
Net OPEB Asset	50,955
Pension related deferred outflows of resources	10,280,622
OPEB related deferred outflows of resources	4,727,884
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	(2,545,324)
Net pension liability	(18,910,678)
Net OPEB liability	(47,893,306)
Deferred inflows of resources related to pensions	(1,034,436)
Deferred inflows of resources related to OPEB	<u>(28,771,336)</u>
Total adjustment	<u><u>\$ (42,292,157)</u></u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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 \$7,488,595 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 6,896,619
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.	(1,363,592)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	3,303,433
Contributions to the OPEB plan in the current fiscal year are not included on the Statement of Activities	1,722,946
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	(3,879,833)
OPEB expense	888,100
Compensated absences	(77,250)
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	(796)
Adjustment due to the use of the consumption method of recording inventory in the government-wide statements	(1,032)
Total adjustment	\$ 7,488,595

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

I. Summary of Significant Accounting Policies (Continued)

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

10. Defined Benefit Pension Plans

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

II. Detail Notes on all Funds

A. Assets

1. Deposits

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

At June 30, 2019, the Board had deposits with banks and savings and loans with a carrying amount of \$6,546,572. The bank balances with the financial institutions and the State Treasurer were \$6,931,545 and \$1,664,408, respectively. Of these balances, \$500,000 was covered by federal depository insurance and \$8,095,953 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, 2019

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

2. Accounts Receivable

Receivables at the government-wide level at June 30, 2019, were as follows:

	Due from other funds (Internal Balances)	Due from other Governments	Other
Governmental activities			
General Fund	\$ 4,580	\$ 89,117	\$ 33,856
Other governmental activities	13,145	1,751,405	-
Total	\$ 17,725	\$ 1,840,522	\$ 33,856
Business-type activities			
School Food Service	\$ (17,725)	\$ 91,239	\$ 614
Total	\$ (17,725)	\$ 91,239	\$ 614

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	\$ 89,117	Miscellaneous revenues from State, Federal and County
State Public School Fund	609,779	Sales tax and operating revenue from State
Federal Grant Fund	88,442	Sales tax from State and operating revenue from Federal
Other Restricted Fund	94,156	Miscellaneous revenues from State, Federal, and Grants
Capital Outlay Fund	953,996	Sales tax refund from State and Federal reimbursement
Individual Schools Fund	5,032	Sales tax refund from State
Total	\$ 1,840,522	

Business-type activities

School Food Service Fund	\$ 91,239	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, 2019

II. Detail Notes on all Funds (Continued)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended June 30, 2019 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	1,082,158	5,948,296	(123,828)	6,906,626
Total capital assets not being depreciated	<u>4,121,093</u>	<u>5,948,296</u>	<u>(123,828)</u>	<u>9,945,561</u>
Capital assets being depreciated				
Buildings	56,775,268	863,072	-	57,638,340
Land improvements	1,407,798	16,185	-	1,423,983
Furniture, equipment and vehicles	4,731,747	192,894	-	4,924,641
Total capital assets being depreciated	<u>62,914,813</u>	<u>1,072,151</u>	<u>-</u>	<u>63,986,964</u>
Total capital assets	<u>67,035,906</u>	<u>7,020,447</u>	<u>(123,828)</u>	<u>73,932,525</u>
Less accumulated depreciation for				
Buildings	25,453,861	1,190,942	-	26,644,803
Land improvements	1,116,990	30,321	-	1,147,311
Furniture, equipment and vehicles	4,228,669	142,329	-	4,370,998
Total accumulated depreciation	<u>30,799,520</u>	<u>\$ 1,363,592</u>	<u>\$ -</u>	<u>32,163,112</u>
Total capital assets being depreciated, net	<u>32,115,293</u>			<u>31,823,852</u>
Governmental activity capital assets, net	<u>\$ 36,236,386</u>			<u>\$ 41,769,413</u>

Depreciation was charged to governmental functions as follows:

Unallocated depreciation	\$ 1,346,218
Co-curricular services	9,384
Operational support services	7,990
Total	<u>\$ 1,363,592</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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	\$ 1,197,520	\$ -	\$ -	\$ 1,197,520
Total capital assets being depreciated	1,197,520	-	-	1,197,520
Less accumulated depreciation for				
Equipment and vehicles	1,052,497	26,948	-	1,079,445
Total accumulated depreciation	1,052,497	\$ 26,948	\$ -	1,079,445
Business-type activities capital assets, net	\$ 145,023			\$ 118,075

Construction Commitments

The Board has active construction projects as of June 30, 2019. The largest component of the construction commitments is a 40,000 square feet addition to Asheboro High School and renovations to the specific areas of the existing structure. The other projects include HVAC projects, a roof replacement, and track resurfacing at South Asheboro Middle School; HVAC projects at North Asheboro Middle School; a complete kitchen renovation at Charles W. McCrary Elementary School; and a complete kitchen renovation at Lindley Park Elementary School. At year-end, the Board's commitments with contractors for school construction are as follows:

Project	Spent-to-date	Remaining Commitment
Asheboro High School	\$ 6,811,208	\$ 13,709,305
South Asheboro Middle School	91,236	79,085
Charles W. McCrary Elementary	1,472	81,127
Lindley Park Elementary	1,544	13,290
North Asheboro Middle School	1,167	7,506
Total	<u>\$ 6,906,627</u>	<u>\$ 13,890,313</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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 – eight appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer, the State Superintendent of Public Instruction, and the State Director of Human Resources, 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, 2019

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, 2019, was 12.29% 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 \$3,313,331 for the year ended June 30, 2019.

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, 2019, the Board reported a liability of \$18,967,345 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The total pension liability was then rolled forward to the measurement date of June 30, 2018 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, 2018 and 2017, the Board's proportion was .191% and .196% respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2019, the Board recognized pension expense of \$3,892,261. At June 30, 2019, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,384,249	\$ 190,350
Changes of assumptions	3,806,258	-
Net difference between projected and actual earnings on pension plan investments	1,807,591	-
Changes in proportion and differences between Board contributions and proportionate share of contributions	-	847,186
Board contributions subsequent to the measurement date	3,313,332	-
Total	<u>\$ 10,311,430</u>	<u>\$ 1,037,536</u>

\$3,313,332 reported as deferred outflows of resources related to pensions resulting from Board contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2020	\$ 3,582,375
2021	2,236,612
2022	174,770
2023	(33,195)
2024	-
Thereafter	-

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2017 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	7.00 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, 2017 valuation were based on the experience study prepared as of December 31, 2014 and adopted by the Board of Trustees on January 21, 2016. Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

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, 2019 are summarized in the following table:

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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 2017 asset liability and investment policy study for the North Carolina Retirement Systems, including TSERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. 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, 2019

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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net pension liability (asset)	\$36,173,942	\$18,967,345	\$4,529,307

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

b. Other Postemployment Benefits

i. Healthcare Benefits

Plan description. The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. It is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools, and some select local governments also participate.

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

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

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

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

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

RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1 and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

Contributions. By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to RHBF are irrevocable. Also by law, fund assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer the RHBF, including costs to conduct required actuarial valuations of state—supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis are determined by the General Assembly in the Appropriations Bill. For the current fiscal year, the Board contributed 6.27% of covered payroll which amounted to \$1,690,365.

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

At June 30, 2019, Board reported a liability of \$48,037,418 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017. The total OPEB liability was then rolled forward to the measurement date of June 30, 2018 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net OPEB liability was based on a projection of the Board's present value of future salary, actuarially determined. At June 30, 2018 and 2017, the Board's proportion was .169% and .181%, respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

\$1,690,365 reported as deferred outflows of resources related to OPEB resulting from Board contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2020	\$ (5,821,051)
2021	(5,821,051)
2022	(5,821,051)
2023	(5,815,914)
2024	(2,700,169)
Thereafter	-

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

Inflation	3.00%
Salary increases	3.50-8.10%, include 3.5% inflation and productivity factor
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate – medical	5.00-6.50%
Healthcare cost trend rate – prescription drug	5.00-7.25%
Healthcare cost trend rate – Medicare advantage	4.00-5.00%
Healthcare cost trend rate – administrative	3.00%

Discount rate. The discount rate used to measure the total OPEB liability for the RHBF was 3.87%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan's fiduciary net position was not projected to be available to make

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

i. Healthcare Benefits (Continued)

projected future benefit payments of current plan members. As a result, a municipal bond rate of 3.87% was used as the discount rate used to measure the total OPEB liability. The 3.87% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2018.

Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the Board's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower (2.87 percent) or 1-percentage point higher (4.87 percent) than the current health care cost trend rate:

	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Net OPEB liability	\$ 56,756,695	\$ 48,037,418	\$ 41,047,984

Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the healthcare trend rates. The following presents the Board's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.87 percent) or 1-percentage point higher (4.87 percent) than the current discount rate:

	1% Decrease (Medical - 4.00-5.50%, Pharmacy - 4.00-6.25%, Medicare Advantage - 3.00-4.00%, Administrative - 2.00%)	Healthcare Trend Rates (Medical -5.00-6.50%, Pharmacy - 5.00-7.25%, Medicare Advantage - 4.00-5.00%, Administrative - 3.00%)	1% increase (Medical - 6.00-7.50%, Pharmacy - 6.00-8.25%, Medicare Advantage - 5.00-6.00%, Administrative - 4.00%)
Net OPEB liability	\$ 39,629,620	\$ 48,037,418	\$ 59,075,212

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. Disability Benefits

Plan description. Short-term and long-term disability benefits are provided through the Disability Income Plan of North Carolina (DIPNC), a cost-sharing, multiple-employer defined benefit plan, to the eligible members of TSERS which includes employees of the State, the University of North Carolina System, community colleges, certain Local Education Agencies, and ORP.

Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer, the State Superintendent, and the Director of the Office of State Human Resources who serve as ex-officio members. Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer, the State Superintendent, and the Director of the Office of State Human Resources who serve as ex-officio members.

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

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. Disability Benefits (Continued)

Contributions. Benefit and contribution provisions are established by Chapter 135, Article 6, of the General Statutes and may be amended only by the North Carolina General Assembly. The plan does not provide for automatic post-retirement benefit increases. Disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Bill by the General Assembly and coincide with the State fiscal year. For the fiscal year ended June 30, 2019, employers made a statutory contribution of 0.14% of covered payroll which was equal to the actuarially required contribution. Board contributions to the plan were \$37,743 for the year ended June 30, 2019.

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.

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

At June 30, 2019, Board reported an asset of \$51,108 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017. The total OPEB asset was then rolled forward to the measurement date of June 30, 2018 utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net OPEB asset was based on a projection of the Board's present value of future salary, actuarially determined. At June 30, 2018 and 2017, the Board's proportion was .168% and .175%, respectively.

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. Disability Benefits (Continued)

\$37,743 reported as deferred outflows of resources related to OPEB resulting from Board contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB asset in the year ending June 30, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2020	\$ 31,716
2021	31,710
2022	25,060
2023	19,432
2024	13,705
Thereafter	13,704

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

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

Sensitivity of the Board's proportionate share of the net OPEB asset to changes in the discount rate. The following presents the Board's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage point higher (4.75 percent) than the current discount rate:

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
Net OPEB asset	\$ 39,160	\$ 51,108	\$ 62,569

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. Disability Benefits (Continued)

Common actuarial assumptions for both OPEB plans. The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2017 using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2018. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal cost method was utilized.

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

The actuarial assumptions were based on the results of an actuarial experience review for the period January 1, 2010 through December 31, 2014.

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

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

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

II. Detail Notes on all Funds (Continued)

B. Liabilities (Continued)

1. Pension Plan and Other Postemployment Obligations (Continued)

b. Other Postemployment Benefits (Continued)

ii. Disability Benefits (Continued)

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

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

	<u>RHBF</u>	<u>DIPNC</u>	<u>Total</u>
OPEB Expense	\$ (884,117)	\$ 818	\$ (883,299)
OPEB Liability (Asset)	48,037,418	(51,108)	47,986,310
Proportionate share of the net OPEB liability (asset)	0.169%	0.168%	
Deferred Outflows of Resources			
Differences between expected and actual experience	5,166	89,152	94,318
Changes of assumptions	-	9,651	9,651
Net difference between projected and actual earnings on plan investments	-	39,803	39,803
Changes in proportion and differences between Board contributions and proportionate share of contributions	2,868,008	2,220	2,870,228
Board contributions subsequent to the measurement date	1,690,365	37,743	1,728,108
Deferred Inflows of Resources			
Differences between expected and actual experience	3,285,011	-	3,285,011
Changes of assumptions	20,810,919	-	20,810,919
Net difference between projected and actual earnings on plan investments	-	-	-
Changes in proportion and differences between Board contributions and proportionate share of contributions	4,756,480	5,499	4,761,979

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2019 are as follows:

	Accounts Payable	Accrued Salaries and Benefits
Governmental activities		
General	\$ 157,023	\$ 173,287
Other governmental	990,607	711,586
Total-governmental activities	<u>\$ 1,147,630</u>	<u>\$ 884,873</u>
Business-type activities		
School Food Service	\$ 42,737	\$ -
Total business-type activities	<u>\$ 42,737</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)	\$ -	\$ 30,003
Sales tax refunds receivable (State Public School Fund)	-	1,123
Sales tax refunds receivable (Federal Grant Fund)	-	2,286
Sales tax refunds receivable (Capital Outlay Fund)	-	11,807
Sales tax refunds receivable (Individual Schools Fund)	-	5,032
Change in proportion and differences between Board contributions and proportionate share of contributions	2,870,228	5,609,165
Changes of assumptions	3,815,909	20,810,919
Net difference between projected and actual earnings on pension plan investments	1,847,394	-
Difference between expected and actual experience	1,478,567	3,475,361
Board contributions subsequent to the measurement date	5,041,440	-
	<u>\$ 15,053,538</u>	<u>\$ 29,945,696</u>

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2019

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, 2019, 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, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Governmental activities:					
Compensated absences	\$ 2,468,075	\$ 2,232,836	\$ (2,155,587)	\$ 2,545,324	\$ 2,155,587
Net pension liability	15,511,943	-	3,398,735	18,910,678	-
Net OPEB liability	59,234,583	-	(11,341,277)	47,893,306	-
	<u>\$ 77,214,601</u>	<u>\$ 2,232,836</u>	<u>\$ (10,098,129)</u>	<u>\$ 69,349,308</u>	<u>\$ 2,155,587</u>
Business-type activities:					
Compensated absences	\$ 2,286	\$ 5,802	\$ (7,523)	\$ 565	\$ 565
Net pension liability	45,115	-	11,552	56,667	-
Net OPEB liability	172,280	-	(28,168)	144,112	-
	<u>\$ 219,681</u>	<u>\$ 5,802</u>	<u>\$ (24,139)</u>	<u>\$ 201,344</u>	<u>\$ 565</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, 2019

II. Detail Notes on all Funds (Continued)

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2019, consist of the following:

Description	Amount
From the General Fund to the School Food Service Fund for meal charges.	\$ 4,812
From the State Public School Fund to the School Food Service Fund for salary costs.	45,000
Total Transfers to other funds	\$ 49,812

D. Fund Balance

The Board of Education has a revenue spending policy that provides a policy for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: federal funds, State funds, local non-Board of Education funds, Board of Education funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Board.

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

Total fund balance - General Fund	\$ 3,103,244
Less:	
Inventories	29,987
Stabilization by State Statute	231,589
Appropriated Fund Balance in 2019 budget	900,000
Remaining Fund Balance	\$ 1,941,668

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

<i>Encumbrances</i>	<i>General Fund</i>	<i>Capital Outlay Fund</i>
	\$120,833	\$13,890,313

Asheboro City Board of Education
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

III. Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

The Board has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

IV. Subsequent Events

The Board has evaluated subsequent events through November 27, 2019, 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 Six Fiscal Years *
June 30, 2019

	2019	2018	2017	2016	2015	2014
Board's proportion of the net pension liability (%)	0.191%	0.196%	0.194%	0.206%	0.208%	0.204%
Board's proportionate share of the net pension liability	\$ 18,967,345	\$ 15,557,058	\$ 17,855,420	\$ 7,588,928	\$ 2,440,043	\$ 12,366,666
Board's covered-employee payroll	\$ 25,836,697	\$ 25,319,199	\$ 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	73.41%	60.21%	73.85%	29.95%	9.69%	49.06%
Plan fiduciary net position as a percentage of the total pension liability	92.01%	89.51%	87.32%	94.64%	98.24%	90.60%

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

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

Asheboro City Board of Education

**Schedules of Board Contributions
Teachers' and State Employees' Retirement System
Last Six Fiscal Years
June 30, 2019**

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 3,313,332	\$ 2,785,196	\$ 2,526,360	\$ 2,212,253	\$ 2,318,673	\$ 2,186,176
Contributions in relation to the contractually required contribution	3,313,332	2,785,196	2,526,360	2,212,253	2,318,673	2,186,176
Contribution deficiency (excess)	<u>\$ -</u>					
Board's covered-employee payroll	\$ 26,959,571	\$ 25,836,697	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272
Contributions as a percentage of covered-employee payroll	12.29%	10.78%	9.98%	9.15%	9.15%	8.69%

Asheboro City Board of Education

**Schedule of Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net OPEB Liability
Retiree Health Benefit Fund
Last Three Fiscal Years*
June 30, 2019**

	2019	2018	2017
Board's proportion of the net OPEB liability (asset)	0.169%	0.181%	0.171%
Board's proportionate share of the net OPEB liability (asset)	\$ 48,037,418	\$ 59,406,863	\$ 74,274,206
Board's covered payroll	\$ 25,836,697	\$ 25,319,199	\$ 24,177,624
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	229.93%	293.35%	245.71%
Plan Fiduciary net position as a percentage of the total OPEB liability	4.40%	3.52%	2.41%

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

Asheboro City Board of Education

**Schedule of Board Contributions
Retiree Health Benefit Fund
Last Ten Fiscal Years
June 30, 2019**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 1,690,365	\$ 1,563,120	\$ 1,471,045	\$ 1,353,947	\$ 1,391,204	\$ 1,359,195	\$ 1,292,991	\$ 1,252,031	\$ 1,217,415	\$ 1,124,697
Contributions in relation to the contractually required contribution	1,690,365	1,563,120	1,471,045	1,353,947	1,391,204	1,359,195	1,292,991	1,252,031	1,217,415	1,124,697
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$ 26,959,571	\$ 25,836,697	\$ 25,319,199	\$ 24,177,624	\$ 25,340,684	\$ 25,170,272	\$ 24,396,059	\$ 25,040,618	\$ 24,845,211	\$ 24,993,256
Contributions as a percentage of the covered payroll	6.27%	6.05%	5.81%	5.60%	5.49%	5.40%	5.30%	5.00%	4.90%	4.50%

Asheboro City Board of Education

**Schedule of Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net OPEB Asset
Disability Income Plan of North Carolina
Last Three Fiscal Years*
June 30, 2019**

	2019	2018	2017
Board's proportion of the net OPEB asset	0.168%	0.175%	0.175%
Board's proportionate share of the net OPEB asset	\$ 51,108	\$ 106,691	\$ 108,750
Board's covered payroll	\$ 25,836,697	\$ 25,319,199	\$ 24,177,624
Board's proportionate share of the net OPEB asset as a percentage of its covered payroll	0.19781%	0.42138%	0.44980%
Plan Fiduciary net position as a percentage of the total OPEB asset	116.47%	116.23%	116.06%

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

Asheboro City Board of Education

**Schedule of Contributions
Disability Income Plan of North Carolina
Last Ten Fiscal Years
June 30, 2019**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 37,743	\$ 36,171	\$ 96,213	\$ 99,128	\$ 103,897	\$ 110,749	\$ 107,343	\$ 130,211	\$ 129,195	\$ 129,965
Contributions in relation to the contractually required contribution	37,743	36,171	96,213	99,128	103,897	110,749	107,343	130,211	129,195	129,965
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered payroll	\$26,959,571	\$25,836,697	\$25,319,199	\$24,177,624	\$25,340,684	\$25,170,272	\$24,396,059	\$25,040,618	\$24,845,211	\$24,993,256
Contributions as a percentage of the covered payroll	0.14%	0.14%	0.38%	0.41%	0.41%	0.44%	0.44%	0.52%	0.52%	0.52%

Asheboro City Board of Education

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

For the Year Ended June 30, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Randolph County			
Appropriation	\$ 5,366,169	\$ 5,366,169	\$ -
Timber receipts	-	3,930	3,930
Total Randolph County	<u>5,366,169</u>	<u>5,370,099</u>	<u>3,930</u>
Other revenue			
Supplemental taxes - school district	3,264,000	3,305,451	41,451
Fines and forfeitures	260,000	352,650	92,650
Interest earned on investments	1,000	2,941	1,941
Other	25,000	26,642	1,642
Total other revenue	<u>3,550,000</u>	<u>3,687,684</u>	<u>137,684</u>
Total revenues	<u>8,916,169</u>	<u>9,057,783</u>	<u>141,614</u>
Expenditures			
Instructional Programs			
Regular	1,886,911	1,838,614	48,297
Special Populations	352,610	195,563	157,047
Alternative Programs	444,300	444,272	28
School Leadership	597,103	502,174	94,929
Co-curricular	238,000	237,714	286
School-based Support	674,740	674,489	251
Total instructional programs	<u>4,193,664</u>	<u>3,892,826</u>	<u>300,838</u>
System-wide support services			
Support and Development	162,000	161,951	49
Special Population	140,400	112,707	27,693
Alternative Programs	102,200	39,789	62,411
Technology Support	461,577	403,450	58,127
Operational Support	2,526,261	2,509,977	16,284
Financial and Human Resource	748,652	748,554	98
Accountability	195,600	195,565	35
System-wide Pupil Support	192,100	134,791	57,309
Policy, Leadership and Public Relations	1,002,138	955,599	46,539
Total support services	<u>5,530,928</u>	<u>5,262,383</u>	<u>268,545</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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Non-programmed charges			
Payments to Other Governmental Units	\$ 450,000	\$ 445,028	\$ 4,972
Total non-programmed charges	<u>450,000</u>	<u>445,028</u>	<u>4,972</u>
Total expenditures	<u>10,174,592</u>	<u>9,600,237</u>	<u>574,355</u>
Revenue over (under) expenditures	<u>(1,258,423)</u>	<u>(542,454)</u>	<u>715,969</u>
Excess (deficiency) of revenues over (under) expenditures	(1,258,423)	(542,454)	715,969
Other financing sources			
Transfers out	(10,000)	(4,812)	5,188
Appropriated fund balance	<u>1,268,423</u>	<u>-</u>	<u>1,268,423</u>
Net change in fund balance	<u>\$ -</u>	<u>(547,266)</u>	<u>\$ (547,266)</u>
Fund balance at beginning of year, July 1		3,651,542	
Decrease in reserve for inventory		<u>(1,032)</u>	
Fund balance at end of year, June 30		<u>\$ 3,103,244</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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina			
Sales & Use Tax	\$ -	\$ 6,041	\$ 6,041
Total State of North Carolina	-	6,041	6,041
Randolph County			
Appropriations from county-issued installment purchase	22,047,970	5,845,361	(16,202,609)
Restricted portion of sales taxes Appropriation	965,120	965,120	-
Total Randolph County	23,013,090	6,810,481	(16,202,609)
Other revenue			
Interest	-	820	820
Other	14,030	26,113	12,083
Total Other	14,030	26,933	12,903
Total revenues	23,027,120	6,843,455	(16,183,665)
Expenditures			
Capital outlay			
Real property and buildings			
Central office		28,559	
Asheboro High School		5,865,925	
South Asheboro Middle School		253,281	
Balfour		3,832	
Charles W. McCrary		169,096	
Donna Lee Loflin		104,587	
Guy B. Teachey		186,806	
Lindley Park		123,035	
North Asheboro Middle School		10,185	
Total real property and buildings	23,368,617	6,745,306	16,623,311

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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Capital outlay, continued			
Furniture and equipment			
Central office		\$ 68,250	
Asheboro High School		42,337	
South Asheboro Middle School		14,783	
Balfour		6,404	
Charles W. McCrary		6,633	
Donna Lee Loflin		8,199	
Guy B. Teachey		9,140	
Lindley Park		6,591	
North Asheboro Middle School		16,840	
Total furniture and equipment	\$ 260,443	179,177	\$ 81,266
Buses and motor vehicles			
Central office	75,000	65,962	9,038
Total expenditures	23,704,060	6,990,445	16,713,615
Excess (deficiency) of revenues over (under) expenditures	(676,940)	(146,990)	529,950
Other financing sources (uses)			
Appropriated fund balance	676,940	-	676,940
Net change in fund balance	\$ -	(146,990)	\$ (146,990)
Fund balance at beginning of year, July 1		1,723,315	
Fund balance at end of year, June 30		\$ 1,576,325	

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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Revenues			
U.S. Government	\$ 4,161,297	\$ 3,150,374	\$ (1,010,923)
Expenditures			
Instructional Programs			
Regular	342,157	310,852	31,305
Special Populations	1,569,656	1,154,272	415,384
Alternative Programs	1,772,145	1,516,369	255,776
School Leadership	2,000	-	2,000
School-based Support	156,271	26,077	130,194
Total instructional programs	<u>3,842,229</u>	<u>3,007,570</u>	<u>834,659</u>
System-wide Support Services			
Support and Development	-	-	-
Special Population	139,801	65,787	74,014
Alternative Programs	47,852	339	47,513
Operational Support	25,000	-	25,000
Financial and Human Resource	-	-	-
Policy, Leadership and Public Relations	-	-	-
Total support services	<u>212,653</u>	<u>66,126</u>	<u>146,527</u>
Non-programmed charges	<u>106,415</u>	<u>76,678</u>	<u>29,737</u>
Total expenditures	<u>4,161,297</u>	<u>3,150,374</u>	<u>1,010,923</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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Revenues			
State of North Carolina	\$ 722,780	\$ 743,882	\$ 21,102
U.S. Government	332,000	318,144	(13,856)
Other revenue			
Indirect cost	260,000	238,773	(21,227)
Tuition and fees	200,000	78,273	(121,727)
Rental of school property	5,000	4,201	(799)
Other	25,000	180	(24,820)
Total other revenue	490,000	321,427	(168,573)
Total revenues	1,544,780	1,383,453	(161,327)
Expenditures			
Instructional Programs			
Regular	98,360	97,411	949
Special Populations	340,800	340,477	323
Alternative Programs	832,780	622,780	210,000
School-based Support	209,500	209,479	21
Total instructional programs	1,481,440	1,270,147	211,293
System-wide support services			
Special Population	146,700	62,419	84,281
Operational Support	325,000	278,506	46,494
Total support services	471,700	340,925	130,775

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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Expenditures, continued			
Total expenditures	\$ 1,953,140	\$ 1,611,072	\$ 342,068
Excess (deficiency) of revenues over (under) expenditures	(408,360)	(227,619)	180,741
Other financing sources			
Appropriated fund balance	408,360	-	(408,360)
Total other financing sources	408,360	-	(408,360)
Net change in fund balance	\$ -	(227,619)	\$ (227,619)
Fund balance at beginning of year, July 1		497,738	
Fund balance at end of year, June 30		\$ 270,119	

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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Operating revenues, food sales	\$ 535,000	\$ 315,752	\$ (219,248)
Operating expenditures			
Business support services			
Food cost		1,199,118	
Salaries and benefits		1,078,749	
Indirect costs		159,542	
Materials and supplies		105,969	
Contracted services		324,791	
Other		19,181	
Capital Outlay		-	
Total operating expenditures	<u>3,725,000</u>	<u>2,887,350</u>	<u>837,650</u>
Operating income (loss)	<u>(3,190,000)</u>	<u>(2,571,598)</u>	<u>618,402</u>
Nonoperating revenues			
Federal reimbursements	2,908,000	2,440,007	(467,993)
Federal commodities	200,000	176,951	(23,049)
State reimbursements	15,000	12,169	(2,831)
Interest earned	5,000	2,743	(2,257)
Miscellaneous local revenue	17,000	2,456	(14,544)
Total nonoperating revenues	<u>3,145,000</u>	<u>2,634,326</u>	<u>(510,674)</u>
Excess of revenues over (under) expenditures before other financing sources	<u>(45,000)</u>	<u>62,728</u>	<u>107,728</u>
Other financing sources			
Transfers in	<u>45,000</u>	<u>49,812</u>	<u>4,812</u>
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>112,540</u>	<u>\$ 112,540</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items			
Depreciation		(26,948)	
Increase (Decrease) in accrued vacation pay		1,721	
Increase (Decrease) in OPEB asset		(156)	
Increase (Decrease) in inventory		9,180	
Decrease (Increase) in Net pension liability		(11,552)	
Decrease (Increase) in net OPEB liability		28,168	
Decrease (Increase) Deferred outflows - pension		7,541	
Decrease (Increase) Deferred inflows - pension		(26,169)	
Unearned revenue		13,626	
Pension/OPEB expense		<u>2,168</u>	
Change in net position (full accrual)		<u>\$ 110,119</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, 2019

	2019		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Child care fees	\$ 240,000	\$ 200,582	\$ (39,418)
Expenditures			
Current			
Salaries and benefits		134,263	
Materials and supplies		1,828	
Total expenditures	<u>240,000</u>	<u>136,091</u>	<u>103,909</u>
Excess of revenues over expenditures before other financing sources	<u>-</u>	<u>64,491</u>	<u>64,491</u>
Excess of revenues and other sources over expenditures	<u>\$ -</u>	<u>64,491</u>	<u>\$ 64,491</u>
Change in net position		<u>\$ 64,491</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, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Point LLP

Raleigh, North Carolina
November 27, 2019

**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, 2019. The Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the State Single Audit Implementation Act. Those standards, the Uniform Guidance and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature of Cherry Roubert LLP in cursive script.

Raleigh, North Carolina
November 27, 2019

**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, 2019. The Board’s major State programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Board’s major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) as described in the *Audit Manual for Governmental Auditors in North Carolina* and the *State Single Audit Implementation Act*. Those standards, the Uniform Guidance and the *State Single Audit Implementation Act* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about the Board’s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board’s internal control over compliance with the types of requirements that could have a direct and material effect on a major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature of Cherry Roubert LLP in cursive script.

Raleigh, North Carolina
November 27, 2019

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

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 U.S. 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 Service Program for Children (SFSPC)

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

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?

yes no

State Awards

Internal control over major State 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 State programs:

Unmodified

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

yes no

Identification of major state programs:

Program Name

State Public School Fund

ASHEBORO CITY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

ASHEBORO CITY BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended June 30, 2019

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings and Questioned Costs

None reported

Section IV – State Award Findings and Questioned Costs

Finding 2018-001

Status: Corrected

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2019

<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	\$ 176,951
<i>Total Non-cash Assistance</i>			<u>176,951</u>
Cash Assistance:			
Passed-through the N.C. Department of Public Instruction:			
School Breakfast Program	10.553	PRC 035	753,861
National School Lunch Program	10.555	PRC 035	1,593,575
Fresh Fruit and Vegetable Program	10.582	PRC 035	-
Seamless Summer Option	10.555	PRC 035	-
Summer Food Service Program for Children	10.559	PRC 035	92,572
<i>Total Cash Assistance</i>			<u>2,440,008</u>
Total Child Nutrition Cluster			<u>2,616,959</u>
Total U. S. Department of Agriculture			<u>2,616,959</u>
<u>U.S. Department of Education</u>			
Cash Assistance			
Passed-through the N.C. Department of Public Instruction:			
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010A	PRC 050	1,465,282
ESEA Title 1 - Targeted Assistance and Improvement	84.010A	PRC 115	2,701
Total Title I Grants to Local Educational Agencies (Title I)			<u>1,467,983</u>
<u>Special Education Cluster (IDEA):</u>			
Special Education - Grants to States (IDEA VI, Part B) -			
- Education of the Handicapped	84.027A	PRC 060	1,060,493
- Risk Pool	84.027A	PRC 114	49,002
- Special Needs Targeted Assistance	84.027A	PRC 118	7,110
Special Education - Preschool Grants (IDEA Preschool) -			
- Preschool Targeted Assistance	84.173A	PRC 119	8,655
- Preschool Handicapped	84.173A	PRC 049	35,290
Total Special Education Cluster (IDEA)			<u>1,160,550</u>
Special Education - State Personnel Development	84.323A	PRC 082	9,059
Career and Technical Education - Federal: Capacity Building Grants	84.048A	PRC 058	49,849
Career and Technical Education - Federal: Program Improvement	84.048A	PRC 017	76,967
Total Career and Technical Education -- Basic Grants to States			<u>126,816</u>
English Language Acquisition State Grants	84.365A	PRC 104	172,872
Supporting Effective Instruction State Grants	84.367A	PRC 103	198,007
Student Support and Academic Enrichment, Title IV, Part A	84.424A	PRC 108	15,087
Total U. S. Department of Education			<u>3,150,374</u>
<u>U.S. Department of Defense</u>			
Direct Program:			
ROTC	12.XXX	PRC 301	53,277
Total federal assistance			<u>5,820,610</u>

Asheboro City Board of Education
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2019

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
State Grants:			
Cash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
State Public School Fund			\$ 28,214,980
Driver Training - SPSF		PRC 012	67,501
School Technology Fund - SPSF		PRC 015	18,786
Vocational Education			
- State Months of Employment		PRC 013	1,549,094
- Program Support Funds		PRC 014	119,003
Reduced-Price Breakfast		PRC 035	12,169
Total N.C. Department of Public Instruction			<u>29,981,533</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	539,280
Total Division of Child Development and Early Education:			<u>597,780</u>
Division of Public Health			
School Nurse Funding Initiative		PRC 615	100,000
Total N.C. Department of Health and Human Services			<u>697,780</u>
Noncash Assistance:			
<u>N.C. Department of Public Instruction:</u>			
Textbooks		PRC 130	42,810
Total State assistance			<u>30,722,123</u>
Total federal and State assistance			<u>\$ 36,542,733</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, 2019. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Asheboro City Board of Education, it is not intended to and does not present the financial position, changes in net position, or cash flows of Asheboro City Board of Education.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance and the State Single Audit Implementation Act wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

Asheboro City Board of Education has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Cluster of Programs

The following are clustered by the NC Department of Public Instruction and are treated separately for state audit requirement purposes: School Nutrition Program.

Note 5: Disclosure of Sub-recipients

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

Policies
For
Approval

The Asheboro City Schools Board of Education acknowledges that complex societal and historical factors contribute to inequities within our school district. The board believes in confronting the institutional bias that results in predictability of student performance based on race, background, and/or culture. The board will address opportunity gaps at every level of our organization through policy, procedure, and practice in order to eliminate persistent achievement gaps. Race continues to be a persistent predictor of student performance. Consequently, the superintendent shall prioritize efforts and resources on strategies that eliminate institutional racism.

Asheboro City Schools will nurture the potential in each student so that she or he is well equipped for a world of infinite possibilities. We are committed to creating and sustaining great schools where every student—without exception—learns at high levels. In light of this purpose, Asheboro City Schools prioritizes closing achievement and opportunity gaps, while raising achievement for all students. Educational equity benefits all students and our entire community. The diversity of our student body, our staff, and our community is a strength of this district and should be celebrated.

The Asheboro City Schools Board of Education believes the responsibility for student success is broadly shared by district staff, families, our community, and our students' own efforts. We will empower leaders and learners to embrace diversity and ensure equity. In order to address opportunity and achievement gaps, Asheboro City Schools will develop equity tools and procedures as strategies to eliminate systemic disparities and ensure systemic equity for students, staff, and families. Asheboro City Schools staff commit to:

A. ELIMINATE SYSTEMIC INEQUITIES

To interrupt factors that perpetuate inequities, Asheboro City Schools will:

1. invite and include people from all races and ethnicities, inclusive of our families, and community partners, to examine issues, and find adaptive solutions which address the root causes and systems;
2. develop the personal, professional, and organizational skills and knowledge of its employees to enable them to address the role and presence of bias, prejudice, and racism; and
3. identify and eliminate any practices that interfere with academic achievement for any students' racial or ethnic group compared to peers.

B. ENSURE SYSTEMIC EQUITY

Asheboro City Schools will implement and lead from a system-wide racial equity plan that stands on three critical pillars: Policy and Practice; Relationships and Engagement; and Teaching and Learning.

1. Policy and Practice

District leaders will ensure racial equity guides employee actions and leads to improved academic results by:

- a. instituting a district equity team to prioritize and develop equity policies, procedures, professional development, and a district plan to respond to inequitable outcomes for students occurring on the basis of race;
- b. recruiting, developing, employing, supporting, and retaining a diverse workforce;
- c. replacing any inequitable operational practices with systems that support implementation of this policy;
- d. focusing accountability systems and metrics on equitable results;
- e. identifying and eliminating practices that lead to the over- or under-representation of any student's racial or ethnic group compared to peers; and
- f. developing alternative practices that lead to equitable representation of any student's racial or ethnic group compared to peers.

2. Relationships and Engagement

District employees will develop and implement equitable practices for and with our students, their families, and other community members to:

- a. ensure student voice is viewed as critical and incorporated routinely in decision making;
- b. intentionally seek and include students' multiple racial and ethnic perspectives in the development and implementation of culturally responsive teaching and learning practices and curriculum;
- c. assess and implement efforts to strengthen school culture and climate, specifically addressing race as a factor;
- d. engage family and community members with staff and students, district-wide and at school and program sites, in the development and implementation of culturally appropriate and effective partnerships between home and school; and

- e. bring multiple cultural perspectives to examining and solving issues that arise.

3. Teaching and Learning

District employees will work together to increase their individual and collective capacity to effectively teach a racially and ethnically diverse and changing student population:

- a. ensuring a positive and academically rigorous school environment that engages each and every student;
- b. providing access to culturally responsive tools and resources;
- c. enhancing school capacity to collaborate in the development and implementation of culturally-responsive instructional practices and curriculum; and
- d. providing continuous professional development to ensure a workforce of culturally responsive administrative, instructional, and support personnel.

C. IMPLEMENTATION AND MONITORING

The board directs the superintendent and/or designee to develop and implement a system-wide racial equity plan with clear accountability and metrics, which will result in measurable academic improvements for Asheboro City Schools students. The superintendent shall report progress on the plan and outcomes to the board annually.

Adopted Date:

The board, as a corporate body, may transact business only at official meetings of the board. An individual board member has no authority to act absent the delegation of authority by the board at an official meeting.

As defined by law, an official meeting of the board includes any meeting, assembly or gathering together at any time or place or the simultaneous communication by conference telephone or other electronic means of a majority of the members of a public body for the purpose of conducting hearings, participating in deliberations, or voting upon or otherwise transacting the public business of the public body. However, a social meeting or other informal assembly or gathering together of the members of a public body does not constitute an official meeting unless called or held to evade the spirit and purposes of the open meetings law.

A. TYPES OF MEETINGS

While the board is determined to operate efficiently, it also is mindful of the importance of thoughtful planning and discussion prior to taking formal action. Regular meetings will be held at a predetermined time and place to conduct the business of the board. In addition, the board may hold specially-called meetings and emergency meetings as it deems necessary to act in a timely manner and provide its members and executive staff with the opportunity to have an exchange of ideas and receive input from other staff, parents, students and the community.

B. REGULAR MEETINGS

The superintendent will keep on file the schedule of regular meetings with the predetermined time and place. The schedule will be revised only in accordance with legal requirements for notice.

C. EMERGENCY MEETINGS

An emergency meeting may be called in order to address generally unexpected circumstances that require immediate consideration by the board. The chairperson, or the vice-chairperson, if the chairperson is unable to act, or the superintendent shall call an emergency meeting when it is determined the meeting is necessary and cannot be delayed until 48 hours' notice is provided for a special meeting as described below in Section D.

D. SPECIALLY-CALLED MEETINGS

1. Specially-Called Meetings Generally

Specially-called meetings may be scheduled in between regular meetings of the board. Work sessions, retreats, and public hearings are specific types of specially-

called meetings. The board chairperson (or the vice-chairperson, if the chairperson is not available) or the superintendent may call special meetings when necessary to conduct business that cannot reasonably be handled at regular meetings. The board chairperson or superintendent shall call a special meeting if a majority of the members of the board so requests.

2. Retreats and Workshops

Retreats and workshops are specially-called meetings that may be scheduled in order to give the board more time to deliberate or evaluate issues.

3. Public Hearings

Public hearings are official proceedings during which members of the public are given an opportunity to be heard. Public hearings may be required by law or deemed advisable by the board. Public hearings that are not required by law may be scheduled when the chairperson or superintendent determines that the public hearing is advisable or when a majority of the members of the board so requests. Notice of all public hearings will be provided as required by law and will include the subject, date, place and time of the hearing as well as any rules regarding participation, such as the length of time for each speaker. The purpose of a public hearing is to gather information and hear opinions from the community. Generally, board members will respond only to seek clarification. At the appointed time, the chairperson or designee shall call the hearing to order and preside over it in accordance with any rules regarding participation adopted by the board. When the allotted time expires or when no one wishes to speak, the chairperson or designee shall declare the hearing ended.

E. OPEN MEETINGS LAW COMPLIANCE

The board will comply with the open meeting law, including notice of meetings.

Legal References: G.S. 115C-41; 143-318.9, -318.10, -318.12, -318.14

Cross References: Compliance with the Open Meetings Law (policy 2320)

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

Updated: February 12, 2009, December 13, 2012, January 10, 2013, November 10, 2016

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

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

Unless otherwise indicated, the terms "medication" and "medicine" include any substance intended for use in the diagnosis, cure, mitigation, treatment, or prevention of any disease. The term includes all prescription medications and all such substances available over-the-counter without a prescription, such as drugs, herbs, alternative medicines, and supplements (hereinafter "over-the-counter drugs"). The administration of any prescription or over-the-counter drug to students by school employees is prohibited except when performed in accordance with Section A. The self-administration of any prescription or over-the-counter drug by students at school is prohibited and constitutes a violation of policy 4325, Drugs and Alcohol, except in the limited circumstances described in Section C.

The administration, including by parents, school employees, or self-administration, of any substance containing cannabidiol (CBD) or tetrahydrocannabinol (THC) at school is prohibited unless (1) authorized by and administered by a caregiver in accordance with G.S. 90-94.1 and G.S. 90-113.101 for the treatment of intractable epilepsy, or (2) the CBD or THC product is available by prescription only and has been approved by the U.S. Food & Drug Administration (FDA); and all requirements of this policy are met.

A. MEDICATION ADMINISTRATION BY SCHOOL EMPLOYEES

1. Conditions for Administering Medication

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

- a. Parental Consent: The student's parent must make a signed written request that authorizes school personnel to administer the medication to the student.
- b. Medication Authorization/Order: A health care practitioner must prescribe the medication for use by the student and provide explicit written instructions for administering the medication; including the name of medicine, dose, frequency, route, purpose, and side effects. Unless otherwise noted, all medication orders will expire in one year.
- c. Certification of Necessity: The student's health care practitioner must ~~has~~ certify that administration of the medication to the student during the school day is necessary to maintain and support the student's continued presence in school.
- d. Proper Container/Labeling: If the medication to be administered is available by prescription only, the parent must provide the medication in a pharmacy-labeled container with directions for how and when the medicine is to be given. If the medication is available over-the-counter, it must be provided in the original container or packaging, labeled with the student's name.
- e. Proper Administration: The employee must ~~administers~~ administer the medication pursuant to the health care practitioner's written instructions provided to the school by the student's parent and in accordance with professional standards. The medication dispenser must be provided by the parent.

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

2. Procedures for Administering Medications

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

- a. The health and welfare of the student must be of paramount concern in all decisions regarding the administration of medicine.
- b. Procedures for medication administration must be consistent with recommendations of the School Health Unit of the Children & Youth

Branch of the N.C. Division of Public Health, as described in the North Carolina School Health Program Manual.

- c. Students with special needs are to be afforded all rights provided by federal and state law as enumerated in the *Policies Governing Services for Children with Disabilities*. Students with disabilities also are to be afforded all rights provided by anti-discrimination laws, including Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act.
- d. Except as permitted by this policy, no student may possess, use, sell, deliver, or manufacture any drug or counterfeit drug prohibited by policy 4325, Drugs and Alcohol, nor be under the influence of any drug in violation of that policy.
- e. The board generally encourages school personnel to administer medication from a centralized location. However, in all instances, whether administered from a centralized location or multiple locations, any medications kept at school for a student must be kept in a locked and secure place. An exception to the requirement for locked storage may be made for emergency medications that must be immediately accessible.
- f. All school personnel who will be administering medicines must receive appropriate training.
- g. Only medications clearly prescribed for the student may be administered by school personnel. At the time a parent or guardian brings a medication to school for administration, if school personnel have concerns regarding the appropriateness of the medication or dosage for a student, a confirmation should be obtained from the student's health care practitioner or another health care practitioner prior to administering the medication or allowing a student to self-administer the medication.
- h. Although efforts should be made not to disrupt instructional time, a parent has the right to administer medication to his or her child at any time while the child is on school property, unless otherwise prohibited by this policy.
- i. Written information maintained by school personnel regarding a student's medicinal and health needs is confidential. Parents and students must be accorded all rights provided by the Family Educational Rights and Privacy Act and state confidentiality laws. Any employee who violates the confidentiality of the records may be subject to disciplinary action.
- j. The first dose of any new medication should be administered at school.

B. EMERGENCY MEDICATION

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

C. STUDENT SELF-ADMINISTERING EMERGENCY MEDICATIONS

The board recognizes that students with certain health conditions like diabetes or asthma, or an allergy that could result in an anaphylactic reaction, may need to possess and self-administer medication on school property in accordance with their approved individual health care plan or emergency health care plan.

Students are prohibited from self-administering medication at school unless (1) the medicine has been prescribed for the treatment of diabetes, asthma, or anaphylactic reactions, including insulin or a source of glucose, a prescribed asthma inhaler, or a prescribed epinephrine auto-injector; (2) the medicine is administered in accordance with the student's individualized health care plan or emergency health care plan and any relevant administrative regulations; and (3) the requirements of this section are met. The superintendent or designee shall develop procedures for the possession and self-administration of such medication by students on school property, during the school day, at school-sponsored activities, and/or while in transit to or from school or school-sponsored events.

1. Authorization to Self-Administer Medication

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

- a. written authorization from the student's parent for the student to possess and self-administer the medication;
- b. a written statement from the student's health care practitioner verifying that:
 - 1) the student has asthma, diabetes, and/or an allergy that could result in anaphylactic reaction;

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

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

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

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

2. Responsibilities of the Student

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

3. Consequences for Improper Use

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

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

Legal References: Americans with Disabilities Act, 42 U.S.C. 12134, 28 C.F.R. pt. 35; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; Individuals with Disabilities Education Act, 20 U.S.C. 1400 *et seq.*, 34 C.F.R. pt. 300; Rehabilitation Act of 1973, 29 U.S.C. -705(20), -794, 34 C.F.R. pt. 104; G.S. 90-94.1, -113.101, -115C-36, -307(c), -375.1, - 375.2, -375.2A, -375.3; *Policies Governing Services for Children with Disabilities*, State Board of Education Policy EXCP-000

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

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

Revised: July 14, 2005, January 21, 2016, June 9, 2016, September 14, 2017, May 10, 2018, February 14, 2019

A. GENERAL PRINCIPLES

It is the policy of the board to provide all applicants for employment with equal employment opportunities and to provide current employees with training, compensation, promotion, and other benefits of employment without regard to race, color, religion, national origin, military affiliation, genetic information, sex, age, or disability, except when sex, age, or physical requirements are essential occupational qualifications. All candidates will be evaluated on their merits and qualifications for positions. All employment decisions will be consistent with the board's objective of providing students with the opportunity to receive a sound basic education, as required by state law.

The board also is committed to diversity throughout the programs and practices of the school system. To further this goal, the recruitment and employment program should be designed to encourage a diverse pool of qualified applicants.

B. RECRUITMENT

Recruitment for a specific vacancy will be undertaken only after the need and qualifications for the position are established and proper authorization is obtained.

All vacancies must be adequately publicized within the school system so that employees will be informed of opportunities for promotion or transfer to new jobs; however, the superintendent or designee may forgo publicizing a vacancy if the position will be filled through a lateral assignment, reassignment, or promotion of a current employee or if exigent circumstances necessitate that the position be filled immediately. Vacancies also may be publicized externally to attract qualified applicants.

C. CRIMINAL HISTORY

Except as otherwise provided in Section D of this policy, applicants must notify the human resources department immediately if they are arrested, charged with, or convicted of a criminal offense (including entering a plea of guilty or *nolo contendere*) other than a minor traffic violation (i.e., speeding, parking, or a lesser violation). Notice must be in writing, must include all pertinent facts, and must be delivered to the human resources department no later than the next scheduled business day following the arrest, charge, or conviction, unless the applicant is hospitalized or incarcerated, in which case the applicant must report the alleged violation within 24 hours after his or her release. Upon judicial action in the matter, the applicant must report the disposition and pertinent facts in writing to human resources no later than the next business day following adjudication.

A criminal history check and a check of sex offender registries must be conducted on all final candidates for employment with the school system. Criminal history checks must be conducted in accordance with state law and any procedures established by the superintendent. School officials shall not require candidates to disclose expunged arrests, charges, or convictions and shall not ask candidates to voluntarily disclose such information without first advising that disclosure is not required. The superintendent or designee shall report to the State Board of Education any licensed individual who is found to have a criminal history, as required by State Board policy. Special requirements are described in Section D of this policy for criminal history checks of candidates for certain positions working with pre-school children or working in afterschool or developmental day programs.

A final candidate for employment or for hiring as an independent contractor will be excluded from hiring on the basis of criminal conduct only when doing so is job-related and consistent with business necessity. If a final candidate is found to have been convicted (including entering a plea of guilty or nolo contendere) of a criminal offense, other than a minor traffic violation, the superintendent shall determine whether the individual is qualified for employment despite the criminal history by considering, among other things, whether the individual poses a threat to the safety of students or personnel or has demonstrated that he or she does not have the integrity or honesty to fulfill the duties of the position. The following factors will be considered in making this determination: (1) the nature and gravity of the offense or conduct; (2) the time that has passed since the offense or conduct and/or completion of the sentence; and (3) the nature of the job sought. Before the superintendent may exclude a final candidate based on his or her past criminal convictions, the superintendent must give the candidate the opportunity to demonstrate that the exclusion does not properly apply to him or her. The requirements of this paragraph do not apply to a child care provider who is determined to be disqualified by the Division of Child Development and Early Education on the basis of a criminal history check conducted pursuant to G.S. 110-90.2, 42 U.S.C. 9858f, and 45 C.F.R. 98.43. (See Section D of this policy).

The board has determined that every position with the school system, regardless of whether the position is located in a school or elsewhere, potentially entails contact with students, either on a regular, occasional, or emergency basis. For that reason, no individual who is a registered sex offender subject to the provisions of policy 5022, Registered Sex Offenders, will be hired for any position with the school system.

In addition, each contract executed by the board with an independent contractor or for services of independent contractors must require the contractor to check sex offender registries as specified in policy 5022, Registered Sex Offenders.

D. CRIMINAL HISTORY CHECKS OF CHILD CARE PROVIDERS

For purposes of this section, a "child care provider" is:

1. any person who works or is a final candidate seeking to work in a classroom or program licensed by the Department of Health and Human Services, Division of Child Development and Early Education (DCDEE); and
2. any person, including a volunteer, who has unsupervised contact with children enrolled in such classrooms or programs.

Before beginning initial employment or volunteer service and at least every three years thereafter, each child care provider must complete a criminal background check that meets the requirements of G.S. 110-90.2, 42 U.S.C. 9858f, and 45 C.F.R. 98.43 and present a letter issued by DCDEE indicating that the individual is qualified to have responsibility for the safety and well-being of children based on the individual's criminal history.

After September 30, 2019, no person shall (1) be employed, continue to be employed, or be permitted to volunteer as a child care provider, or to otherwise have unsupervised contact with students enrolled in a licensed classroom or program operated by the school system or (2) be counted in the staff/child ratio of such classroom or program, unless the person holds a current valid qualification letter issued by DCDEE. However, a child care provider with provisional status may be employed pending final results of the criminal background check but shall be subject to the restrictions established by 10A N.C.A.C. 09 .2703(f).

The application fee and cost of fingerprinting associated with the DCDEE criminal history check process shall be borne by the board.

A child care provider who has incurred any pending charges, indictments, or convictions (other than minor traffic offenses) since the last qualification letter was issued by DCDEE shall notify the Executive director of human resources in writing of such charges no later than the next scheduled business day following the arrest, charge, or conviction, unless the applicant is hospitalized or incarcerated, in which case the applicant must report the alleged violation within 24 hours after his or her release. The executive director of human resources shall notify DCDEE within one business day of being notified.

The superintendent or designee shall include the criminal history mandatory reporting requirement in all new employee orientation information for child care providers. The superintendent shall also be responsible for establishing effective recordkeeping methods and other processes as necessary to ensure compliance with all legal requirements pertaining to criminal history record checks of child care providers.

E. SELECTION

1. Qualifications

Candidates for employment must be selected based upon their likely ability to fulfill duties identified in the job description as well as performance standards established by the board. In making the determination, the following information must be considered:

- a. application;
- b. education and training;
- c. licensure and certification (when applicable);
- d. relevant experience;
- e. personal interviews; and
- f. references and/or background checks.

When several applicants for the same position are equally qualified and suitable for the position, employees within the school system will be given priority.

2. Nepotism

- a. For purposes of this subsection, the following definitions apply.
 - i. "Immediate family" means spouse, parent, child, brother, sister, grandparent, or grandchild. The term includes the step, half, and in-law relationships.
 - ii. "Central office staff administrator" includes principals, directors, supervisors, specialists, assistant superintendents, and superintendent.
- b. Before any immediate family of any board of education member or central office staff administrator is employed by the board or engaged in any capacity as an employee, independent contractor, or otherwise, (1) the board member or central office staff administrator must disclose the familial relationship to the board and (2) the prospective employment or engagement must be approved by the board in a duly called open session meeting.
 - i. An employee who knowingly fails to disclose a familial relationship to the board as required will be subject to disciplinary action up to and including dismissal.

- ii. Notification by the employee to human resources will be deemed disclosure to the board. The human resources department is responsible for conveying the disclosure to the board before the board takes action on the prospective employment or engagement.
 - c. When making recommendations for the selection and assignment of personnel, the superintendent shall attempt to avoid situations in which one employee occupies a position in which he or she has influence over the employment status, including hiring, salary, and promotion, of another employee who is a member of the first employee's immediate family.
 - d. No administrative or supervisory personnel may directly supervise a member of his or her immediate family.
3. Employment Procedures

All applicants selected for employment must be recommended by the superintendent and approved by the board. In situations in which the employee must be hired between board meetings, the superintendent is authorized to approve hiring such personnel, contingent upon approval by the board at its next scheduled board meeting.

State guidelines must be followed in selection and employment procedures. The superintendent shall develop any other procedures necessary to implement this policy.

The superintendent shall develop procedures for verifying new employees' legal status or authorization to work in the United States as required by law.

Legal References: Age Discrimination in Employment Act of 1967, 29 U.S.C. 621 *et seq.*; Americans with Disabilities Act of 1990, 42 U.S.C. 12101 *et seq.*; Equal Educational Opportunities Act of 1974, 20 U.S.C. 1703; Equal Pay Act of 1963, 29 U.S.C. 206; Fair Credit Reporting Act, 15 U.S.C. 1681 *et seq.*; Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. 2000ff *et seq.*; Military Selective Service Act, 50 U.S.C. Appx. 453; Rehabilitation Act of 1973, 29 U.S.C. 794; Title VII of the Civil Rights Acts of 1964, 42 U.S.C. 2000e *et seq.*; Title IX of the Education Amendments of 1972, 20 U.S.C. 1681 *et seq.*; Uniformed Services Employment and Reemployment Rights Act of 1994, 38 U.S.C. 4301 *et seq.*; 8 U.S.C. 1101 *et seq.*; 42 U.S.C. 9858f; 45 C.F.R. 98.43; *Green v. Missouri Pacific Railroad* (8th Cir. 1975); *Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964*, U.S. Equal Employment Opportunity Commission (April 25, 2012), available at http://www.eeoc.gov/laws/guidance/arrest_conviction.cfm; G.S. 14-208.18; 15A-153; 110-90.2; 115C-12.2, -36, -47, -276(j), -332; 126-7.1(i), -16; 127A-202.1 *et seq.*; 127B-10, -12, -14; 143B-421.1, -931; *Leandro v. State*. 346 N.C. 336 (1997); 10A N.C.A.C. 09.0102, -.2701, -.2702, -.2703;

16 N.C.A.C. 6C .0313; State Board of Education Policies BENF-009 and NCAC-019

Cross References: Board Authority and Duties (policy 1010), Registered Sex Offenders (policy 5022)

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

Administrative Procedure: Yes

Revised: April 8, 1998, August 14, 2008, June 14, 2012, February 13, 2015, March 11, 2016, October 5, 2017, August 16, 2018, August 8, 2019

The board intends to comply fully with all licensure requirements of the Elementary and Secondary Education Act, state law, and State Board of Education policies.

A. LICENSURE AND OTHER QUALIFICATION REQUIREMENTS

1. Except as otherwise permitted by the State Board of Education or state law, a person employed in a professional educator position must hold at all times a valid North Carolina professional educator's license appropriate to his or her position.
2. To the extent possible, all professional teaching assignments will be in the area of the professional employee's license except as may be otherwise allowed by state and federal law and State Board policy. In addition, all professional teachers employed to teach core academic subjects must be "highly qualified" as required by the State Board of Education. Core academic subjects include English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography.
3. The board encourages alternative pathways into the teaching profession by skilled individuals from the private sector who meet state licensing requirements.
4. In extenuating circumstances when no other appropriately licensed professionals or persons who are eligible for a residency license are available to fill a position, the board may employ for up to one year an individual who holds a permit to teach or an emergency license to practice issued by the State Board of Education. A permit to teach or an emergency permit is not renewable.

B. EXCEPTIONS TO LICENSURE REQUIREMENTS**1. Adjunct CTE Instructors**

An unlicensed individual who meets the adjunct hiring criteria established by the State Board of Education for a specific career and technical education (CTE) career cluster may be employed as an adjunct CTE instructor for up to 20 hours per week or up to five full consecutive months of employment, provided the individual first completes preservice training and meets all other statutory requirements for serving as an adjunct instructor established by G.S. 115C-157.1.

2. Adjunct Instructors in Core Academic Subjects

In accordance with G.S. 115C-298.5, an unlicensed faculty member of a higher

education institution who meets the adjunct hiring criteria established by the State Board of Education may be employed as a temporary adjunct instructor for specific core academic subjects, provided the individual first completes preservice training and meets all other statutory and State Board of Education requirements.

3. Interim Principals

A retired former principal or assistant principal may be employed as an interim principal for the remainder of any school year, regardless of licensure status. Return to Work After Retirement rules in the Teachers' and State Employee's Retirement System Handbook must be followed.

C. BEGINNING TEACHER SUPPORT PROGRAM

The superintendent or designee shall develop a plan and a comprehensive program for beginning teacher support. The plan must be approved by the board and the Department of Public Instruction and kept on file for review. The plan must be aligned to the State Board of Education's beginning teacher support program standards and, when monitored, must demonstrate proficiency. The school system will also participate in implementing a regionally-based annual peer review and support system.

Teachers with fewer than three years of teaching experience will be required to participate in the Beginning Teacher Support Program.

D. LICENSE CONVERSION

Teachers must meet all requirements of the State Board of Education in order to move from an initial professional license or residency license to a continuing professional license. Licensing is a state decision and cannot be appealed at the local level. The superintendent or designee shall ensure that teachers not qualifying for continuing professional licensure are informed of the process for appealing the state decision.

E. LICENSE RENEWAL

Licensure renewal is the responsibility of the individual, not of the school system. Any employee who allows a license to expire must have it reinstated prior to the beginning of the next school year. A teacher whose license has expired is subject to dismissal.

The school system may offer courses, workshops, and independent study activities to help school personnel meet license renewal requirements. Any renewal activity offered must be consistent with State Board of Education policy. In addition, the superintendent or designee shall develop a procedure to determine the appropriateness of any credit offered in advance of renewal activities.

Decisions regarding the employment of teachers who fail to meet the required proficiency

standard for renewal of a continuing professional license will be made in accordance with state law G.S. 115C-270.30(b)(4) and applicable State Board of Education requirements. The superintendent or designee shall determine the professional development required of a teacher whose continuing license has reverted to an initial license and/or has expired due to performance issues. The superintendent or designee may authorize or direct principals to prescribe professional development to such employees in accordance with the employee's demonstrated deficiencies.

F. PARENTAL NOTIFICATION

At the beginning of each school year, the school system will notify the parents or guardians of each student attending a Title I school or participating in a Title I program of their right to request the following information about qualifications of their child's teacher: whether the teacher has met NC licensing requirements for the subject or grade level they are teaching; whether the teacher has had any licensure requirements waived; whether the teacher is teaching in the field of his or her certification; and whether the child is provided services by a paraprofessional, and if so, the paraprofessional's qualifications.

The school system will give notice within 10 school days to the parents of children who, after four consecutive weeks, have been taught a core academic subject by a teacher who is not highly qualified.

G. EQUITABLE DISTRIBUTION OF TEACHERS

The superintendent shall assess whether low income, minority, learning disabled, and/or English learners are being taught by inexperienced, ineffective, or out-of-field teachers ~~to~~ at higher rates than students who do not fall into these categories and shall develop a plan to address any such disparities. If DPI does not require such a plan of the LEA, the superintendent is not required to develop a plan under this subsection unless he or she determines that one is needed to address inequities within the school system.

Legal References: Elementary and Secondary Education Act, 20 U.S.C. 6301 *et seq.*; 34 C.F.R. 200.55-57, 200.61; G.S. 115C art. 17E; 115C-270.21, -284, -295, -298.5, -325(e)(1)(m) (applicable to career status teachers), -325.4(a)(12) (applicable to non-career status teachers), -333, -333.1; State Board of Education Policies DRIV-003, DRIV-004, EVAL-004, EVAL-023, EVAL-034, LICN-001, LICN-005, LICN-021, LICN-022, NCAC-028, NCAC-035, NCAC-037, TCED-016; *Beginning Teacher Support Program Handbook* (NCDPI) available at <https://sites.google.com/dpi.nc.gov/ncref/bt-support-program-resources>

Adopted: June 1997

Revised: January 22, 1999; December 20, 2006; June 30, 2008; September 30, 2011; March 28, 2013, September 12, 2013, June 12, 2014, June 8, 2017, February 8, 2018, August 8, 2019

The board of education recognizes that reducing drug and alcohol abuse in the workplace improves the safety, health and productivity of employees. It is the policy of the board that a drug-free and alcohol-free workplace must be maintained.

A. PROHIBITED ACTIVITIES

The board prohibits employees from possessing, using, selling, delivering, manufacturing, or being under the influence of any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, anabolic steroid, alcohol, stimulants, synthetic cannabinoids, counterfeit substance, or any other controlled substance as defined in (1) schedules I through VI of the North Carolina Controlled Substances Act or in (2) schedules I through V of section 202 of the Controlled Substances Act (21 U.S.C. 812) and further defined by regulation at 21 C.F.R. 1300.01 through 1300.04 , and 21 C.F.R. 1308.11 through 1308.15 at any time this policy is applicable. Employees are prohibited from possessing, using, selling, delivering, manufacturing, or being under the influence of a substance containing cannabidiol (CBD) or tetrahydrocannabinol (THC) at any time this policy is applicable, regardless of whether it constitutes a controlled substance under state or federal law. Employees must not, at any time this policy is applicable, be impaired by the use of substances intended to induce exhilaration or euphoria or alter mood or behavior or be impaired by the excessive use of prescription or nonprescription drugs. This policy is not violated by an individual's possession of or proper use of a drug lawfully prescribed for that individual by a licensed health-care provider.

B. APPLICABILITY

This policy governs each employee before, during, and after school hours while the employee is on any property owned or leased by the board of education; at any time during which the employee is acting in the course and scope of his or her employment with the board; and at any time that the employee's violation of this policy has a direct and adverse effect upon his or her job performance. This policy does not apply to an employee's consumption of alcoholic beverages that are served at a reception or other similar function that occurs outside the regular workday and that the employee is authorized or required to attend as a part of his or her employment duties.

Independent contractors, volunteers, and visitors are subject to all requirements of this policy while on school property or at a school-sponsored event.

C. REASONABLE SUSPICION TO SEARCH

An employee may be subjected to a search of his or her person or belongings or school property under the employee's control if there is reasonable suspicion that the employee

has violated this policy. An employee also may be required to submit to a drug or alcohol test when there is reasonable suspicion of drug or alcohol use by the employee in violation of this policy. Reasonable suspicion shall be based on specific, contemporaneous observations concerning the physical, behavioral, speech, and/or performance indicators of drug or alcohol use. The observations must be made by a supervisor or other school system official with training or experience in such indicators.

All drug and alcohol testing will be done with procedures that ensure the confidentiality and privacy interests of the employee and in accordance with law. Employees who refuse to submit to a search or a test to detect alcohol or drug use after reasonable suspicion is established may be suspended immediately pending consideration of a decision to terminate employment.

In addition, any employee, volunteer, or independent contractor who operates a commercial motor vehicle or performs other safety-sensitive functions in the course of duties for the board may be subject to drug and alcohol testing in accordance with policy 7241, Drug and Alcohol Testing of Commercial Motor Vehicle Operators.

The board will cover the cost of any required employee testing.

D. DUTY TO REPORT

In accordance with policy 7300, Staff Responsibilities, an employee must notify his or her supervisor and the executive director of human resources in writing of any conviction under any criminal drug statute for a violation occurring within the scope of Section B of this policy. Notification must be given no later than the next scheduled business day after such a charge or conviction and before reporting to work. Within 10 days of receiving a notice of conviction by an employee whose position is funded in any part by a federal grant, the executive director of human resources or designee shall notify the funding agency of the conviction. "Conviction" as used in this policy includes the entry in a court of law or military tribunal of: (1) a plea of guilty, *nolo contendere*, no contest or the equivalent; (2) a verdict or finding of guilty; or (3) a prayer for judgment continued ("PJC") or a deferred prosecution.

E. CONSEQUENCES

Violation of this policy will subject an individual to disciplinary action by the board that could result in non-renewal or termination of employment with the school system or the requirement that the employee participate satisfactorily in a drug or alcohol abuse assistance or rehabilitation program approved by the board or federal, state or local health, law enforcement, or other appropriate agency. Information concerning available counseling, rehabilitation, and re-entry programs will be provided to employees. Any illegal drug activity will be reported to law enforcement authorities.

All employees shall receive a copy of this policy.

Legal References: 21 U.S.C. 812; 41 U.S.C. 8101 et seq.; 21 C.F.R. 1300.01-.04 and 1308.11 -15; G.S. 20-138.2B; 90-89 to -94; 115C-36; O'Connor v. Ortega, 480 U.S. 709 (1987)

Cross References: Drug and Alcohol Testing of Commercial Motor Vehicle Operators (policy 7241), Staff Responsibilities (policy 7300)

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

Revised: May 11, 2000, September 11, 2008, January 12, 2012, February 12, 2015, February 8, 2018, August 16, 2018

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.

For purposes of determining a teacher's years of employment by the board in this section, a year is at least 120 workdays performed as a teacher in a full-time permanent position. If a teacher in a full-time permanent position did not work for at least 120 workdays as a teacher in a year for any reason, including because the teacher was on approved or legally entitled leave, that year will not be deemed to constitute a year of employment for the teacher unless required by law. Furthermore, a year in which a teacher in a full-time permanent position did not work for at least 120 workdays as a teacher because the teacher was on approved or legally entitled leave will not be considered a break in the continuity of employment for the teacher. A suspension will not constitute approved or legally entitled leave for purposes of this policy.

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, April 12, 2018

CERTIFIED RESOLUTIONS OF ASSOCIATION OR SIMILAR UNINCORPORATED ORGANIZATION

Deposit Accounts, Loan and Services Agreement



I, Aaron Woody, hereby certify that I am the duly elected and qualified secretary of Asheboro City Board of Education, an unincorporated association, and as such officer the keeper of its records, and that at a regular called meeting of the Asheboro City Board of Education of such association, held on the 12th day of March, 2020, at which a quorum was present, the following were elected to the office opposite their respective names and the following resolutions were adopted, and that such persons are now such officers of said association and that said resolutions are now in full force and effect:

The following officers were duly elected to serve for the ensuing year or until their respective successor shall be elected and duly qualified:

Officer Name:			
Home Address:	City:	State:	Zip:

Officer Name:			
Home Address:	City:	State:	Zip:

Officer Name:			
Home Address:	City:	State:	Zip:

The following resolutions were adopted and are now in full force and effect:

1. **BANK DEPOSITORY. RESOLVED**, that **Capital Bank**, a div of First Tennessee Bank N.A. ("Bank") is hereby designated as a depository of this association and that an account or accounts, for and on behalf of this association, be revised or opened and operated in said Bank in the name of

Account Name:	NORTH ASHEBORO MIDDLE SCHOOL	Account Number:	284289
---------------	------------------------------	-----------------	--------

2. **AUTHORIZED SIGNERS FOR DEPOSIT ACCOUNT. RESOLVED**, that delivery to Bank of funds, checks, drafts or other property, with or without endorsement, and if endorsed, in whatever manner effected, unless specifically restricted, shall be authority to said Bank to place the same to the credit of the association under the terms set forth in the Bank's Depository Agreement, and such credits may be withdrawn by check, draft, debit card or other order of withdrawal executed for the association by any of the following signers, even though the association may have a requirement for more than one signature, with the understanding that Bank shall be under no obligation to see or make inquiry as to the application of the funds so withdrawn, even though such withdrawal order may be payable to the agent of the association executing same and funds be withdrawn for personal use:

Title	Typed Name	Signer's SSN	Signature
Finance Officer	Sandra Spivey		
Treasurer	Laura Weil		
Interim Principal	Karen Burress		

CERTIFIED RESOLUTIONS OF ASSOCIATION OR SIMILAR UNINCORPORATED ORGANIZATION

Deposit Accounts, Loan and Services Agreement



3. AUTHORIZED FOR INFORMATION ONLY. *RESOLVED*, that Bank is authorized to release account information to the following person(s) upon request or inquiry.

Title	Typed Name	Signer's SSN	Signature
N/A			

4. FACSIMILE SIGNATURES. *RESOLVED*, that Bank is authorized and directed to honor checks, drafts and other instruments on said account which bear or purport to bear the facsimile signature(s) appearing below, and Bank is entitled to charge said account regardless of by whom or by what means a facsimile signature may be affixed if such signature resembles the following:

Title	Typed Name	Facsimile Specimen
N/A		

5. LOANS. *RESOLVED*, that any _____ of the following officers of the association (is) (are jointly) authorized at any time, until this authority shall be revoked by proper action of the association and official notice thereof given in writing to Bank, to effect loans or other credit extensions from the Bank for the association, including renewals, modifications or extensions, to pledge, mortgage, hypothecate, or in any other manner create a lien upon the assets of the association as collateral and security for any such loans or other obligations owned by the association to the Bank, and to execute any related documents required by the Bank, the Bank being under no obligation to observe or inquire as to application of any proceeds.

Name	Office or Title
N/A	

CERTIFIED RESOLUTIONS OF ASSOCIATION OR SIMILAR UNINCORPORATED ORGANIZATION

Deposit Accounts, Loan and Services Agreement



6. SERVICES AGREEMENTS. *RESOLVED*, that any one _____ of the following officers of the association (is) (are jointly) authorized to sign agreements under which Bank provides certain services:

Title	Typed Name	Signature
Finance Officer	Sandra Spivey	

IN WITNESS WHEREOF, I hereunto affix my signature on this the _____ day of _____, _____.

Secretary Name: Aaron Woody	Secretary Signature:
-----------------------------	----------------------

APPROVED (*):

Officer Title	Typed Name	Officer Signature

*If these resolutions authorized the Secretary to withdraw or borrow funds, the signature of another officer of the organization above confirms the Secretary's authorization to do so.

RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL RECORDS SCHEDULE FOR LOCAL GOVERNMENT AGENCIES



Issued By:



North Carolina Department of Natural and Cultural Resources
Division of Archives and Records
Government Records Section

March 1, 2019

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2019 Local Government Agencies General Records Retention and Disposition Schedule

The records retention and disposition schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement. The local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

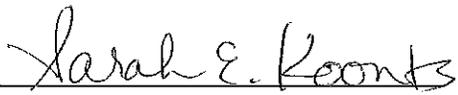
All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when "*reference value ends.*" All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "*destroy when reference value ends.*" If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction "*destroy when reference value ends.*"

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule supersedes the general standards in all previous local government retention and disposition schedules and is to remain in effect from the date of approval until it is reviewed and updated.

APPROVAL RECOMMENDED

Municipal/County Clerk or Manager
Title: _____



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Head of Governing Body
Title: _____



Susi H. Hamilton, Secretary
Department of Natural and Cultural
Resources

Municipality/County: _____

EXECUTIVE SUMMARY

- ✓ According to G.S. § 121-5(b) and G.S. § 132-3, you may destroy public records only with the consent of the Department of Natural and Cultural Resources (DNCR). The State Archives of North Carolina is the division of DNCR charged with administering a records management program. This schedule is the primary way the State Archives of North Carolina gives its consent. Without approving this schedule, your agency is obligated to obtain the State Archives of North Carolina's permission to destroy *any* record, no matter how insignificant.
- ✓ Each records series listed on this schedule has specific disposition instructions that will indicate how long the series must be kept in your office. In some cases, the disposition instructions are simply "retain in office permanently," which means that those records must be kept in your office forever. In other cases, the retention period may be "destroy in office when reference value ends." An agency may have reference copies of materials, meaning "a copy of a record distributed to make recipients aware of the content but not directing the recipient to take any action on the matter" (from Richard Pearce-Moses, *A Glossary of Archival and Records Terminology*). Your agency must establish and enforce internal policies by setting minimum retention periods for the records that the State Archives of North Carolina has scheduled with the disposition instructions, "destroy when reference value ends."
- ✓ E-mail is a record as defined by G.S. § 121-5 and G.S. § 132. It is the content of the e-mail that is critical when determining the retention period of a particular e-mail, including attachments, not the media in which the record was created. It is important for all agency employees and officials to determine the appropriate records series for specific e-mails and retain them according to the disposition instructions.
- ✓ The State Archives of North Carolina recommends that all agency employees and officials view the tutorials that are available online through the State Archives website in order to familiarize themselves with records management principles and practices. The State Archives of North Carolina's online tutorials include topics such as records management and scanning guidelines.
- ✓ The State Archives of North Carolina provides microfilming services for the minutes of major decision-making boards and commissions. Once those records are filmed, we will store the silver halide negative (original) in our security vault. There is a nominal fee for filming and duplicating film. Contact the Records Management Analyst in charge of microfilm coordination for the most current information.

MANAGING PUBLIC RECORDS IN NORTH CAROLINA

Q. What is this “records retention and disposition schedule”?

- A.** This document is a tool for the employees of local government agencies across North Carolina to use when managing the records in their offices. It lists records commonly found in agency offices and gives an assessment of their value by indicating how long those records should be retained. This schedule is also an agreement between your agency and the State Archives of North Carolina.

This schedule serves as the inventory and schedule that the State Archives of North Carolina is directed by G.S. § 121-5(c) and G.S. § 132-8 to provide. It supersedes all previous editions, including all amendments.

Q. How do I get this schedule approved?

- A.** This schedule must be approved by your governing body for use in your agency. That approval should be made in a regular meeting and recorded as an action in the minutes. It may be done as part of the consent agenda, by resolution, or other action.
-

Q. Am I required to have all the records listed on this schedule?

- A.** No, this is not a list of records you must have in your office.
-

Q. What is “reference value”?

- A.** Items containing “reference value” in the disposition instructions are generally records that hold limited value, which is typically restricted to those documenting routine operations within the office. A minimum retention period should be established by the office for any items containing the phrase “destroy in office when reference value ends” in the disposition instructions.
-

Q. Do the standards correspond to the organizational structure of my agency?

- A.** Records series are grouped into standards to make it easier for users to locate records and their disposition instructions. You may find that the groupings reflect the organizational structure of your agency, or you may find that records are located in various standards depending on the content of the record. The intent of the schedule’s organization is to provide an easy reference guide for the records created in your agency.
-

Q. What if I cannot find some of my records on this schedule?

- A.** Sometimes the records are listed in a different standard than how you organize them in your office. Be sure to check the Index and utilize the search function on the PDF version of the schedule to facilitate the location of records series. If you still cannot locate your records on the schedule, contact a Records Management Analyst. We will work with you to amend this records schedule so that you may destroy records appropriately.
-

Q. What are public records?

- A.** The *General Statutes of North Carolina*, Chapter 132, provides this definition of public records:

“Public record” or “public records” shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data-processing records, artifacts, or other documentary material, regardless of physical form or characteristics, made or received pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina government or its subdivisions. Agency of North Carolina government or its subdivisions shall mean and include every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the State or of any county, unit, special district or other political subdivision of government.

Q. Is any person allowed to see my records?

A. Yes, except as restricted by specific provisions in state or federal law. G.S. § 132-6 instructs:

“Every custodian of public records shall permit any record in the custodian’s custody to be inspected and examined at reasonable times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law. ... No person requesting to inspect and examine public records, or to obtain copies thereof, shall be required to disclose the purpose or motive for the request.”

Q. What about my confidential records?

A. Not all government records are open to public inspection. Exceptions to the access requirements in G.S. § 132-6 and the definition of public records in G.S. § 132-1 are found throughout the General Statutes. You must be able to cite a specific provision in the General Statutes or federal law when you restrict or deny access to a particular record.

Q. Am I required to make available to the public copies of drafts that have not been approved?

A. Yes, even if a report, permit, or other record has not been finalized, it is still a public record subject to request. Any record that is not confidential by law must be provided when a request is received, whether it is “finished” or not.

Q. What do I do with permanent records?

A. Permanent records should be maintained in the office that created the records, forever.

The Department of Natural and Cultural Resources (DNCR) is charged by the General Assembly with the administration of a records management program (N.C.G.S. §121-4 (2) and §132-8.1) and the maintenance of “a program for the selection and preservation of public records considered **essential** to the operation of government and to the **protection of the rights and interests of persons**” (§132-8.2). Permanent records with these characteristics require preservation duplicates that are human-readable (paper or microfilm). Some examples of these characteristics include:

- Affect multiple people, without regard to relation
- Have significance over a long span of time
- Document governance
- Document citizenship

Examples of records with these characteristics:

- Minutes of governing bodies at the state and local levels are the basic evidence of our system of governance, and are routinely provided for the public to read.
 - Records, such as deeds and tax scrolls, about land document changes in ownership and condition. Counties maintain offices expressly for the purpose of making those records available to the public. Other records in local and state governments document potential public health hazards, such as hazardous materials spills.
 - Adoptions, marriages, and divorces document changes in familial relationships and document citizenship. Though adoptions are confidential (not available for public inspection), they document citizenship and changes in inheritance and familial succession.
 - Court records, such as wills, estates, and capital cases, affect people within and across family groups, are made available for public inspection, and often involve transactions related to the examples above.
- See the Human-Readable Preservation Duplicates policy issued by the North Carolina Department of Natural and Cultural Resources (<https://archives.ncdcr.gov/documents/human-readable-preservation-duplicates>) and check with a records analyst to determine whether your permanent records require a preservation duplicate.

Q. *What is historical value?*

- A.** Historical records document significant events, actions, decisions, conditions, relationships, and similar developments. These records have administrative, legal, fiscal, or evidential importance for the government or its citizens. Call a Records Management Analyst for further assistance in assessing historical value.

Q. *What if I do not have any records?*

- A.** Nearly every position in government generates, receives, or uses records. Computer files of any kind, including drafts and e-mail, are public records. Even if your records are not the official or final version, your records are public records. Not all records have high historical, legal, or fiscal value, but they all must be destroyed in accordance with the provisions of the appropriate records schedule.

Q. *May I store our unused records in the basement, attic, shed, etc.?*

- A.** Public records are public property. Though we encourage agencies to find places to store records that do not take up too much valuable office space, the selected space should be dry, secure, and free from pests and mold. Your office must ensure that records stored away from your main office area are well protected from natural and man-made problems while remaining readily available to your staff and the public.

Q. *Our old records are stored in the attic, basement, or off-site building, etc. Are we required to provide public access to these records?*

- A.** Yes, as long as the records are not confidential by law. You should also be aware that confidentiality can expire.

Q. *Aren't all our old records at the State Archives of North Carolina?*

- A.** Probably not. The State Archives of North Carolina collects only very specific types of records from local government offices. Contact a Records Management Analyst for more information about which records are held or can be transferred to the State Archives of North Carolina for permanent preservation.

Q. *I found some really old records. What should I do with them?*

- A.** Call a Records Management Analyst. We will help you examine the records and assess their historical value.

Q. *Can I give my old records to the historical society or public library?*

- A.** Before you offer any record to a historical society, public library, or any other entity, you must contact a Records Management Analyst. Permanent records must be kept either in your offices or at the State Archives of North Carolina.

Q. *Whom can I call with questions?*

- A.** If you are located west of Statesville, call our Western Office in Asheville at (828) 296-7230 extension 224. If you are east of Statesville, all the way to the coast, call our Raleigh office at (919) 814-6900.

AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION

Q. Why is there an asterisk in the disposition instructions of so many items on this schedule?

A. No record involved in a pending or ongoing audit, legal, or other official action may be destroyed before that audit or action is resolved.

A legal hold or litigation hold means that records that are the subject of the legal hold or litigation hold must be preserved and thus must not be destroyed until officially released from the hold. A legal hold or litigation hold is placed when either an official discovery order is served on the agency requesting the production of the records in question (for a litigation, regulatory investigation, audit, open records request, etc.) or litigation is pending and the agency is thus on notice to preserve all potentially relevant records. You must also ensure that for a claim or litigation that appears to be reasonably foreseeable or anticipated but not yet initiated, any records (in paper or electronic formats) relevant to such a claim or litigation are preserved and not destroyed until released by your General Counsel. The records in question must not be destroyed until the completion of the action and the resolution of all issues that arise from it regardless of the retention period set forth in this schedule.

We have used an asterisk (*) in the disposition instructions to mark records series that are commonly audited, litigated, or may be subject to other official actions. However, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal, or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See **AUDITS: PERFORMANCE**, page 2, item 8, and **AUDITS: FINANCIAL**, page 19, item 6.) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the agency should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.

TRANSITORY RECORDS

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”¹

According to North Carolina General Statutes § 121 and § 132, every document, paper, letter, map, book, photograph, film, sound recording, magnetic or other tape, electronic data processing record, artifact, or other documentary material, regardless of physical form or characteristics, made or received in connection with the transaction of public business by any state, county, municipal agency, or other political subdivision of government is considered a public record and may not be disposed of, erased, or destroyed without specific approval from the Department of Natural and Cultural Resources.

The Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called “transitory records.” The following questions and answers discuss types of transitory records commonly created in state government. They may be disposed of according to the guidance below. However, all public employees should be familiar with the General Schedule for State Agency Records, their office’s Program Records Retention and Disposition Schedule, and any other applicable guidelines for their office. If any of these documents require a different retention period for these records, follow the longer of the two retention periods. When in doubt about whether a record is transitory, or whether it has special significance or importance, retain the record in question and seek guidance from the analyst assigned to your agency.

Q. What do I do with routing slips, fax cover sheets, “while you were out” slips, memory aids, etc.?

- A.** Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed.

Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails) have minimal value once the official action these records are supporting has been completed and documented. Unless they are listed on the General Schedule for State Agency Records or your office’s Program Records Retention and Disposition Schedule, these records may be destroyed or otherwise disposed of once the action has been resolved.

Q. What about research materials, drafts, and other working papers used to create a final, official record?

- A.** Drafts and working papers are materials, including notes and calculations, gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of General Statute § 132, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents which may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and

¹ *A Glossary of Archival and Records Terminology*, Richard Pearce-Moses (2005)

- Drafts and working papers for presentations, workshops, and other explanations of agency policy that are already formally documented.

Q. What if I have forms designed and used solely to create, update, or modify records in an electronic medium?

- A.** If these records are not required for audit or legal purposes, they may be destroyed in office after completion of data entry and after all verification and quality control procedures. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g. a signature or notary's seal), they should be retained according to the disposition instructions for the records series encompassing the forms' function.

See also the State Archives of North Carolina's guidance on digital signatures found at:

<https://archives.ncdcr.gov/documents/digital-signature-policy-guidelines>

LEGEND FOR RECORDS SCHEDULE

This records retention and disposition schedule applies to records in all media, unless otherwise specified.



– symbol designating that one or more records in this series may be confidential or may include confidential information.

Item # – an identifying number assigned to each records series for ease of reference.

Series – “a group of similar records that are . . . related as the result of being created, received, or used in the same activity.” (From Richard Pearce-Moses, *A Glossary of Archival and Records Terminology*). Series in this schedule are based on common functions in government offices.

Records Series Title – a short identification of the records in a series, based on their common function.

Series Description – a longer description of the records in a series, often including the types of records that can frequently be found in that series. This information is included underneath the Records Series Title.

Disposition Instructions – instructions dictating the length of time a series must be retained and how the office should dispose of those records after that time.

Citation – a listing of references to statutes, laws, and codes related to the records series. Citations can include:

- Authority: governing the creation of records
- Confidentiality: limiting access to public records
- Retention: setting a retention period

Throughout this schedule, items that cross-reference other items within this schedule are indicated with bold, uppercase letters. If you hover your cursor over one of these items, you will see the hand tool that will enable you to click on the item to follow the link to that location.

<p>AUDITS: PERFORMANCE</p> <p>Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records.</p> <p>See also AUDITS: FINANCIAL, page 20, item 6.</p>
--

Sample records series title and description with cross-reference included

No destruction of records may take place if litigation or audits are pending or reasonably anticipated. See also AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page vi.



STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS
 Official records pertaining to the authority, operating philosophy, methods, primary functions, and routine office administration of local agencies.

ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ABSTRACTS OF MUNICIPAL ELECTIONS Copies of abstracts prepared by the County Board of Elections and forwarded to the municipal clerk.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____ <i>Retention Note: Official record maintained permanently by the County Board of Elections.</i>	Authority: G.S. § 163-300
2.	ACCREDITATION RECORDS Records documenting accreditations and certifications received by the agency. Includes applications, final reports, and other related records.	Destroy in office 5 years after superseded or obsolete.	Authority: 10A NCAC 48B
3.	ADMINISTRATIVE DIRECTIVES, REGULATIONS, AND RULES	a) Retain in office official copy permanently. b) Destroy in office remaining records after 3 years.	
4.	AGENDA AND MEETING PACKETS Includes agendas and copies of supporting documentation submitted and discussed during meetings of public bodies. Also includes documentation of outside meetings attended by agency personnel. See also MINUTES OF PUBLIC BODIES , page 11, item 42.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____	

1

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.	<p>APPLICATIONS FOR APPOINTMENT Applications and related records received from individuals applying for appointments to serve on public boards, commissions, councils, and committees.</p>	<p>a) Destroy in office records concerning appointed individuals 1 year after expiration of term. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____</p>	
6.	<p>APPOINTMENT REPORTS Includes annual appointment reports filed with the NC Department of the Secretary of State.</p>	<p>Destroy in office after 2 years.</p>	<p>Authority: G.S. § 143-157.1</p>
7.	<p>AUDIO AND VIDEO RECORDINGS OF MEETINGS See also MINUTES OF PUBLIC BODIES, page 11, item 42.</p>	<p>Destroy in office after approval of official written minutes. <i>NOTE: If these serve as the official minutes, as allowed by G.S. § 143-318.10(e), their retention should be permanent. These disposition instructions apply to recordings produced solely for the purpose of generating official written minutes.</i></p>	
8.	<p>AUDITS: PERFORMANCE Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records. See also AUDITS: FINANCIAL, page 19, item 6.</p>	<p>a) Retain in office permanently reports related to internal compliance or operational audits, hazardous material, or those that document a significant change in agency practices. b) Destroy in office remaining audit reports after 10 years. c) Destroy in office documentation of corrective measures 2 years after their implementation. d) Destroy in office working papers and remaining records when superseded or obsolete.</p>	

1

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9. 	BLUEPRINTS AND SPECIFICATIONS Blueprints and specifications of agency owned buildings and facilities. Includes as-built plans and related records concerning approved changes.	a) Transfer as-built drawings to new owner when agency relinquishes ownership of building or facility. b) Retain in office as-built drawings for life of structure and then destroy. c) Destroy in office blueprints, floorplans, and other preliminary design and construction documents when superseded or obsolete.	Confidentiality: G.S. § 132-1.7
10.	BONDS Records documenting written guarantees from a third party, including bid bonds, payment bonds, performance bonds, and surety bonds. See also BIDS FOR PURCHASE , page 20, item 10, and PROJECTS , page 14, item 53.	Destroy in office 5 years after expiration or cancellation.	
11.	BULLETINS Internal information sharing materials that circulate information within the agency. Also includes memoranda and newsletters.	Destroy in office when superseded or obsolete.	
12.	BUSINESS CERTIFICATION RECORDS Applications and supporting documentation submitted by businesses to be certified as a Small Business Enterprise (SBE) or other classification.	a) Destroy in office all documentation 3 years after most recent recertification. b) If certification was never issued, destroy in office all documentation when reference value ends.† Agency Policy: Destroy in office after _____	
13.	BUSINESS DEVELOPMENT SUBJECT FILE	Destroy in office after 3 years.	
14.	CALENDARS OF EVENTS AND APPOINTMENTS	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.	CENSUS PROJECT RECORDS Records created to assist the U.S. Census Bureau with the decennial census.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	
16.	CHARTER RECORDS Charter and charter proceedings related to adoption, amendment and/or repeal.	Retain in office permanently.	
17.	CITIZEN COMMENTS, COMPLAINTS, PETITIONS, AND SERVICE REQUESTS Records concerning objections, dissatisfaction, or disagreements with actions or positions taken or not taken by the agency. Includes comments and petitions submitted by citizens requesting action as well as routine requests for service. Also includes requests for reasonable accommodation under Title II of the Americans with Disabilities Act, including survey of agency buildings to determine accessibility to the physically handicapped, federal regulations, proposals for implementing the act, correspondence (including e-mail), resolutions, and solutions to access problems. See also CIVIL RIGHTS RECORDS , page 44, item 5.	a) Transfer records as applicable to LITIGATION CASE RECORDS , page 47, item 17. b) Destroy in office comments, informal complaints, petitions, and requests 1 year after resolution.* c) Destroy in office accommodation requests and complaints 2 years after resolution.*	Authority: 42 USC 12132
18.	CITIZEN REBATE PROGRAM RECORDS Applications, receipts, and related records concerning rebate programs sponsored by the agency. These records document programs and incentivized actions that citizens may opt into.	a) Destroy in office financial records 3 years after approval.* b) Destroy in office applications 1 year after approval. c) Destroy in office denied applications when reference value ends.† Agency Policy: Destroy in office after _____	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.	CITIZEN SURVEYS Surveys and related records addressing agency services, policies, and other concerns.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	
20.	COLLECTED DATA Information and statistics compiled and analyzed for research purposes or to support the functions of the agency.	Destroy in office when superseded or obsolete.	If data contains confidential information, abide by relevant restrictions.
21.	COMPREHENSIVE PLAN Long-range plan outlining policies, guidelines, and plans for future development of the agency. Includes official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans. Also includes strategic plans and business plans, as well as goals and objectives.	<ul style="list-style-type: none"> a) Retain in office comprehensive plans and strategic plans permanently. b) Destroy in office background surveys, studies, reports, and drafts 5 years after adoption of plan. c) Destroy in office business plans 2 years after execution of plan. d) Destroy in office goals and mission statements when superseded or obsolete. 	
22.	CORRESPONDENCE AND MEMORANDA Administrative and management correspondence/memoranda (including e-mail) written or received by the office concerning agency authority, operating philosophy, purpose, methods, and any other function. For information on handling e-mail and text or instant messages, see ELECTRONIC RECORDS , page 78.	<ul style="list-style-type: none"> a) Transfer correspondence (including e-mail) with historical value to HISTORY RECORDS, page 8, item 32, after 3 years. b) Destroy routine administrative correspondence and memoranda after 1 year. c) Destroy in office remaining records after 3 years. <p><i>Retention Note: The correspondence (including e-mail) of the most senior administrator has historical value and should be retained permanently.</i></p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
23.	<p>CUSTOMER CALL CENTER RECORDINGS Recordings of calls to customer service centers made for quality assurance and training purposes.</p>	Destroy in office after 30 days.	
24.	<p>EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS Records concerning the maintenance, repair, routine testing, and inspection of agency owned equipment and vehicles. Also includes warranties. See also GRANTS, page 8, item 31, and SYSTEM MAINTENANCE RECORDS: HARDWARE REPAIR OR SERVICE, page 40, item 15.</p>	<p>a) Destroy in office records documenting routine inspections, janitorial cleaning, and routine maintenance of equipment and vehicles after 1 year.*</p> <p>b) Destroy in office records documenting all other maintenance and repairs after 3 years.*</p> <p>c) Destroy in office warranties 1 year after expiration.</p>	
25.	<p>EQUIPMENT AND VEHICLE REFERENCE RECORDS Includes operation, specification, and technical manuals. Also includes brochures, bulletins, and related documentation.</p>	Destroy in office when superseded or obsolete.	
26.	<p>EQUIPMENT, FACILITY, AND VEHICLE USAGE RECORDS Records documenting the assignment, request, and usage of agency assets. Also includes mileage and checkout logs, fuel consumption reports, reservation requests, authorizations, utility usage logs, and similar records.</p>	<p>a) Destroy in office after 3 years if records are used for allocating costs or determining payment under rental or lease agreements.*</p> <p>b) Destroy in office remaining records after 1 year.</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
27.	<p>FACILITY MAINTENANCE, REPAIR, AND INSPECTION RECORDS</p> <p>Records documenting maintenance, repair, and inspection of agency-owned facilities.</p> <p>See also CONTRACTS, LEASES, AND AGREEMENTS, page 45, item 8.</p>	<p>a) Destroy in office records documenting routine inspections, janitorial cleaning, environmental monitoring, and routine maintenance of facilities after 1 year.</p> <p>b) Destroy in office records documenting system repair and improvement (including plumbing, electrical, fire, and other systems) after 3 years.</p>	
28.	<p>FORMS AND TEMPLATES</p> <p>Blank forms, templates, and letterhead used to create agency records.</p>	<p>Destroy in office when superseded or obsolete.</p>	
29.	<p>GOVERNING AND ADVISORY BODY MEMBER FILES</p> <p>Records concerning members of public boards, commissions, councils, and committees. Includes codes of conduct, ethics statements, agreements, notices of resignation, and other related records. Also includes biographical information and waivers.</p> <p>See also APPLICATIONS FOR APPOINTMENT, page 2, item 5, and OATHS OF OFFICE, page 47, item 18.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office 1 year after superseded or obsolete waivers from board members choosing not to receive stipend/per diem payments.</p> <p>c) Destroy in office remaining records 1 year after service ends.</p>	
30.	<p>GRANT PROPOSALS</p> <p>Proposals submitted for grants, including applications, correspondence (including e-mail), and other related records.</p>	<p>a) Transfer records concerning approved grants to GRANTS, page 8, item 31.</p> <p>b) Destroy in office rejected or withdrawn grant proposals when reference value ends.†</p> <p>Agency Policy: Destroy in office after _____</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
31.	<p>GRANTS Records concerning approved federal, state, and private grants. File includes applications, reports, records of equipment purchased with grant funds, and all relevant programmatic records. Also includes documentation about grants issued by the agency along with research records generated as part of a grant project.</p> <p>See also GRANTS: FINANCIAL, page 24, item 27.</p>	<p>a) Destroy records supporting the expenditure of federal funds passed through NC DHHS on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.</p> <p>b) Destroy in office records of state and private grants 5 years after final financial report is filed.*</p> <p>c) Destroy in office records of other federal grants 3 years after final financial report is filed.</p> <p>d) Destroy in office records not relating to a specific grant after 1 year.</p> <p><i>Retention Note: According to 2 CFR 200.333(c), records for real property and equipment acquired with Federal funds must be retained for 3 years after disposition of the property/equipment.</i></p>	Retention: 09 NCAC 03M .0703 2 CFR 200.333
32.	<p>HISTORY RECORDS (AGENCY AND EMPLOYEES) Records concerning the history of the agency and its employees. Includes published and unpublished histories, biographical data, photographs, newspaper clippings, and other related records.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when reference value ends. † Agency Policy: Destroy in office after _____</p>	
33.	<p>IMPROPER CONDUCT INVESTIGATIONS Records concerning investigations triggered by questions about ethics or conduct within an agency, such as whistleblower reports or allegations of fraud. Includes complaints, reports, investigations, and other related records. Also includes records from an ombuds office.</p>	Destroy in office 3 years after resolution.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
34.	INDICES Listings of where specific information can be found.	Destroy in office when superseded or obsolete.	
35.	INTERAGENCY PROGRAMS Records of programs involving more than one government agency. Includes resource materials, program information, and other related records.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	
36.	INVENTORIES Inventories describing the type of property (including equipment and facilities other and fixed assets), its location, and related information. Also includes inventory control and usage records, such as requisitions/draw tickets, mileage logs, request forms, and other related records.	a) Destroy in office lists of properties, facilities, fixed assets, supplies, and surplus property when superseded or obsolete. b) Destroy in office inventory control and usage records after 3 years.	
37.	LEGISLATION AND REGULATORY RECORDS Notices and copies of proposed or adopted state or federal legislation or regulations affecting the agency.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	
38.	LOGISTICS MATERIALS Records concerning scheduled plans of agency personnel. Includes routine notices, task lists, and arrangements.	Destroy in office after 1 year.	
39.	MAIL: UNDELIVERABLE/RETURNED Outgoing agency mail returned by the post office for any reason, including insufficient postage, incorrect address, forwarding order expired, etc. Also includes outgoing e-mail returned for any reason.	Destroy in office after 30 days.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
40. 	MAILING AND DISTRIBUTION RECORDS Includes mailing and meeting notification lists, e-mail distribution lists, Sunshine Lists, and related documentation of transactions with the U.S. Postal Service, state courier, or private carriers.	a) Destroy in office Sunshine Lists when superseded or obsolete. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____	Confidentiality: G.S. § 132-1.12 G.S. § 132-1.13
41.	MEMBERSHIP RECORDS Records concerning associations, organizations, groups, etc., with which the agency is involved. Includes records concerning memberships or registrations on behalf of the agency or agency personnel.	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
42.	<p>MINUTES OF PUBLIC BODIES Includes minutes of the governing board and all subsidiary and advisory boards. Subsidiary boards are defined as boards that exercise or are authorized to exercise legislative, policy-making, quasi-judicial, or administrative functions. Also includes minutes of subcommittees of the governing board and its subsidiary and advisory boards.</p> <p>See the MICROFILM section on page 82 for instructions on microfilming.</p> <p>See also AGENDA AND MEETING PACKETS, page 1, item 4, and AUDIO AND VIDEO RECORDINGS OF MEETINGS, page 2, item 7. If there are other boards in the operational standard(s) or if the Workforce Development standard is included, add references to those boards here.</p>	<p>a) Retain in office permanently official minutes of the governing board and its subsidiary boards as well as all attachments necessary to understand the body’s actions.</p> <p>b) The official minutes of advisory boards may be destroyed only upon approval by the State Archives of North Carolina. The State Archives reserves the right to designate the minutes of any advisory board as permanent.</p> <p>c) Destroy in office minutes of committees or subcommittees when reference value ends, if the minutes or actions and decisions of the committee are entered as part of the minutes of the parent board. If minutes or actions and decisions of the committee or subcommittee in question are not entered as part of the minutes of the parent board, the State Archives reserves the right to designate the minutes as permanent.†</p> <p>Agency Policy: Destroy in office after _____</p>	<p>Authority: G.S. § 143-318.10</p>
43.	<p>MINUTES (STAFF MEETINGS) Minutes of staff meetings, including all referenced and attached documentation.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records after 1 year.</p>	
44.	<p>MISCELLANEOUS (NON-BUILDING) APPLICATIONS, LICENSES, AND PERMITS Includes, but not limited to, applications and permits regarding burning, special events, and landscape establishment.</p>	<p>a) Destroy in office 1 year after expiration of license/permit.</p> <p>b) Destroy in office applications for which a license/permit was never issued when reference value ends.†</p> <p>Agency Policy: Destroy in office after _____</p>	<p>Authority: G.S. § 66-77</p>

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
45.	<p>NOTICES OF PUBLIC MEETINGS Includes notices and regular meeting schedules.</p> <p>See also AFFIDAVITS OF PUBLICATION, page 43, item 1, and PUBLICITY RECORDS, page 69, item 12.</p>	Destroy in office after 1 year.	
46.	 <p>OFFICE SECURITY RECORDS Records concerning the security of agency offices, facilities, vehicles, equipment, and personnel. Includes visitors’ register; security, employee, or contractor access to facilities or resources; and surveillance system reports and recordings.</p>	<p>a) If the recording becomes evidence in a personnel investigation or lawsuit, transfer to DISCIPLINARY ACTIONS, page 54, item 12, or LITIGATION CASE RECORDS, page 47, item 17.</p> <p>b) Destroy in office recordings not required to support known investigations or litigation after 30 days.</p> <p>c) Destroy in office remaining records after 1 year.</p>	Confidentiality: G.S. § 132-1.7
47.	<p>ORDINANCES Includes code of ordinances.</p> <p>See the MICROFILM section on page 82 for instructions on microfilming.</p>	<p>a) Retain in office official copy permanently.</p> <p>b) Destroy in office ordinance development records when ordinance is no longer in effect.</p> <p>c) Destroy in office additional copies (including tabled or failed ordinances) when reference value ends.† Agency Policy: Destroy in office after _____</p>	
48.	<p>PEST CONTROL Records concerning pest abatement or eradication programs overseen by the agency.</p>	Destroy in office after 3 years.*	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
49.	<p>POLICIES AND PROCEDURES</p> <p>Records documenting the formulation, planning, and adoption of policies, procedures, and functions of the agency and its departments. File also includes organizational charts, reorganization studies, and similar records describing the arrangement and administrative structure of the agency.</p> <p>See also CIVIL RIGHTS RECORDS, page 44, item 5, POLICIES AND PROCEDURES (PERSONNEL), page 62, item 31, and ELECTRONIC RECORDS POLICIES AND PROCEDURES, page 38, item 7.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
50.	<p>POLL LIST/REGISTRATION LIST/ROSTER/ AUTHORIZATION TO VOTE (ATV)</p> <p>Lists documenting registered electors and votes cast prior to County Board of Elections taking over municipal elections. Includes electronic or paper ATV related records such as ATV books, forms, unused stickers, lists, registers, indexes, or similar records used to verify persons are registered voters at each polling location.</p>	<p>Contact State Archives of North Carolina prior to destroying old poll books and voter registration books.</p>	<p>Authority: G.S. § 163 Art. 15A G.S. § 163-166.7 08 NCAC 10B .0103 52 USC Chap. 205</p>
51.	<p>PRICE QUOTATIONS</p>	<p>Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____.</p>	
52.	<p>PROCLAMATIONS AND ORDERS</p> <p>Proclamations and orders issued by the governing board.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____.</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
53.	<p>PROJECTS Includes project correspondence (including e-mail), feasibility studies, final reports, specifications, assessments, notices to proceed, cost estimates, change orders, statements of work, and similar documentation.</p> <p>See also PROJECT DOCUMENTATION, page 39, item 11.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records 3 years after completion of project.</p>	
54.	<p>PROPERTY MANAGEMENT RECORDS Includes appraisals of the financial valuation of agency-owned property as well as surveys, plats, and maps.</p>	Destroy in office when superseded or obsolete.	
55.	<p>RATE AND FEE SCHEDULES Records relating to rates, fees, and regulations concerning agency services.</p>	Destroy in office when superseded or obsolete.	
56.	<p>RECORDS MANAGEMENT Includes correspondence (including e-mail) with state and/or federal agencies with regards to records retention. Also includes records disposition documentation, file plans, and copies of records retention and disposition schedules.</p>	<p>a) Retain in office documentation concerning the final disposition of records permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
57.	<p>REFERENCE (READING) FILE</p> <p>Subject files containing informational copies of records organized by areas of interest. Also includes materials that have no regulatory authority for the recipient and are received from outside the agency or from other units within the agency as well as reference copies of documents where another individual or agency is responsible for maintaining the record copy.</p>	<p>Destroy in office when reference value ends.†</p> <p>Agency Policy: Destroy in office after _____</p>	
58.	<p>REPORTS AND STUDIES</p> <p>Records concerning the performance of a department, program, or project, as well as those created for planning purposes. Includes all annual, sub-annual, or irregularly prepared research studies, reports, and studies generated by an agency or prepared by consultants hired by the agency. Also includes reports required to be submitted to the agency.</p> <p>See also CIVIL RIGHTS RECORDS, page 44, item 5, and COMPREHENSIVE PLAN, page 5, item 21.</p>	<p>a) Retain in office permanently 1 copy of all annual and biennial reports written by the agency.</p> <p>b) Retain in office permanently reports and studies prepared by request of an agency’s governing body or a court.</p> <p>c) Destroy in office after 3 years reports prepared monthly, bimonthly, or semi-annually.</p> <p>d) Destroy in office after 1 year activity reports concerning workload measurements, time studies, number of jobs completed, etc., prepared on a daily or other periodic basis.</p> <p>e) Destroy in office when superseded or obsolete reports required to be submitted to the agency.</p> <p>f) Destroy in office remaining reports and studies when reference value ends.†</p> <p>Agency Policy: Destroy in office after _____.</p> <p><i>Retention Note: Reports and studies listed elsewhere in this schedule should be retained the specified period of time.</i></p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
59.	<p>REQUESTS FOR INFORMATION Requests received and responses issued by the agency.</p> <p>See also PUBLIC RECORDS REQUESTS, page 69, item 11.</p>	<p>Destroy in office after 1 year after resolution.</p>	
60.	<p>REQUESTS FOR PROPOSALS (RFP) Proposals submitted by vendors in response to requests from agency.</p> <p>See also BIDS FOR PURCHASE, page 20, item 10, and PRICE QUOTATIONS, page 13, item 51.</p>	<p>Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____</p>	
61.	<p>RESOLUTIONS File consists of resolutions indicating date, issues or policy involved, and appropriate signatures.</p> <p>See the MICROFILM section on page 82 for instructions on microfilming.</p>	<p>a) Retain in office permanently one copy of final resolution. b) Retain in office permanently resolution development records with historical value. c) Destroy in office additional copies of resolutions (including those tabled or failed) along with all remaining development records when reference value ends.† Agency Policy: Destroy in office after _____</p>	
62.	<p>SURPLUS PROPERTY Inventories and reports of agency property to be surplus.</p>	<p>Destroy in office 3 years after disposition of property.*</p>	
63.	<p>TRACKING MATERIALS Records intended to verify the receipt of information, such as certified mail receipts.</p>	<p>Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
64.	<p>TRAVEL REQUESTS Requests and authorizations for travel. Includes forms and itineraries.</p> <p>See also TRAVEL REIMBURSEMENTS, page 28, item 45, and PRICE QUOTATIONS, page 13, item 51.</p>	Destroy in office after 1 year.*	
65.	<p>VEHICLE REGISTRATION CARDS North Carolina registration cards for vehicles in the agency fleet.</p> <p>See also VEHICLE TITLES, page 49, item 23.</p>	Destroy in office when superseded.	
66.	<p>WORK ORDERS Includes date and location of work, cost of materials used and labor, type of work performed, and other related records regarding the repairs of equipment, facilities, and vehicles.</p>	<p>a) Destroy in office 1 year after work is completed.*</p> <p>b) If this is the only record documenting completed work, follow disposition instructions for FACILITY MAINTENANCE, REPAIR, AND INSPECTION RECORDS, page 7, item 27, or EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS, page 6, item 24.</p>	

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STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS
 Records created and accumulated concerning the managerial control, budgeting, disbursement, collection, and accounting of the agency.

Note: Per 26 CFR 1.148-5(d)(6)(iii)(E), all records necessary to support the tax-exempt status of an agency debt issue must be retained for the life of the debt plus 3 years.

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ACCOUNTS PAYABLE Records concerning the status of accounts in which the agency owes money to firms or individuals. Includes invoices, reimbursements, receipts or bills of sale, check registers, and subsidiary registers. Also includes stop payment notices.	Destroy in office 3 years after payment.*	
2.	ACCOUNTS RECEIVABLE Records concerning receivables owed and collected. Includes billing statements, records of payment received, remittances, subsidiary registers, overpayment or refund records, deposits, fines and fees assessed, and collection of past due accounts.	Destroy in office 3 years after collection.*	
3.	ACCOUNTS UNCOLLECTABLE Records of accounts deemed uncollectable, including returned checks, write-off authorizations, and other related records.	Destroy in office 3 years after account is determined to be uncollectable.*	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	<p>ANNUAL BUDGET Annual budget and budget message submitted to governing board for approval.</p> <p>See also BUDGET REPORTS, page 21, item 16.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office remaining records after 3 years.</p> <p><i>Retention Note: Annual budgets should be entered into the minutes of the governing board.</i></p>	<p>Authority: G.S. § 159-11</p>
5.	<p>ARBITRAGE RECORDS Records concerning arbitrage rebate calculations and funds rebated.</p>	<p>Destroy in office 3 years after final redemption date of the bonds and after all related debts and obligations have been satisfied.*</p>	<p>Authority: 26 CFR 1.148-3</p>
6.	<p>AUDITS: FINANCIAL Records concerning internal and external audits. Includes reports, working papers, and related records.</p> <p>See also AUDITS: PERFORMANCE, page 2, item 8.</p>	<p>a) Retain in office reports permanently final reports related to internal compliance or operational audits or those that document a significant change in agency practices or have significant administrative value. b) Destroy in office after 10 years final reports related to internal accounting systems and controls and those with limited administrative value. c) Destroy in office working papers and remaining records when superseded or obsolete.*</p>	<p>Authority: G.S. § 159-34</p>
7.	<p>AUTHORIZATION FORMS Authorization to purchase materials.</p>	<p>Destroy in office after 3 years.*</p>	
8.	<p>BANK STATEMENTS AND RECONCILIATIONS Includes bank statements, canceled checks, deposit slips, and reconciliation reports.</p>	<p>Destroy in office after 3 years.*</p>	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.	<p>BIDS FOR DISPOSAL OF PROPERTY Records concerning the disposal of surplus property. Includes information about various disposition procedures used, such as sealed bids and public auction.</p> <p>See also ACCOUNTS RECEIVABLE, page 18, item 2.</p>	Destroy in office all records after the disposition of property has been recorded in governing board’s minutes.*	Authority: G.S. § 153A-176
10.	<p>BIDS FOR PURCHASE Records documenting quotes to supply products and services. Includes advertisements, tabulations, awards letters, records of bids, good faith effort documentation, and related records concerning accepted and rejected bids.</p>	<p>a) Transfer records to CONTRACTS, LEASES, AND AGREEMENTS, page 45, item 8 when bid is approved.</p> <p>b) Destroy in office bid records not awarded or opened after 1 year.*</p>	Authority: G.S. § 143 Article 8
11.	<p>BOND CLOSING RECORDS Includes applications, agreements, tax records, contracts, official statements, legal opinions, rating letters, public hearing bonds, title insurance, deeds of trust, and other related records concerning bonds issued by the agency. Also includes records concerning expenditure and/or investment of bond proceeds.</p>	Destroy in office 3 years after entire issuance has been satisfied.*	Authority: G.S. § 159 Article 7
12.	<p>BOND REGISTER Records of all bonds, notes, and coupons issued by the agency detailing the purpose of issuance, the date of issue, serial numbers (if any), denomination, maturity date, and total principal amount.</p>	Retain in office permanently.	Authority: G.S. § 159-130
13.	<p>BONDS, NOTES, AND COUPONS</p>	Destroy in office 1 year from date of payment.	Authority: G.S. § 159-139

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.	BUDGET ADMINISTRATION RECORDS Records of budget administration. Includes research, correspondence, and other related records.	Destroy in office after 2 years.*	
15.	BUDGET EXECUTION RECORDS Records of authorizations to move funds between budget codes.	Destroy in office when released from audits.	
16.	BUDGET REPORTS Includes daily detail reports and monthly budget reports. Also includes contract budget and expenditure reports and summaries of tax allocations. See also ANNUAL BUDGET , page 19, item 4.	a) Destroy in office daily detail reports after 1 year.* b) Destroy in office remaining reports after 3 years.*	
17.	BUDGET REQUESTS AND WORKING PAPERS Includes budget requests, cost estimates, expenditures, program requests, salary and wage lists, correspondence (including e-mail), and related records.	Destroy in office after 3 years.*	Authority: G.S. § 159-10
18.	BUDGET RESOLUTIONS AND ORDINANCES Includes project ordinances, budget resolutions, and amendments. See also MINUTES OF PUBLIC BODIES , page 11, item 42.	a) Retain official copies in the minutes of the governing board. b) Destroy in office remaining copies when reference value ends.† Agency Policy: Destroy in office after _____	Authority: G.S. § 159-8 G.S. § 159-13 G.S. § 159-13.2 G.S. § 159-15

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.	COST ALLOCATION PLANS Accounting report that calculates and spreads agency-wide indirect costs to departments and funds that receive a service from other departments.	Destroy in office after 3 years.*	
20.	 CREDIT/DEBIT/PROCUREMENT CARD RECORDS Records of assignation of agency credit cards and purchasing cards along with authorization logs.	Destroy in office when superseded or obsolete.*	Confidentiality: G.S. § 132-1.2(2)
21.	DONATIONS AND SOLICITATIONS Records concerning requests made to agency by outside organizations. Includes applications and other related records. See also FUND DRIVE AND EVENT RECORDS , page 68, item 6.	a) Destroy in office records supporting approved donations 1 year after payment. b) Destroy in office rejected applications after 30 days.	
22.	 ELECTRONIC FUNDS TRANSFERS (EFT) Includes forms authorizing electronic transfer of monies via wire transfer or automated clearing house (ACH) as well as ACH bank reports.	Destroy in office when superseded or obsolete.	Confidentiality: G.S. § 14-113.20
23.	ESCHEATS AND UNCLAIMED PROPERTY Records containing information required to be included in holder reports submitted to the State Treasurer’s office. For more information, see the State Treasurer’s memo, “Annual Reporting of Unclaimed Property.”	a) Destroy in office after 10 years if report was filed prior to July 16, 2012.* b) Destroy in office after 5 years if report was filed on or after July 16, 2012.*	Authority: G.S. § 116B-60 Retention: G.S. § 116B-73

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
24.	FINANCIAL JOURNALS AND LEDGERS	a) Destroy in office year-end summaries of receipts and disbursements after 3 years.* b) Destroy in office daily, monthly, or quarterly transaction detail journals and ledgers after 1 year.*	
25.	FINANCIAL REPORTS	a) Destroy in office annual financial reports or other reports generated to inform decision-making after 3 years.* b) Destroy monthly or quarterly reports generated for operational purposes after 1 year. c) Destroy logs and distribution reports generated to track transactions when released from audits.	
26.	GOVERNMENT EMPLOYEES RETIREMENT SYSTEM MONTHLY REPORTS Reports produced by the North Carolina Department of State Treasurer regarding the Teachers' and State Employees' Retirement System (TSERS) and the Local Governmental Employees' Retirement System (LGERS).	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
27.	<p>GRANTS: FINANCIAL Records concerning approved federal, state, and private grants received or issued by the agency. Includes all relevant accounting, purchasing, payroll, and other financial records.</p> <p>See also GRANTS, page 8, item 31.</p>	<p>a) Destroy records supporting the expenditure of federal funds passed through NC DHHS on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.</p> <p>b) Destroy in office records of state and private grants 5 years after final financial report is filed.*</p> <p>c) Destroy in office records of other federal grants 3 years after final financial report is filed.</p> <p>d) Destroy in office records not relating to a specific grant or to grants not funded after 1 year.</p> <p><i>Retention Note: According to 2 CFR 200.333(c), records for real property and equipment acquired with Federal funds must be retained for 3 years after disposition of the property/equipment.</i></p>	<p>Retention: 09 NCAC 03M .0703 2 CFR 200.333</p>
28.	<p>INVESTMENTS Includes fund information, portfolio listings and reports, balance sheets, exchange or consent instructions, broker confirmations, notices, and other documentation related to agency investments. Also includes transaction schedules for projecting revenue on investments as well as performance investment reports issued by broker or investment firm.</p>	<p>a) Destroy in office transaction schedules after 2 years.*</p> <p>b) Destroy in office performance investment reports when reference value ends.</p> <p>c) Destroy in office all remaining records after 3 years.*</p>	<p>Authority: G.S. § 159-30</p>

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
29.	LOAN RECORDS Records concerning loans received by the agency. Includes documentation of intent to proceed, loan agreements, promissory notes, letters of credit, statements, notices of principal and interest due, and other related records.	Destroy in office 5 years after satisfaction or cancellation of loan.*	
30.	LOCAL GOVERNMENT COMMISSION FINANCIAL STATEMENTS	Destroy in office after 3 years.*	Authority: G.S. § 159-33
31.	LONGEVITY PAY	Destroy in office after 3 years.*	
32.	 PAYMENT CARD DATA Records created in association with payment card transactions entered by third parties for the purchase of goods or services from the agency.	Destroy in office after processed.*	Confidentiality: G.S. § 132-1.2(2) G.S. § 132-1.10(b)(5)
33.	 PAYROLL AND EARNINGS RECORDS Records containing information such as the name, Social Security number, number of hours worked, compensation rate, deductions, and total wages paid each employee per payroll period. Also includes individual and group employee earnings records and payroll registers showing earnings and deductions for each pay period. See also TIME SHEETS, CARDS, AND ATTENDANCE RECORDS , page 28, item 44.	a) Destroy in office 30 years from date of separation records necessary for retirement or similar benefits verification. b) Destroy in office remaining records after 3 years.*	Authority: 29 CFR 516.30(a) Confidentiality: G.S. § 132-1.10 G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1 Retention: 29 CFR 516.5(a) 29 CFR 1627.3(a)

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
34. 	<p>PAYROLL DEDUCTION RECORDS</p> <p>Records used to start, modify, or stop all voluntary or required deductions from payroll. Includes tax withholding (NC-4, W-4), savings plans, insurance, association dues, orders of garnishment, etc. Used as proof the employee approved of the deduction(s).</p>	<p>a) Destroy in office tax withholding forms 4 years after termination of deduction.*</p> <p>b) Destroy in office authorizations for deductions for retirement contributions, bank payments, savings plans, insurance, and dues 2 years after termination of deduction.</p> <p>c) Destroy in office remaining records 3 years after termination of deduction.*</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: IRS Publication 15 29 CFR 516.6(c)(1)</p>
35.	<p>POWELL BILL RECORDS</p> <p>Records include certified statements, expenditures reports, information sheets, financial statements submitted to the North Carolina Department of Transportation, and all other related records.</p>	Destroy in office after 3 years.	
36.	<p>PURCHASE ORDERS</p> <p>Records, forms, packing slips, and attached documents concerning purchased supplies, equipment, and services.</p> <p>See also GRANTS: FINANCIAL, page 24, item 27.</p>	<p>Destroy in office after 3 years.*</p> <p><i>Retention Note: Packing slips may be destroyed upon verification of items received if they are not the only record of the purchase of the item.</i></p>	
37.	<p>QUALIFIED PRODUCTS LISTS (QPL)</p> <p>Records identifying products approved for purchase by the agency.</p>	Destroy in office 3 years after superseded or obsolete.*	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
38.	<p>REQUISITIONS Requests for payment or to acquire goods or services.</p> <p>See also INVENTORIES, page 9, item 36.</p>	Destroy in office after 1 year.*	
39.	<p>SCHOLARSHIP RECORDS Records concerning scholarships awarded by the agency. Includes applications, award letters, conditions and stipulations, agreements and contracts, disbursement statements, progress reports, and other related records.</p>	<p>a) Destroy in office after 3 years records documenting the awarding of scholarships.</p> <p>b) Destroy in office 1 year after notification of applicant records concerning applications that are denied by the agency or awards that are declined by the recipient.</p>	
40.	<p>SHIFT PREMIUM PAY Authorizations and other related records concerning employees receiving shift premium pay.</p>	Destroy in office after 3 years.*	
41.	<p>STATEMENTS OF BACK PAY Forms used to determine the gross pay an employee would have earned during a specified period for back pay in a grievance decision, settlement agreement, or other order.</p>	Destroy in office 3 years after payment.*	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
42. 	TAX FORMS Tax information returns generated by the agency (e.g., 1098, 1099, W-2, W-3) to be reported to the Internal Revenue Service and furnished to the other party to the transaction.	Destroy in office 4 years after submitted to taxpayer and/or IRS.*	Confidentiality: G.S. § 132-1.10 G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1 Retention: IRS Publication 15
43.	TAX RETURNS Tax returns filed by the agency.	Destroy in office 6 years after filed.*	
44.	TIME SHEETS, CARDS, AND ATTENDANCE RECORDS Records documenting the work hours and attendance of employees. See also PAYROLL AND EARNINGS RECORDS , page 25, item 33.	Destroy in office after 2 years.*	Retention: 29 CFR 516.6(a)(1)
45.	TRAVEL REIMBURSEMENTS Includes requests and authorizations for reimbursement for travel and related expenses. See also GRANTS: FINANCIAL , page 24, item 27, and TRAVEL REQUESTS , page 17, item 64.	Destroy in office after 3 years.*	

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ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
46. 	VENDORS Files maintained on specific vendors authorized or debarred from doing business with the agency. Includes name and address, correspondence (including e-mail), and other related records.	Destroy in office when superseded or obsolete.	

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STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS
 Official records received and created by agency geographic information system programs. See G.S. § 132-10 for information about providing public access to GIS databases.

ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>GEOGRAPHIC INFORMATION SYSTEM (GIS) CORE DATA</p> <p>Geo-referenced data and metadata to facilitate the management, manipulation, analysis, modeling, representation, and spatial analysis of complex problems regarding planning and management of resources.</p>	<p>Retain in office parcel, boundary, zoning, and orthoimagery layers (with accompanying data sets) permanently.</p> <p><i>Retention Note: Other datasets should be kept according to standards and procedures set by the North Carolina Geographic Information Coordinating Council (http://www.ncgicc.com/).</i></p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	
2.	<p>GEOGRAPHIC INFORMATION SYSTEM (GIS) DATA DOCUMENTATION (METADATA)</p> <p>Records created during development or modification of an automated system which are necessary to access, retrieve, manipulate, and interpret data in that system; and records that explain the meaning, purpose, structure, local relationships, and origin of the data elements. Includes data element dictionaries, file layout, codebooks and tables, and definition files.</p>	<p>Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).</p>	
3.	<p>GEOGRAPHIC INFORMATION SYSTEM (GIS) INTERNAL STANDARDS AND PROCEDURES</p> <p>Includes requirements that are intended to make hardware, software, and data compatible and that cover data capture, accuracy, sources, base categories, output, and data element dictionaries.</p>	<p>Retain in office permanently.</p>	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	GEOGRAPHIC INFORMATION SYSTEM (GIS) MONITORING RECORDS Includes system security, quality assurance, transaction tracking, and other related activity monitoring records.	Destroy in office after 1 year.	
5.	GEOGRAPHIC INFORMATION SYSTEM (GIS) OPERATIONAL RECORDS Includes user guides, system flowcharts, job or workflow records, system specifications, and similar documentation.	Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).	
6.	GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT RECORDS	a) Retain in office GIS datasets and accompanying documentation (metadata) with historical and/or legal value permanently. b) Destroy in office remaining items when reference value ends.† Agency Policy: Destroy in office after _____	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.	<p>LAYERS: ADDRESS POINTS</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	
8.	<p>LAYERS: CORPORATE LIMITS</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.	<p>LAYERS: EXTRATERRITORIAL JURISDICTIONS</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	
10.	<p>LAYERS: ORTHOIMAGERY</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Create a snapshot of dataset when created. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	<p>LAYERS: STREET CENTERLINE</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	
12.	<p>MAPPING PROJECT RECORDS</p> <p>Includes contract maps and all deliverable products for aerial photography, orthophotography, cartographic, cadastral, and digital mapping projects.</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	<p>MAPS: PARCEL</p> <p>Maps, including cadastral maps, and surveys of boundaries and measurements of each parcel, and information about encroachments, right-of-ways, and structures.</p> <p>See also GEOSPATIAL RECORDS, page 80, and PROPERTY MANAGEMENT RECORDS, page 14, item 54.</p>	<p>Paper: Destroy in office upon State Archives approval.</p> <p>GIS dataset: Create a snapshot of dataset quarterly. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	
14.	<p>MAPS: PARKS</p> <p>Includes park boundaries, facilities, landscaping, topography, and other pertinent information. Also includes maps and drawings stored and generated by Geographic Information System (GIS) and computer-aided design (CAD) systems.</p> <p>See also GEOSPATIAL RECORDS, page 80.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p> <p><i>Or:</i> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.</p>	

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ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.	<p>MAPS: ALL OTHER Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc.</p>	<p>a) Retain in office maps, including GIS datasets and accompanying documentation (metadata), with historical and/or legal value permanently.</p> <p>b) Destroy in office remaining items when reference value ends.†</p> <p>Agency Policy: Destroy in office after _____</p>	

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STANDARD 4: INFORMATION TECHNOLOGY (IT) RECORDS

Information technology encompasses all activities undertaken by agency to design, develop, and operate electronic information systems. This section covers records for which Information Technology personnel are responsible, including administrative records and those used to process data and monitor and control operations.

Note: Administration, use, and retention of records concerning computer and information security should comply with applicable provisions of G.S. § 132-6.1 on the confidentiality of records regarding “hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes.” (G.S. § 132-6.1 (c))

ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1. 	<p>AUDITS: IT SYSTEMS Records documenting user actions affecting the contents of monitored systems. Also includes fixity checks and other periodic tests of data validity.</p>	<p>a) Destroy in office after 1 year fixity check documentation. b) Destroy in office remaining records after disposition of record.*</p>	Confidentiality: G.S. § 132-6.1(c)
2.	<p>COMPUTER AND NETWORK USAGE RECORDS Records documenting usage of electronic devices and networks. Includes login files, system usage files, individual program usage files, and records of use of the Internet by employees.</p>	Destroy in office after 1 year.	
3.	<p>DATA DOCUMENTATION RECORDS Records concerning data in automated systems. Includes data element dictionary, file layout, code book or table, entity relationships tables, and other records related to the structure, management, and organization of data.</p>	Destroy in office 3 years after system is discontinued and/or replaced.	

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ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	<p>DATA MIGRATION RECORDS Technical records documenting data migrations.</p> <p><i>Note: The data itself is subject to the disposition instructions indicated for its relevant records series; these are merely records about migrating said data.</i></p>	Destroy in office 1 year after completion of data migration.	
5.	<p>DATA WAREHOUSES Federated data gathered by the agency from other sources for the purposes of comparison and distribution.</p>	Destroy in office when superseded or obsolete.	Maintain confidentiality consistent with any restrictions placed on the data provider.
6.	<p>DIGITIZATION AND SCANNING RECORDS Records concerning data entry and imaging operations. Includes quality control records.</p> <p>See Request for Disposal of Original Records Duplicated by Electronic Means, page 88.</p>	<p>Destroy in office 10 days after digitization.</p> <p><i>Note: The digital surrogate becomes the record copy and must be retained according to the disposition instructions for that record type.</i></p>	
7.	<p> ELECTRONIC RECORDS POLICIES AND PROCEDURES Includes procedural manuals as well as an Electronic Records and Imaging Policy and a Security Backup Policy.</p>	Destroy in office 3 years after superseded or obsolete.	Confidentiality: G.S. § 132-1.7(b) G.S. § 132-6.1(c)
8.	<p>INFORMATION TECHNOLOGY ASSISTANCE RECORDS Records documenting troubleshooting and problem-solving assistance provided by agency information systems personnel to users of the systems. Includes help desk assistance requests, resolution records, and related documentation.</p>	Destroy in office 1 year after work is completed.	

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ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9. 	<p>NETWORK AND SYSTEM SECURITY RECORDS Records documenting the security of network and system. Includes records concerning firewalls, anti-virus programs, and intruder scanning logs.</p>	<p>a) Destroy in office finalized cyber incident reports 5 years after resolution.</p> <p>b) Destroy in office after 2 years records documenting incidents involving unauthorized attempted entry or probes on data processing systems, IT systems, telecommunications networks, and electronic security systems.</p> <p>c) Destroy in office after 1 year records concerning firewalls, anti-virus programs, and other related records.</p>	Confidentiality: G.S. § 132-6.1(c)
10. 	<p>NETWORK DIAGRAMS Records documenting the logical and physical relationships of network components for purposes of organization, deployment, troubleshooting, monitoring of access, and management of day-to-day operations.</p>	Destroy in office when superseded or obsolete.	Confidentiality: G.S. § 132-6.1(c)
11.	<p>PROJECT DOCUMENTATION Records created to design, develop, control, or monitor a specific project or group of IT projects. Includes statements of work, assessments, maintenance agreements, and testing records.</p> <p>See also PROJECTS, page 14, item 53.</p>	<p>a) Retain in office permanently records with historical value.</p> <p>b) Destroy in office remaining records 3 years after completion of project.</p>	

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ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.	<p>SOFTWARE LICENSE AND COPYRIGHT PROVISIONS RECORDS</p> <p>Records documenting compliance with agency software license and copyright provisions. Includes software licenses, correspondence (including e-mail), and related documentation.</p>	Destroy in office 1 year after software is superseded or obsolete.	
13.	<p>SYSTEM ACCESS RECORDS</p> <p>Records documenting access requests and authorizations, system access logs, and other related records.</p>	Destroy in office 1 year after superseded or obsolete.	
14.	 <p>SYSTEM DOCUMENTATION RECORDS</p> <p>Records documenting operating systems, application programs, structure and form of datasets, system structure, and system-to-system communication. Includes system overviews, dataset inventories, server name, IP address, purpose of the system, vendor-supplied documentation, installed software, and current source code.</p>	Destroy in office 3 years after superseded or obsolete.	Confidentiality: G.S. § 132-1.1(g) G.S. § 132-6.1(c)
15.	<p>SYSTEM MAINTENANCE RECORDS: HARDWARE REPAIR OR SERVICE</p> <p>Records documenting inspections, maintenance, and repairs of agency computer systems that are owned or leased. Includes computer equipment inventories and service records.</p> <p>See also EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS, page 6, item 24.</p>	<p>a) Destroy in office records documenting routine inspections and maintenance of equipment after 1 year.</p> <p>b) Destroy records documenting all other equipment maintenance and repairs upon the final disposition of the equipment.</p>	

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ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.	<p>SYSTEM MAINTENANCE RECORDS: RECORDS BACKUPS</p> <p>Records documenting regular or essential system backups. Includes backup tape inventories, relevant correspondence (including e-mail), and related documentation.</p> <p>See Also: Security Backup Files as Public Records in North Carolina: Guidelines for the Recycling, Destruction, Erasure, and Re-use of Security Backup Files, available on the State Archives of North Carolina website.</p>	<p>Destroy in office in accordance with your office’s established, regular backup plan and procedures. †</p> <p>Agency Policy: Destroy in office after _____</p>	
17.	<p>TECHNICAL PROGRAM DOCUMENTATION</p> <p>Records concerning program code, program flowcharts, program maintenance logs, systems change notices, and other related records that document modifications to computer programs.</p>	<p>Destroy in office 1 year after superseded or obsolete.</p>	
18.	<p>VOICE OVER INTERNET PROTOCOL (VoIP) RECORDS</p> <p>Records concerning line registrations, calls logs, and voicemail records.</p>	<p>a) Destroy in office records concerning line registration when superseded or obsolete.</p> <p>b) Destroy in office call logs after 1 year.</p> <p>c) Destroy in office voicemail records after 30 days.</p>	

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ITEM #	STANDARD 4: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.	<p>WEB MANAGEMENT AND OPERATIONS RECORDS: STRUCTURE</p> <p>Site maps that show the directory structure into which content pages are organized, and commercial, off-the-shelf software configuration or content management system files used to operate the site and establish its look and feel. Includes server environment configuration specifications.</p> <p>See also WEBSITE (ELECTRONIC), page 70, item 15.</p>	<p>Destroy in office when superseded or obsolete.</p>	

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STANDARD 5: LEGAL RECORDS
 Official documentation created or accumulated to substantiate the rights, obligations, or interests of the agency or their individual employees or clients. Please note the confidentiality that G.S. § 132-1.1(a) confers to communications by legal counsel expires three years after receipt of such communication.

ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>AFFIDAVITS OF PUBLICATION Proof of publication provided by newspapers regarding publication of ordinances, public hearings, bid solicitations, payment of bills, public sales, etc.</p> <p>See also NOTICES OF PUBLIC MEETINGS, page 12, item 45.</p>	<p>a) Retain in office permanently if record provides sole evidence of publication.</p> <p>b) Destroy in office remaining records after 3 years.*</p>	<p>Authority: G.S. § 1-600</p>
2.	<p>ANNEXATION RECORDS Records concerning annexation of property into the city. Includes petitions, reports, correspondence, including email, maps, ordinances, and public hearings.</p>	<p>Retain in office permanently.</p> <p><i>Retention Note: Annexation maps and ordinances must be filed with the County Register of Deeds office. G.S. §160A-29, G.S. §160A-58.61 and G.S. §160A-58.90.</i></p>	
3.	<p>AUTHENTICATIONS Certificates of authentication issued by the agency.</p>	<p>Retain in office permanently.</p>	

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	<p>CIVIL RIGHTS CASE RECORDS Records concerning discrimination complaints by employees or former employees and requests for reasonable accommodation. Includes equal opportunity (EO) complaints.</p> <p>See also PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p>	<p>Destroy in office 1 year after final disposition of the charge or the action.*</p> <p><i>Retention Note: 29 CFR 1602.14 defines final disposition of the charge or the action as “the date of expiration of the statutory period within which the aggrieved person may bring an action in a U.S. District Court or, where an action is brought against an employer either by the aggrieved person, the Commission, or by the Attorney General, the date on which such litigation is terminated.”</i></p>	<p>Retention: 29 CFR 1602.14 29 CFR 1602.31</p>
5.	<p>CIVIL RIGHTS RECORDS Records concerning documentation of personnel policies and procedures to comply with the Age Discrimination in Employment Act (ADEA), the Americans with Disabilities Act (ADA), the Equal Pay Act, the Genetic Information Nondiscrimination Act (GINA), Section 504 of the 1973 Rehabilitation Act, and the 1964 Civil Rights Act. Includes reports required by the Equal Employment Opportunity (EEO) Commission and affirmative action plans.</p> <p>See also CITIZEN COMMENTS, COMPLAINTS, PETITIONS, AND SERVICE REQUESTS, page 4, item 17, CIVIL RIGHTS CASE RECORDS, page 44, item 4, and POLICIES AND PROCEDURES (PERSONNEL), page 62, item 31.</p>	<p>Destroy in office 3 years after superseded or obsolete.</p>	<p>Authority: 29 CFR 1602.1 29 CFR 1602.7 29 CFR 1608.4</p> <p>Retention: 29 CFR 1602.30 29 CFR 1602.32</p>

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.	<p>CONDEMNATION RECORDS Settled and pending condemnation cases.</p> <p>See also ACCOUNTS PAYABLE, page 18, item 1 for disposition of financial records.</p>	Retain in office permanently.	
7.	<p>CONFLICT OF INTEREST AND CONFLICT OF COMMITMENT DISCLOSURE STATEMENTS Completed by the elected agency officials as well as designated staff members in order to disclose an official's status or ownership interests.</p>	Destroy in office 1 year after completion of term or separation.	
8.	<p>CONTRACTS, LEASES, AND AGREEMENTS Contracts and agreements for construction, equipment, property, supplies, special programs, and projects. Includes franchise agreements, hold harmless agreements, good faith effort documentation, contractor compliance monitoring, leases, and memoranda of understanding.</p> <p>See also SOFTWARE LICENSE AND COPYRIGHT PROVISIONS RECORDS, page 40, item 12.</p>	<p>a) Retain in office contracts and agreements with historical value permanently.</p> <p>b) Destroy in office sealed contract records 10 years after expiration of contract.*</p> <p>c) Destroy in office capital improvement contracts and business associate agreements 6 years after completion, termination, or expiration.*</p> <p>d) Destroy in office records documenting restrictions and compliance with license and copyright provisions for products and services purchased by the agency 1 year after superseded or obsolete.*</p> <p>e) Destroy in office all other contracts and agreements 3 years after completion, termination, or expiration.*</p>	<p>Retention: G.S. § 1-47(2) G.S. § 1-50(a)(5) 45 CFR 164.316 G.S. § 1-52</p>

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.	DECLARATORY RULINGS Records concerning declaratory rulings issued by the agency to interpret statutes or rules as applied to a specified set of facts.	Retain in office permanently.	
10.	DELEGATION OF AUTHORITY RECORDS Records documenting delegations of power to authorize agency business. Includes signature authorities and powers of attorney.	Destroy in office 1 year after superseded or obsolete.	
11.	EASEMENTS AND RIGHT-OF-WAY AGREEMENTS Granted to the agency. See also ACCOUNTS PAYABLE , page 18, item 1 for disposition of financial records.	Destroy in office 10 years after expiration of agreement.	
12.	ENCROACHMENTS Records concerning agreements granted by or to the agency. Also includes maps or drawings detailing construction plans attached to agreements.	a) Retain in office permanently records concerning agreements granted by outside entities to the agency. b) Destroy in office when superseded or obsolete records concerning agreements granted to utilities, businesses, and private citizens to encroach upon agency property.	
13.	LAND OWNERSHIP RECORDS Includes deeds and titles.	Destroy in office 1 year after agency relinquishes ownership of land.*	
14. 	LEGAL CORRESPONDENCE Correspondence (including e-mail) and related records concerning legal matters not related to specific legal cases or official opinions.	Destroy in office after 5 years. For information on handling e-mail, see ELECTRONIC RECORDS , page 78.	Confidentiality: G.S. § 132-1.1(a)

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.	LEGAL OPINIONS Formal legal opinions written by counsel in response to requests concerning the governance and administration of the agency.	Retain in office permanently.	
16.	 LEGAL REVIEW RECORDS Includes legal reviews of by-laws and charges to boards and commissions, conflicts of interest, and all other agency matters as requested. See also LEGAL OPINIONS , page 47, item 15.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records after expiration of relevant statute of limitations.	Confidentiality: G.S. § 132-1.1(a)
17.	 LITIGATION CASE RECORDS Civil suits to which the agency is a party. Includes affidavits, agreements, appeals, bills, briefs, citations, commitments, complaints, discharges, motions, notices, pleas, releases, statements, testimony, verdicts, waivers, warrants, and writs.	a) Retain in office cases having precedential or historical value permanently. b) Destroy in office adjudicated cases 6 years after final disposition. c) Destroy in office non-adjudicated cases (out-of-court claims) 6 years after final disposition or expiration of relevant statute of limitations.	Confidentiality: G.S. § 132-1.1(a) G.S. § 132-1.9
18.	OATHS OF OFFICE See also GOVERNING AND ADVISORY BODY MEMBER FILES , page 7, item 29.	Transfer official copy of oath of office to the Clerk to the Board. <i>Retention Note: The Clerk to the Board should present a copy of the oaths of elected officials to the Clerk of Superior Court for recording. The Clerk to the Board maintains the original oaths.</i>	Authority: G.S. § 153A-26 Retention: G.S. § 7A-103(2)

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.	<p>PERMISSIONS Records conferring legal permission. Includes copyright permission requests and requests for permission to publish intellectual property or holdings of the agency. Also includes copyrights, patents, and trademarks held by the agency.</p>	<p>a) Retain in office permanently records conferring perpetual legal permission as well as records documenting copyrights, patents, and trademarks held by the agency.</p> <p>b) Destroy in office 3 years after expiration records concerning one-time copyright permissions granted by the agency.</p>	
20.	<p>PRE-TRIAL RELEASE PROGRAM RECORDS Records documenting supervision for defendants who do not pose a risk to the community as they await trial.</p>	Destroy in office 3 years after trial.	
21.	<p>REASONABLE ACCOMMODATIONS Records concerning agency efforts to provide reasonable accommodations to the general public under Title II of the Americans with Disabilities Act, Housing and Urban Development Act, 1973 Rehabilitation Act, and Title VII of the Civil Rights Act of 1964. Includes constituent requests, survey of agency buildings to determine accessibility to the physically handicapped, proposals for implementation, and resolutions.</p> <p>See also CITIZEN COMMENTS, COMPLAINTS, PETITIONS, AND SERVICE REQUESTS, page 4, item 17, and CIVIL RIGHTS CASE RECORDS, page 44, item 4.</p>	Destroy in office after 2 years.*	Authority: 42 USC 12132

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ITEM #	STANDARD 5: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
22.	RELEASE FORMS Records documenting consent and waiving the individual’s right to hold the agency responsible for injuries or damages occurring while voluntarily participating in events or activities.	Destroy in office 5 years after termination of release/waiver.	
23.	VEHICLE TITLES Titles of agency owned vehicles.	Dispose of in accordance with Division of Motor Vehicles procedures for title transfer upon disposition of vehicle.	Authority: G.S. § 20-72

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STANDARD 6: PERSONNEL RECORDS

Official records and materials created and accumulated incidental to the employment, qualifications, training, and pay status of agency employees. Comply with applicable provisions of G.S. § 115C Article 21A (LEAs), G.S. § 122C-158 (area authorities), G.S. § 130A-45.9 (public health authorities), G.S. § 153A-98 (county), G.S. § 160A-168 (municipal), G.S. § 161E-257.2 (public hospitals), and G.S. § 162A-6.1 (water and sewer authorities) regarding confidentiality of personnel records.

ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ABOLISHED POSITIONS	Destroy in office after 1 year.	
2.	 <p>ADMINISTRATIVE INVESTIGATIONS Records concerning the investigation of conduct problems among agency personnel.</p> <p>See also DISCIPLINARY ACTIONS, page 54, item 12.</p>	<p>a) Destroy in office after 3 years records concerning complaints against agency personnel that are resolved without an internal investigation.</p> <p>b) Destroy in office after 5 years records concerning complaints lodged against agency personnel that are exonerated. Destroy in office 5 years after final disposition or expiration of relevant statute of limitations complaints lodged against agency personnel that are settled out-of-court.</p> <p>c) Transfer investigation reports, disciplinary actions, and other related internal affairs case records to PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p>

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3. 	APPLICATIONS FOR EMPLOYMENT Records submitted by job applicants for vacant positions or by current employees for promotion, transfer, or training opportunities. Includes applications, transcripts, resumes, letters of reference, and other related records.	a) Transfer applications, resumes, transcripts, and similar records as applicable to PERSONNEL RECORDS (OFFICIAL COPY) , page 61, item 29. b) Destroy in office after 2 years unsolicited application materials from individuals hired. c) Destroy in office records concerning individuals not hired 2 years after date of receipt, if no charge of discrimination has been filed. If charge has been filed, destroy in office 1 year after resolution of charge.* d) Destroy in office 2 years after receipt unsolicited applications/resumes and those received after posted closing dates.	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1 Retention: 29 CFR 1602.31
4.	APPRENTICESHIP PROGRAM RECORDS Records concerning registered apprenticeship programs. Includes applications and selection materials as well as aggregated data. Also includes apprenticeship affirmative action plans.	Destroy in office 5 years after the making of the record or the personnel action involved, whichever occurs later.	Authority: 29 CFR 30.4(a) 29 CFR 1602.20 Retention: 29 CFR 30.12(d) 29 CFR 1602.21

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5. 	<p>APTITUDE AND SKILLS TESTING RECORDS Records concerning aptitude and skills tests required of job applicants or of current employees to qualify for promotion or transfer. Includes civil service examinations.</p> <p>See also EMPLOYMENT SELECTION RECORDS, page 56, item 17.</p>	Destroy in office after 2 years.	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: 29 CFR 1602.31 29 CFR 1627.3(b)(1)(iv)</p>
6.	<p>ASBESTOS TRAINING Records concerning training programs about the proper management of asbestos.</p> <p>See also BLOODBORNE PATHOGEN TRAINING, page 53, item 8, and HAZARDOUS MATERIALS TRAINING RECORDS, page 58, item 21.</p>	<p>a) Destroy in office employee-specific records 1 year after separation.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	Retention: 29 CFR 1910.1001(m)(4)
7.	<p>BENEFITS RECORDS Records concerning life, health, accident, and disability insurance plans as well as seniority and merit systems. Includes records concerning systems in which employees can select fringe benefits from a cafeteria plan, including flexible spending plans. File also includes notifications, election and claim forms, rejection letters, and other records related to COBRA (Consolidated Omnibus Budget Reconciliation Act).</p>	<p>a) Destroy in office approved claims forms after 2 years.*</p> <p>b) Destroy in office rejected requests 6 months after decision.</p> <p>c) Destroy in office notifications to employees or dependents informing them of their rights to continue insurance coverage after termination or during disability or family leave 3 years after employee returns or eligibility expires.</p> <p>d) Destroy in office remaining records 1 year after plan is terminated.</p>	Retention: 29 CFR 1627.3(b)(2)

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	<p>BLOODBORNE PATHOGEN TRAINING Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualifications of instructors.</p> <p>See also ASBESTOS TRAINING, page 52, item 6, and HAZARDOUS MATERIALS TRAINING RECORDS, page 58, item 21.</p>	Destroy in office after 3 years.	Retention: 29 CFR 1910.1030(h)(2)(ii)
9.	 <p>CERTIFICATION AND QUALIFICATION RECORDS Records concerning certification or qualification as required for employment, continued employment, or promotion.</p> <p>See also APPLICATIONS FOR EMPLOYMENT, page 51, item 3.</p>	<p>a) Destroy in office certificates 5 years after date of separation.</p> <p>b) Destroy in office instructional materials, assessments, and other related records when superseded or obsolete.</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: 29 CFR 1602.31</p>
10.	<p>DIRECTORIES, ROSTERS, OR INDICES Includes records listing employees, their job titles, work locations, phone numbers, e-mail addresses, and similar information.</p>	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.	<p>DISABILITY SALARY CONTINUATION CLAIMS Forms used by disabled employees to apply for salary continuation benefits. Also include short-term disability claims forms and other related records.</p>	<p>a) Transfer original forms to Local Government Employees' Retirement System (LGERS) or Teachers' and State Employees' Retirement System (TSERS) for action when received.</p> <p>b) Destroy in office remaining records after 3 years.</p>	
12.	<p>DISCIPLINARY ACTIONS Correspondence (including e-mail) and other records concerning disciplinary actions taken against employees by personnel or supervisory staff, including records documenting terminations. Includes records created by civil service boards when considering, or reconsidering on appeal, an adverse action against an employee.</p>	<p>a) Transfer records as applicable to PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p> <p>b) Destroy in office all remaining records 2 years after resolution of all actions.</p>	<p>Authority: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: 29 CFR 1602.31</p> <p>Subject to the public information provision delineated in the above authorities.</p>
13.	<p>DUAL EMPLOYMENT Records concerning employees' requests and authorizations to accept employment with another local government agency.</p>	<p>a) Destroy in office approved requests and related records 1 year after employee terminates additional employment.</p> <p>b) Destroy in office denied requests and related records after 6 months.</p>	

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14. 	<p>EDUCATIONAL LEAVE AND REIMBURSEMENT</p> <p>Includes records requesting educational leave and tuition assistance, reimbursements, and other related records.</p> <p>See also LEAVE RECORDS, page 58, item 24.</p>	<p>a) Transfer records documenting approved leave requests to PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p> <p>b) Destroy in office records concerning denied requests 6 months after denial.* Destroy in office records concerning approved tuition reimbursements 3 years after reimbursement.*</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p>
15. 	<p>ELIGIBILITY RECORDS</p> <p>Includes the I-9 forms, employment authorization documents filed with the U.S. Department of Labor, petitions filed by the agency, E-Verify documentation, and Selective Service Registration compliance forms.</p>	<p>a) I-9 forms have mandatory retention throughout the duration of an individual’s employment. After separation, destroy records in office 3 years from date of hire or 1 year from separation, whichever occurs later.</p> <p>b) Destroy in office after 5 years employment authorization documents filed with the U.S. Department of Labor.</p> <p>c) Destroy in office immigrant or nonimmigrant petitions filed by the agency 3 years after employee separation.</p> <p>d) Destroy in office remaining records 1 year after employee separation.</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: 8 USC 1324a(b)(3)</p>
16. 	<p>EMPLOYEE ASSISTANCE PROGRAMS</p> <p>Records documenting assistance and counseling opportunities. Includes requests for information, referrals, forms, releases, correspondence, and other related records.</p>	<p>Destroy in office after 3 years.</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p>

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
17. 	<p>EMPLOYMENT SELECTION RECORDS Records concerning the selection of applicants for vacant positions or of current employees for promotion, transfer, or training opportunities. Includes interview documentation, rosters, eligibility lists, test ranking sheets, justification statements, background and criminal history checks, and similar records.</p> <p>See also APPLICATIONS FOR EMPLOYMENT, page 51, item 3, and APTITUDE AND SKILLS TESTING RECORDS, page 52, item 5.</p>	<p>a) Destroy in office background and criminal history checks after 5 years.</p> <p>b) Destroy in office remaining records 2 years after hiring decision.*</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p> <p>Retention: 29 CFR 1602.31 29 CFR 1627.3(b)(1)</p>
18. 	<p>EXIT INTERVIEW RECORDS Includes feedback from employees planning to separate from the agency.</p>	<p>Destroy in office after 1 year.</p>	<p>Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1</p>

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19. 	<p>FAMILY MEDICAL LEAVE ACT (FMLA) RECORDS Records concerning leave taken, premium payments, employer notice, medical examinations considered in connection with personnel action, disputes with employees over FMLA, and other related records.</p> <p>See also LEAVE RECORDS, page 58, item 24.</p>	Destroy in office 3 years after leave ends.*	Authority: 29 CFR 825.110 Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1 Retention: 29 CFR 825.500(b)
20. 	<p>GRIEVANCES Includes initial complaint by employee, investigation, action, summary, and disposition.</p> <p>See also DISCIPLINARY ACTIONS, page 54, item 12, and PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p>	Destroy in office after 2 years.*	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.	<p>HAZARDOUS MATERIALS TRAINING RECORDS Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualifications of instructors.</p> <p>See also ASBESTOS TRAINING, page 52, item 6, and BLOODBORNE PATHOGEN TRAINING, page 53, item 8.</p>	Destroy in office after 5 years.	Authority: 29 CFR 1910.120(p)(8)(iii) 10A NCAC 15
22.	<p>INTERNSHIP PROGRAM Records concerning interns and students who work for the agency.</p>	Destroy in office after 2 years.	
23.	<p>LAW ENFORCEMENT TRAINING Records concerning internal training for law enforcement personnel.</p>	Retain in office permanently.	
24.	<p> LEAVE RECORDS Records concerning employee leave, including requests for and approval of sick, vacation, overtime, buy-back, shared, donated, etc. Also includes records documenting leave without pay.</p> <p>See also EDUCATIONAL LEAVE AND REIMBURSEMENT, page 55, item 14, FAMILY MEDICAL LEAVE ACT (FMLA) RECORDS, page 57, item 19, and MILITARY LEAVE, page 59, item 26.</p>	<p>a) Destroy in office denied requests after 6 months.</p> <p>b) Destroy in office approved requests 3 years after return of employee or termination of employment.*</p>	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
25.	 <p>MEDICAL RECORDS Records concerning asbestos, toxic substances, and bloodborne pathogen exposure; medical examinations required by state or federal law; and records of injury or illness. (Does not include worker’s compensation or health insurance claim records.)</p>	<p>a) Destroy in office exposure records 30 years after date of exposure.*</p> <p>b) Destroy in office records pertaining to first-aid job-related illness and injury after 5 years.</p> <p>c) Provide medical records to employees who have worked for less than 1 year at time of separation.</p> <p>d) Destroy in office after 1 year records concerning physical examinations or health certificates.</p> <p>e) Destroy in office remaining records 30 years after employee separation.</p> <p><i>Retention Note: Records must be maintained separately from an employee’s personnel jacket. If part of a worker’s compensation claim, follow disposition for WORKERS’ COMPENSATION PROGRAM CLAIMS, page 66, item 50.</i></p>	<p>Authority: 29 CFR 1910.1020(e)</p> <p>Confidentiality: 29 CFR 1630.14(c)(1) 29 CFR 1910.1030(h)(1)(iii)</p> <p>Retention: 29 CFR 1627.3(b)(1)(v) 29 CFR 1910.1020(d) 42 USC 12112(d)(3)</p>
26.	<p>MILITARY LEAVE Records concerning military leave, as established by the Uniformed Services Employment and Reemployment Rights Act (USERRA).</p> <p>See also LEAVE RECORDS, page 58, item 24.</p>	<p>Destroy in office 3 years after leave ends or employee separates from agency.*</p>	<p>Authority: 5 CFR 1208</p>

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
27. 	<p>PERFORMANCE REVIEWS Information used to establish employees’ goals and primary tasks. Records used to evaluate each employee’s work performance.</p> <p>See also PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p>	Destroy in office after 3 years.	Confidentiality (applies only to performance evaluations): G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1
28.	<p>PERSONNEL ACTION NOTICES Records used to create or change information in the personnel records of individual employees concerning such issues as hiring, termination, transfer, pay grade, and position or job title.</p>	Transfer records to PERSONNEL RECORDS (OFFICIAL COPY) , page 61, item 29.	Subject to the public information provision delineated in relevant General Statutes.

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
29. 	<p>PERSONNEL RECORDS (OFFICIAL COPY) Official copy of personnel file maintained on each permanent and temporary agency employee. Includes basic employee information and records and forms relating to the selection or non-selection, promotion, transfer, leave, salary, suspension, and termination of employment.</p> <p>Note: For agencies responsible for maintaining personnel files for criminal justice officers, please consult 12 NCAC 09C .0307 for the mandatory records of certification that must be housed in the personnel file.</p> <p>See also MEDICAL RECORDS, page 59, item 25.</p>	<p>a) Destroy in office after 30 years from date of separation information needed to document: date and amount of each increase or decrease in salary with that agency; date and type of each promotion, demotion, transfer, suspension, separation, or other change in position classification with that agency; date and general description of the reasons for each promotion with that agency; date and type of each dismissal, suspension, or demotion for disciplinary reasons taken by the agency; and, if the disciplinary action was a dismissal, a copy of the written notice of the final decision of the agency setting forth the specific acts or omissions that are the basis of the dismissal.</p> <p>b) Destroy in office information necessary to verify benefits 30 years after date of separation.</p> <p>c) Destroy in office remaining records when individual retention periods are reached as noted in individual items in the Records Retention and Disposition Schedule.</p>	Authority/ Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1
30. 	<p>PERSONNEL RECORDS (SUPERVISOR COPY) Personnel jacket that is often maintained by supervisors.</p>	<p>a) Transfer records as applicable to PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p> <p>b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____</p>	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
31.	POLICIES AND PROCEDURES (PERSONNEL)	a) Retain in office internal agency personnel policies and procedures permanently. b) Destroy in office remaining records when superseded or obsolete.	
32.	 POLYGRAPH RECORDS Includes statements informing employee of the time, place, and reasons for the test; copy of notice sent to examiner identifying employee to be tested; and copies of opinions, reports, or similar records generated by the examiner and provided to the agency.	Destroy in office 3 years from the date the test was given, or from the date the test was requested if no examination was given.	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1 Retention: 29 CFR 801.30
33.	POSITION CLASSIFICATION, CONTROL, AND HISTORY Records concerning personnel actions and position control, status of each established permanent, temporary full-time, or part-time position, and other related topics. Also includes listings providing classification, titles, and position numbers. See also POSITION DESCRIPTIONS , page 62, item 34.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
34.	POSITION DESCRIPTIONS Includes information on job title, grade, duties, agency assigned, and responsibilities.	Destroy in office 2 years after superseded.	Retention: 29 CFR 1620.32

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
35.	POSITION EVALUATIONS Forms used to evaluate the primary purpose of a position.	Destroy in office after 1 year.	
36.	RECRUITMENT RECORDS Includes ads and notices of overtime, promotion, and training. Also includes employment listings.	Destroy in office 1 year from date of record.	Retention: 29 CFR 1627.3(b)
37.	RETIREMENT RECORDS Includes plans and related records outlining the terms of employee pension and other deferred compensation plans.	a) Destroy in office records documenting deferred compensation 3 years after payment.* b) Destroy in office descriptive information about retirements plans 1 year after plan is terminated. c) Destroy in office records concerning employer-sponsored retirement plans 7 years after payment.* d) Transfer Local Governmental Employees' Retirement System (LGERs) forms to Department of State Treasurer. e) Transfer applicable records to PERSONNEL RECORDS (OFFICIAL COPY) , page 61, item 29.	Retention: 29 CFR 1627.3(b)(2)
38.	 SEASONAL AND CONTRACT WORKER RECORDS Records concerning seasonal or contractual employees who are not provided with or eligible for benefits.	Destroy in office 5 years after date of separation.	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
39.	<p>SECONDARY EMPLOYMENT Records concerning employees' requests and authorizations to accept employment with a private entity.</p>	<p>a) Destroy in office approved requests and related records 1 year after employee terminates outside employment. b) Destroy in office denied requests and related records after 6 months.</p>	
40.	<p>SERVICE AWARDS AND COMMENDATIONS Includes award and selection committee reports, nominations, selection criteria, and similar administrative records relating to employee recognition or incentive programs. See also PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29.</p>	<p>Destroy in office 2 years from date of record creation or the personnel action involved.</p>	
41.	<p>SUGGESTIONS AND SURVEYS Recommendations and feedback submitted by agency employees.</p>	<p>Destroy in office after 1 year.</p>	
42.	<p>TRAINING AND EDUCATIONAL RECORDS Includes employee-specific records (certificates, transcripts, test scores, etc.) relating to the training, testing, or continuing education of employees. See also CONFERENCES AND WORKSHOPS, page 68, item 4, and EDUCATIONAL LEAVE AND REIMBURSEMENT, page 55, item 14. Other required trainings are handled in ASBESTOS TRAINING, page 52, item 6, BLOODBORNE PATHOGEN TRAINING, page 53, item 8, and HAZARDOUS MATERIALS TRAINING RECORDS, page 58, item 21.</p>	<p>a) Transfer records as applicable to PERSONNEL RECORDS (OFFICIAL COPY), page 61, item 29, if such training and testing is required for the position held or could affect career advancement. b) Destroy in office remaining records after 1 year.</p>	<p>Retention: 29 CFR 1627.3(b)(1)(iv)</p>

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
43. 	UNEMPLOYMENT COMPENSATION CLAIMS Claim forms and other related records concerning unemployment compensation cases.	Destroy in office after 3 years.*	Confidentiality: G.S. § 115C Art. 21A G.S. § 122C-158 G.S. § 130A-45.9 G.S. § 153A-98 G.S. § 160-168 G.S. § 161E-257.2 G.S. § 162A-6.1
44.	UNEMPLOYMENT COMPENSATION REPORTS Quarterly reports showing month-to-date wages, month-to-date compensation, year-to-date wages, and year-to-date compensation for each employee. May be filed with NC Division of Employment Security.	Destroy in office after 3 years.*	
45.	UNEMPLOYMENT INSURANCE Forms submitted to the Department of Commerce to report wage records of terminated employees.	Transfer to the N.C. Department of Commerce, Division of Employment Security.	
46.	VERIFICATION OF EMPLOYMENT RECORDS Inquiries and responses concerning verification of an employee’s prior or current employment with the agency.	Destroy in office after 1 year.	
47.	VOLUNTEER RECORDS Records concerning individuals who volunteer to assist with various agency activities.	Destroy in office 2 years after completion of assignment.	
48.	WORK SCHEDULES AND ASSIGNMENTS Records concerning work, duty, shift, crew, or case schedules, rosters, or assignments.	Destroy in office after 1 year.	

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ITEM #	STANDARD 6: PERSONNEL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
49.	<p>WORKERS' COMPENSATION PROGRAM ADMINISTRATION</p> <p>Includes program policies, guidelines, and related administrative documentation.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
50.	<p> WORKERS' COMPENSATION PROGRAM CLAIMS</p> <p>Records concerning workers' compensation claims filed by employees' supervisors concerning accidental injuries or illnesses suffered on the job. Includes Employer's Report of Injury to Employee (Form 19), accident investigation reports, medical reports, claim cost reports, reference copies of medical invoices, and other related records.</p> <p><i>Note: All official copies of claims records should be transferred to the North Carolina Industrial Commission in compliance with G.S. § 97-92(a).</i></p>	<p>Destroy in office agency's working file for workers' compensation claims by its employees 5 years after employee returns to work or separates from agency.</p>	<p>Confidentiality: G.S. § 8-53 G.S. § 97-92(b)</p>

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STANDARD 7: PUBLIC RELATIONS RECORDS
 Official records and materials created and accumulated by internal public relations programs operated by the agency.

STANDARD 7: PUBLIC RELATIONS RECORDS			
ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>AGENCY PUBLICATIONS Publications created at agency expense. Also includes correspondence and other related records regarding the design and creation of agency publications.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy publications management records after 5 years. c) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____</p>	
2.	<p>AUDIO-VISUAL RECORDINGS Recordings (including digital) and films produced by the agency. This does not include recordings of public meetings or security videos.</p> <p>See also AUDIO AND VIDEO RECORDINGS OF MEETINGS, page 2, item 7, and OFFICE SECURITY RECORDS, page 12, item 46.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____</p>	
3.	<p>COMMUNITY AWARDS Records concerning awards by the agency recognizing community contributions.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____</p>	

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* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page vi.

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ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.	<p>CONFERENCES AND WORKSHOPS Records concerning conferences and workshops conducted by agency employees. Includes slides, charts, transparencies, handouts, and other related records used in presentations.</p> <p>See also TRAINING AND EDUCATIONAL RECORDS, page 64, item 42.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.</p>	
5.	<p>EDUCATIONAL MATERIALS Materials produced for usage by teachers or tour groups. Includes lesson plans, activities, and other related records.</p>	<p>Destroy in office when superseded or obsolete.</p>	
6.	<p>FUND DRIVE AND EVENT RECORDS Records documenting the promotion and organization of fund drives and other special events in which the agency participated. Includes records concerning solicitations requesting and donations providing money or in-kind donations for agency programs. Also includes invitations, registration materials, agendas, handouts, presentations, and programs.</p> <p>See also DONATIONS AND SOLICITATIONS, page 22, item 21.</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.</p>	
7.	<p>INVITATIONS Invitations sent and received concerning agency and external functions.</p>	<p>Destroy in office after event occurs.</p>	

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ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	MEDIA FILE Reference copies of newspaper, magazine, and other media clippings concerning the agency, agency officials, and other topics of interest.	Destroy in office when reference value ends.† Agency Policy: Destroy in office after _____	
9.	POPULAR ANNUAL FINANCE REPORT Comprehensive annual financial report (CAFR)	a) Retain records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
10.	PUBLIC HEARINGS Includes agendas, minutes, notices, speaker sign-up sheets, and similar documentation.	a) Retain in office minutes permanently. b) Destroy in office remaining records after 1 year.	
11.	PUBLIC RECORDS REQUESTS Formal requests submitted by persons seeking access to agency records along with documentation of agency response.	Destroy in office 2 years after resolution.* <i>Note: These disposition instructions apply only to the request, internal agency records related to searching for and preparing responsive records, and communication of response; the documents that are responsive to public records requests should be handled according to their respective disposition instructions. However, if the agency also retains separate copies of the documents that are responsive to public records requests, they may also be destroyed 2 years after completion of the request.</i>	
12.	PUBLICITY RECORDS Records concerning overall public relations of agency. Includes advertisements, announcements, correspondence (including e-mail), photographic materials, news and press releases, and other related records.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.*	

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ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	SOCIAL MEDIA	See APPENDIX (page 79) for guidance in handling social media.	
14.	SPEECHES Speeches made by agency officials.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.† Agency Policy: Destroy in office after _____	
15.	WEBSITE (ELECTRONIC) Records created and maintained in paper and electronic formats concerning the creation and maintenance of the agency’s presence on the World Wide Web. Includes correspondence (including e-mail), procedures, instructions, website designs, HTML/XHTML, or other web-based file formats, and other related records. See also WEB MANAGEMENT AND OPERATIONS RECORDS: STRUCTURE , page 42, item 19.	a) Capture website annually or whenever a major revision in design and/or content has taken place, whichever occurs first. Retain captured content in office permanently. Can be maintained as website snapshots or via Web crawler. b) Destroy in office remaining records when superseded or obsolete.	

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STANDARD 8: RISK MANAGEMENT RECORDS

Official records created and accumulated to manage risks in the agency.

STANDARD 8: RISK MANAGEMENT RECORDS			
ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>ACCIDENT/INCIDENT REPORTS (CUSTOMER AND EMPLOYEE)</p> <p>See also WORKERS' COMPENSATION PROGRAM CLAIMS, page 66, item 50.</p>	<p>a) Transfer records resulting in workers' compensation to WORKERS' COMPENSATION PROGRAM CLAIMS, page 66, item 50.</p> <p>b) Destroy in office remaining employee claims 3 years after settlement or denial of claim.*</p> <p>c) Destroy in office adult non-employee reports 3 years after settlement or denial of claim.*</p> <p>d) Destroy in office reports that do not result in claims or official action after 3 years.</p> <p>e) Destroy in office reports of minors after minor has reached age of 21.</p>	
2.	ASBESTOS MANAGEMENT PLAN	<p>a) Destroy in office 1 year after building is demolished.</p> <p>b) If building is sold, transfer records to new owner.</p>	Retention: 29 CFR 1910.1001(j)(3)(ii)
3.	DECLARATIONS AND TERMINATIONS OF STATES OF EMERGENCY	Retain in office permanently.	Authority: G.S. § 166A-19.22

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ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4. 	DISASTER AND EMERGENCY MANAGEMENT PLANS Records concerning preparedness, evacuations, and operations in the event of a disaster (natural, accidental, or malicious). Includes background surveys, studies, reports, and records concerning the process of notifying personnel in the event of an emergency. Also includes Continuity of Operations Plans (COOP) and Business Continuity Plans (BCP).	Destroy in office when superseded or obsolete.	Confidentiality: G.S. § 132-1.7
5.	DISASTER RECOVERY Administrative records documenting recovery efforts.	a) Retain in office permanently records documenting major agency disaster recovery efforts b) Destroy in office after 3 years records concerning minor or routine agency recovery operations that are managed with minimal disruption to normal operations.	
6.	EMERGENCY DRILLS AND EQUIPMENT RECORDS Includes test records for fire suppression, defibrillator, respirator fit, and other emergency equipment. Also includes records concerning agency emergency and fire drills.	Destroy in office when superseded or obsolete.	
7.	EMPLOYEE SECURITY RECORDS Records concerning the issuance of keys, identification cards, parking assignments, passes, etc., to employees.	Destroy in office when superseded or obsolete.	
8.	FIRE, HEALTH, AND SAFETY RECORDS Records concerning agency safety measures. Includes reports, logs, and other related records documenting inspections of agency facilities.	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.	FUEL OIL STORAGE TANK RECORDS	Destroy in office closure records 3 years after completion of permanent closure.	Authority: 40 CFR 280.34 Retention: 40 CFR 280.74
10.	HAZARDOUS MATERIALS MANAGEMENT Records related to hazardous materials and hazard mitigation plans.	a) Destroy in office after 30 years records related to hazardous materials, including biowaste. b) Destroy in office after 5 years records concerning the receipt, maintenance, and disposal of radioactive materials. c) Destroy in office 3 years after superseded or obsolete records concerning hazard mitigation plans.	
11.	INSURANCE POLICIES Records concerning automobile, theft, fire, and all other insurance policies purchased by agency. Also includes insurance audits, claims reports, surveys, endorsements, certificates of insurance, and waivers.	a) Destroy in office records concerning automobile and other liability insurance policies 10 years after superseded or obsolete.* b) Destroy in office certificates of insurance after 1 year. c) Destroy in office self-insurer certifications 6 years from date of termination of policy or settlement of all claims. d) Destroy in office remaining records after 1 year after superseded or obsolete.	
12.	LOSS CONTROL INSPECTION REPORTS Self-inspections to identify potential liabilities or hazards that may exist in agency owned buildings or property.	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	LOST, STOLEN, OR DAMAGED PROPERTY REPORTS Includes citizen reports of property lost or stolen at agency. Also includes reports and employee narratives of vandalism to agency property.	Destroy in office after 2 years.*	
14.	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) Records concerning injury or illness, extent and outcomes, summary totals for calendar year, and OSHA forms. Includes ergonomic assessments for employees.	Destroy in office after 5 years.	Retention: 29 CFR 1904.33 29 CFR 1904.44
15.	SAFETY DATA SHEETS Forms supplied to agencies from manufacturers and distributors of hazardous materials for materials held by the agency.	Destroy in office 30 years after materials have been disposed of according to manufacturer's instructions. <i>Retention Note: A data sheet for a mixture may be discarded if the new data sheet includes the same hazardous chemicals as the original formulation. If the formulation is different, both data sheets must be retained for 30 years. Data sheets may also be discarded if some other record identifying the substances used, where they were used, and when they were used is retained the required 30-year period.</i>	Retention: 29 CFR 1910.1020(d)(1)(ii)(B)

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STANDARD 9: WORKFORCE DEVELOPMENT RECORDS

Official records created and accumulated by the agency to manage workforce development programs. Relevant legislation includes the Comprehensive Employment and Training Act, the Job Training and Partnership Act, the Workforce Investment Act, and the Workforce Innovation and Opportunity Act.

STANDARD 9: WORKFORCE DEVELOPMENT RECORDS			
ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	<p>AUDIT/AUDIT RESOLUTIONS</p> <p>Records concerning reports from financial and compliance audits conducted on WIA programs in accordance with OMB Circular A-133. Includes audit reports and correspondence concerning audits and audit resolutions for the local area. Also includes federal and state audits.</p>	Destroy in office after 3 years.	Authority: OMB Circular A-133 29 CFR 97.26
2.	<p>LOCAL AREA JOB TRAINING PLAN RECORDS</p> <p>Records concerning the local board’s bid process for contracting workforce development programs.</p>	Destroy in office when superseded or obsolete.	Authority: 20 CFR 652.8
3.	<p>PARTICIPANT RECORDS</p> <p>Records concerning applicants, registrants, eligible applicants/registrants, participants, terminees, and employees who submit requests for services of the Dislocated Workers Program and Workforce Investment Act programs. Includes applications, client history, Employability Development Plans, program referral, monitoring notes, pay authorizations, release forms, and WIA follow-up questionnaires.</p>	Destroy in office 3 years after close of audit/final year expenditure.*	Authority: 20 CFR 652.8

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DESTRUCTION OF PUBLIC RECORDS

Q. When can I destroy records?

- A.** Each records series listed on this schedule has specific disposition instructions that indicate how long the series must be kept in your office. In some cases, the disposition instructions are “Retain in office permanently,” which means that those records must be kept in your offices forever.
-

Q. How do I destroy records?

- A.** After your agency has approved this records retention and disposition schedule, records should be destroyed in one of the following ways:
- 1) burned, unless prohibited by local ordinance;
 - 2) shredded, or torn so as to destroy the record content of the documents or material concerned;
 - 3) placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned;
 - 4) sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

The provision that electronic records are to be destroyed means that the data, metadata, and physical media are to be overwritten, deleted, and unlinked so that the data and metadata may not be practicably reconstructed.

The data, metadata, and physical media containing confidential records of any format are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.

— N.C. Administrative Code, Title 7, Chapter 4, Subchapter M, Section .0510

Without your agency’s approval of this records schedule, no records may legally be destroyed.

Q. How can I destroy records if they are not listed on this schedule?

- A.** Contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do have historical value, we will discuss the possibility of transferring the records to the State Archives of North Carolina to be preserved permanently.

If the records do not have historical value, we will ask you to complete a Request for Disposal of Unscheduled Records (page 87) if the records are no longer being created. If the records are an active records series, an analyst will help you develop an amendment to this schedule so that you can destroy the records appropriately from this point forward.

Q. Am I required to tell anyone about the destructions?

- A.** We recommend that you report on your records retention activities to your governing board on an annual basis. This report does not need to be detailed, but it is important that significant destructions be entered into the minutes of the Board. See a sample destructions log that follows (and is available online at the State Archives of North Carolina website, <https://archives.ncdcr.gov/government/forms-government>).

ELECTRONIC RECORDS: E-MAIL, BORN-DIGITAL RECORDS, AND DIGITAL IMAGING

Q. When can I delete my e-mail?

A. E-mail is a public record as defined by G.S. § 121-5 and G.S. § 132. Electronic mail is as much a record as any paper record and must be treated in the same manner. **It is the content of each message that is important.** If a particular message would have been filed as a paper memo, it should still be filed (either in your e-mail program or in your regular directory structure), and it should be retained the same length of time as its paper counterparts. **It is inappropriate to destroy e-mail simply because storage limits have been reached.** Some examples of e-mail messages that are public records and therefore covered by this policy include:

- Policies or directives;
- Final drafts of reports and recommendations;
- Correspondence and memoranda related to official business;
- Work schedules and assignments;
- Meeting agendas or minutes
- Any document or message that initiates, facilitates, authorizes, or completes a business transaction; and
- Messages that create a precedent, such as issuing instructions and advice.

*From the Department of Cultural Resources E-Mail Policy (Revised July 2009),
available at the State Archives of North Carolina website*

Other publications (available online at the [State Archives of North Carolina website](#)) that will be particularly helpful in managing your e-mail include tutorials on managing e-mail as a public record and on using Microsoft Exchange.

Q. May I print my e-mail to file it?

A. We do not recommend printing e-mail for preservation purposes. Important metadata are lost when e-mail is printed.

Q. I use my personal e-mail account for work. No one can see my personal e-mail, right?

A. The best practice is to avoid using personal resources, including private e-mail accounts, for public business. G.S. § 132-1 states that records “made or received pursuant to law or ordinance *in connection with the transaction of public business* by any agency of North Carolina government or its subdivisions” are public records (emphasis added). The fact that public records reside in a personal e-mail account is irrelevant.

Q. We have an imaging system. Are we required to keep the paper?

A. You may scan any record, but you will need to receive approval from the Government Records Section in order to destroy paper originals that have been digitized. Your agency must develop an electronic records policy and then submit a Request for Disposal of Original Records Duplicated by Electronic Means. You can find these templates in the Digital Imaging section of the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines#digital-imaging>). Contact a Records Management Analyst for further instructions on how to develop a compliant electronic records policy.

Permanent records must have a security preservation copy as defined by State Archives of North Carolina’s **Human-Readable Preservation Duplicate Policy** (G.S. § 132-8.2):

Preservation duplicates shall be durable, accurate, complete and clear, and such duplicates made by a photographic, photo static, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not. ... Such preservation duplicates shall be preserved in the place and manner of safekeeping prescribed by the Department of Natural and Cultural Resources.

The preservation duplicate of permanent records must be either on paper or microfilm.

Non-permanent records may be retained in any format. You will need to take precautions with electronic records that you must keep more than about 5 years. Computer systems do not have long life cycles. Each time you change computer systems, you must convert all records to the new system so that you can assure their preservation and provide access.

Q. Computer storage is cheap. Can I just keep my computer records permanently?

- A.** The best practice is to destroy all records that have met their retention requirements, regardless of format.

Q. What are the guidelines regarding the creation and handling of electronic public records?

- A.** There are numerous documents available on the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines>). Topics covered include shared storage, cloud computing, e-discovery, trustworthy digital public records, digital signatures, e-mail, social media, text messages, websites, digital imaging, metadata, file formats, database indexing, and security backups.

Note that e-mail, text messages, and social media should be handled according to their content. Therefore, this schedule does not include a records series that instructs you on how to handle one of these born-digital records by format; instead of focusing on how the information is disseminated, consider what content is contained in the e-mail, text message, or social media post. For instance, an e-mail requesting leave that is sent to a supervisor should be kept for 1 year (see **LEAVE RECORDS**, page 58, item 24).

GEOSPATIAL RECORDS

Q. Why should geographic information system (GIS) datasets be retained and preserved?

- A.** Geospatial records are public records and need to be retained and preserved based on their legal, fiscal, evidential and/or historical value according to an established retention schedule. Local agencies involved in GIS operations should work with the State Archives of North Carolina in order to appraise, inventory, and preserve their geospatial records according to established best practices and standards to insure both their short- and long-term accessibility.

Due to the complexity and transitory nature of these records, geospatial records retention and long-term preservation is a community-wide challenge. GIS files have become essential to the function of many local agencies and will continue to frequently be utilized in agency decision-making processes in the near and far future. Accessibility of GIS records over time has legal, fiscal, practical, and historical implications. The availability of GIS records can help safeguard the local government's legal and fiscal accountability and aid agencies in conducting retrospective and prospective studies. These studies are only possible when essential data from the past are still available.

Q. What GIS datasets should be preserved by local governments?

- A.** The following types of geospatial records have been designated as having archival value:
- Parcel data
 - Street centerline data
 - Corporate limits data
 - Extraterritorial jurisdiction data
 - Zoning data, address points
 - Orthophotography (imagery)
 - Utilities
 - Emergency/E-911 themes

Q. How often should we capture the datasets retained for their legal, fiscal, evidential or historical value?

- A.** Consult the retention schedule for frequency of capture. The frequency of capture is based on the significance of the record as well as its alterability.

Q. What data formats, compression formats, and media should be used to preserve the data?

- A.** Archiving practices should be consistent with North Carolina Geographic Information Coordinating Council (GICC) approved standards and recommendations. (Examples: Content Standards for Metadata; Data Sharing Recommendations). Consult the GICC website at <http://www.ncgicc.com/>

You should also comply with guidelines and standards issued by the State Archives of North Carolina, which are available on its website.

Q. *Who should be responsible for creation and long-term storage of archived data?*

- A.** The creating agency, NCOneMap, and the State Archives of North Carolina may all have responsibility for archiving data. If you choose to upload your data to NCOneMap, consult with your county's GIS department to determine whether data will be uploaded by your agency or by the whole county. If you choose not to upload your data to NCOneMap, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.

MICROFILM

Q. Why do you still use microfilm?

A. Microfilm is a legally acceptable replacement for original records, as outlined in G.S. § 8-45.1 and § 153A-436. Microfilm can be read with nothing more sophisticated than a magnifying glass, and there is no software to keep current. Usually, deterioration in the film itself can be detected by visual inspection. The State Archives of North Carolina provides a publication, *Micrographics: Technical and Legal Procedures*, on our website. It explains the four groups of national standards for the production of archival quality microfilm:

- manufacture of raw film
- filming methods
- processing (developing) film
- storage methods

That publication also provides sample forms, targets, and procedures that you or your vendor can use in producing film of your records.

Q. What film services do you provide?

A. The Department of Natural and Cultural Resources provides microfilming services for minutes of major decision-making boards and commissions. We will also film records of adoptions for Social Services agencies. Once those records are filmed, we will store the silver negative (original) in our security vault. Contact the Records Management Analyst in charge of microfilm coordination for the most current information.

Q. How do I get my minutes filmed?

A. We have two processes to film minutes. First, you can send photocopies of your approved minutes to us in the mail. Simply include a copy of the **Certification of the Preparation of Minutes for Microfilming** form (available online at the [State Archives of North Carolina website](#)) with each shipment. For more detailed instructions, contact a Records Management Analyst.

Alternately, you can bring us your original books. We will film them and return them to you. This process is most useful when you have more minutes to film than you are willing to photocopy. It is important to remember that a representative of your office or ours must transport the original books in person so that the custody of the records is maintained. You should not mail or ship your original minutes. Call a Records Management Analyst to make arrangements for an appointment for your books to be filmed. We will make every effort to expedite the filming so that your books will be returned to you as quickly as possible.

Q. What if I need my books while they are being filmed?

A. Call the Raleigh Office at (919) 814-6900, and ask for the Records Management Analyst in charge of microfilm coordination.

Q. Can I send you my minutes electronically?

A. We are working on standards and procedures for an electronic transfer system for minutes. Please contact the Records Management Analyst in charge of microfilm coordination for more information.

Q. I have some old minutes that are not signed. Can they still be filmed?

A. If the only copy you have available is unsigned, and you use it as the official copy, we will film it.

Q. What if my books are destroyed after they have been filmed?

- A.** Call a Records Management Analyst who will help you make arrangements to purchase copies of the microfilm from our office. You can then send those reels to a vendor who can either make new printed books or scan the film to create a digital copy.

DISASTER ASSISTANCE

Q. What should I do in case of fire or flood?

- A.** Secure the area, and keep everyone out until fire or other safety professionals allow entry. Then, call our Raleigh office at (919) 814-6903 for the Head of the Government Records Section or (919) 814-6849 for the Head of the Collections Management Branch. If you're in the western part of the state, call our Asheville Office at (828) 296-7230 extension 224. On nights and weekends, call your local emergency management office.

DO NOT ATTEMPT TO MOVE OR CLEAN ANY RECORDS.

Damaged records are extremely fragile and require careful handling. Our staff are trained in preliminary recovery techniques, documenting damage to your records, and authorizing destruction of damaged records. Professional vendors can handle larger disasters.

Q. What help do you give in case of an emergency?

- A.** We will do everything we can to visit you at the earliest opportunity in order to provide hands-on assistance. We can assist you in appraising the records that have been damaged so that precious resources (and especially time) are not spent on records with lesser value. We can provide lists of professional recovery vendors that you can contact to preserve your essential and permanent records.
-

Q. What can I do to prepare for an emergency?

- A.** We provide training on disaster preparation that includes a discussion of the roles of proper inventories, staff training, and advance contracts with recovery vendors. If you would like to have this workshop presented, call a Records Management Analyst.
-

Q. What are essential records?

- A.** Essential records are records that are necessary for continuity of operations in the event of a disaster. There are two common categories of records that are considered essential:
- **Emergency operating records** – including emergency plans and directives, orders of succession, delegations of authority, staffing assignments, selected program records needed to continue the most critical agency operations, as well as related policy or procedural records.
 - **Legal and financial rights records** – these protect the legal and financial rights of the Government and of the individuals directly affected by its activities. Examples include accounts receivable records, Social Security records, payroll records, retirement records, and insurance records. These records were formerly defined as “rights-and-interests” records.

Essential records should be stored in safe, secure locations as well as duplicated and stored off-site, if possible.

STAFF TRAINING

Q. What types of workshops or training do you offer?

- A.** We have a group of prepared workshops that we can offer at any time at various locations throughout the state. Contact a Records Management Analyst if you are interested in having one of the workshops presented to your agency. We will work with you directly to develop training suited to your specific needs. Our basic workshops are:
- Managing public records in North Carolina
 - Scanning/digital imaging
 - Disaster preparedness and recovery
 - Confidentiality
 - Organizing paper and digital files
 - E-mail
 - Digital communications
-

Q. Will you design a workshop especially for our office?

- A.** Yes, we will. Let a Records Management Analyst know what type of training you need.
-

Q. Are workshops offered only in Raleigh?

- A.** No, we will come to your offices to present the workshops you need. We have no minimum audience requirement. We will also do presentations for professional associations, regional consortiums, and the public.
-

Q. Is there a fee for workshops?

- A.** Not at this time.
-

Q. Are the workshops available in an online format?

- A.** Not at this time. However, there are several online tutorials available on the State Archives of North Carolina website, including managing public records, electronic records, and scanning.



Request for Disposal of Unscheduled Records

AGENCY INFORMATION

Requestor name

Location and Agency [e.g., County/Municipality + Department of Social Services]

Phone and email

Mailing Address

In accordance with the provisions of G.S. § 121 and § 132, approval is requested for the destruction of records listed below. These records have no further use or value for official administrative, fiscal, historical, or legal purposes.

RECORDS TITLE AND DESCRIPTION	INCLUSIVE DATES	QUANTITY	RELEVANT STATUTORY REGULATIONS	PROPOSED RETENTION PERIOD

Requested by:

Signature Title Date

Approved by:

Signature Requestor's Supervisor Date

Concurred by:

Signature Assistant Records Administrator Date
State Archives of North Carolina

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

Overnight Trip

Group Making Request: AHS Wrestling School: AHS
Destination: Virginia Beach - High School Nationals Date of Trip: 3/26 - 3/28
Number of Students Involved: 6 Percent of Total Group: 25%

Reasons for Students Not Attending: Selecting not to attend

Transportation Method: Activity Bus Charter Bus Private Automobile Other:

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): _____

Number of Drivers Needed (to be secured by the Central Office): _____

Departure Time: 11am 3/26 Return Time: 9pm 3/28 Round Trip Miles (estimated) _____

Estimated Cost to the Student: \$100-

Purpose(s) of the Field Trip: _____

Trip: Annual High School National Wrestling Tournament 3/26 - 3/28.
We've been attending this event for the last 6 years. Wrestlers are seeking All American Status

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.

Wes Berrier & Jake Berrier

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.

Wes Berrier _____ 3-3-20 _____
Sponsor (Group Responsible for Paying for the Trip) Date

Doug Wood _____ 3-4-20 _____
Approved: Principal Date

Approved: _____ Date
Superintendent or Designee

Transportation Scheduled: _____ Date
Transportation Supervisor

Special Comments/Response: _____

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

Overnight Trip

Group Making Request: AHS DECA School: AHS
Destination: Nashville, TN Date of Trip: Apr 29 - May 2
Number of Students Involved: 5 Percent of Total Group: 10%
Reasons for Students Not Attending: Did not qualify for ICDC - DECA
Transportation Method: Activity Bus Charter Bus Private Automobile Other: Air Flight
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): _____
Number of Drivers Needed (to be secured by the Central Office): _____
Departure Time: 7am 4/29 Return Time: 9pm 5/2 Round Trip Miles (estimated) _____
Estimated Cost to the Student: \$700

Purpose(s) of the Field Trip: Students who qualified to compete and attend the different business academies at ICDC (International Career Development Conference) in Nashville, TN
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.

Wes Berrier & Kim Hoffman

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.

Wes Berrier 3-3-20
Sponsor (Group Responsible for Paying for the Trip) Date

Peng Wood 3-4-2020
Approved: Principal Date

Approved: Superintendent or Designee Date

Transportation Scheduled: Transportation Supervisor Date

Special Comments/Response: _____

Asheboro City Schools Calendar 2020-2021

July 2020						
S	M	T	W	T	F	S
			1	2		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 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					

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

October 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

November 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					

December 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		

July	
3	
August	
17	Staff Reports
17, 21	Required Teacher Workday
18	Required Professional Dev.
19-20, 24	Optional Teacher Workday
25	First day for students

September	
7	
16	Early Release
October	
7	Early Release
26	Last day of First Quarter

November	
3	Optional Teacher Workday
11	
25	Vacation/Annual Leave
26-27	
December	
18	Early Release
21	Optional Teacher Workday
22-23, 29-31	Vacation/Annual Leave
24, 25, 28	

January	
1	Holiday
15	End of Second Quarter
18	Holiday
19-20	Optional Teacher Workday
February	
24	Early Release
March	
25	End of Third Quarter
26	Optional Teacher Workday

April	
2	Optional Teacher Workday
5	Holiday
6-9	Vacation/Annual Leave
May	
31	Holiday
June	
9	End of Fourth Quarter
9	Early Release
10	Required Teacher Workday
11	Optional Teacher Workday

July	
3	
August	
17	Staff Reports
17, 21	Required Teacher Workday
18	Required Professional Dev.
19-20, 24	Optional Teacher Workday
25	First day for students

September	
7	
16	Early Release
October	
7	Early Release
26	Last day of First Quarter

November	
3	Optional Teacher Workday
11	
25	Vacation/Annual Leave
26-27	
December	
18	Early Release
21	Optional Teacher Workday
22-23, 29-31	Vacation/Annual Leave
24, 25, 28	

January	
1	Holiday
15	End of Second Quarter
18	Holiday
19-20	Optional Teacher Workday
February	
24	Early Release
March	
25	End of Third Quarter
26	Optional Teacher Workday

January 2021						
S	M	T	W	T	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17		19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
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						

March 2021						
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 2021						
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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 2021						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2021						
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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

Closing information will be posted on the Asheboro City Schools website (www.asheboro.k12.nc.us) and news and social media sites.

RADIO: WMAG 99.5 FM and WKXR 1260 AM

TV: WFMY (2), WXLV (45), WGHP (8), News 14 (14), and WXII (12)

SOCIAL MEDIA: Facebook and Twitter

There will be an approximate delay of 45 minutes between elementary and secondary dismissals.

Makeup for Inclement Weather

Asheboro City Schools will determine if inclement weather make-up time is required. Teacher Workdays and Annual Vacation Leave Days may be used for this purpose. Students, parents, and staff should plan accordingly.

Potential make-up days for staff and students include:

Workdays: Dec. 21, Jan. 19, Jan. 20, March 26, June 10, and June 11

Vacation/Annual Leave: Nov. 25, Dec. 22, Dec. 23, Dec. 29, Dec. 30, Dec. 31, April 6, April 7, April 8, and April 9

Saturdays: Only by Board Addendum

Calendar Feedback

Asheboro City Board of Education
March 12, 2020
Mr. Jordi Roman
Director of Support Services

Asheboro 
CITY SCHOOLS
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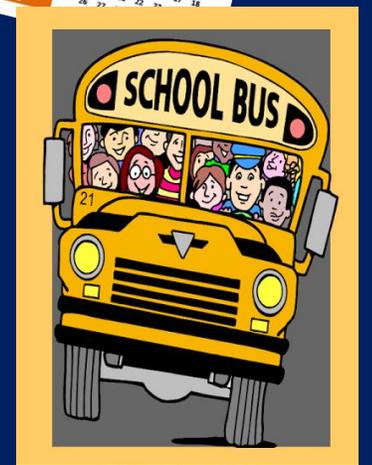
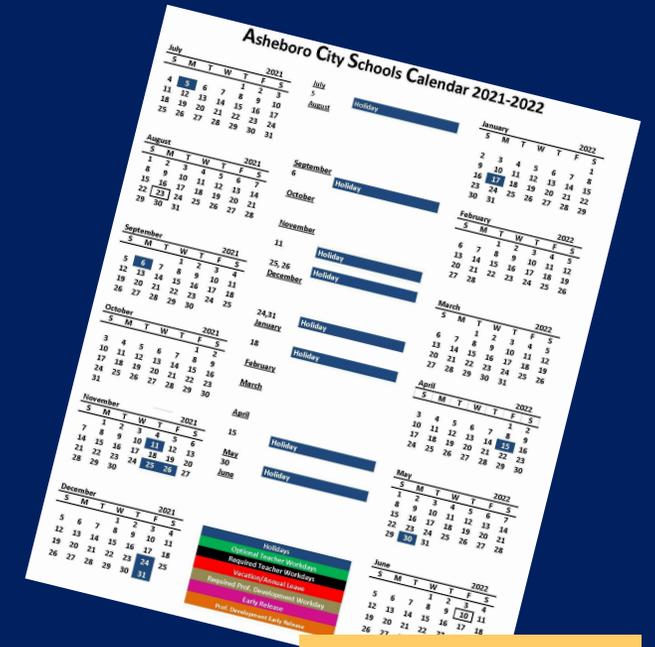


Feedback Process

- Email account specific to feedback
- Calendar options posted to website
- Solicited feedback through:
 - Monday Musings
 - district social media platforms
 - posted color copies in all buildings across the district

Feedback Received

- Less than 30 emails
- Mostly staff members
- Less than 5 external emails



Asheboro City Schools Calendar 2020-2021 **DRAFT**

July 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	

August 2020						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
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19	20	21	22	23	24	25
26	27	28	29	30		

October 2020						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
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22	23	24	25	26	27	28
29	30					

December 2020						
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			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	
3	Holiday
August	
17-20	Required Teacher Workday
21	Mandatory Prof. Development
24	Required Teacher Workday
25	First day for students
September	
7	Holiday
16	Early Release Professional Dev.
October	
16	Early Release Professional Dev.
26	Last day of First Quarter (44)
November	
3	Optional Teacher Workday
11	Holiday
25	Vacation/Annual Leave
26-27	Holiday
December	
21-23,29-31	Vacation/Annual Leave
24,25,28	Holiday
January	
1	Holiday
15	End of Second Quarter (44)
18	Holiday
19-20	Optional Teacher Workday
February	
15	Mandatory Teacher Workday
March	
25	End of Third Quarter (46)
29-31	Annual Leave
April	
1	Annual Leave
2	Holiday
5	Optional Teacher Workday
May	
31	Holiday
June	
9	End of Fourth Quarter (46)
9	Early Release
10	Required Teacher Workday
11	Optional Teacher Workday

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

January 2021						
S	M	T	W	T	F	S
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2021						
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	1	2	3	4	5	6
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21	22	23	24	25	26	27
28						

March 2021						
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21	22	23	24	25	26	27
28	29	30	31			

April 2021						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2021						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2021						
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		

2020-2021 Proposed Revision Feedback

- Liked more than the calendar for the current school year (3)
- Add a workday in October (3)
- Positive comments regarding opportunity to provide feedback (3)

2021-2022 Calendar Feedback

Draft Asheboro City Schools Calendar 2021-2022 Draft

July 2021							July 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30	31	23	24	25	26	27	28	29
							30	31					

August 2021							August 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30	31				

September 2021							September 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4				1	2	3	4
5	6	7	8	9	10	11	5	6	7	8	9	10	11
12	13	14	15	16	17	18	12	13	14	15	16	17	18
19	20	21	22	23	24	25	19	20	21	22	23	24	25
26	27	28	29	30			26	27	28	29	30		

October 2021							October 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2						1	2	
3	4	5	6	7	8	9	3	4	5	6	7	8	9
10	11	12	13	14	15	16	10	11	12	13	14	15	16
17	18	19	20	21	22	23	17	18	19	20	21	22	23
24	25	26	27	28	29	30	24	25	26	27	28	29	30
31							31						

November 2021							November 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6		1	2	3	4	5	6
7	8	9	10	11	12	13	7	8	9	10	11	12	13
14	15	16	17	18	19	20	14	15	16	17	18	19	20
21	22	23	24	25	26	27	21	22	23	24	25	26	27
28	29	30					28	29	30				

December 2021							December 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4				1	2	3	4
5	6	7	8	9	10	11	5	6	7	8	9	10	11
12	13	14	15	16	17	18	12	13	14	15	16	17	18
19	20	21	22	23	24	25	19	20	21	22	23	24	25
26	27	28	29	30	31		26	27	28	29	30	31	

January 2022						
S	M	T	W	T	F	S
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
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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 2022						
S	M	T	W	T	F	S
				1	2	
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022						
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 2022						
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		

3 preferences for the Monday start (red calendar)

3 requests for a workday in October

2 comments requesting Spring Break occur after Easter

10+ single comments

Draft Asheboro City Schools Calendar 2021-2022 Draft

July 2021							July 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30	31	23	24	25	26	27	28	29

August 2021							August 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30	31				

September 2021							September 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4				1	2	3	4
5	6	7	8	9	10	11	5	6	7	8	9	10	11
12	13	14	15	16	17	18	12	13	14	15	16	17	18
19	20	21	22	23	24	25	19	20	21	22	23	24	25
26	27	28	29	30			26	27	28	29	30		

October 2021							October 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2						1	2	
3	4	5	6	7	8	9	3	4	5	6	7	8	9
10	11	12	13	14	15	16	10	11	12	13	14	15	16
17	18	19	20	21	22	23	17	18	19	20	21	22	23
24	25	26	27	28	29	30	24	25	26	27	28	29	30
31							31						

November 2021							November 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6		1	2	3	4	5	6
7	8	9	10	11	12	13	7	8	9	10	11	12	13
14	15	16	17	18	19	20	14	15	16	17	18	19	20
21	22	23	24	25	26	27	21	22	23	24	25	26	27
28	29	30					28	29	30				

December 2021							December 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
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12	13	14	15	16	17	18	12	13	14	15	16	17	18
19	20	21	22	23	24	25	19	20	21	22	23	24	25
26	27	28	29	30	31		26	27	28	29	30	31	

January 2022						
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30	31					

February 2022						
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March 2022						
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27	28	29	30	31		

April 2022						
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May 2022						
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29	30	31				

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12						

Thank You!

Asheboro 
CITY SCHOOLS

A learning community of excellence!

Draft Asheboro City Schools Calendar 2021-2022 Draft

July 2021						
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
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August 2021						
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September 2021						
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October 2021						
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31						

November 2021						
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21	22	23	24	25	26	27
28	29	30				

December 2021						
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19	20	21	22	23	24	25
26	27	28	29	30	31	

July	
5	Holiday
August	
16,17,18,19	Required Teacher Workdays
20	Required Prof. Development
23	First Day for Students
September	
6	Holiday
15	Early Release Prof. Development
October	
13	Early Release Prof. Development
22	End of 1st Quarter (44)
November	
2	Required Teacher Workday
11	Holiday
24	Optional Teacher Workday
25, 26	Holidays
December	
20-22,28-30	Vacation/Annual Leave
23,24,27,31	Holidays
January	
14	End of 2nd Quarter (46)
17	Holiday
18	Optional Teacher Workday
19	Required Prof. Development
February	
21	Required Prof. Dev.
March	
2	Early Release Prof. Development
24	End of 3rd Quarter (45)
25	Optional Teacher Workday
April	
11-14	Vacation/Annual Leave
15	Holiday
18	Optional Teacher Workday
May	
11	Early Release Prof. Development
30	Holiday
June	
8	End of Fourth Quarter (45)
9	Required Teacher Workdays
10	Optional Teacher Workday
Holiday	
Optional Teacher Workday	
Required Teacher Workday	
Vacation/Annual Leave	
Required Professional Development	
Early Release	
Early Release Professional Development	

January 2022						
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February 2022						
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March 2022						
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April 2022						
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May 2022						
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22	23	24	25	26	27	28
29	30	31				

June 2022						
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19	20	21	22	23	24	25
26	27	28	29	30		

Draft Asheboro City Schools Calendar 2021-2022 Draft

July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
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August 2021						
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September 2021						
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26	27	28	29	30		

October 2021						
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31						

November 2021						
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21	22	23	24	25	26	27
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December 2021						
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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	
5	Holiday
August	
17-19	Required Teacher Workdays
20	Required Prof. Development
23	Required Teacher Workdays
24	First day for students
September	
6	Holiday
15	Early Release (Prof. Development)
October	
13	Early Release (Prof. Development)
25	End of 1st Quarter (44)
November	
2	Required Teacher Workdays
11	Holiday
24	Optional Teacher Workday
25, 26	Holiday
December	
20-22, 28-30	Vacation/Annual Leave
23, 24, 27, 31	Holiday
January	
14	End of 2nd Quarter (44)
17	Holiday
18	Optional Teacher Workday
19	Required Prof. Development
February	
21	Required Teacher Workdays
March	
2	Early Release (Prof. Development)
24	End of 3rd Quarter (45)
25	Optional Teacher Workday
April	
11-14	Vacation/Annual Leave
15	Holiday
18	Optional Teacher Workday
May	
11	Early Release (Prof. Development)
30	Holiday
June	
9	End of Fourth Quarter (47)
10	Required Teacher Workdays
13	Optional Teacher Workday
Holiday	
Optional Teacher Workday	
Required Teacher Workday	
Vacation/Annual Leave	
Required Prof. Development	
Early Release	
Early Release Professional Development	

January 2022						
S	M	T	W	T	F	S
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30	31					

February 2022						
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			1	2	3	4
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
S	M	T	W	T	F	S
			1	2	3	4
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 2022						
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 2022						
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 2022						
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		

New Courses for the 2020-2021 School Year

Course Title: Honors African American Studies and African American Studies

Credit: 1

Grade: 9-12

Prerequisites: None

The primary focus of this conceptually driven course is to introduce students to the exploration of the rich and diverse history and culture of African Americans. The goal of this course is to broaden the knowledge and understanding of students interested in learning about the histories, cultures and economic, geographic and political realities of African Americans. This course provides students with an opportunity to engage with the social, economic and political activities of African Americans in a way that allows them to make deep connections across the content.

Course Title: Honors Latin American Studies and Latin American Studies

Credit: 1

Grade: 9-12

Prerequisites: None

The primary focus of this course is to introduce students to the diverse history and culture of Latin America. The course focuses on the regional geography of Middle America and South America. As a regional study, there are many perspectives to examine. We will explore the physical geography, environment, history, population characteristics, social issues, economic development, current events, religion, literature, and art. Small groups will have an opportunity to research specific Latin American topics and share their findings with their peers.



2020 Read to Achieve (RtA) Summer Camp

Guidance for the RtA reading camp is provided by the North Carolina Department of Public Instruction through the 2019-2020 Read to Achieve Guidebook. The guidebook states the legislation and provides guidance for school districts. Per the legislation, "Reading camp" means an additional educational program outside of the instructional calendar provided by the local school administrative unit to (i) any third grade student who does not demonstrate reading proficiency and (ii) any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with

G.S. 115C-83.6. Parents or guardians of the student not demonstrating reading proficiency or demonstrating reading comprehension below grade level shall make the final decision regarding the student's reading camp attendance. Reading camps shall (i) offer at least 72 hours of reading instruction to yield positive reading outcomes for participants; (ii) be taught by compensated, licensed teachers selected based on demonstrated student outcomes in reading proficiency or in improvement of difficulties with reading development; and (iii) allow volunteer mentors to read with students at times other than during the 72 hours of reading instruction. The 72 hours of reading instruction shall be provided over no less than three weeks for students in schools using calendars other than year-round calendars.

The legislation states student participation is voluntary. Parents or guardians must make the final decision regarding their student's summer school attendance; students should be held harmless if they do not participate. We have a rigorous plan to promote attendance at camp that includes (a) sending a letter to parents from our board urging them to send to their children to camp (b) holding personal conferences and making phone calls to parents of students to express why it is critical their child attends camp, and (c) providing and promoting incentives for students to attend camp. We also plan to offer incentives to teachers in order to attract the teachers that have proven results in the teaching of reading.

Eligibility: For students in first and second grades, eligible students for summer reading camp are those whose ISIP test score is either Level 1 or Level 2. Students who score Level 3 but are below the 70th percentile are also eligible for consideration for summer camp enrollment. The following chart details who will be invited to attend RtA Camp. The overall reading ability score and the reading comprehension Lexile score are determined by the IStation Assessment.

Priority Enrollment in Reading Camp (Level 1 and Level 2)							
Middle of Year (MOY)				End of Year (EOY)			
	ISIP ER Overall Score		Reading Comprehension Subtest		ISIP ER Overall Score		Reading Comprehension Subtest
First Grade	210 and below	OR	BR65L and below	First Grade	218 and below	OR	65L and below
Second Grade	226 and below	OR	200L and below	Second Grade	231 and below	OR	280L and below
Students in third grade who do not meet any of the following pathways: BOG, State Board Approved Alternative Assessment, Read to Achieve Reading Portfolio, Read to Achieve Assessment, Good Cause Exemption, EOG, EOG Retest, or ISIP ER (EOY = 258 on ISIP ER overall OR 725L on Reading Comprehension Subtest)							
Also Eligible for Consideration for Enrollment in Reading Camp (Level 3)							
Middle of Year (MOY)				End of Year (EOY)			
	ISIP ER Overall Score		Reading Comprehension Subtest		ISIP ER Overall Score		Reading Comprehension Subtest
First Grade	219 and below	OR	85L and below	First Grade	228 and below	OR	230L and below
Second Grade	237 and below	OR	380L and below	Second Grade	241 and below	OR	445L and below

Asheboro City Schools Read to Achieve Summer Camp Plan

Dates:

June 15 - July 9, 2020 (Monday - Thursdays)

Locations:

Students attend summer camp at their home schools

Times:

7:45-1:00 (Student Hours)

7:30-1:30 (Teacher Hours)

Transportation:

Transportation Provided

Meals:

Daily breakfast and lunch provided

Grades Included:

First Grade Reading

Second Grade Reading

Third Grade Reading



Office of the Superintendent,
Dr. Aaron M. Woody

Chartered in 1905

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

Dear Parents,

Asheboro City Schools is proud to offer a free summer reading camp for selected students. The summer camp goal is to ensure that every student read at or above grade level by the end of third grade. We firmly believe reading is the most crucial academic skill. It is the foundation for learning. Without a strong foundation in reading, children are left behind at the beginning of their education and many struggling readers will never catch up. Early literacy has proven to have a significant relationship with graduation rates. According to research, third graders who are not reading at grade level are the most likely to drop out of school later.

The Asheboro City Schools Board of Education strongly encourages you to take advantage of this crucial summer opportunity for your child. This high-quality reading program will provide an opportunity to help your child be on track for grade-level proficiency. Your commitment for your child to attend reading camp this summer is deeply appreciated.

Sincerely,

The Asheboro City Schools Board of Education

Gidget Kidd, Chair

Phillip R. Cheek, Vice Chair

Gustavo Agudelo

Linda Cranford

Baxter Hammer

Dr. Beth Knott

Ryan Patton

Archie Priest, Jr.

Michael Smith

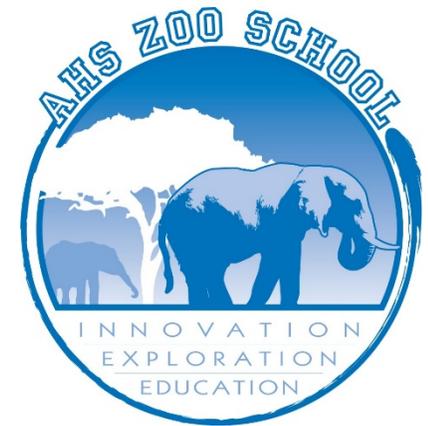
Gwen Williams



Asheboro High School
Where the Opportunities are Limitless!

Background

- Asheboro High School has so many wonderful opportunities for students.
 - Small learning communities
 - Certification and credentialing courses
 - College-readiness programs
 - Career-readiness programs
 - Work-based learning
 - College-transfer courses through Randolph Community College
 - Opportunities to earn Associate of Arts and Associate of Science degrees through Randolph Community College
 - An array of electives
 - Course offerings through NC Virtual Public School (NCVPS)



The problem

- Families are unaware of opportunities.
- Families feel “locked in” to one pathway only.
- Families question if they are making the right decision for their student.
- No tool that clearly listed various opportunities offered at Asheboro High School (besides the course catalog).
- No streamlined communication for families and students.



The team

- Sarah Beth Robbins, Career and Technical Education Administrator
- Dr. Penny Crooks, Asheboro High School Principal
- Dr. Wendy Rich, Assistant Superintendent of Curriculum and Instruction
- Leigh Anna Marbert, Public Information Officer

Goals

Goal 1: Create a tool listing unique AHS opportunities to share with internal and external stakeholders. The tool will be created in English and Spanish and accessible electronically and in print.

Goal 2: Create a comprehensive plan for distributing the information to internal and external stakeholders.

DRAFT

AT AHS, THERE IS SOMETHING FOR EVERYONE!

Whether you want to work in healthcare or construction, business or education, at Asheboro High School there is a class, club, or organization to meet every interest! If aren't sure of your career goals, don't fret! We have opportunities for you to learn about yourself, your interests, and embark on career exploration through job-shadowing or internships!

Come check us out! It's a great day to be a Blue Comet!

CONTACTS

Dr. Penny Crooks, Principal
Gayle Higgs, Assistant Principal
Jonathan Jessup, Assistant Printicipal
Donnie Wright, Assistant Principal

AHS Zoo School
Brooke Davis - bhdavis@asheboro.k12.nc.us

AHS Health Sciences Academy
Rita Morton - rmorton@asheboro.k12.nc.us

Junior ROTC
MSgt. Craig York - cyorke@asheboro.k12.nc.us

AHS Band
Phil Homiller - phomiller@asheboro.k12.nc.us

AHS Chorus
Lindsey Gallagher - lgallagher@asheboro.k12.nc.us

Advanced Placement and AP Capstone
Misty Hildreth - mhildreth@asheboro.k12.nc.us

College and Career Promise (CCP)
Bill Robbins - brobbins@asheboro.k12.nc.us
Jennifer Smith - jsmith@asheboro.k12.nc.us
D'Vera Tune - dtune@asheboro.k12.nc.us
Amber Walker awalker@asheboro.k12.nc.us

CTE/Apprenticeship Randolph
Sarch Beth Robbins - srobbins@asheboro.k12.nc.us

Job-Shadowing/Internships
Courtney McGowan - cmcgowan@asheboro.k12.nc.us

ASHEBORO HIGH SCHOOL

WHERE THE OPPORTUNITIES ARE LIMITLESS!



1221 South Park Street
Asheboro, NC
(336)625-6185

www.asheboro.k12.nc.us/highschool_Home

SMALLER LEARNING COMMUNITIES

AHS ZOO SCHOOL

The AHS Zoo School is Science, Technology, Engineering, and Math (STEM) focused program for 9th -12th grade students. Learning takes place at the NC Zoo.

AHS HEALTH SCIENCES ACADEMY

The AHS Health Sciences Academy offers students a small learning environment through which they can explore various health-related careers. Students apply and are accepted as a member of a cohort. The HSA experience centers around rigorous learning, individualized guidance for career and course planning, and service learning opportunities. Student activities include field trips, guest speakers, and learning labs. Each year, students receive an invitation to PULSE, a summer learning opportunity exclusive to Health Science Academy members.

U.S. ARMY JUNIOR ROTC

The U.S. Army Junior Reserve Officers' Training Corps (JROTC) is one of the largest character development and citizenship programs for youth in the world. Cadets are exposed to rigorous curriculum that aligns with state standards and Career and Technical Education requirements. Co-curricular activities such as Color Guard and various competitions are available to JROTC Cadets

OTHER SMALL LEARNING COMMUNITIES

- AHS FFA
- AHS DECA
- AHS Band
- AHS Chorus

COLLEGE READINESS AT AHS

ADVANCED PLACEMENT COURSES

We encourage all students to take at least one Advanced Placement (AP) course during their time at AHS. High school students across the country and around the world take AP courses and exams to challenge themselves, explore their interests, and earn college credit and placement. AP can give students a head start in high school and an edge in college.

ADVANCED PLACEMENT CAPSTONE PROGRAM

AP Capstone is a diploma program from the College Board. It's based on two yearlong AP Courses: AP Seminar and AP Research. These courses develop a students' skills in research, analysis, evidence-based arguments, collaboration, writing, and presenting. Students completing the two-year program can earn one of two different AP Capstone awards, recognized by colleges across the US and around the world.

COLLEGE AND CAREER PROMISE (CCP) COURSES

Through College and Career Promise (CCP), students in NC have the opportunity to pursue a number of options, tuition-free, while they are still in high school. In partnership with Randolph Community College, students may earn an Associate in Science or Associate in Art degree while still in high school. Students may also choose to enroll in college transfer courses (Universal General Education Transfer Component-UGETC) in order to get a jump start on college preparation.

CAREER READINESS AT AHS

COLLEGE AND CAREER PROMISE (CCP) COURSES

Through CCP, students may earn tuition-free course credits at any NC Community College toward a job credential, certificate, or diploma in a technical field.

APRENTICESHIP RANDOLPH

Apprenticeship Randolph allows students to jumpstart a professional career in Advanced Manufacturing, Automotive, or Information Technology. Students gain valuable on-the-job training while earning an Associate of Applied Science degree from Randolph Community College at no cost.

EARN WHILE YOU LEARN

- Debt free college
- Fast paced, hands on, career opportunities
- Work with local companies who are invested in your future

CAREER AND TECHNICAL EDUCATION (CTE) PATHWAYS

We like to say that CTE stands for Connected to Everything. CTE programs give purpose to the essential knowledge that students gain in core classes by emphasizing real-world skills and practical knowledge. ACS CTE has courses in the following career pathways: Natural Resources, Plant Systems, Entrepreneurship, Sports and Event Marketing, Travel and Tourism, Marketing, Food and Nutrition, Early Childhood, Apparel and Textiles, Interior Design, Biomedical Technology, Healthcare, Adobe Academy Production, Digital Design and Animation, Game Art Design, Advanced Manufacturing, and Technology Engineering and Design.

WORK-BASED LEARNING

Work-based learning opportunities, such as job-shadowing and internships, offer students the chance to explore different careers. They are able to learn about the required skills and education level needed for various jobs in order to begin developing a career plan. Time commitment can range from a few hours to an entire semester. Student interns participate during the school day and receive course credit.

Goal 2

- Creating an AHS Opportunities webpage (will include more info. links)
- Training for all school counselors to streamline communication
- Utilizing advisory councils to help disseminate the information
- Distributing tool and drawing attention to webpage at middle-school AFTT Nights
- Sharing via district and school-level social media
- Equipping board members and other key communicators
- Ensuring ALL principals have this information
- Making this information available at our school and district offices
- Asking student focus groups where they get their information
- Using AHS's electronic communication boards to share this information
- Using information as a recruitment tool to attract and retain high quality professionals

Questions?



**Board of Education Strategic Plan Goals
2019-2020**

Goals and Objectives	
<p>GOAL 1: Each student in Asheboro City Schools graduates prepared for further education, work and citizenship.</p>	
<p>Objective 1. Align instruction with a guaranteed and viable curriculum, so that students master grade/course standards for career and college readiness.</p>	<ol style="list-style-type: none"> 1. ACS Equity team will monitor, discuss and engage in school-wide problem solving related to equitable access to high-quality instruction. <ul style="list-style-type: none"> ○ Systemic equity data was compiled and shared with the Equity Team in October 2019. Data was disaggregated and used to establish priorities for future efforts. ○ The ACS Equity Team is drafting an Equity policy for presentation to the Board of Education Policy Committee. ○ Dr. Richard Milner’s book has been provided to schools and is being used for equitable strategies to increase achievement. ○ Equity Policy is under 30-review by the Asheboro City Board of Education, which is 30 days earlier than anticipated in the Equity Team’s initial timeline. 2. Content Coaches will analyze assessment data to determine areas for improvement and standards requiring additional focus. <ul style="list-style-type: none"> ○ During September meetings, academic coaches were provided EOG data to analyze. During the vertical team meetings in October, analysis was shared and high need topics were discussed. ○ Academic coaches worked with stakeholders to create draft versions of pacing guides for Math, ELA, Science, and SS courses. 3. Instructional Facilitators are assigned an area of district focus. They will coordinate professional development and fidelity of implementation for these areas. <ul style="list-style-type: none"> ○ Instructional facilitators were assigned the following areas to lead for the year: Istation - Chris Burian

aimswebPlus - Shannon Daye

RtA Legislation - Caroline Rush

KEA/LetterLand - Emily Bradshaw

RtA Summer Camp/K-2 Math Assessment - Sharon Andrews

Science Fair - Lori Columbia, Chandra Manning

- Istation Professional Development: Chris Burian attended Southmont's rollout to see how Istation was being implemented and then helped ACS develop a rollout plan that addressed all foreseeable issues. Mr. Burian met with and emailed instructional facilitators numerous times and ensured a successful Istation rollout.
 - aimswebPlus Professional Development: District staff coordinated professional development on progress monitoring and reporting with aimswebPlus for all instructional facilitators and administrators.
 - Emily Bradshaw attended KEA training on January 16. She presented the information shared at the January 17 IF meeting, and worked with them to plan for a team to take to the March Train the Trainer meeting, where logistics about changes to KEA will be shared.
4. The CTE Coordinator will work with CTE to unpack the curriculum and focus on standards needing improvement, as evidenced by CTE Post assessment data.
 - At the CTE kickoff meeting, teachers identified lowest performing standards and analyzed their plans for instructional alignment, identifying where they can provide more equitable instruction and differentiation.
 - Mid year updates for Fall 2019 testing
 - Newly normed CTE state/regional/district benchmarks
 5. Standardize pacing guides and unit plans for use in classrooms system-wide.
 - Academic coaches gathered feedback from 6-12 teachers on the scope and sequence of their courses at the October Vertical Planning meetings.
 - Academic coaches worked with stakeholders to create draft versions of pacing guides for Math, ELA, Science, and SS courses.
 - Academic coaches and district instructional team shared updated pacing guides with 6-12 content teachers at the February 4, 2020 Vertical Team Meeting.
 6. Meet quarterly with each school to analyze data and plan for core and intervention efforts through MTSS.
 - Monthly meetings with schools have been scheduled for the fourth Wednesday (Secondary) and Thursday (Elementary) of each month.

- August - Review of Core, both Instruction and Social/Emotional/Behavioral.
 - September - Using data to identify students for targeted interventions and defining the research-based interventions based upon our intervention matrix.
 - October - Report on the use of targeted intervention and discussion of project monitoring.
 - January - Focus on the 5 steps of Problem Solving for students requiring targeted interventions. Clear definition of progress monitoring expectations.
 - February - Overview of “What’s next” for students whose progress monitoring does not show they are responding to intervention. Focus is on the MTSS data gathering to support problem solving and the possible involvement of the Exceptional Children’s Department.
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- August - Review of Core, both Instruction and Social/Emotional/Behavioral.
- September - Using data to identify students for targeted interventions and defining the research-based interventions based upon our intervention matrix.

	<ul style="list-style-type: none"> ○ October - Report on the use of targeted intervention and discussion of project monitoring. ○ January - Focus on the 5 steps of Problem Solving for students requiring targeted interventions. Clear definition of progress monitoring expectations. ○ February - Overview of “What’s next” for students whose progress monitoring does not show they are responding to intervention. Focus is on the MTSS data gathering to support problem solving and the possible involvement of the Exceptional Children’s Department.
<p>Objective 2. Define and implement consistent grading practices, so that students and families have a clear understanding of performance.</p>	<ol style="list-style-type: none"> 1. Create an electronic report card for use in grades K, 1, and 2, for use by all primary teachers. <ul style="list-style-type: none"> ○ Report Card documents were created and rolled out on October 18, 2019 to instructional facilitators to distribute electronically to teachers. ○ K-2 teachers completed digital report cards for the first quarter and sent home with students. 2. Align grading practices with grade level standards and skill, ensuring students are held accountable for a rigorous course of study. 3. Establish grading standards and expectations for EC and EL students. <ul style="list-style-type: none"> ○ Annual Review and Reevaluation meetings were conducted to implement accommodations and modifications to Individualized Education Plans based on the student’s disability and present level of performance per IDEA. ○ Modifications for EL grading will utilize WIDA Can-Do Descriptors.
<p>Objective 3. Enhance the integration of technology with instruction, so that students use digital resources as tools for learning.</p>	<ol style="list-style-type: none"> 1. Media Specialist continue to serve as Digital Learning Coaches for their buildings and offer relevant digital learning professional development sessions to their staff. <ul style="list-style-type: none"> ○ Media specialists meet monthly to collaborate and plan digital learning professional development. ○ Several media specialists attended the North Carolina School Library Media Association Conference held October 3-5 in Winston Salem, NC. ○ On October 17th, media specialists participated in a full-day professional development session to compile and develop professional learning opportunities for staff. ○ Laura Holland and Julia Dawson are recording various screencasts and sharing with staff in a series called “60 second PD.”

	<ul style="list-style-type: none"> ○ Loflin staff participated in a professional development session led by Ms. Amy Smith on Quizlet. <p>2. Digital resources (Discovery Techbook, Canvas, Crostini, Google Tools, etc.) are purchased and provided to students/staff for use as tools for learning. Additional resources are evaluated and added as needs arise.</p> <ul style="list-style-type: none"> ○ Discovery Science Techbook has been purchased and provided to teachers and students in grades four, five, seven, and eight as requested. ○ The Canvas Learning management platform has been renewed and continues to be a valuable learning tool for our teachers and students. ○ New programs have been purchased and are being piloted at Balfour (Happy Numbers), Lindley Park (StarFall, PebbleGo), and South Asheboro Middle School (Read n Quiz).
<p>Objective 4. Establish transition plans for the district and individual students, so that each student makes continual progress towards graduation.</p>	<ol style="list-style-type: none"> 1. Procedures for developing and sharing student transition plans between grade levels and schools will be provided to all school counselors for distribution to teachers. 2. EC Transition Procedures will be provided to all EC staff and school administrators to address the transition needs of EC Students. <ul style="list-style-type: none"> ● EC Transition Procedures have been developed with input from all EC chair representatives.
<p>Objective 5. Expand opportunities for each student to utilize critical thinking, collaboration, communication, and creativity so that students develop skills necessary for further education and careers.</p>	<ol style="list-style-type: none"> 1. CTE initiative to embed Employability Skills into instruction. Professional Development provided throughout the year at monthly district level meetings. Identified Employability Skills: Communication, Teamwork, Problem Solving, Initiative and Enterprise, Planning and Organizing, Self-Management, Learning and Technology. <ul style="list-style-type: none"> ○ CTE teachers received professional development on employability skills and how to embed organically into daily instruction at the CTE kickoff meeting and at subsequent monthly district meeting. 2. Develop a plan for student preparation for the WorkKeys assessment. <ul style="list-style-type: none"> ○ The Career Development Coordinator has identified WorkKeys candidates from the senior class and provided those to the testing coordinator. The CDC will tag these students during Blue Comet Time for test prep prior to the test administration.

<p>Objective 6. Provide each student service learning opportunities, so that all students will further develop their citizenship and contribute to their community.</p>	<ul style="list-style-type: none"> ● Students across the district have a variety of learning opportunities to develop their citizenship: <ul style="list-style-type: none"> ○ CTE CTSOs (Career & Technical Student Organizations) and the AHS Health Science Academy offer service-learning opportunities throughout the school year at both the middle and high school levels. A data tracking plan will be implemented to capture this information going forward. ○ Media specialists at all schools have completed digital citizenship lessons with students in all grade levels. These lessons address: cyberbullying, digital etiquette, privacy and online safety, and the accuracy of digital information.
<p>GOAL 2. Each student has a personalized education.</p>	
<p>Objective 1. Implement a multi-tiered system of support (MTSS), so that all students are ensured equitable access to rigorous instruction aligned to their educational needs.</p>	<ol style="list-style-type: none"> 1. The District MTSS Team will host monthly professional development for secondary and elementary MTSS teams aligned with the three modules of MTSS implementation. <ul style="list-style-type: none"> ○ Monthly meetings have been attended by each school team. Monthly topics have been: August - Core Instruction; September- Introduction to Tiered Interventions; October - Data Gathering, Progress Monitoring, and Tiered Instruction, part II. 2. Guide schools in the evaluation and identification of students with potential Specific Learning Disabilities within a Multi-tiered System of Support. <ul style="list-style-type: none"> ○ EC program specialists will be trained on the MTSS model for identifying students with specific learning disabilities on November 26. ○ EC Program specialists will train school-based EC referral teams on the SLD identification process in December. ○ The new SLD identification process was shared with administrators at the February ALT meeting.
<p>Objective 2. Increase the number of students who graduate with post-secondary credit, portable industry credentials, and work-based learning experiences, so that students are prepared for further education and/or employment.</p>	<ol style="list-style-type: none"> 1. Continued monitoring of post-secondary credit earned by students through enrollment in Randolph Community College courses, Advanced Placement courses, and North Carolina Virtual Public Schools. <ul style="list-style-type: none"> ○ 2. The Career Technical Education team will continue to work on supporting students in earning industry credentials.

	<ul style="list-style-type: none"> ○ 3. Support students engaging in internships while enrolled in high school. ○
<p>Objective 3. Increase number of STEAM (science, technology, engineering, arts, and math) and global education experiences for all students, so that students are globally competitive.</p>	<ol style="list-style-type: none"> 2. Maintain, enhance, and promote our District STEAM events (Hour of Code & STEAM Competition). <ul style="list-style-type: none"> ○ Anthony Woodyard, Chandra Manning, Kathy Malpass, and Lynn Fisher attended and presented on our STEAM initiatives at the North Carolina Middle Level Education Region 5 Fall STEAM Summit held in Winston Salem on Saturday, September 21. ○ Our district Hour of Code event is scheduled for December 9, 2019, 5-7 p.m. at the Asheboro High School Media Center. Media specialists are coordinating with instructional facilitators and teachers to provide students coding experiences prior to and after the district event. ○ On Thursday, Feb. 27, approximately 75 students from North and South Asheboro Middle Schools participated in the Secondary STEAM Kick-Off Competition. These students were given a prompt and will compete in the District STEAM Competition on Wednesday, April 8. 3. Engage with numerous community stakeholders including Institutions of Higher of Education (IHE) to offer an intermediate-age summer STEAM Camp focused on leadership and careers. <ul style="list-style-type: none"> ○ A relationship has been established with Winston-Salem State University in order to develop curriculum, resources, and infrastructure for the program. ○ Planning efforts are underway to establish connections for students to our community resources as well as embedded field trips throughout the camp.
<p>Objective 4. Expand opportunities for personalized learning and engagement during and beyond the regular school day, so that student needs are met and personal interests are encouraged.</p>	<ol style="list-style-type: none"> 1. Collaborate with George Washington Carver Enrichment Community Center (GWCECC) and Arts Guild to expand after school programs. <ul style="list-style-type: none"> ○ Saturday SAT/ACT Prep Classes began in September. 14 students have attended to date. Volunteers from the local community support this initiative.

	<ul style="list-style-type: none"> ○ Vanessa Brooks has met with Chip Foust and a plan for additional after- school activities at GWCECC is in development. ○ Mr. Foust has met with The Arts Guild. They will partner to offer after- school art classes at GWCECC. Dates will be announced soon. ○ Spring cohort for Saturday SAT/ACT Prep Classes begin on February 1. 21 students signed up, 11 students attend on a consistent basis.
<p>Objective 5. Cultivate partnerships with families and the community so that student learning experiences are enhanced.</p>	<ul style="list-style-type: none"> ● Families are encouraged to become active leaders on district and school committees through relationship building. <ul style="list-style-type: none"> ○ District staff provided families volunteer information at the annual Back to School Bash held at Asheboro High School on August 30. ○ Each school has a parent involvement group (PTA/PTO/Booster). ● Advisory Council members serve as ambassadors to others within the community. <ul style="list-style-type: none"> ○ An initial meeting has been held with each advisory council. <ul style="list-style-type: none"> ■ Business Advisory- October 2 ■ Faith Based Advisory–October 3 ■ Latino Advisory- October 3 ■ PTA/PTO Advisory- October 11 ■ Black Advisory- October 30, December 11 ● Schools analyze feedback from evaluations after each family engagement event to better serve our communities. <ul style="list-style-type: none"> ○ South Asheboro Middle School has licensed Family Engagement on Demand (https://www.si4all.com/on-demand-video/) as a resource for families. This resource provides video training for families with at-home activities parents can complete with their children. ● Meaningful parent engagement opportunities will be hosted at schools and at community sites that lead to better understanding as well as student progress. Topics will include: <ul style="list-style-type: none"> ○ Assessments ○ Early Literacy (Dolly Parton Imagination Library)

	<ul style="list-style-type: none"> ■ Meredith Shields from the Randolph Partnership for Children arranged the recruitment materials at an AFTT event at Lindley Park on October 2 to increase parent understanding of program offerings as well as enrollment. ■ She also met with the Black Advisory Council on December 11th to share statistics and brainstorm ways to canvas the community. <ul style="list-style-type: none"> ○ Five Transitions (Pre-K/K, 2nd/3rd, 5th/6th, 8th/9th, and Graduation) ○ College and Career ○ Social Media & Technology ○ Advocacy/Social Capital ○ Conferencing ○ Today's Math ○ Early College ○ Zoo School
<p>Objective 6. Expand opportunities for each student to experience the cultural arts, so that all students strengthen and develop their creativity and collaboration.</p>	<ol style="list-style-type: none"> 1. Self-selected activities occur during school within and afterschool clubs in our elementary and middle schools ranging from foreign language to music. <ul style="list-style-type: none"> ○ NAMS School of Rock is a newly created musical club that meets once per week on Wednesday before and after school. Instruments were purchased using Title IV funds. ○ The principals are meeting with School Leadership Team members to determine club offerings by December 6. ○ Each school has a range of club and enrichment opportunities offered to students that provide opportunities on topics including STEM, music, Spanish, or art.
<p>GOAL 3. Each student has excellent educators every day.</p>	
<p>Objective 1. Recruit, develop, and retain high quality professionals, so that students continue to learn and grow.</p>	<ol style="list-style-type: none"> 1. The district will continue efforts to recruit, nurture, and retain a diverse teaching staff dedicated to excellence in education for all students with emphasis on students of color. <ul style="list-style-type: none"> ○ District staff is currently researching ways to expand IHE partnerships to attract more student teachers in the district.

	<ul style="list-style-type: none"> ○ Asheboro City Schools signed a letter of participation with TeachNC. BEST NC and DPI are the lead partners of TeachNC. TeachNC will provide marketing and technology systems to power a digital teacher recruitment infrastructure to ignite interest in teaching and guides people into the profession. ○ Considering options to move the district Teacher Fair to spring in an effort to attract more candidates closer to their graduation date.
<p>Objective 2. Foster a culture of professional growth, so that all employees are supported in achieving high standards and increased student performance.</p>	<ol style="list-style-type: none"> 1. The district will develop a comprehensive three-year professional development plan to assist teachers with content knowledge and best instructional practices for ALL students. <ul style="list-style-type: none"> ○ Books have been purchased and distributed for our district-wide book study of Start Where You Are, But Don't Stay There: Understanding Diversity, Opportunity Gaps, and Teaching in Today's Classrooms by all certified staff members. ○ Dr. Richard Milner provided professional development for district and school-based leaders on culturally responsive teaching and learning methods on December 18th.
<p>Objective 3. Celebrate, recognize, and cultivate excellence in the profession, so that faculty and staff feel supported, valued, and successful in order to maximize their full potential.</p>	<ol style="list-style-type: none"> 1. The district will focus on sharing teacher stories via multiple platforms (feature articles, social media, etc.) <ul style="list-style-type: none"> ○ Articles written on Balfour Turn-Around, NAMS School of Rock, and our Individual Testimonial Champaign all have been extremely successful. ○ We have had two Fox 8 Teacher of the Week selections in our first semester.
<p>GOAL 4. Asheboro City Schools will have up-to-date business, technology, and communication systems to serve its students, families, and staff.</p>	
<p>Objective 1: Provide access and up-to-date training on the use of technology and communication systems, so that students, families, and/or staff can effectively use these resources to support student progress.</p>	<ol style="list-style-type: none"> 1. ACS staff is currently working with the School Business Systems Modernization (SBSM) Team to transition our current on-premise system to a cloud based system. Newer up-to-date business systems are currently being evaluated. <ul style="list-style-type: none"> ○ We have moved the AS400 to the Cloud via the SAS platform provided by NCDPI. ○ We have moved our individual school fund accounting program to SchoolFunds Online.

<p>Objective 2: Utilize technology-based collection systems for data analysis, so that data-based decisions are made about instruction, programs, and operations to ensure continuous improvement throughout the district.</p>	<ol style="list-style-type: none"> 1. Schools will encourage parents/guardians to sign-up for the PowerSchool Parent Portal at school events, allowing parents to stay abreast of student attendance, assignments, and grades. <ul style="list-style-type: none"> ○ During the first quarter of 2019-20, there have been 10,541 PowerSchool Parent Portal logins. This is more than double the PowerSchool Parent Portal logins from 2018-19 (4,448). 2. PowerSchool brochures will be updated and distributed to all schools for the start of the school year. <ul style="list-style-type: none"> ○ PowerSchool Parent Portal brochures were updated in August 2019. ○ Copies were made and distributed to each school. ○ Procedures for enrolling parents in the portal were reviewed at the data manager meeting in September.
<p>Objective 3: Develop and execute a comprehensive marketing plan, so that our community is informed about student outcomes, opportunities, quality educators, and the benefit of the district to the community.</p>	<ol style="list-style-type: none"> 1. Continue to enhance the communications plan (AKA marketing plan) to continue marketing and messaging Asheboro City Schools. <ul style="list-style-type: none"> ○ Social media (increase page “Likes” by 20 percent over the school year) ○ ACS Testimonial Campaign (at least three testimonials in each ACS location) ○ Bi-weekly feature stories (feature stories released to media and social media every two weeks) ○ Signage project (new banners and standardized signage throughout the district) ○ ACS professional promotional video (to be released at Nov. BOE meeting) ○ Collaborated with school-level Parent Teacher Organizations/Associations to develop testimonials for Black History Month. Each week, the project featured a Black AHS alumni who has achieved success, paired with a Black national figure who has achieved success in the same area/field. ○ Written and shared an article about long-standing Board Member, Mrs. Joyce Harrington, in honor of her 34 years of service to the Asheboro City Board of Education.
<p>GOAL 5. Each student is healthy, safe and responsible.</p>	

<p>Objective 1. Design, implement, and evaluate a system-wide process to ensure students are connected to an adult advocate, so that each student collaborates regularly with a mentor or trusted adult.</p>	<p>Using screener data, each school will be supported in the development of a system to ensure at-risk students have an assigned mentor.</p> <ul style="list-style-type: none"> ○ Schools have access to school specific SHAPE Student Needs Indicator spreadsheet. This spreadsheet is updated each semester. <p>Using screener data and/or the SHAPE Student Summary data, school teams will review data quarterly to ensure relationship-related interventions have been implemented for students.</p> <ul style="list-style-type: none"> ● Schools have reviewed the data in the SHAPE Student Needs Indicator spreadsheets to identify areas of need for specific students.
<p>Objective 2. Provide a system of support to ensure access to effective health and safety programs so that the physical, social, and emotional needs of students are met.</p>	<ol style="list-style-type: none"> 1. The ACS SHAPE team will develop a summary of data regarding safety, social emotional and mental health needs. <ul style="list-style-type: none"> ○ The team has met to begin the process of selecting and implementing a Universal Social Emotional screener. 2. The ACS SHAPE team will develop district-wide plans to ensure a full continuum of mental health and social emotional learning needs are addressed. <ul style="list-style-type: none"> ○ The team has met to discuss the response to results that will come from the implementation of a Universal Social Emotional screener. 3. The district will incorporate an anonymous reporting system to allow students an avenue to report safety and/or bullying issues. <ul style="list-style-type: none"> ○ ACS secondary schools have enrolled to participate in the January-February 2020 third-wave rollout of the state’s Say Something Anonymous Reporting System. ○ ACS principals were informed of the Say Something Anonymous Reporting System at the November ALT meeting. ○ ACS secondary students will be trained on the Say Something Anonymous Reporting System on the first week of May.
<p>Objective 3. Design, implement, and evaluate a comprehensive continuum of behavioral supports, so that students, families, and staff have clear expectations for appropriate behavior and resources are available to meet student needs.</p>	<ol style="list-style-type: none"> 1. Using resources from our Title IV grant, we will select and implement a Social-Emotional Learning screener and/or a mental health needs screener to identify students in need of additional supports or services. <ul style="list-style-type: none"> ● The SHAPE Committee is reviewing and vetting social emotional screening tools that can be utilized to identify needed interventions and supports at each school. ● SHAPE & MTSS teams have selected Pandora as the SEL Screener. 2. Using resources from our Title IV grant, we will provide additional professional support

	<p>for our students with identified social, emotional, and/or behavioral needs.</p> <ul style="list-style-type: none"> ● Title IV resources have been used to fund the position of a mental health specialist for the district. This position provides direct services to students with severe emotional and behavioral needs, provides support for the district's therapeutic classrooms, and is involved in the planning and implementation of district-wide mental health and SEL initiatives. ● Interviewing candidates this month for the part-time Mental Health Specialist position.
<p>Objective 4. Expand community partnerships that promote a healthy lifestyle, so that the wellness of our students, families, and staff is improved.</p>	<ol style="list-style-type: none"> 1. Review and update our current wellness policy. <ul style="list-style-type: none"> ● Lead Wellness Official and Lead Nurse reviewed the School Health Advisory Council (SHAC) roles, responsibilities, the functions of SHAC and discussion of next steps regarding professional development.

Calendar - March 2020

	DATE	MEETING	TIME	LOCATION
Tuesday	March 10	SAMS AFTT Night	TBD	SAMS
Thursday	March 12	Asheboro City Board of Education meeting	7:30 p.m.	SAMS
Friday	March 13	All County Band CONCERT	7:30 p.m.	Journey Church Asheboro
Sunday	March 15	REGIONAL SPELLING BEE	1:00 p.m.	Reynolds Place Theatre, Winston-Salem
Thursday	March 19	Elementary School Battle of the Books	9:30 a.m.	Donna Lee Loflin
Monday	March 30	DLL AFTT Night	5:30 - 7 p.m.	DLL
Thursday	April 2	Balfour AFTT/Title I Night	5 - 7 p.m.	Balfour
Friday	April 3	Region 5 Middle School Battle of the Books Competition	8:00 a.m.-2:00 p.m.	Balfour Baptist Church, Asheboro
Tuesday	April 7	CWM Kindergarten Orientation	8:30 a.m. - 1 p.m. and 3-6 p.m.	CWM
Wednesday	April 8	STEAM Competition-Elementary	12 - 4 p.m.	AHS Gym
Wednesday	April 8	STEAM Competition-Secondary	8 a.m. - 4 p.m.	AHS Media Center
Thursday	April 9	Asheboro City Board of Education meeting	7:30 p.m.	SAMS
Friday	April 10	Good Friday holiday	All day	All sites
Monday - Friday	April 13 - 17	Annual Leave for teachers (Spring Break)	All day	All sites
Tuesday	April 21	LP Kindergarten Orientation	8:30 a.m. - 1 p.m. and 3-6 p.m.	LP
Tuesday	April 21	NAMS Title 1 Night/AFTT	6-8 p.m.	NAMS
Wednesday	April 22	BAL Kindergarten Orientation AFTERNOON SESSION	12 - 6 p.m.	BAL
Thursday	April 23	BAL Kindergarten Orientation	8:30 a.m. - 1 p.m. and 3-6 p.m.	BAL
Tuesday	April 28	GBT Kindergarten Orientation AFTERNOON SESSION	12 - 6 p.m.	GBT
Wednesday	April 29	GBT Kindergarten Orientation	8:30 a.m. - 1 p.m. and 3 - 6 p.m.	GBT
Thursday	April 30	Donna Lee Loflin AFTT/Title I Night	5 - 7 p.m.	Donna Lee Loflin
Friday	May 1	Legislative Breakfast	8:30-10 a.m.	TBD
Friday	May 1	Cap and Gown Runway	10:00-11:00 a.m.	All Elementary Schools
Tuesday	May 5	DLL Kindergarten Orientation	8:30 a.m. - 1 p.m. and 3-6 p.m.	DLL
Thursday	May 7	AIG Expert Fair	5-6 p.m.	Teachey
Thursday	May 14	Guy B. Teachey AFTT/Title I Night	5 - 7 p.m.	Teachey
Thursday	May 14	Asheboro City Board of Education meeting	7:30 p.m.	SAMS
Thursday	May 21	McCrary AFTT/Title I Night	5:30-7:30 p.m.	McCrary
Monday	May 25	Memorial Day holiday	All day	All sites
Tuesday	May 26	Projected Finish Date for AHS Addition	All Day	AHS
Friday	June 5	Last Day for students/Early Release/Graduation	Graduation at 7 p.m.	Graduation at Lee J. Stone Stadium
Monday	June 8	ACS Retirement Breakfast	Breakfast at 7:30 a.m., Program at 8 a.m.	TBD
Monday - Tuesday	June 8-9	Teacher Workdays		
Thursday	June 11	Asheboro City Board of Education meeting	7:30 p.m.	SAMS